(1) பக்கங்களின் எண்ணிக்கை 34

(2) புதுக்கித் திருப்பிய நாள் 12-6-89

(3) ஆதாரங்குறிப்பவர் கருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(121)

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். 1605
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 18-6-1889 19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

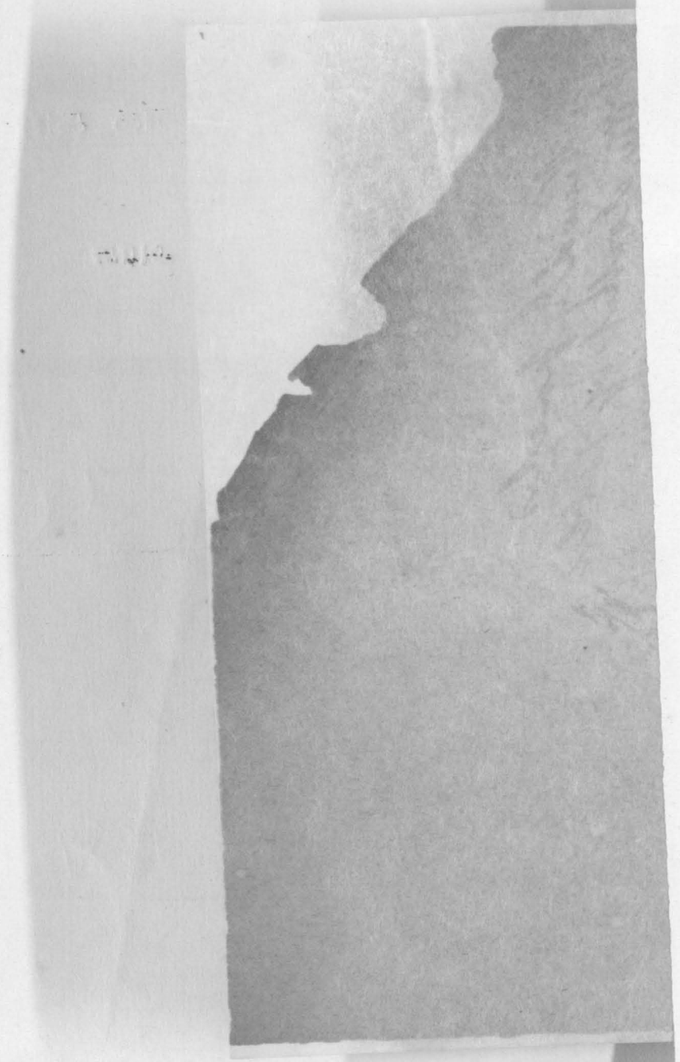
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QB 20 May 1889 No 44

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GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—again G.O., dated 3rd October 1888, No. 964, Public.

READ—also the following papers :—

From R. HILL, Esq., Superintendent, Government Press, to the Chief Secretary to Government, dated Fort St. George, 30th June 1888.

I have the honor to submit the annual report on the working of the Government Press, and of the Penitentiary Branch Press, for the year 1887-88.

2. As desired in para. 1 of the G.O. on last year's report, I have obtained copies of the administration reports of the Superintendent of Government Printing, India, and of the Superintendents of the Bengal, Bombay, and N.-W. Provinces and Oudh Presses, and they are herewith forwarded. It is not possible to follow closely any one of these four Press reports, but I have made some changes in the arrangement of information, and added other details that were not shown on former occasions. Statements B, C, D and E are left out, but statement A (No. 2) is retained so that each department can see the cost of printing work done during the year. Statement No. 1 shows quantity of work done during the year, and No. 3 gives the number and amount of bills checked for payment.

ACCOUNT AND SALE DEPARTMENT.

3. *Cash transactions.*—The receipts for the year amounted to Rs. 26,615-13-6 and are Rs. 6,837-7-4 in excess of 1886-87. The increase is in almost all the items, and is very large in subscription and sales of the Law Reports. It is partly attributable to advertising the Acts, Bills and publications on sale, and the stock of back numbers of Law Reports on hand, with the monthly parts of the Madras Series, Indian Law Reports.

4. The budget grant for the year was Rs. 1,85,000. The total expenditure amounted to Rs. 2,03,376-9-3, against Rs. 2,05,386-14-1 in 1886-87. The increase under salaries and contingent charges arises from additional printing for the Local and Municipal department, Inspector-General of Registration, Postmaster-General, Board of Revenue (Separate Revenue) and (Revenue Settlement, Land Records and Agriculture), Commissioner of U. C. S. Examinations, Public Works Secretariat (Buildings and Roads Branch), and Consulting Engineer for Railways. There is a large decrease under purchase of stores and plant, and cost of materials received from Secretary of State.

3

Dr. CASH ACCOUNT AND ADJUSTMENTS. *Cr.*

Receipts.	1887-88.	1886-87.	Disbursements.	1887-88.	1886-87.
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Balance on 1st April	1,382 0 0	552 8 2	By Amount remitted to Bank to the credit of Government, D	25,281 12 11	18,763 15 10
Cash Account.			*Cash Account.*		
To Advertisement in *Fort St. George Gazette*	3,726 13 0	2,936 2 0	By Superintendence ‡	15,513 5 4	14,746 0 0
,, Advertisement in Madras Series, Indian Law Reports	296 0 0	..	,, Salaries of Permanent Establishment. { Printing ..	66,188 7 2	65,627 12 0
,, Subscription to Gazette ..	2,800 0 0	3,467 0 0	Binding ..	2,869 10 0	3,182 9 3
,, ,, Supplements ..	66 0 0	64 8 0	Type Foundry.	326 15 6	309 0 0
,, ,, G.O.C.C. ..	67 8 0	65 0 0	,, Piece-Establishment. { Printing ..	75,737 9 3	62,587 4 9
,, ,, Indian Law Reports * ..	10,753 0 10	6,029 4 0	Binding ..	5,745 3 4	5,789 2 4
,, Sale of Acts and other publications	3,141 3 1	2,937 4 3	Type Foundry.	1,022 12 10	891 9 10
,, ,, Gazettes	729 11 5	378 15 2	,, Overtime .. { Printing ..	2,625 10 0	2,598 15 7
,, ,, Stores	530 3 6	390 4 8	Binding ..	463 13 5	584 11 8
,, ,, Plant	523 1 8	505 8 6	,, Purchase of Plant	2,671 12 0	7,327 2 4
,, Postage on Gazette	652 4 0	802 10 0	,, ,, Stores	2,892 4 8	4,212 10 11
,, ,, private	214 0 3	155 5 3	,, Service Postage ‖	9,224 8 0	8,135 6 0
,, Printing, ,, ...	2,984 7 8	1,771 11 2	,, Private ,, ...	256 11 6	172 3 3
,, Binding ,, ...	47 0 0	229 14 0	,, Contingent Charges. { Printing ..	3,296 5 8	1,979 12 2
,, Railway fares recovered ..	1 4 0	..	Binding ¶ ..	983 3 4	608 8 2
,, Extraordinary receipts	83 4 1	12 15 2	Type Foundry.	324 11 9	237 2 0
			,, Printing at Private Presses ..	437 4 6	*Nil.*
			,, Refunds	13 12 5	6 13 3
			,, Railway fare	2 4 0	5 14 0
Total A ..	26,615 13 6	19,778 6 2	Salaries, &c., E ..	1,55,899 4 8	1,78,992 9 6
To Amount received from the Accountant-General, B	1,85,926 8 9	1,78,708 11 0	Total Expenditure, F ..	2,11,181 1 7	1,97,657 9 4
			Balance on 31st March ..	2,443 4 8	1,382 0 0
Grand Total ..	2,13,624 6 3	1,99,039 9 4	Grand Total ..	2,13,624 6 3	1,99,039 9 4
Adjustments.			*Adjustments.*		
To Amount paid in Mofussil Treasuries by private bodies on account of sale of Acts, &c. ..	2,720 10 10	1,267 13 6	Cost of materials received from the Secretary of State ** ..	10,759 7 4	19,515 12 10
,, Cost of printing Court of Wards' Proceedings remitted to Accountant-General	2,811 0 0	1,116 3 11	Repairs by the Public Works Department	418 14 9	562 12 5
,, Cost of printing Municipal Proceedings	2,988 9 4	† *Nil.*	Value of Convict labor	5,501 14 0	5,545 15 9
,, Cost of printing District Boards' Proceedings	4,439 12 2	28,733 15 4	Freight Charges	697 0 6	868 12 4
,, Cost of printing Agricultural Proceedings, &c.	572 0 10	357 0 11			
,, Cost of printing Court of Wards' Proceedings	696 8 11	1,167 14 2			
,, Cost of printing Sanitary Commissioner's Proceedings ..	198 4 9	447 0 1			
Total C ..	14,426 14 10	33,079 15 11	Total G ..	17,477 4 7	26,493 4 7
Total Receipts, A and C ..	41,042 12 4	52,858 6 1	Total Charges, E and G ..	2,03,376 9 3	2,05,386 14 1

* Credited to Law and Justice.

† The recovery from District Municipalities was ordered to be made for work done from 1st April 1886 as per G.O., Local and Municipal, No. 236, of 21st February 1887.

‡ The increase was caused by disbursement of salary to Deputy Superintendent appointed by the Secretary of State, who joined his appointment in the beginning of 1887.

§ More composition work done than in the previous year, especially for the Board of Revenue, Local Funds, &c.

‖ Owing to the bulkiness of the Gazette and the increased number of subscribers to Indian Law Reports.

¶ The payment of Public Works Department Workshop bills of below Rs. 50 in cash, and payment of railway fare on parcels containing Supplements to District Gazettes, increased the charge under this head.

** A portion of the cost of materials received in 1886-86 was included in 1886-87 owing to the non-receipt of intimation of payment in England in the year 1885-86.

5. *Publication Stock.*—The value of Acts and other publications on sale is given below :—

			RS. A. P.
Value of Acts and other publications on 1st April 1887 ..			50,658 1 10
ADD—	RS. A. P.		
Value of Acts, &c., received	6,911 10 9		
Do. returned	9 4 5		
			6,920 15 2
			57,579 1 0
DEDUCT—			
Value of Acts, &c., issued to officers ..	3,273 2 2		
Do. sold	2,576 3 4		
			5,849 5 6
Balance on 31st March 1888 ..			51,729 11 6

6. *Printing work executed at private presses for various departments.*—It is not possible to accurately state the number and amount of bills passed from April to December 1887, but an account has been kept for the fourth quarter of the official year (statement No. 3). 132 bills were checked and passed, amounting to Rs. 19,513-3-2.

GOVERNMENT PRESS.

7. *Printing.*—In February 1887, four boys were received into the press from the Civil Orphan Asylum (G.O., 26th August 1886, No. 555, Edl.); three of the boys are doing well, but the fourth boy was dismissed for irregular attendance and bad conduct: another lad was received in February 1888. During my revision of the press rates and charges in force, I communicated with Messrs. Arulananthum and Sons as to the cost of their vernacular types, and they made a further reduction of 6¼ per cent. I then drew their attention to the rates they were charging for types and materials supplied to the District Presses, and they made a satisfactory reduction from 1st April 1887 in price for vernacular types and materials manufactured locally (Bd. of Rev. (L.R.) Procs., 22nd Nov. 1887, No. 775). A reduction was made in the valuation rates for work done in the District Presses, and the rates in force at the Government Press in January 1887 were adopted (Bd. of Rev. (L.R.) Procs., 28th Jan. 1887, No. 143).

8. During the year the fourth volume of the History of the Madras Army, and Charters relating to the East India Company from 1600 to 1761, were completed. The third volume of the Manual of Administration was still in progress, and the expenditure on it during the year was Rs. 11,112-9-6, bringing the total cost up to Rs. 23,495-10-6. Considerable progress was made in printing the old record indices for the Chief Secretariat; three volumes were bound containing indices for the years 1836 to 1844.

9. There was an increase of Rs. 12,317-5-6 in the value of work printed, and a proportionate increase of Rs. 10,746-1-4 in cost of production.

	1887-88.	1886-87.
	RS. A. P.	RS. A. P.
Value of work printed	1,77,631 14 0	1,65,314 8 6
Expenditure—		
Establishment	1,42,920 4 4	1,29,183 9 5
Contingencies	3,060 5 8	1,675 8 11
Value of materials used	3,045 1 11	
Depreciation of stock	19,766 0 9	29,435 10 4
House-rent	2,700 0 0	
Cost of printing ink	802 13 0	1,253 11 8
Total ..	1,72,294 9 8	1,61,548 8 4

The various sizes of pages and descriptions of binding necessitate detailed scales for valuing the work, which occupy several pages, and a copy of them accompanies the report.

10. Of original matter there were 21,886 pages in excess, and of remade-up matter 3,788 less, than in the preceding year. There was also an increase of 435,249 impressions.

	1887-88.	1886-87.	
Original matter equal to foolscap pages	168,980	147,094	+ 21,886
Remade-up matter	11,875	15,663	— 3,788
Impressions struck off	19,160,960	18,725,711	+ 435,249

11. The cost per page of matter converted into pica foolscap folio was 13 annas 8 pies per page, and the cost for striking off each forme per 1,000 impressions was Re. 1-5-5. This increased cost for striking off, when compared with the Penitentiary Branch, is explained by the small number of copies required for nearly all the work printed at the Government Press.

12. *Binding.*—The figures given below show there has been a slight increase in work turned out, and a slight decrease in cost. The description of work was of a similar kind to previous years.

	1887-88.			1886-87.		
	RS.	A.	P.	RS.	A.	P.
Value of Binding work	26,274	14	4	26,073	0	0
Expenditure—						
Establishment	8,551	15	5	9,049	0	6
Contingencies	509	15	8	608	8	2
Value of materials used	6,637	9	3	6,147	15	1
Depreciation of stock	900	0	0	900	0	0
House-rent	300	0	0	300	0	0
Total ..	16,899	8	4	17,005	7	9

13. *Type Foundry.*—For this year's work a revised scale of valuation was adopted, approximating it to the actual cost. The outturn was less owing to the scarcity of metal. 1,182 lb. of vernacular types, 1,561 lb. of english types, 2,566 lb. of quadrats, 298 lb. of quotations, 4,228 lb. of leads, and 853 lb. of stereotype plates, were cast during the year.

	1887-88.			1886-87.		
	LB.		OZ.	LB.		OZ.
Quantity turned out	10,688		8	11,505		0
	RS.	A.	P.	RS.	A.	P.
Value of materials made	4,082	1	0	5,031	0	2
Expenditure—						
Establishment	1,645	12	4	1,491	9	10
Contingencies	324	11	9	237	2	0
Value of old metal—(10,991 lb.)	2,060	13	0	2,284	5	0
Total ..	4,031	5	1	4,013	0	10

14. *Plant.*—The valuation of the plant of the whole establishment is shown in the following statement. The rates at which the depreciation is calculated are as follows: 17 per cent. for types, 10 per cent. for brass rules, leads, &c., 8 per cent. for machines, and 4 per cent. for presses.

				RS.	A.	P.
Value of plant on 1st April 1887.. ..			..	1,77,138	2	1
ADD—			RS.	A.	P.	
Local purchases			2,671	12	0	
Received from the Secretary of State.			9,396	7	8	
From Public Works Stores			418	14	9	
				12,487	2	5
				1,89,625	4	6
DEDUCT—						
Sale of worn-out articles			523	1	8	
Depreciation			23,066	0	9	
				23,589	2	5
Balance on 31st March 1888 ..				1,66,036	2	1

15. *Establishment.*—There were 8 clerks, 262 men on the permanent and 386 men on piecework in the printing department, 91 binders, and 17 typecasters, employed on the 31st March 1888. The average monthly earnings of each compositor was Rs. 16-7-0.

16. *Service Registers.*—Progress has been made with the registers of the permanent establishment; arrangements will be made to put a clerk specially to this work until the whole are completed.

PENITENTIARY BRANCH.

17. There are no cash receipts or disbursements, nor sales, at this Branch. The work done is chiefly for the Collectorates, the Session Judges, the Inspector-General of Registration, and the Inspector-General of Police.

18. The outturn of work was nearly the same as in 1886-87, but there was a reduction in expenditure under printing of Rs. 4,035-15-3, and an increased expenditure of Rs. 1,366-14-2 in binding.

—	1887-88.						1886-87.					
	Printing.			Binding.			Printing.			Binding.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Value of work	34,129	4	2	13,448	5	1	34,989	11	0	12,715	12	6
Expenditure—												
Superintendence ..	1,600	0	0	400	0	0	1,600	0	0	400	0	0
Establishment ..	8,047	11	5	2,629	11	4	12,576	6	11	2,341	15	9
Contingencies ..	236	0	0	473	3	8	244	3	3	488	6	6
Convict labor	4,937	13	0	664	1	0	5,211	6	0	334	9	0
Printing ink	374	8	6	..			..			..		
Value of materials used ..	1,000	0	0	4,998	7	0	1,000	0	0	4,233	9	7
Depreciation of stock ..	2,000	0	0	400	0	0	1,600	0	0	400	0	0
House-rent	1,404	0	0	156	0	0	1,404	0	0	156	0	0
Total ..	19,600	0	11	9,721	7	0	23,636	0	2	8,354	8	10

19. There was a decrease in the number of pages set up, and in the impressions struck off, when compared with the preceding year.

	1887-88.	1886-87.	
Original matter equal to foolscap pages	6,584	7,025	— 441
Impressions struck off	30,147,960	30,562,646	— 414,686

20. The cost per page of matter converted into pica foolscap folio was Re. 1-1-4, and the cost for striking off each forme per 1,000 impressions was 6 annas 1 pie. The few pages set up, and the large numbers struck off, have reversed the costs when compared with the Government Press.

21. There were 12 workmen on the permanent and 22 on piecework in the printing department, and 33 binders. The average daily attendance of prisoners was 126 adults and 14 juveniles. The average monthly earnings of each compositor was Rs. 13-2-0.

No. 1.—*Quantity of Work done during the official year* 1887-88 *as compared with* 1886-87.

Departments for which work was done.	Equal to Solid pages (pica).		Re-made-up pages.		Total number of pages.		Marginal lines.		No. of impressions.		Total cost including paper issued from Press stores.					
	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.			1886-87.		
											Rs.	A.	P.	Rs.	A.	P.
3. Land Revenue	3,525	4,383	..	..	3,525	4,383	..	..	15,280,492	16,136,887	20,428	8	4	19,116	7	5
5. Salt	27	2,044	..	..	27	2,044	..	..	25,610	1,697,390	617	11	6	10,146	14	1
6. Stamps	246	410	..	..	246	410	..	..	1,191,062	..	1,061	11	6	2,332	4	6
9. Customs	1,311	807	..	..	1,311	807	..	..	44,648	414,037	792	7	7	1,430	9	6
10. Assessed Taxes	53	178	..	..	53	178	..	138	36,588	93,216	143	2	6	236	10	11
11. Forest	1,041	1,532	18	..	1,059	1,532	744	1,101	1,938,367	1,688,267	6,430	13	1	5,024	6	8
12. Registration	1,243	1,671	13	3	1,256	1,674	66	83	3,093,561	2,538,084	9,966	6	5	8,963	3	2
15. Post Office	1,121	643	..	..	1,121	643	68	136	982,168	844,613	2,567	13	1	642	6	10
18. Administration	99,132	82,277	9,381	13,104	108,513	95,381	55,179	53,863	11,946,488	5,440,774	1,22,342	13	4	93,800	4	2
19. Law and Justice	1,501	782	69	129	1,570	911	2,520	1,870	2,198,667	901,030	7,606	7	11	7,492	12	3
19(*b*) Jails	836	593	40	..	876	593	8	..	280,568	181,159	1,877	8	0	1,096	10	5
20. Police	947	1,001	..	1	947	1,002	..	1,188	2,130,161	2,173,858	5,228	9	4	5,783	6	2
22. Education	6,220	7,347	68	78	6,288	7,425	1,160	1,884	196,531	489,309	6,221	0	1	13,328	2	7
23. Ecclesiastical	262	160	..	..	262	160	..	..	17,218	13,186	275	7	0	68	10	3
24. Medical	1,579	2,301	112	55	1,691	2,356	267	1,657	272,588	288,767	3,087	5	8	3,110	3	0
25. Political	81	108	..	..	81	108	..	..	2,283	4,309	87	12	9	159	6	9
26. Minor Departments	3,807	3,803	57	87	3,864	3,890	267	..	309,844	248,218	4,612	2	4	5,826	13	6
30. Stationery and Printing	11,410	10,998	1,734	1,393	13,144	12,391	2,549	5,129	4,523,539	12,205,951	33,576	5	6	36,096	2	2
Telegraph	28	33	..	..	28	33	..	..	31,077	22,146	93	2	3	80	12	0
Public Works	21,007	19,055	295	417	21,302	19,472	5,829	5,569	1,571,190	1,559,250	22,218	7	0	24,337	6	9
Army	5,630	5,570	..	170	5,630	5,740	2,812	229	2,657,639	1,965,394	11,214	3	10	12,080	5	11
Total work done for Government ..	161,007	145,696	11,787	15,437	172,794	161,133	71,469	72,847	48,730,289	48,905,845	2,60,449	15	0	2,51,153	15	0
Work, the cost of which is recovered ..	14,557	8,423	88	226	14,645	8,649	9,548	3,745	578,631	382,512	17,965	6	0	11,831	11	5
Grand Total ..	175,564	154,119	11,875	15,663	187,439	169,782	81,017	76,592	49,308,920	49,288,357	2,78,415	5	0	2,62,985	10	5

No. 2.—*Detailed Statement showing value of Work done for all Departments during the official year* 1887-88.

Offices, Departments, &c.	Government Press. Printing. Proceedings.	Annual Reports.	Book Work.	Job Work.	Binding.	Penitentiary Branch. Printing. Job Work.	Binding.	Value of Paper issued from Press Stores.	Total.
3. Land Revenue.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collector of Bellary	..	..	..	2 10 0	..	495 3 0	27 6 6	..	525 3 6
Do. Chingleput	..	..	..	4 12 6	10 15 0	854 8 3	21 12 0	..	891 15 9
Do. Cuddapah	..	..	..	..	..	1,466 10 0	10 0 0	..	1,476 10 0
Do. Ganjam	..	..	..	..	..	187 14 0	97 8 0	..	285 6 0
Do. Godâvari	..	..	..	..	..	274 0 9	..	..	274 0 9
Do. Kistna	..	..	..	..	..	1,191 13 6	10 0 0	..	1,201 13 6
Do. Kurnool	..	..	..	..	..	181 11 9	..	..	181 11 9
Do. Madras	..	..	..	181 14 9	140 10 6	278 11 3	82 2 6	..	683 7 0
Do. Madura	..	..	..	..	..	1,615 9 9	104 3 0	..	1,719 12 9
Do. Malabar	..	..	..	3 1 0	..	901 0 3	..	..	904 1 3
Do. Nellore	..	..	..	5 10 0	..	886 3 3	365 10 10	..	1,257 8 1
Do. North Arcot	..	..	..	..	..	2,809 7 3	8 2 0	..	2,817 9 3
Do. Salem	..	..	..	..	..	1,320 7 3	232 8 0	..	1,552 15 3
Do. South Arcot	..	..	..	..	..	1,242 10 3	400 0 0	..	1,642 10 3
Do. Tanjore	..	..	..	..	..	2,595 6 6	7 10 0	..	2,603 0 6
Do. Tinnevelly	..	..	..	..	..	337 8 9	..	..	337 8 9
Do. Trichinopoly	..	..	..	..	..	462 5 0	..	..	462 5 0
Deputy Collector of Madras	..	..	..	..	..	..	..	..	249 10 3
Inam Commissioner	..	..	..	249 10 3	..	..	..	..	11 11 9
Superintendent of Revenue Survey	..	..	..	11 11 9	..	..	..	..	1,349 7 0
Total	..	..	140 12 0	1,101 14 6	75 6 6	22 0 0	9 6 0	..	
	..	..	140 12 0	1,561 4 9	227 0 0	17,123 2 9	1,376 4 10	..	20,428 8 4
5. Salt.									
Assistant Commr. of Salt Revenue, Chingleput Division	..	..	..	283 7 3	123 8 0	6 0 6	..	..	412 15 9
Do. do. Arcot Division	..	..	..	19 7 0	0 9 0	5 10 0	..	..	25 10 0
Do. do. Central Division	..	..	..	63 3 3	10 10 0	..	..	..	73 13 3
Do. do. Tinnevelly Division	..	..	..	103 6 6	1 14 0	..	..	..	105 4 6
Total	..	..	..	469 8 0	136 9 0	11 10 6	..	..	617 11 6
6. Stamps.									
Superintendent of Stamps	..	..	..	931 8 6	72 15 6	40 0 6	17 3 0	..	1,061 11 6
9. Customs.									
Collector of Sea Customs	..	..	574 8 0	161 13 0	31 14 6	..	..	24 4 1	792 7 7
10. Assessed Taxes.									
Collector of Income Tax	..	..	..	140 7 6	2 11 0	..	..	..	143 2 6
11. Forest.									
Conservator of Forests, Northern and Southern Circles	..	910 6 0	19 10 0	298 13 9	593 1 11	800 13 1	1,893 10 4	..	4,516 7 1
Examiner of Forest Accounts	..	..	264 7 10	730 9 6	835 2 8	68 8 0	15 10 0	..	1,914 6 0
Total	..	910 6 0	284 1 10	1,029 7 3	1,428 4 7	869 5 1	1,909 4 4	..	6,430 13 1
12. Registration.									
Inspector-General of Registration	..	163 5 0	112 3 0	337 5 3	22 1 6	2,737 3 9	6,315 5 0	266 7 2	9,953 14 8
Registrar, Joint Stock Companies	..	..	..	12 7 9	..	..	..	..	12 7 9
Total	..	163 5 0	112 3 0	349 13 0	22 1 6	2,737 3 9	6,315 5 0	266 7 2	9,966 6 5
15. Post Office.									
Postmaster-General	..	..	365 7 8	554 13 6	189 5 8	1,170 4 3	53 2 0	..	2,333 1 1
Presidency Postmaster	..	..	..	179 8 3	33 2 6	21 14 3	0 3 0	..	234 12 0
Total	..	..	365 7 8	734 5 9	222 8 2	1,192 2 6	53 5 0	..	2,567 13 1
Telegraph.									
Government Telegraph Office	..	..	..	90 5 3	2 13 0	..	..	..	93 2 3
18. Administration.									
Accountant-General	..	..	263 12 0	2,786 2 6	655 8 2	18 0 0	..	..	3,723 6 8
Do. Currency Department	..	..	16 8 2	260 2 3	247 11 3	6 0 0	..	1 10 3	531 15 11
Board of Revenue—									
Land Revenue	17,062 1 9	..	848 1 9	914 4 11	2,421 3 2	490 13 6	..	67 0 10	21,803 9 11
Separate Revenue	8,456 8 11	747 8 4	801 12 7	4,092 1 6	5,494 7 7	1,112 3 3	137 7 10	18 15 2	20,861 1 2
Settlement, Land Records and Agriculture	8,229 13 4	..	3,982 12 10	896 9 6	4,307 8 6	1,893 1 6	63 1 0	30 1 4	19,403 0 0
Chief Secretariat	12,011 11 6	*1,495 7 7	†13,248 7 11	603 13 0	1,729 6 6	95 4 0	75 2 11	2,603 6 1	31,862 11 6
Military Secretariat	8,371 9 4	..	226 10 0	196 7 6	245 10 6	60 10 0	23 7 9	1,412 13 11	10,537 5 0
Revenue Secretariat	8,824 10 10	..	1,381 1 0	348 11 1	664 15 0	96 1 3	82 7 3	1,860 4 7	13,258 3 0
Pension Department	119 9 6	..	..	..	..	..	..	..	119 9 6
Private Secretary's Office	..	..	106 15 2	68 0 6	8 9 0	..	0 3 6	0 12 0	184 8 2
Tamil Translator to Government	..	..	..	9 6 6	48 0 0	..	..	..	57 6 6
Total	63,076 1 2	2,242 15 11	20,876 1 5	10,175 11 3	15,822 15 8	3,772 1 6	381 14 3	5,995 0 2	1,22,342 13 4
19. Law and Justice.									
High Court, Appellate Side	..	..	56 14 0	..	..	..	..	..	56 14 0
Do. Original Side	..	..	..	46 2 0	11 4 8	..	..	..	57 6 8
Advocate-General	..	..	..	..	30 4 0	..	..	..	30 4 0
Law Reporter	..	..	825 14 4	81 9 0	934 10 0	..	..	2,113 9 1	3,955 10 5
Sheriff of Madras	..	..	..	15 5 6	..	..	..	..	15 5 6

* For General Administration Report.

† Of this item Rs. 11,112-9-6 is for the Manual of Administration, Vol. III.

No. 2.—*Detailed Statement showing value of Work done for all Departments during the official year* 1887-88—cont.

Offices, Departments, &c.	Government Press.					Penitentiary Branch.		Value of Paper issued from Press Stores.	Total.
	Printing.				Binding.	Printing.	Binding.		
	Proceedings.	Annual Reports.	Book Work.	Job Work.		Job Work.			
19. LAW AND JUSTICE—*cont.*	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
District and Sessions Court, Chingleput	..	..	..	0 14 6	..	337 0 3	5 14 9	..	343 13 6
Do. do. Coimbatore	..	..	..	..	..	438 10 0	1 2 0	..	439 12 0
Do. do. Cuddapah	..	..	..	..	..	47 10 9	..	..	47 10 9
Do. do. Ganjam	..	..	..	..	..	173 6 9	..	..	173 6 9
Do. do. Godávari	..	..	..	..	..	105 0 0	..	..	105 0 0
Do. do. North Arcot	..	..	..	..	..	65 4 3	..	..	65 4 3
Do. do. North Malabar	..	..	..	0 13 0	..	178 10 3	..	..	179 7 3
Do. do. Tanjore	..	..	..	..	..	469 10 3	..	..	469 10 3
Do. do. Tinnevelly	..	..	..	..	..	330 2 0	..	..	330 2 0
Do. do. Vizagapatam	..	..	..	..	..	126 12 3	..	..	126 12 3
Subordinate Judge, Kumbakónam	..	..	..	..	..	62 8 0	..	..	62 8 0
Do. Negapatam	..	..	..	..	..	59 4 0	..	..	59 4 0
Do. North Malabar	..	..	..	..	..	50 11 0	..	..	50 11 0
Do. South Malabar	..	..	..	..	..	21 1 6	..	..	21 1 6
Do. Tinnevelly	..	..	..	..	..	31 10 0	..	..	31 10 0
Small Cause Court, Madras	..	..	5 3 0	..	0 2 6	406 10 6	0 7 0	7 0 1	419 7 1
Criminal—									
Cantonment Magistrate, St. Thomas' Mount	..	..	..	..	..	43 4 0	1 2 0	..	44 6 0
District Magistrate, Malabar	..	..	..	18 8 0	..	..	..	..	18 8 0
Magistrate, Egmore Police Court	..	..	5 5 6	71 7 3	5 10 6	..	..	..	82 7 3
Do. Town Police Court	..	..	..	121 7 0	2 10 6	..	..	..	124 1 6
Total	..	..	893 4 10	356 2 3	984 10 2	2,947 3 9	8 9 9	2,120 9 2	7,310 7 11
195. JAILS.									
Inspector-General of Jails	..	432 11 7	75 6 2	64 6 6	43 5 0	559 2 3	530 14 0	66 14 8	1,772 12 2
Superintendent of Prisons	..	..	..	..	..	88 12 9	15 15 1	..	104 11 10
Total	..	432 11 7	75 6 2	64 6 6	43 5 0	647 15 0	546 13 1	66 14 8	1,877 8 0
20. POLICE.									
Commissioner of Police	..	..	..	252 11 0	50 14 0	79 12 9	5 2 0	..	388 14 9
Inspector-General of Police	..	..	178 1 0	25 7 9	2 0 9	2,412 6 10	2,221 10 3	..	4,839 10 7
Total	..	..	178 1 0	278 2 9	52 14 9	2,492 3 7	2,227 3 3	..	5,228 9 4
22. EDUCATION.									
Curator, Oriental Manuscripts Library	..	..	328 4 0	..	..	..	..	..	328 4 0
Director of Public Instruction	3,394 8 7	1,041 9 9	554 14 0	293 8 0	88 15 7	..	..	171 11 2	5,545 3 1
Principal, College of Agriculture	..	..	99 12 6	17 1 9	1 14 0	..	..	..	118 12 3
Do. Civil Engineering College	..	..	176 8 0	21 8 9	1 9 6	..	..	..	199 10 3
Do. Presidency College	..	..	23 12 0	0 6 0	..	..	..	..	24 4 0
Registrar of Books	..	..	..	4 12 6	0 2 0	..	..	..	4 14 6
Total	3,394 8 7	1,041 9 9	1,183 2 6	337 7 0	92 9 1	..	..	171 11 2	6,221 0 1
23. ECCLESIASTICAL.									
Archdeacon of Madras	..	..	70 7 0	7 6 6	1 8 0	..	..	..	79 5 6
Marriage Registrar	..	..	..	3 8 9	..	..	..	..	3 8 9
Registrar of Diocese	..	..	..	130 7 3	62 1 6	..	..	..	192 8 9
Total	..	..	70 7 0	141 6 6	63 9 6	..	..	..	275 7 0
24. MEDICAL.									
Chemical Examiner	..	..	..	7 1 6	..	..	..	..	7 1 6
Health Officer and Superintendent, Lock Hospital	..	..	..	33 9 3	33 2 3	..	..	..	66 11 6
Physician, General Hospital	..	..	..	236 9 9	96 9 6	..	..	..	333 3 3
Principal, Medical College	..	..	..	54 10 6	17 5 6	..	..	10 0 0	256 2 0
Sanitary Commissioner	317 0 5	568 10 2	26 14 2	160 13 0	145 4 6	6 0 0	..	122 11 7	1,347 5 10
Superintendent, Eye Infirmary	..	..	..	26 8 0	2 5 0	..	..	..	28 13 0
Do. Lying-in Hospital	..	..	..	..	..	..	..	..	..
Do. Lunatic Asylum	..	..	45 3 3	101 11 6	30 5 2	..	..	..	177 3 11
Surgeon, 1st District	..	..	69 5 9	..	..	..	..	..	69 5 9
Do. 2nd do.	..	..	..	47 12 6	2 15 0	..	..	..	50 11 6
Do. 3rd do.	..	..	..	79 9 9	24 0 6	..	..	..	103 10 3
Do. 4th do.	..	..	..	4 12 0	..	..	..	..	4 12 0
Surgeon-General with Government of Madras	..	368 1 3	29 12 10	9 7 0	15 4 0	..	..	..	24 11 0
	..	..	..	142 10 9	10 3 6	..	..	66 13 10	617 10 2
Total	317 0 5	970 10 5	311 7 0	905 3 6	377 6 11	6 0 0	..	199 9 5	3,087 5 8
25. POLITICAL.									
Paymaster, Carnatic Stipends	..	..	64 3 6	20 13 3	2 12 0	..	..	..	87 12 9
26. MINOR DEPARTMENTS.									
Archæological Survey of Southern India	..	..	..	9 9 0	..	..	..	..	9 9 0
Commissioner, Uncov. Civil Service Examinations	..	..	3,471 10 4	236 1 3	119 11 9	11 0 0	..	0 1 9	3,838 9 1
Government Astronomer	..	..	..	26 8 0	..	..	..	..	26 8 0
Inspector of Cattle Disease	..	..	..	47 8 9	0 6 0	..	..	..	47 14 9
Meteorological Reporter	..	..	..	27 0 0	..	..	..	..	27 0 0
Protector of Emigrants	..	..	..	34 1 3	..	..	..	..	34 1 3
Secretary, Board of Examiners (Assistant, &c.)	..	..	184 8 0	..	12 1 0	..	..	..	196 9 0
President, Board of Examiners	..	..	58 15 0	113 15 0	..	..	..	..	172 14 0
Secretary and Examiner in Hindustani	..	..	17 0 0	..	..	..	..	..	17 0 0
Superintendent, Govt. Central Museum	..	..	135 13 11	..	106 3 4	..	..	..	242 1 3
Total	..	..	3,867 15 3	494 11 3	238 6 1	11 0 0	..	0 1 9	4,612 2 4

No. 2.—*Detailed Statement showing value of Work done for all Departments during the official year* 1887-88—cont.

Offices, Departments, &c.	Government Press.					Penitentiary Branch.		Value of Paper issued from Press Stores.	Total.
	Printing.				Binding.	Printing.	Binding.		
	Proceedings.	Annual Reports.	Book Work.	Job Work.		Job Work.			
30. STATIONERY AND PRINTING.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Superintendent, Government Press	..	..	..	550 9 3	223 3 6	10 6 0	8 7 0	..	792 9 9
Do. of Stationery	..	..	..	210 9 0	234 5 6	777 2 0	..	..	1,222 0 6
Fort St. George Gazette	10,657 12 6	..	..	..	708 8 0	..	..	9,707 13 8	21,074 2 2
District Gazette Supplements	2,539 13 0	..	..	..	184 9 0	701 6 0	467 0 2	2,867 15 11	6,760 12 1
Total	13,197 9 6	..	..	761 2 3	1,350 10 0	1,488 14 0	475 7 2	12,575 13 7	29,849 8 6
PUBLIC WORKS.									
Public Works Secretariat—Buildings and Roads Branch.	6,114 1 0	25 2 0	1,023 2 4	161 11 6	595 13 6	32 10 0	26 14 6	846 7 7	8,825 14 5
Consulting Architect	..	..	..	47 3 6	19 5 0	..	..	..	66 8 6
Executive Engineer, Presidency Division	..	..	..	..	6 2 6	..	..	..	6 2 6
Do. North Arcot ,,	..	..	..	..	0 1 0	..	..	..	0 1 0
Examiner, Public Works Accounts	..	..	577 2 8	1,382 2 0	1,112 5 11	141 0 0	31 14 0	..	3,244 8 7
Superintendent, Lithographic Department	..	..	..	..	0 4 6	..	..	..	0 4 6
Do. Public Works Stores and Workshops	..	..	..	157 1 9	37 9 4	..	..	..	194 11 1
Superintending Engineer, Circle No. 1	..	..	..	30 0 0	..	..	..	..	30 0 0
Do. do. No. 5	..	..	..	85 11 6	4 10 0	..	..	..	90 5 6
Public Works Secretariat—Irrigation Branch	2,904 14 1	252 2 2	530 5 11	83 7 0	355 12 5	..	..	596 2 10	4,722 12 5
Executive Engineer, Buckingham Canal	..	..	..	76 15 0	1 4 0	9 0 0	..	..	87 3 0
Do. Cuddapah Division	..	..	..	..	..	26 11 6	..	..	26 11 6
Do. Presidency Division	..	..	..	53 0 3	6 2 6	..	..	..	59 2 9
Superintending Engineer, Tank Maintenance Scheme	..	..	..	25 2 3	..	..	..	..	25 2 3
Public Works Secretariat—Railway Branch	2,688 12 0	48 4 10	503 8 8	5 1 0	320 1 6	..	..	505 5 7	4,071 1 7
Consulting Engineer for Railways	..	..	414 5 11	142 1 3	171 14 9	7 2 0	2 13 6	29 8 0	767 13 5
Total	11,707 11 1	325 9 0	3,048 9 6	2,249 9 0	2,631 6 11	216 7 6	61 10 0	1,977 8 0	22,218 7 0
ARMY.									
Account Branch, Controller's Office	..	..	..	587 5 0	63 15 1	..	..	..	651 4 1
Adjutant-General	..	..	..	..	..	..	..	0 3 4	0 3 4
Deputy Assistant Adjutant-General	..	..	3 11 6	77 9 3	1 10 3	..	..	..	82 15 0
Do. Quartermaster-General	..	..	..	86 13 0	5 6 6	..	..	..	92 3 6
Commandant, Body Guard	..	..	..	10 13 3	..	..	..	..	10 13 3
Commissary-General	..	..	40 8 5	2,707 8 0	582 13 8	472 5 0	23 12 0	6 3 5	3,833 2 6
Commissary of Ordnance	..	..	..	1 0 0	..	..	..	..	1 0 0
Controller of Military Accounts	..	..	10 13 9	497 14 6	333 6 0	..	..	..	842 2 3
Examiner, Army Clothing Accounts	..	..	209 3 8	149 2 9	20 0 6	..	..	..	378 6 11
Do. Army Remount Accounts	..	..	77 11 0	..	3 12 0	..	..	..	81 7 0
Do. Commissariat and Stud Accounts	..	..	239 0 6	668 4 3	116 8 4	5 4 6	0 12 0	..	1,029 13 7
Do. Medical Accounts	..	..	28 0 6	73 1 0	6 4 0	..	..	..	107 5 6
Do. Medical Fund Accounts	..	..	..	5 1 0	0 3 0	..	..	..	5 4 0
Do. Military do. do.	..	..	..	27 2 3	0 14 0	..	..	..	28 0 3
Do. Ordnance Accounts	..	..	184 9 8	162 12 0	14 5 6	..	..	..	361 11 2
Do. Pay Department	..	..	..	135 15 0	12 12 10	..	..	..	148 11 10
Inspector-General of Ordnance and Magazines	..	..	341 12 6	..	48 5 0	..	..	2 10 0	392 11 6
Madras Military Forms	..	..	..	417 6 6	31 0 6	18 0 0	1 0 0	..	467 7 0
Presidency Paymaster	..	..	..	210 6 0	14 4 3	8 4 6	0 8 0	..	233 6 9
Principal Medical Storekeeper	..	..	8 12 9	522 9 6	321 15 0	17 15 9	25 0 0	..	896 5 0
Quartermaster-General	..	..	352 6 8	9 12 6	25 0 0	..	..	..	387 3 2
Staff Officer and Superintendent of Details	..	..	..	41 9 9	..	..	..	..	41 9 9
Station Hospital, St. Thomas' Mount	..	..	..	..	13 8 0	..	..	..	13 8 0
Superintendent and Agent, Army Clothing	..	..	..	353 2 6	22 9 2	8 12 0	..	..	384 7 8
Do. Family Payments and Pensions	..	..	46 4 3	185 9 3	5 9 6	14 12 0	..	..	252 3 0
Do. Gun Carriage Factory	..	..	..	51 14 0	..	..	..	..	51 14 0
Surgeon-General, Her Majesty's Forces	..	69 13 6	34 2 10	314 15 6	19 1 6	..	..	..	438 1 4
Surgeon in charge of Fort Dispensary	..	..	..	0 14 6	..	..	..	..	0 14 6
Total	..	69 13 6	1,577 2 0	7,298 9 3	1,663 4 7	545 5 9	51 0 0	9 0 9	11,214 3 10
(Work done for Government) Total	91,692 14 9	6,157 1 2	33,622 12 8	28,551 13 9	25,470 11 11	34,100 12 2	13,423 15 8	23,406 15 11	2,56,427 2 0
WORK THE COST OF WHICH IS RECOVERED.									
For Local Funds	7,757 4 7	..	..	84 2 0	236 10 3	15 4 0	12 8 3	2,185 3 4	10,291 0 5
,, Municipal Funds	3,473 12 9	..	..	42 8 3	213 2 2	7 0 0	7 1 0	938 8 6	4,682 0 8
,, Madras Municipality	..	..	..	11 8 0	4 2 0	..	..	..	15 10 0
,, Port Funds	..	..	58 15 0	332 11 6	23 0 6	..	..	..	414 11 0
,, Harbour Trust Funds	..	..	..	83 8 9	9 3 2	..	..	..	92 11 11
,, Registrar, Madras University	..	..	395 0 0	16 0 0	25 8 0	..	..	..	436 8 0
,, Public Service Commission	..	..	924 10 7	..	119 9 6	..	..	400 2 10	1,444 6 11
,, Private Work	..	..	312 0 6	2 6 6	1 4 0	..	..	..	315 11 0
,, State Railways	..	..	..	83 13 3	171 10 10	6 4 0	4 13 0	..	266 9 1
,, Port Storekeeper	..	..	..	6 1 0	..	..	..	..	6 1 0
Advertisements, Gazette	3,726 13 0	..	..	..	..	..	..	..	3,726 13 0
Do. Madras Series, I. L. R.,	..	..	296 0 0	..	..	..	..	..	296 0 0
Total	14,957 14 4	..	1,986 10 1	662 11 3	804 2 5	28 8 0	24 6 3	3,523 14 8	21,988 3 0
Grand Total	1,06,650 13 1	6,157 1 2	35,609 6 9	29,214 9 0	26,274 14 4	34,129 4 2	13,448 5 11	26,930 14 7	2,78,415 5 0

No. 3.—*Number and amount of bills checked and passed for payment from 1st January to 31st March 1888.*

No. of bills	For whom printed.	Amount passed.	
	3. LAND REVENUE.	RS. A. P.	RS. A. P.
8	Collector of Nilgiris	47 15 0	
1	Do. North Arcot	20 2 0	
1	Deputy Collector of Godávari	22 1 6	
			90 2 6
	11. FOREST.		
1	Conservator of Forests, Southern Circle	106 4 0	
2	District Forest Officer, North Arcot	88 12 6	
2	Do. North Coimbatore	457 3 8	
			652 4 2
	12. REGISTRATION.		
1	Registrar of Chingleput	8 4 0	
1	Do. Nellore	4 0 0	
1	Do. Nilgiris	6 14 6	
1	Do. Salem	6 4 0	
1	Do. South Arcot	10 0 0	
1	Do. Tanjore	3 12 0	
1	Do. Tellicherry	1 4 0	
1	Do. Tinnevelly	6 8 0	
1	Do. Trichinopoly	1 12 0	
			48 10 6
	18. ADMINISTRATION.		
18	Board of Revenue (Revenue Settlement, L.R. & Agric.)	1,662 14 11	
3	Board of Revenue (Separate Revenue)	70 3 0	
			1,733 1 11
	19. LAW AND JUSTICE.		
4	District Judge, Chingleput	4 8 0	
15	High Court, Appellate Side	1,749 8 11	
6	Do. do. (Suitors' Fund)	8,242 6 0	
3	Sub-Judge, Ootacamund	12 12 0	
			10,009 2 11
	20. POLICE.		
19	Inspector-General of Police		881 3 3
	22. EDUCATION.		
8	Director of Public Instruction	1,433 3 3	
1	Principal, Presidency College	42 4 0	
9	Registrar, Madras University	2,125 9 8	
			3,601 0 11
	26. MINOR DEPARTMENT.		
4	Government Astronomer	798 6 10	
5	Commissioner, Uncovenanted Civil Service Examinations	313 5 0	
1	Director of Government Cinchona Estate	4 12 0	
			1,116 7 10
	PUBLIC WORKS.		
1	Consulting Engineer for Railways		229 15 8
	ARMY.		
2	Adjutant-General	535 2 4	
3	Assistant Adjutant-General, Royal Artillery	58 5 2	
1	Judge Advocate-General	1 12 0	
2	Military Secretary to His Excellency the Commander-in-Chief	53 14 0	
3	Quartermaster-General	502 0 0	
			1,151 1 6
	Total		19,513 3 2

Office Note from R. HILL, Esq., Superintendent, Government Press, to the Chief Secretary to Government, dated Madras, 10th November 1888, No. 2725.

The Superintendent, Government Press, re-submits his report on the working of the Government Press and its branch at the Penitentiary for the year 1887-88, in accordance with the suggestions made in the G.O. of 3rd October 1888, No. 964, Public.

2. With reference to paragraph 3, the undersigned has called for information as to the preparation of profit and loss statement from the other Presidency Superintendents, and the suggestion in paragraph 4 to amalgamate the Type Foundry and Penitentiary Branch statements with the Press statement will be attended to in next year's report.

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort Saint George, 25th January 1889, No. 219.

With reference to paragraph 2 of G.O., No. 964, dated the 3rd October last, I have the honor to submit the following statement of the profit and loss of the Government Press, Madras, for 1886-87, showing in parallel columns the figures of the Accountant-General and the Superintendent of the Press.

Dr. PROFIT AND LOSS ACCOUNT FOR 1886-87. *Cr.*

—	According to Accountant-General.	According to Superintendent of Government Press.	—	According to Accountant-General.	According to Superintendent of Government Press.
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
To Cash	5 14 0	..	By Cash	12 14 11	..
,, Plant (Depreciation of stock)	23,824 4 4	23,824 4 4	,, Government	0 13 3	..
,, Establishment	1,61,854 0 5	1,56,308 1 5	,, Personal Ledger Account	6 11 6	..
Value of convict labors	..	5,545 15 6	,, Gazettes	755 6 1	..
Contingencies	2,325 6 4	2,825 6 4	,, Service postage	887 10 0	..
Service postage	3,247 3 6	8,135 6* 0	,, Advertisements	3,031 9 0	..
Stores	16,808 7 6	15,482 9 8	,, Subscription to Indian Law reports	6,029 4 0	..
Value of paper	..	23,892 10 5			2,00,504 3 6
House-rent	4,560 0 0	4,560 0 0	,, Printing and binding	2,47,729 11 1	38,788 12 6
Repairs	82 4 6	562 12 5	,, Type casting and stereotyping	..	5,031 0 2
Government	53,872 6 4	..	Roller casting	..	1,039 15 6
	2,67,079 14 11	2,41,137 1 7	Paper	..	23,892 10 5
To Balance	45,246 7 3	27,919 8 6	,, Government	*53,872 6 4	..
	3,12,326 6 2	2,69,056 10 1		3,12,326 6 2	2,69,056 10 1

* *Note.*—In paragraph 11 of the audit report for 1886-87, it was shown that, taking to account the sum of Rupees 53,872-6-4, the net amount contributed by the Press to Government and accepted as a final charge, though in a private concern it would have been reimbursed, there was really a net profit of Rs. 45,246-7-3 on the year. This sum, I have now for the sake of clearness, credited in the above statement, although it was omitted in the statement rendered in the audit report.

2. The following explains the differences which altogether amount to Rs. 17,326-14-9:—

Excess debits by the Superintendent.

	RS. A. P.	RS. A. P.
The whole amount of service postage expended during the year and debited by the Superintendent	8,135 6 0	
Actual amount which formed final charge against the Press only	3,247 3 6	
Difference being service postage expended in forwarding gazettes to Government officials and charged to "Government"	..	4,888 2 6
Amount debited by the Press Superintendent for repairs, &c.	562 12 5	
Amount debited by Accountant-General as per audit report	82 4 6	
Difference chargeable to "Plant"	..	480 7 11

Add—			
Credits taken to account in the audit report, but omitted by the Superintendent.—			
Profit on gazettes	755 6 1		
„ on service postage	887 10 0		
Advertisements	3,031 9 0		
Discount on remittances	20 7 8		
Subscription and sale-proceeds of Indian Law reports	6,029 4 0		
		10,724 4 9	
Add also short credit in the Superintendent's account as follows:—			
Total amount of printing and binding work done by the Press and credited to profit and loss in the audit report	2,47,729 11 1		
Amount credited by Superintendent being value of printing work .. (Rs. 2,00,304 3 6; Binding work .. 38,788 12 6; Type casting and stereotyping .. 5,031 0 2; Roller casting .. 1,039 15 6)	2,45,163 15 8		
Difference being the value of printing work done for private customers omitted by the Superintendent ..		2,565 11 5	
			13,290 0 2
Deduct short debits by the Press Superintendent as follow:—			
Value of stores issued for Press work as debited in the audit report	16,808 7 6		
Value of stores issued for Press work as debited in the Press Superintendent's Administration Report	15,482 9 8		
Difference being the amount omitted from account by the Superintendent		1,325 13 10	
Refund of discount on remittances taken to account by the Accountant-General, but omitted by the Superintendent		5 14 0	
			1,331 11 10
Net difference between the profit and loss statement of the Press as drawn up by the Accountant-General and that prepared by the Press Superintendent ..		..	17,326 14 9

3. It will be seen that I have not included in the above statement of the explanation of difference Rs. 53,872-6-4, the net amount contributed by the Press to Government, and Rs. 23,892-10-5 which, according to the Press Superintendent, represents the value of paper issued from Press stores. The reason is that the former amount occurs on both sides of the profit and loss statement as drawn up by this office, and the latter on both sides of the statement as prepared by the Press Superintendent. With reference to the latter, again, I may add that it is shown in the Press accounts for 1886-87 as the aggregate of stores issued for gazettes and for Government; and as such therefore debited partly under "Gazettes" and partly under "Government" in the accounts from which my office has made up the profit and loss account.

4. The following summary shows how the transactions of the Press are grouped under Ledger heads:—

Ledger.

Debits.	Credits.
(1) Cash—	
Totals (monthly) of cash received.	Totals (monthly) of cash spent.
(2) Subscribers—	
1. Value of gazettes supplied to subscribers.	1. Cash received for subscription to gazettes.
2. Refunds of subscription.	2. Money paid into Treasury by customers for subscription to gazettes.
(3) Stores—	
1. Cash paid for stores purchased.	1. Cash received for sale of stores.
2. Stores (Press materials) received from the Stationery office and from the Secretary of State.	2. Press materials issued for gazettes. For other press work. For Government work. For private work.
(4) Plant—	
1. Cash paid for plant purchased.	1. Cash received for sale of plant.
2. Plant received from the Secretary of State.	2. Press stock written off on account of annual depreciation.
(5) Postage—	
1. Cash paid for private postage.	1. Cash received from customers for postage other than postage on gazettes.
2. Refunds of postage money.	2. Postage expended in forwarding publications, &c., to customers in advance.
(6) Personal Ledger Account—	
1. Refunds of balance of accounts.	1. Cash received from customers *in arrears* for Advertisement, Postage, Acts, &c., Gazettes, Stores, Printing and Binding, discount on remittances, freight packing, &c., &c.
2. Press materials issued for private work.	2. Acts, &c., returned by customers.
3. Postage expended in forwarding publication, &c., to customers in advance.	3. Payments into Treasury, being sundry charges incurred for them.
4. Gazette Supplements, Government Orders, &c., supplied to customers on credit.	
5. Acts, &c., issued to customers on credit.	
6. Printing work done for private customers.	
7. Advertisements inserted for private individuals.	
8. Packing charges incurred for customers.	
9. Discount charged on remittances.	
(7) Establishment—	
1. Cash paid for establishment.	(Carry total to profit and loss.)
2. Value of convict labor.	
(8) Contingencies—	
1. Cash paid for contingent charges.	(Carry total to profit and loss.)
2. Press materials issued for Press work other than gazettes.	
3. Service postage spent in Press correspondence.	
4. House-rent chargeable on Press premises.	
5. Repairs executed at the Penitentiary and Department of Public Works Workshops.	
(9) Advertisement—	
(Credit profit and loss.)	1. Advertisements inserted for private individuals.
(10) Acts, &c.—	
1. Refunds of value of Acts, &c.	1. Cash received from customers in advance for sale of Acts, &c.
2. Acts received in store for sale.	2. Acts, &c., issued to—
3. Acts, &c., returned by customers.	(*a*) Government officers.
	(*b*) Customers on credit.

Debits.	Credits.
(11) Subscription to Indian Law Reports—	
1. Refunds of subscription to Indian Law Reports.	1. Subscription to Indian Law Reports.
(Difference to profit and loss.)	2. Cash received for sale of Indian Law Reports.
(12) Gazettes—	
1. Refunds of value of supplements.	1. Cash received from customers in advance for subscription to Supplements, G.Os., &c., and for sale of gazettes.
2. Press materials issued for gazettes.	2. Gazettes supplied to subscribers and to Government officials.
3. Printing work done in publishing gazettes.	3. Gazette Supplements, G.Os., &c., supplied to customers on credit.
(Difference to profit and loss account.)	
(13) Printing—	
(To profit and loss).	1. Cash received from customers in advance for printing and binding work.
	2. Printing and binding work done—
	(*a*) For Government and Government departments;
	(*b*) in publishing gazettes; and
	(*c*) for private customers.
	3. Payments into treasury by customers for printing work done.
(14) Other presses—	
Cash paid for printing work done at other presses.	(By profit and loss.)
(15) Service postage—	
1. Cash paid for service postage.	1. Cash received from customers in advance for postage on gazettes.
2. Amount due to subscribers for postage on gazettes at the end of the year (credit balance).	2. Service postage expended in transmitting gazettes to Government officers
3. Profit on service postage (credit profit and loss.)	3. Service postage expended in press correspondence.
	4. Payments into treasury by customers for postage on gazettes.
(16) Government—	
1. Cash paid for dealwood boxes supplied to Collectors.	1. Cash received from the Accountant-General.
2. Cash remitted to the Bank of Madras to credit of Government.	2. Press stock received from the Secretary of State.
3. Press materials issued for Government work.	3. Stores—Press materials received from the Secretary of State.
4. Service postage expended in transmitting gazettes to Government officers.	4. Acts, &c., received in store for sale.
5. Gazettes supplied to Government officers.	5. Working expenses, charges borne by Government, such as value of convict labor, house-rent chargeable on press premises, and repairs executed at the Penitentiary and Department of Public Works Workshop.
6. Acts &c., issued to Government officers.	(Difference by profit and loss).
7. Printing and binding work done for Government and Government departments.	
8. Payments into Treasury by customers.	
(17) Profit and Loss—	
1. Refund of discount and remittances.	1. Cash received from customers in advance for discount on remittances.
2. Press stock written off on account of annual depreciation (4).	2. Packing charges incurred for customers.
3. Establishment (7).	3. Discount charged on remittances.
4. Contingencies (8).	4. Payments made into Treasury for discount.
5. Net amount contributed to Government (16).	5. Profit on gazettes (12).
6. Printing at other presses (14).	6. Profit on service postage (15).
	7. Advertisements (9).
	8. Subscription to Indian Law Reports (11).

5. The Superintendent of the Government Press, Madras, himself maintains these accounts in the ledger submitted for audit, and it is not understood why he does not make use of them for the figures of his Administration reports. It is directly from these accounts that the figures of the audit report are taken.

6. The additional items, viz.—

(1) Liabilities for pension,
(2) Absentee allowances in England,
(3) Interest * on capital outlay, and,
(4) Taxes on licenses,

which the Government, in their order, No. 1636, dated 9th December 1887, Public, desire should be included in the profit and loss statement of the Press, can easily be added.

It seems to me desirable to add the following items also :—

1. Remuneration paid for annual stock-taking.
2. Retired allowances paid in England, such as those to Mr. Keys, late Superintendent, and Mr. Smith, his predecessor (if still living).

7. The reports of Government Presses of other presidencies forwarded for my scrutiny do not, it seems to me, after full consideration, contain anything hitherto unknown to our system which it would be an improvement for us to adopt.

8. I have ascertained the rates of deduction made on account of depreciation of Press stock in the Government Presses of different presidencies, and give them below for the information of the Superintendent of the Government Press here :—

(1) Government Printing, India—
5 per cent. on type and press.
8 per cent. on binding plant.
5 per cent. on office furniture.

(2) Government Printing in Bengal—
10 per cent. on type and machinery.
5 per cent. on office and press furniture.

(3) Government Central Press, Bombay—
8 per cent. on English types, chases, galleys, case frames, imposing iron slabs, miscellaneous machine presses, book-binding articles, press room furniture.
12 per cent. on Kanarese fancy and heading types.
10 per cent. on Mahratti, Guzerati, Hindustani and Sindhi types, quotations and metal furniture, composing sticks, type cases, shears, &c.
30 per cent. on leads.
6 per cent. on printing machines and presses, office furniture, binding and warehouse furniture.
50 per cent. on consumable articles.
8¾ on repairs to dead stock.

(4) Government Press, North Western Provinces—
15 per cent. on type.
5 per cent. on all other press stock.

9. Every effort will be made to meet the wishes of Government expressed in paragraph 4 of the Government order under reply.

The enclosures sent to me with the Government order are returned herewith.

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 18th February 1889, No. 513.

I have the honor to forward the report of Mr. Branson, Assistant Accountant-General, on his audit of the accounts of the Government Press for the year 1887-88, and to state that I agree in the remarks contained in paragraph 3 of his report, and recommend the use of a cash-book in the form he suggests.

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* It is presumed that Government have agreed with Mr. Groves in holding that interest on outlay need not be charged in working out the profit and loss statement of the Press: *vide* paragraph 20 of the audit report on the Press accounts for 1883-84 recorded in G.O., No. 610, dated 10th March 1885, Public.

ENCLOSURE.

From J. C. E. BRANSON, Esq., C.S., Assistant Accountant-General in charge of Outside Audits, to the Accountant-General, dated Fort St. George, 17th January 1889.

I have the honor to submit my report on the audit of the accounts of the Government Press for the year 1887-88.

2. The audit was conducted in the following order :—

(*a*) The entries on the receipt side of the cash-book were checked (1) with the counterfoils of receipts granted by the Press, (2) with the Accountant-General's books in the case of amounts drawn from Government, and (3) with the advertisement bill book for sums realized on account of advertisements inserted in the Gazette. The entries on the expenditure side were checked with original document and vouchers : (1) Remittances of collections to the Bank with the Bank's receipts; (2) Establishment charges with the acquittance rolls; (3) Contingent charges with the contingent register; (4) Postage charges with the despatch book; and (5) Refunds with the acknowledgments of the payees.

(*b*) The day-book entries were checked as follows :—

(1) Plant and stores received from the Secretary of State, with the value adjusted in the books of the Accountant-General.

(2) Stores received from the Superintendent of Stationery, with a statement furnished by that officer in accordance with paragraph 2 of G.O., dated the 19th April 1886, No. 821, Public Department.

(3) Service postage expended in transmitting Gazettes to Government officers and in Press correspondence, with the service postage book.

(4) Service postage due to subscribers on the 31st March 1888 for Gazettes yet to be posted, with the subscribers' register.

(5) Value of convict labor, with statements furnished by the Superintendent of the Penitentiary.

(6) Cost of repairs executed at the Penitentiary and Public Works Workshop, with reference to bills received from those places.

(7) Payments by customers into district treasuries, with treasury receipts.

(*c*) The cash-book entries for the whole of the year, and of the day book for June, September and December 1887, and March 1888, were traced into the monthly abstract or journal.

(*d*) Lastly, all the entries from the monthly abstract, and in the case of personal accounts, all the entries from the cash-book and day book, were traced into the ledger. The total of the personal account balances, it was also seen, agreed with the balance of the Personal Ledger account.

3. The journal containing the monthly abstracts of the cash-book and day-book transactions is, it is stated, troublesome to prepare, and it certainly is troublesome to check. At the end of each month the accountant picks out all items falling under one heading, writes them on slips of paper and totals them. The process is not difficult, but where, as in the case of the cash-book, the entries are numerous, it is laborious. These memoranda are of course destroyed, and at the audit, the work has to be done again. In appendix A, I have submitted a form of cash-book which contains all that is shown in the cash-book, while the columns of figures under each journal head can be readily totalled. I have had posted into it the accounts of December 1887, and find that there is some saving of labor even in the daily writing up of the book. For example, if money be received from a person for Acts, for subscription to Gazettes, and for postage, his name would appear only once at the commencement of the line, showing his three separate payments under their several heads; whereas, in the present form of the book the name is repeated in three places, (1) under sale of Acts, &c., (2) under subscription to Gazettes, and (3) under Postage. I may add that the total amount of money received from one individual at one time, is not shown in lump in the existing form of the cash-book because it is split up and entered under the different headings; but the columns "Total receipts" in the proposed form can be readily checked with the total of each counterfoil receipt. The saving of time and labor to the auditor is obvious, and can be obtained under the present system only by requiring the accountant to preserve his memoranda, *i.e.*, to keep in a rough form the book I propose. The outside Audit work of this office is increasing so rapidly that I would respectfully urge the adoption of any form of account which would save audit labor without diminishing the completeness of the accounts.

4. The following is a summary of the cash transactions of the Press for 1887-88 :—

	Rs.	A.	P.
Balance on the 1st April 1887	1,382	0	0

Receipts.

	Rs.	A.	P.			
Drawn from the Accountant-General	1,86,437	6	0			
Received from private individuals—						
For advertisements	4,022	13	0			
„ Subscription to Gazettes ..	2,933	8	0			
„ „ to Indian Law Reports	10,753	0	10			
„ Postage	866	4	3			
„ Acts, &c., sold	3,141	3	1			
„ Gazettes sold	729	11	5			
„ Stores	530	3	6			
„ Plant	523	1	8			
„ Printing and binding	3,031	7	8			
„ Discount on remittances ..	84	8	1			
				26,615	13	6
						2,13,053 6
						2,14,435 3 6

Expenditure.

Salaries of Permanent establishment	85,197	6	0		
„ of Piece-work establishment	80,598	0	10		
Contingent charges	4,377	7	0		
Service postage	9,224	8	0		
Private postage	256	11	6		
Purchase of plant	2,671	12	0		
„ of stores	2,893	4	8		
Contingent expenditure on account of Collectors ..	1,037	11	0		
Printing at other Presses	437	4	6		
Refunds	13	12	5		
Miscellaneous	2	4	0		
				1,86,710	1 11
				27,725	1 7
Remitted to the Bank of Madras to the credit of Government				25,281	12 11
Balance on the 31st March 1888 ..				2,443	4 8

5. The receipts from private individuals for advertisements, subscriptions to Gazettes, &c., aggregated Rs. 26,615-13-6, against Rs. 19,778-6-2 during 1886-87. Of the total expenditure, amounting to Rs. 1,86,710-1-11, the cost of establishment during the year was Rs. 1,65,795-6-10, against Rs. 1,55,650-8-10 for 1886-87. The total amount of cash remitted to the Bank of Madras during the year under review aggregated Rs. 25,281-12-11 which does not include the payments made into the District treasuries to the credit of Government—*vide* paragraph 9 below :—

6. The balance sheet and the profit and loss account of the Press for 1887-88 are given below :—

Dr. Balance sheet *Cr.*

Date.	——	Amount.			Date.	——	Amount.		
		Rs.	A.	P.			Rs.	A.	P.
1st April 1887.	To sundries	2,249	5	0	1st April 1887.	By sundries	2,33,798	1	0
31st Mar. 1888.	,, sundries (assets) as follows:—				31st Mar. 1888.	,, sundries (liabilities) as follows:—			
	Cash	2,443	4	8		Service Postage ..	376	8	0
	Stores	1,673	10	2		Subscribers ..	1,607	13	0
	Plant	1,63,036	2	1					
	Acts, &c. ..	50,729	11	6					
	Postage	32	2	3					
	Personal Ledger Account ..	89	9	10					
		2,23,253	13	6					
	To Profit and Loss ..	12,528	8	6					
	Total ..	2,35,782	6	0		Total ..	2,35,782	6	0

Cr.

Profit and Loss Account.

Dr.

Date.	——	1886-87.				1887-88.				1887-88.		
		Rs.	A.	P.	Rs.	Rs.	A.	P.	Rs.	Rs.	A.	P.
1888. 31st Mar.	By Cash	..			12	..				84	0	1
	,, Personal ledger account ..	..			6	..				0	12	9
	,, Gazettes ..	..			755	..				2,389	1	7
	,, Service postage ..	..			887	..				757	4	0
	,, Printing and binding.	..			2,47,729	..				2,55,592	6	2
	,, Advertisements ..	..			3,031	..				4,013	10	0
	,, Subscription to, and sale-proceeds of, Indian Law Reports ..	..			6,029	..				10,753	0	10
	,, Government (Discount) ..	..			0	..				4	2	3
	1. Cash received from the Accountant-General ..	1,79,090	6	6		1,86,437	6	0				
	2. Plant received from Secretary of State and Public Works Workshops ..	18,569	15	1		2,815	6	5				
	3. Stores received from Secretary of State and Government stationery office ..	34,632	9	8		39,128	6	9				
	4. Acts, &c., received for sale	4,210	8	0		6,911	10	9				
	5. Convict labor supplied	5,546	15	0		5,601	14	0				
	6. House-rent chargeable on Press premises ..	4,560	0	0		4,560	0	0				
	7. Miscellaneous	..				76	13	9		2,52,531	8	8
	8. Repairs done at the Penitentiary, &c. ..	82	4	6		..						
	9. Received from Secretary of State being passage money of Deputy Superintendent..	697	8	7		..						
		2,47,249	3	3		..						
	,, Balance	5,05,703	3	1		..				5,26,075	14	4
	,, ...	8,625	15	1		..				12,528	8	6
	Total ..	5,14,329	2	2		..				5,38,604	6	10

Date.	——	1886-87.				1887-88.				1887-88.		
		Rs.	A.	P.	Rs.	Rs.	A.	P.	Rs.	Rs.	A.	P.
1888. 31st Mar.	To Cash	..			5	..				13	4	0
	,, Plant	..			23,824	..				23,066	0	9
	,, Establishment ..	..			1,61,564	..				1,71,397	4	10
	,, Printing at other presses ..	..			..	..				437	4	6
	To Government—											
	1. Deal-wood boxes supplied to Collectors	1,039	4	0		1,037	11	0				
	2. Publications supplied to Government officials ..	9,448	7	1		3,272	13	2				
	3. Gazettes supplied to Government officials ..	21,064	0	0		20,960	0	0				
	4. Postage in forwarding the above ..	4,888	2	6		4,981	0	6				
	5. Printing and binding work done for Government and Government departments ..	2,27,639	13	5		2,36,391	4	11				
	6. Materials used in the above ..	17,111	7	6		18,929	10	6				
	7. Cash paid into Treasury ..	20,030	7	1		28,001	12	9				
		3,01,121	9	7		3,13,574	4	10				
	To Contingencies—											
	1. Stores	16,908	7	6		16,858	7	8				
	2. Service postage ..	3,247	3	6		4,243	7	6				
	3. Rent chargeable on Press premises..	4,560	0	0		4,560	0	0				
	4. Repairs	82	4	6		2	0	0				
	5. Miscellaneous ..	2,825	6	4		4,462	4	9		30,116	3	11
		27,623	5	10								
	Total ..	5,14,329	2	2		..				5,26,604	6	10

7. The balance sheet and the profit and loss accounts prepared by the Superintendent of the Press were incorrect, for the following reasons :—

(*a*) The balance of Rs. 430-8-0, at credit of the service postage account on the 31st March 1887, was not brought forward as the opening balance of the account for 1887-88 in the ledger. It was omitted to be included in the opening figure—"To sundries, liabilities," of the balance sheet for 1887-88.

(*b*) The amount due to subscribers for postage on Gazettes on the 31st March 1888 was shown to be Rs. 372 instead of Rs. 376-8-0.

(*c*) The profit from service postage was calculated to be Rs. 331-4-0 instead of Rs. 757-4-0. In the statements given above, these mistakes are rectified.

8. As desired by Government in paragraph 4 of their Order, No. 964, dated the 3rd October 1888, Public Department, I have given the figures of last year side by side with those of this year, to facilitate comparison, and I have embodied the details of contingent charges and of the "Government" account in the profit and loss account itself. I would respectfully submit, however, that it is unsystematic from an accounts point of view to display in the profit and loss account the details of accounts closed to it. Where information as to details is required, it is more correctly given in a supplementary statement; and this has been our practice hitherto.

9. From the profit and loss account it appears that the Press was worked during the year at a loss of Rs. 12,528-8-6. But taking into account remittances made to the Bank, and to other treasuries, to the credit of Government, amounting to Rs. 28,001-12-9, which in the case of a private press would be retained, there was really a small profit of Rs. 15,473-4-3. If to this be added the net amount contributed by the Press to Government during the year,* which in this case the Press accepts as a final charge, but which in the case of a private press would be reimbursed the profits of the press for the year, will amount to Rs. 48,514-3-8.

* The profit and loss account shows a net charge against Government for the year of Rs. 61,042-12-2, but as this includes the sum of Rs. 28,001-12-9 mentioned above, it must for the purpose of arriving at the total profit be reduced by that amount.

10. Against this should be taken Rs. 4,483-14-2, being the amount of pension and gratuities paid to the retired Press employés during 1887-88, and Rs. 150, paid to Mr. G. W. Taylor for taking stock, both of which do not appear in the Government Press accounts. The net profits of the Press for the year thus amounted to Rs. 43,880-5-6. Taking the capital of the Press to be Rs. 2,34,000, the assets at the beginning of the year, this amounts to a profit of about 18¾ per cent.

11. The Government in their Order, No. 1636, dated 9th December 1887, Public Department, desire that (1) liabilities for pension, (2) absentee allowances in England, (3) interest on capital outlay, (4) taxes or licenses, (5) cash receipts should be taken to account in the profit and loss statement. With regard to (1) I have taken the actual amount of pensions paid during the year. The figure was furnished by the Accountant-General at the request of the Superintendent of the Press. *Item* (2). The only officer on leave absent from India was Mr. Brown, Deputy Superintendent of the Press. He has not yet returned, and it is not, therefore, known in the absence of his last pay certificate how much he drew as his leave allowance during the year. *Item* (3)—The Government have agreed with Mr. Groves in holding that interest on outlay need not be taken to account in the profit and loss account of the Press (*Vide* G.O., No. 610, dated 10th March 1885). *Item* (4)—No taxes were paid in 1887-88. *Item* (5)—Cash receipts are included in our profit and loss statements every year. It is desirable also to ascertain, in addition to the above, the retired allowances paid in England on account of Mr. Keys, late Superintendent, and Mr. Smith, his predecessor, if still living.

12. I beg to append a list of debit balances, which have been long outstanding in the books of the Press. The Superintendent should be requested to take measures to recover them as early as possible.

	RS.	A.	P.
C. W. Wilson	0	10	0
Chairman, Municipal Commission, Salem	† 5	0	0
,, ,, Berhampore	15	0	0
President ,, Cocanada	2	6	9
Abdull Sheriff Sahib	0	6	3
Stephenson, Nixon and Co.	12	12	6
Deputy Collector, Salem	0	3	0
Major Van Homrigh	1	6	0
H. Gurumoorthy Iyer	0	12	0
Deputy Collector, Cuddalore	2	2	6
D. Paul	1	12	0

† In these two cases, Rs. 5 and Rs. 0-3-6 which were, respectively, the closing balances of the accounts for 1886-87, and brought forward as the opening balances for 1887-88, stand unaffected although fresh debits in the course of the year have already been recovered.

	RS.	A.	P.
B. Vencatachelam	0	0	6
Ragavendra Srinivasa Valveker	0	6	6
Honorable A. Seshiah Sastri	0	3	6
President, Municipal Commission, Ootacamund	2	0	0
,, Local Fund, Nilgiris	11	0	0
,, ,, Anantapur	15	0	0
District Munsif, Gúdalúr	14	6	0
Messrs. Grant and Short	2	4	0
Chairman, Municipal Commission, Anantapur	3	12	0
S. Kalyanaramier	3	6	0
Secretary, Surfis Khas Board	9	3	0
Chairman, Municipal Commission, Negapatam	22	0	0
,, ,, Chicacole	* 18	6	0
,, ,, Mannárgudi	16	2	0
President, District Board, Vizagapatam	20	0	0
,, ,, Kistna	18	0	0
,, ,, Godávari	43	0	0
,, ,, Tanjore	10	8	0
Chairman, Municipal Commission, Vizianagrum	8	12	0
President, Local Fund Board, Kistna	13	15	0
,, ,, Chittoor	† 0	3	6
Local Fund Engineer, North Arcot	7	8	0
President, District Board, Nilgiris	10	2	0

* This was Rs. 13-6-0 on the 31st March 1887, but was raised to Rs. 18-6-0 by a debit of Rs. 5, on the 19th April 1887.

† In these two cases, Rs. 5 and Rs. 0-3-6 which were, respectively, the closing balances of the accounts for 1886-87, and brought forward as the opening balances for 1887-88, stand unaffected although fresh debits in the course of the year have already been recovered.

ORDER—dated 20th May 1889, No. 441, Public.

The foregoing papers embody—

(i) the annual report of the working of the Government Press for 1887-88 recast in accordance with G.O., Mis. No. 964, dated 3rd October 1888;

(ii) the Accountant-General's report on the audit of the Press accounts for 1887-88, as compared with those of 1886-87; and

(iii) correspondence relating to the correct mode of preparing the profit and loss accounts of the Press, as well as of determining the rates for valuation of work, depreciation of stock, &c.

2. Instructions have already been issued regarding the proper classification of the transactions of the Press in the Finance accounts, with a view to exhibit the results more accurately than has been heretofore possible (G.O., Financial, No. 868, dated 22nd November 1888).

3. The cash realisations of the Press in 1887-88 amounted to Rs. 26,615, or Rs. 6,837 more than in the previous year, the increase being chiefly under Subscriptions for the Indian Law Reports. Under *Adjustments* a further sum of Rs. 14,427 was credited to Government, raising the total receipts of the year to Rs. 41,043. The actual expenditure, including adjustments, amounted to Rs. 2,03,377, against Rs. 2,05,387 in the preceding year.

4. The following abstract exhibits the value of the work done for the principal departments of Government as shown by the Superintendent. It will be observed that the amount of printing executed for the Board of Revenue alone is nearly one-fourth of the whole, and exceeds in cost that of all the departments of the Secretariat (excluding Local and Municipal) taken together. In the special reports furnished with their Proceedings recorded in the Government orders noted in the margin, the Board promised to reduce

Public No. 200, dated 21st February 1888.
,, ,, 263, ,, 10th March 1888.

their printing expenditure to the greatest possible extent, and it is hoped that the statistics of 1888-89 and future years will show a sensible diminution in this direction :—

	Rs.
Board of Revenue	62,068
Collectors	18,817
Gazettes	27,835
Chief Secretariat	19,255
Revenue Settlement	13,378
Public Works Department	17,620
Do. Officers	4,598
Military Secretariat	10,537
Other Military Officers	11,214
Manual of Administration	11,113
General Administration Report	1,495
Educational Department	6,221
Police Department	5,228
Registration Department	9,966
Forest Department	6,431
All other offices	30,651
Government work	2,56,427
Local, Municipal and other special or private work	17,965
Advertisements	4,023
Grand Total	2,78,415

The above figures include Rs. 26,931, the cost of paper issued from the Press stores, but do not take into account the value of work turned out by the type foundry, viz., Rs. 4,082.

5. It is observed that the Accountant-General, in framing his profit and loss account, accepts in their entirety the figures of the Superintendent under—

(i) Valuation of work.
(ii) Depreciation of stock.
(iii) Value of plant and materials.

The Superintendent has attached to the report statements showing the various scales of valuation at present in force, but he has not explained how much has been added to the actual cost in each case for supervision and other charges. A comparison of the scales with the actual rates allowed to compositors shows that an addition to the charges actually incurred in payments to these latter, amounting to 50 per cent. in some cases and to 100 per cent. in others, is made in order to arrive at the full " value " of each page; thus—

For each solid page made up of	Rate of valuation. Rs.	As.	P.	Rate allowed to compositors. Rs.	As.	P.
Pica type	0	13	0	0	9	0
Small Pica	1	2	0	0	9	0
Long Primer	1	5	0	0	14	0
Brevier	1	14	0	1	4	0
Nonpareil	3	4	0	1	11	0

From the report it would appear that the total printing work done for Government in 1887-88 was equivalent to 172,794 solid Pica pages. Thus the addition in the valuation of 4 annas a page to the compositor's fee represents a total overcharge of Rs. 43,199, which, as the cost of paper, binding, &c., is separately charged for, is manifestly a very excessive allowance for wages of superintendence, wear and tear of machinery, &c. It must be remembered also that a portion of the estimated cost of the last mentioned items is supposed to be included in the payments made by Local Boards and private persons for the work done for them at the Press.

6. In this connection, it is observed that the same scale is used in " valuing " the work done for private persons, &c., and for Government. This is also manifestly incorrect. A broad line of distinction should be drawn between the two classes of work, viz.—

(i) Work for which Government maintains a printing establishment of its own, with the express object of turning it out as economically as possible.—In this case, the " value " assigned to the work should be the actual cost of production.

(ii) Work the cost of which is recovered.—In this case, the Press should be regarded as a *quasi*-commercial department, and such additional charges over and above the payments to compositors as are ordinarily levied by private printing offices on account of wages of superintendence, depreciation of stock, ordinary trade profit, &c., may appropriately be included in the rates of valuation. Otherwise, Government would be practically withdrawing work from other presses and thus competing with private enterprise.

Work done for Local and Municipal bodies and the like in the shape of printing of reports, proceedings and reviews, which must, for the convenience of the Government offices, be done in the Government Press, should be treated as State printing and classed under head (i), and only the actual cost should be recovered. Forms and other work to which the above reason does not apply should be valued at the commercial rates.

7. The Government is of opinion that the present valuation system should be abolished altogether, and that the actual cost of the work executed should be clearly brought out in each case, as shown in the report of the Superintendent of Government Printing, India, No. 71, Administration, dated 31st August 1887 (*vide* abstract in paragraph 3 and statements 2 and 3 appended to that report). The Superintendent should endeavour to distribute the actual cost on account of supervision, salaries of auxiliaries, clerical establishments, and so forth, in the same way, and should report at an early date how this is proposed to be done and what additions are to be made in the case of work performed for private bodies and individuals. Statements showing the value of stock, stationery and stores should also be appended to the annual reports (*vide* appendices 12 and 13 of the report of the Superintendent of Government Printing, India). The above instructions should, as far as possible, be carried out in the report for 1888-89.

8. The procedure indicated by the Accountant-General in paragraphs 3 and 4 of his letter, No. 219, dated 25th January 1889, is practically the same as that recorded in G.O., No. 610, Public, dated 10th March 1885, and it is not clear why it has not been adopted by the Superintendent in framing his profit and loss accounts. It should be reported whether there are any objections to it from a technical point of view. Full details (as in paragraph 2 of the Accountant-General's letter, dated 25th January 1889) should in any case be furnished by the Superintendent under each item on both sides of the account, and not merely the net figures, as given by the Accountant-General in paragraph 6 of his letter, No. 513, dated 18th February 1889, which do not admit of any comparison with the figures of the annual report. The calculation of profit depends mainly upon the credit taken for value of printing and binding, and this is estimated at the valuation rates in the Superintendent's table. If these are incorrect, the calculation is useless.

9. It would appear from paragraph 10 of the Accountant-General's letter last mentioned that the profit of the year 1887-88 amounted to Rs. 43,880, omitting (i) certain leave and pensionary allowances in England; (ii) remuneration for stock-taking; (iii) interest on capital outlay on plant, stores, repairs of buildings, &c.; and (iv) taxes and licenses. The Government considers that, as in the case of house-rent chargeable on the Press premises, which is not an actual charge, but is yet taken into account by the Superintendent against profit, the two last-mentioned items should also be included in future. It is presumed that the Accountant-General has taken credit for the adjustments (Total C) shown on page 2 of the report and for the value of the work turned out by the type foundry, Rs. 4,082.

10. The rates for depreciation of stock in the different provinces would seem to be roughly as follows :—

—	Percentage allowed for depreciation.				
	Madras.	Bengal.	Bombay.	North-Western Provinces.	Government of India.
English types	17	16	8	15	5
Vernacular types	17	10	10 to 12	15	5
Machines	8	10	6	5	5
Presses	4	5	6	5	5
Binding plant	..	..	6	5	8
Leads, rules and office furniture ..	10	5	30	5	5

The rate of depreciation allowed for English and vernacular type in this Presidency is excessive and should be reduced to 12 per cent. in each case.

11. In the quantity of work done for Government departments, there was an increase, as compared with 1886-87, of 15,311 pages of original matter, but a satisfactory decrease of 3,650 pages in remade-up matter, and 175,556 impressions. The variations in the number of impressions under stamps and stationery noticed in paragraph 4 (3) of G.O., No. 1636, Public, dated 9th December 1887, still continue and have not been explained. The cost per page of printed matter was As. 13-8 at the Central Press and Rs. 1-1-4 at the Penitentiary, while the cost of striking off 1,000 impressions was Re. 1-5-5 at the former institution and As. 6-1 at the latter. The varying cost at the two institutions is explained in paragraph 20 of the Superintendent's report.

12. In the work done for Local Funds and other departments from which the cost is recoverable, there was a large increase in the number of pages (17,657), marginal lines (5,803), as well as of impressions (196,119), due chiefly to the causes enumerated in paragraph 2 of G.O., No. 65 L., dated 14th January 1889.

13. The Government approves of the suggestions made in paragraphs 3 and 12 of the Auditor's report, dated 17th January 1889, which should receive early attention at the hands of the Superintendent.

(True Extract.) W. C. Bardsley Capt. A.C.
Under Secy. to Govt.
for Asst. Secy. to Govt.

To the Superintendent, Government Press, with Book A.
„ Accountant-General.
„ Board of Revenue, { Land Revenue. / Land Records and Agriculture. / Separate Revenue.
„ Departments of the Secretariat. P.W.D.

Exd. A. Raitt.

13 SC

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Govt. of {1889} Madras.

PUBLIC.

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Recorded

Recorded.

15.6.89

Issued

Recd. 14-6-89 Encl.

G.O., 20th May 1889, No. 441.

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MAY.

Government Press.

Passing orders on the report of the working and report on the audit of the accounts of the — for 1887-88.

Write Order