

Govt. of {1892} Madras.
PUBLIC.

Issued

Recd.

Encl.

G.O., 28th June 1892, No. 442.

JUNE.

Government Press.

Reviewing the reports on the working of the
— and the audit of the accounts for 1890-91.

No. 1989 Wap 11 July 1892

Recorded.

(sd) J. P.
W

C. E for I
C. E for Reps
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Enclosure to Director General of Railways' Circular No. 5 of 1892.

RATE LIST.

CLASS A.

IRON BRIDGEWORK.

FOR 1891.

G. C. Press, Simla.—No. 1473 P. W. D.—23-6-92.—800.

28TH JUNE 1892, No. 442, PUBLIC.

GOVERNMENT OF MADRAS.
PUBLIC DEPARTMENT.

READ—the following papers :—

From R. HILL, Esq., Superintendent, Government Press, to the Chief Secretary to Government, dated Madras, 27th July 1891.

I have the honour to submit the annual report on the working of the Government Press, and its branch at the Penitentiary, for the year 1890-91.

2. *Accounts.*—The cash realizations amounted to Rs. 27,545-3-7, and were Rs. 567-14-3 less than in the previous year, the falling off being chiefly in receipts for printing and binding, and in sales of publications. Under Adjustments there was an increase of Rs. 5,974-14-10. The total receipts were Rs. 53,297-13-10, against Rs. 47,890-13-3 in 1889-90 (see statement No. 1).

3. The budget grant for the year was Rs. 2,11,000, the total expenditure being Rs. 2,31,754-13-11 against Rs. 2,13,747-4-2 in 1889-90. The increased expenditure was incurred under the following heads: establishment Rs. 6,000, overtime Rs. 1,300, materials Rs. 3,300, and Public Works Workshop charges for engine room Rs. 8,600.

4. *Profit and Loss Account.*—The balance to credit on this account is Rs. 15,638-0-7 (see statement No. 2). The explanation given in paragraph 6 of last year's report will account for the great difference between this and last year's balance.

5. The statement given below shows the cash disbursements, book debits and the percentage which the working expenses of the several departments bear to the subsidiary expenses. The percentages were lower in all the departments when compared with the preceding year.

subsidy
compared with the preceding year.

Departments.	Cash Expenditure.			Book Debit.	Total of columns 4 and 5.	Percentage of columns 3 and 5 on payments to workmen, column 2.	in Percentage 1889-90.
	Payments to workmen, &c.	Supervision, clerical establishment, &c.	Total of columns 2 and 3.	Wear and tear, pensions, &c.			
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Printing —							
Composing *	1,18,109 1 6	16,904 9 6	1,35,013 11 0	39,153 4 3	1,74,166 15 3	47.4	52.5
Press and machine ..	† 27,037 10 8	5,299 2 2	32,336 12 10	10,415 13 0	42,752 9 10	58.1	61.6
Store department ..	1,656 0 0	251 6 11	1,907 6 11	900 3 9	2,807 10 8	69.5	77.7
Binding ‡	12,003 4 10	2,388 15 3	14,392 4 1	1,775 12 2	16,168 0 3	34.6	42.2
Total	1,58,806 1 0	24,844 1 10	1,83,650 2 10	52,245 1 2	2,35,895 4 0	..	..
Type Foundry	2,171 5 1	1,040 0 7	3,211 5 8	2,053 2 2	5,264 7 10	142.4	149.3

.. ..

* Includes Rs. 245-3-9, value of convict labour.

† Includes Rs. 476, value of convict labour.

‡ Includes Rs. 6,185-7-0, value of convict labour.

6. *Publications.*—There was a decrease in the sales and in the issues to public offices of Acts and other publications and of Indian Law Reports.

	1890-91.				1889-90.			
	RS.	A.	P.		RS.	A.	P.	
Value of ACTS AND OTHER PUBLICATIONS ON 1st April				* 68,824	9	5		54,655
Add—								
Acts, &c., received				14,582	11	10		19,323
Deduct—				83,407	5	3		73,979
Issues to public offices	1,449	5	6		1,625	2	9	
Sales	2,463	2	11		3,435	1	10	
				3,912	8	5		5,060
Balance on 31st March ..				79,494	12	10		68,919
Value of INDIAN LAW REPORTS ON 1st April ..				43,780	8	0		45,830
Add—								
Law Reports received				1,129	0	0		890
Deduct—				44,909	8	0		46,720
Issues to public offices	521	0	0		1,233	4	9	
Sales	1,597	3	10		1,706	3	3	
				2,118	3	10		2,939
Balance on 31st March ..				42,791	4	2		43,780

* As corrected by the Auditor in his report—vide G.O., dated 21st April 1891, No. 318, Public.

7. *Plant*.—The value of the plant at the end of the year was Rs. 2,38,230-13-1. The additions made in the printing department were an engine, boiler, shafting, &c., a royal printing machine, a jobbing machine, chases and galleys; in the type-foundry a type-casting machine. At the Penitentiary Branch a foolscap folio press was added and two unserviceable machines were sold. The value of the materials received from England was Rs. 4,568-12-9 against Rs. 5,407-5-4 in 1889-90.

Departments.	Value of stock on 1st April 1890.			Wear and tear.			Total.			Value of materials purchased, and made in Press, during the year.			Value of stock on 31st March 1891.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Government Press—															
Composing	1,45,432	7	3	16,916	13	7	1,28,515	9	8	16,065	9	1	1,44,581	2	9
Press and machine	30,446	5	0	1,981	4	10	28,465	0	2	15,262	7	11	44,055	8	1
Binding	7,743	0	7	431	3	6	7,311	13	1	..	..	..	7,311	13	1
Office furniture	6,270	6	7	501	10	2	5,768	12	5	60	8	0	5,829	4	5
Total ..	1,89,892	3	5	19,831	0	1	1,70,061	3	4	31,388	9	0	2,01,777	12	4
Penitentiary Branch—															
Composing	8,796	4	4	990	7	0	7,805	13	4	184	3	8	7,990	1	0
Press and machine	16,568	5	5	1,188	0	5	15,380	5	0	368	0	0	15,420	5	0
Binding	2,409	3	8	139	14	8	2,269	5	2	10	0	0	2,279	5	2
Office furniture	231	15	6	18	9	0	213	6	6	..	..	..	213	6	6
Total ..	28,005	12	11	2,336	14	11	25,668	14	0	552	3	8	25,903	1	8
Foundry—															
Type foundry	10,898	7	7	1,054	8	11	9,843	14	8	706	0	5	10,549	15	1
Grand Total ..	2,28,796	7	11	23,222	7	11	2,05,574	0	0	32,656	13	1	2,38,230	13	1

8. *Stores*.—There was a further reduction in the quantity of stores received during the year, and a reduction in the quantity used for the public offices.

	1890-91.				1889-90.			
	RS.	A.	P.		RS.	A.	P.	
Value of STORES ON 1st April				42,661	8	1		33,309
Add—								
Local purchases				4,076	13	2		4,210
Received from Secretary of State				1,499	0	0		1,677
Do. Superintendent of Stationery				30,700	10	9		46,788
				36,276	7	11		52,677
Deduct—				78,938	0	0		85,986
Issues to public offices				35,506	13	1		39,931
Do. Municipalities, &c.				4,955	14	4		3,393
				40,462	11	5		43,324
Balance on 31st March ..				38,475	4	7		42,661

9. *Bills checked and passed for payment*.—During the year 435 bills were checked amounting to Rs. 99,249-9-3, against 439 bills for Rs. 1,02,265-9-8 in the previous year. Increased printing at private presses was incurred by the Collector of the Nilgiri district, the Board of Revenue (Land Revenue) and (Rev. Settlt., L.R. and Agriculture), the High Court Appellate Side, the Inspector-General of Police, the Commissioner for the U.C.S. Examinations, and the Consulting Engineer for Railways (see statement No. 7).

10. *Printing*.—With the exception of the printing of the census enumeration books, the work done during the year was of the usual descriptions. Progress was made with the volume II., part I., of Dr. Hultzsch's South Indian Inscriptions and it is near completion; Mr. Rees's "Tours in India," and the minutes, speeches, &c., of His Excellency Lord Connemara were printed. The expenditure for printing, binding and paper for the third volume of the Manual of Administration was Rs. 7,628-11-1, bringing the total cost to Rs. 48,187-15-1. The printing of the census enumeration books commenced in August 1890 and was finished by the middle of February 1891; the issues were—407,431 books containing 10 to 100 schedule leaves, 1,582,127 loose schedule leaves, 66,136 householder's schedules, and 145,995 specimen schedules, block lists, abstracts and dockets; 5,335½ reams of badami royal and 295 reams of cartridge papers were used.

11. The value of the work printed was Rs. 2,22,758-7-0, against Rs. 2,18,017-7-5 in the preceding year (see statement No. 3). The apportionment of expenditure is shown in statement No. 4, and the value of work done for all departments is given in statement No. 5.

12. There was an increase of 4,570 pages of solid matter, a decrease of 1,161 pages of half tabular, and an increase of 1,503 pages of full tabular matter set up during the year; there was also an increase of 2,938 remade-up pages. Reduced to an equivalent of pica foolscap folio, there were 8,366 pages more than in the preceding year (see statement No. 6).

Sizes.	1890-91.				1889-90.			
	Solid.	Half Tabular.	Full Tabular.	Remade-up pages.	Solid.	Half Tabular.	Full Tabular.	Remade-up pages.
Foolscap folio	70,873	14,149	12,590	13,255	65,571	15,495	11,074	10,317
Royal 8vo.	3,980	417	843	..	4,615	412	819	..
Demy 8vo.	1,965	66	43	..	1,319	82	498	..
All other sizes	614	246	426	..	1,357	50	..	..
Total ..	77,432	14,878	13,902	13,255	72,862	16,039	12,399	10,317

	1890-91.	1889-90.	
Government Press—			
Original matter equal to foolscap pages	161,199	153,576	+ 7,623
Remade-up pages	13,255	10,317	+ 2,938
Impressions struck off	20,073,804	21,266,566	— 1,192,762
Penitentiary Branch—			
Original matter equal to foolscap pages	6,245	5,502	+ 743
Impressions struck off	27,975,622	60,298,125	— 32,322,503

13. There was a very great falling off in the number of impressions struck off during the year; for years past there had been a gradual increase, but in 1888-89 and 1889-90 there were exceptionally large increases in the number of impressions for the district officers. At the Government Press the reduction of 1,192,762 impressions this year arises from a change made in the method of counting the impressions struck off for certain descriptions of work when more than one set of types or stereotypes are used, and in the reduced issue of Acts and bills to district officers. At the Penitentiary Branch a reduction of 9,202,258 impressions was effected by the change stated above, and the further difference of 21,120,245 impressions is accounted for by a closer check being made into balances of forms in hand before indenting, the result of the enquiry into the reduction in quantities of stationery used by different offices as stated by the Superintendent of Stationery in his letter No. 1264, dated 11th August 1890, and embodied in G.O., dated 4th December 1890, No. 908, Financial.

14. There was a small increase in the cost per page, but a much larger one in the cost of impressions, caused by the overtime charges incurred during the printing of the census books, an additional charge of two hours' overtime for each issue of the Gazette owing to the late receipt on Tuesdays of the weekly abstract of season reports, and by the reductions in copies stated in the preceding paragraphs. The urgency of season papers for the Settlement Department and the Revenue Secretariat adds to the overtime charges in the composing departments.

	1890-91.			1889-90.						
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.
Government Press—										
Cost per page	0	14	11	0	14	9	+	0	0	2
Cost per forme for 1,000 impressions	1	5	8	1	2	2	+	0	3	6
Penitentiary Branch—										
Cost per page	1	1	7	1	3	0	—	0	1	5
Cost per forme for 1,000 impressions	0	8	3	0	4	2	+	0	4	1

15. The following statement shows the departments whose total pages were in excess of the preceding year, with an explanatory column giving the particulars of the increase in each case:—

Departments.	Equal to solid pages.		Increase.		Causes of the increase in printing.
	1890-91.	1889-90.	Pages.	Impressions.	
Superintendent, Revenue Survey.	883	396	487	180,581	Manuals for village karnams and blank forms.
Postmaster-General	311	205	106	540,911	Blank forms.
Presidency Postmaster	263	58	205	46,404	Book work and blank forms.
Board of Revenue (Settlement, Land Records and Agriculture).	13,349	11,531	1,818	..	1,602 pages were Resolutions, and the remainder book and job work.
Chief Secretariat (Old Record office).	1,129	..	1,129	4,100	Reprints of old proceedings of Government.
Manual of Administration	1,212	811	401	2,587	In progress.
Private Secretary to His Excellency the Governor.	699	17	682	32,492	Minutes, addresses, speeches, &c., of His Excellency Lord Connemara.
Registrar, High Court, Appellate Side.	333	121	212	..	Civil Procedure Code forms.
Law Reporter	900	665	235	41,460	Reprints of the January to June parts of Law Reports for 1890.
Inspector-General of Jails	1,142	608	535	62,372	Jail monthly circulars.
Do. of Police	1,397	872	525	..	List of criminal gangs in districts, and all blank forms for District Superintendent coming through the Inspector-General of Police.
Curator, Oriental MSS. Library.	158	1	157	2,254	Alphabetical list and index of Sanskrit MSS.
Director of Public Instruction ..	9,492	8,719	773	..	Increase of proceedings.
Principal, College of Agriculture.	160	14	146	4,910	Examination papers.
Principal, Teachers' College	157	..	157	3,940	Do.
Fort St. George Gazette	12,930	12,365	565	60,045	
Public Works Department, Railway Branch.	4,997	3,432	1,565	59,726	Increase of proceedings.
Examiner, Army Clothing Accounts.	465	270	175	..	Increase in pages of financial review and annual report.
Examiner, Commissariat Accounts.	671	379	292	..	Annual report and report of transport arrangements of the Chin-Lushai expedition.
Examiner, Ordnance Accounts ..	369	260	109	7,403	Increase in pages of financial review.
Inspector-General of Ordnance ..	1,140	784	356	..	Specification governing the manufacture and inspection of ordnance, &c.
Superintendent, Army Clothing.	287	162	125	..	Blank forms.
Presidency Port Officer	631	295	336	..	General index of Government Orders.

16. There was an increase of impressions only in 26 departments, but these call for no particular remarks as the quantity was not very great and the total impressions of the year were so much below the preceding year.

17. Steam power for driving the printing machines was used for the first time on the 20th October 1890.

18. *Binding.*—There was a reduction in the number of books bound in sheepskin, in calico and in marble paper covers; in other respects the quantity of work was about the average. The value of the binding was Rs. 24,839-6-6 against Rs. 24,110-10-1 in the preceding year (see statement No. 3).

	Government Press.		Penitentiary Press.	
	1890-91.	1889-90.	1890-91.	1889-90.
Full morocco, roan, calf, skiver, with gilding	4	10	..	..
Half morocco and gilt	131	155	..	..
Half roan and gilt	19	86	..	..
Half calf and gilt	689	603	..	..
Full bound sheepskin	3,323	5,861	1,822	3,357
Half	2,921	4,382	465	950
Full bound calico	8,521	9,490	..	694
Half	284	500	966	13,660
Full bound calico	16,459	24,204	9,510	..
Half	807	1,133	..	1,886
Marble cover, stiff boards	159	325	1,506	..
File boards	1	46	..	..
File books	4,838	430	..	..
Mounted on cloth or leather	67,554	..	3,171	22,906
on boards	447,356	..	310,725	496,997
Stitching with printed paper wrappers	2,017,065	2,097,040	60,897	22,450
Do. cartridge	1,249,083	454,012	890,400	1,094,788
Folding, stitching and pasting	2,368,002	2,103,501	2,112,551	2,058,444
Cutting	4,695,803	4,362,630	23,200	156,694
Numbering	1,678,496	717,689	133,684	114,356
Ruling	1,03,340	43,954	..	..
Perforating	14,240	..	..	..
Envelopes	680	25,907	..	..
Die-embossing	..	..	..	..
Miscellaneous	..	..	..	..

19. *Type foundry.*—During the year a fourth type-casting machine was added and two more machines were ordered. The outturn consisted of 5,117 lb. of english types, 915 lb. of vernacular types, 8,367 lb. of quadrats, 8,573 lb. of leads, 1,667 lb. of quotations and 1,105 lb. of stereotype plates. One type mould, 202 punches, and 147 matrices were also made. 25,745 lb. of metal were cast, as against 18,836 lb. in the preceding year. The value of the types cast was Rs. 10,209-4-8 (see statement No. 3). The usual quantity of miscellaneous small jobs was turned out.

20. *Establishment.*—On the last day of the official year there were 9 clerks, 265 printers on the permanent and 384 on piece-work, 100 binders, and 27 casters in the Government Press; at the Penitentiary Branch there were 17 printers on the permanent and 16 on piece-work, and 34 binders—total 852 employes. At the end of the preceding year there were 827 employes.

21. *Earnings of Compositors.*—The average monthly earnings of the compositors were Rs. 15-5-3 at the Government Press and Rs. 11-12-0 at the Penitentiary Branch; in 1889-90 the averages were Rs. 15-13-5 and Rs. 10-3-4 respectively. Five compositors in the Government Press earned over Rs. 30 per month, 22 over Rs. 25, 65 over Rs. 20, 123 over Rs. 15, and the remainder below that amount. At the Penitentiary Branch 1 compositor earned over Rs. 20, 2 over Rs. 15, 7 over Rs. 10, and the remainder less than Rs. 10.

22. *Convict labour.*—Owing to the falling off in impressions there was a reduction in the number of prisoners employed. The average daily attendance of prisoners was 162 adults and 4 juveniles, against 177 adults and 9 juveniles employed in the preceding year.

23. *Service registers.*—The service registers of the permanent establishment were written up to date during the year.

24. As stated in the second sentence of paragraph 26 of last year's report this report has been prepared in the manner indicated, and the wishes of Government have been carried out. In last year's report the distribution of the miscellaneous charges was erroneously made and an excessive charge was debited to the Penitentiary Branch; this has been put right, so that a correct comparison can be made of value of work done and expenditure in both years (see column 6 of statement No. 3).

25. *Replies to G.O., 21st April 1891, No. 318, Public.*—The new form of register of subscribers to the Gazette has been introduced. There is no difficulty in distributing the charges for stereotyping to the several departments, and they have been distributed this year instead of showing them under a separate heading. The arrears due by the manager of the Kallikót estate have been recovered. The item referred to in paragraph 9 of the G.O. is shown on the credit side of the account, "By Gazette, Rs. 3,883-0-2."

DR. No. 1.—Cash Accounts and Adjustments for 1890-91.

C_R

No. 2.—*Profit and Loss Account for 1890-91.*

No. 3.—Statement showing Value of Work done and Expenditure for 1890-91.

Expenditure.	1890-91.	1889-90.	Value of work done.	1890-91.	1889-90.
GOVERNMENT PRESS.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
<i>Printing.</i>					
To Superintendence ..	13,265 4 5	13,748 1 9	To value of Printing work done	1,99,888 9 0	1,93,501 4 5
„ Establishment ..	1,37,584 6 7	1,30,575 5 10			
„ Contingencies ..	1,555 2 9	1,411 9 10			
„ Value of materials used ..	3,412 12 7	2,878 7 2			
„ Depreciation of stock ..	19,092 11 0	20,126 14 11			
„ House rent ..	4,876 4 3	4,876 4 3			
„ Cost of printing ink ..	970 9 6	1,009 8 8			
Total ..	1,80,757 3 1	1,74,626 4 6			
<i>Binding.</i>					
To Superintendence ..	600 0 0	600 0 0	To value of Binding work done	15,852 8 11	16,214 11 7
„ Establishment ..	8,360 8 9	7,687 13 5			
„ Contingencies ..	762 0 1	695 13 0			
„ Value of materials used ..	4,144 15 6	4,897 8 0			
„ Depreciation of stock ..	431 3 6	376 7 8			
„ House rent ..	375 1 6	375 1 6			
Total ..	14,673 13 4	14,632 11 7			
<i>Type Foundry.</i>					
To Superintendence ..	300 0 0	300 0 0	To value of Types, &c., cast	10,209 4 8	8,480 13 2
„ Establishment ..	2,171 5 0	2,014 9 3			
„ Contingencies ..	640 11 11	657 0 6			
„ Value of metal used ..	4,928 2 5	3,208 2 9			
„ Depreciation of stock ..	1,054 8 11	911 14 4			
„ House rent ..	562 10 3	562 10 3			
Total ..	9,657 6 8	7,654 5 1			
<i>Miscellaneous.</i>					
Taxes on press buildings ..	1,026 0 0	1,026 0 0			
Fee for taking stock of stores ..	150 0 0	150 0 0			
Passage money paid to Deputy Superintendent ..	..	727 4 4			
Interest on plant ..	8,031 10 0	8,248 9 1			
Pensions ..	8,238 11 7	7,339 7 9			
Pension paid to Mr. Keys in England ..	2,000 0 0	2,000 0 0			
Freight charges ..	289 4 6	451 5 10			
Telephone charges ..	306 0 0	306 0 0			
License and income taxes ..	850 5 5	1,034 13 1			
Total ..	20,891 15 6	21,283 8 1			
PENITENTIARY BRANCH.					
<i>Printing.</i>					
To Superintendence ..	1,600 0 0	1,600 0 0	To value of Printing work done	22,869 14 0	24,616 3 0
„ Establishment ..	7,191 10 10	7,847 13 5			
„ Contingencies ..	770 2 3	648 12 11			
„ Convict labour ..	6,430 10 9	7,296 15 0			
„ Wages of warders ..	740 8 0	744 0 0			
„ Printing ink ..	483 15 2	450 0 0			
„ Value of materials used ..	449 7 8	553 3 4			
„ Depreciation of stock ..	2,197 0 5	2,093 12 1			
„ House rent ..	1,404 0 0	1,404 0 0			
Total ..	21,267 7 1	22,638 9 8			
<i>Binding.</i>					
To Superintendence ..	400 0 0	400 0 0	To value of Binding work done	8,056 13 7	7,895 14 6
„ Establishment ..	3,346 12 1	2,500 11 5			
„ Contingencies ..	380 13 0	334 6 4			
„ Convict labour ..	476 0 0	581 14 0			
„ Wages of warder ..	249 0 0	249 0 0			
„ Value of materials used ..	3,712 0 1	3,473 10 5			
„ Depreciation of stock ..	139 14 6	128 15 8			
„ House rent ..	156 0 0	156 0 0			
Total ..	8,860 7 8	7,804 9 10			
<i>Miscellaneous.</i>					
To Interest on plant ..	1,120 3 9	1,066 2 9			
„ Freight charges ..	578 9 1	902 11 8			
Total ..	1,698 12 10	1,968 14 5			
Grand Total ..	2,57,807 2 2	2,50,608 14 8	Grand Total ..	2,57,807 2 2	2,50,608 14 8

No. 4.—Statement showing the Apportionment of Expenditure for 1890-91.

Departments.	Earnings and salaries of workmen.	Overtime.	Supervision.	Clerical establishment.	Contingencies.	House-tax.	Warders' salaries and convict labour.	House-rent, licenses and income taxes.	Pensions.	Miscellaneous.	Total.
Government Press—	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.	RS. A. P.	RS. A. P.
Composing ..	16,571 15 2	827 14 5	6,632 19 3	2,718 0 0	618 5 3	496 7 8	..	4,155 15 2	8,903 6 8	25,481 2 9	1,63,619 5 11
Press and machine ..	71,116 3 11	2,753 6 9	6,632 10 2	906 0 0	1,036 12 6	99 4 8	..	691 14 4	1,316 13 9	5,876 2 3	34,270 2 5
Store ..	26,197 5 8	..	..	119 0 6	..	132 6 5	..	756 11 1	..	150 0 0	2,214 2 0
Binding ..	14,962 2 0	..	..	180 0 0	762 0 1	66 2 2	..	421 10 3	18 7 2	4,855 14 7	15,114 11 0
Total ..	1,359 12 8	610 5 6	600 0 0	3,023 0 6	2,317 2 10	794 4 11	..	6,026 2 10	10,238 11 7	30,393 3 7	2,15,218 8 4
Penitentiary Branch—	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.	RS. A. P.	RS. A. P.
Composing ..	1,558 10 10	..	800 0 0	..	255 11 5	..	245 3 9	177 1 8	..	1,948 11 2	7,432 3 3
Press and machine ..	2,331 12 5	..	800 0 0	..	513 6 10	..	6,925 15 0	1,271 1 3	..	2,784 3 0	15,931 13 8
Store ..	864 6 0	..	..	..	..	..	..	3 11 0	..	..	603 11 0
Binding ..	2,787 3 7	..	..	..	380 13 0	..	735 0 0	170 4 10	..	3,948 4 6	7,932 7 7
Total ..	1,359 12 8	610 5 6	600 0 0	3,023 0 6	2,317 2 10	794 4 11	..	6,026 2 10	10,238 11 7	30,393 3 7	2,15,218 8 4
Type foundry—	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.	RS. A. P.	RS. A. P.
Composing ..	919 9 6	..	300 0 0	..	640 11 11	99 4 8	..	575 15 10	..	6,418 10 5	10,205 15 11
Press and machine ..	1,251 11 7	..	..	..	4,108 14 0	893 9 7	..	8,224 5 5	..	51,493 0 8	2,56,894 11 9
Store ..	..	..	..	..	..	..	..	..	..	..	..
Binding ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,49,755 0 2	4,196 10 8	16,165 4 5	4,703 0 5	4,108 14 0	1,026 0 0	7,896 2 9	8,224 5 5	10,238 11 7	51,493 0 8	2,57,807 2 2
Proportion of Clerical establishment for checking the bills for work done at private presses ..	..	..	..	300 0 0	..	33 1 7	..	..	..	..	333 1 7
Proportion of establishment engaged upon work not debitable to current ..	..	..	..	480 0 0	..	99 4 10	..	..	..	..	579 4 10
Grand total ..	1,49,755 0 2	4,196 10 8	16,165 4 5	4,703 0 5	4,108 14 0	1,026 0 0	7,896 2 9	8,224 5 5	10,238 11 7	51,493 0 8	2,57,807 2 2
For 1889-90 ..	1,43,683 6 8	2,876 3 1	16,648 1 9	4,666 11 7	3,747 10 7	1,026 0 0	8,851 13 6	8,408 13 1	9,839 7 9	51,960 10 8	2,50,608 14 8

* Miscellaneous includes depreciation of stock, printing ink, interest on value of plant, freight charges, telephone charges, stock-taking of stores, and value of materials used.

P. = Proceedings. R. = Annual Reports.

P. = Proceedings.

R. = Annual Reports.

1

No. 5.—Statement showing Value of Work

No. 5.—Statement showing Value of Work

Statement showing Value of Work

Offices, Departments, &c.	Printing.					
	Government Press.			Penitentiary Branch.	Total.	Government Press.
	Proceedings, Gazette and Annual Reports.	Book work.	Job work.	Job work.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
WORK, THE COST OF WHICH IS RECOVERABLE—cont.						
For Advertisements, Gazette	G. 3,381 14 0	..	..	..	3,381 14 0	..
Do. Madras Series, ...	..	125 0 0	..	..	125 0 0	..
Private work—	..	..	..	..	..	..
The Secretary, Madras Literary Society	..	..	..	..	..	..
The Madras Sanskrit and Vernacular Text Society	..	..	..	..	..	..
Burma State Railway Company	..	10 2 0	..	..	10 2 0	3 7 3
Madras Railway Company	..	..	..	..	..	..
South Indian Railway Company	..	1,063 11 2	..	..	1,063 11 2	451 6 0
Southern Mahratta Railway Company	..	..	..	..	..	..
Superintendent, Government Museum, Bangalore	..	..	..	..	..	..
Dr. Porter's Famine Diseases	..	..	..	..	..	..
Dr. McNally's Sanitary Handbook for India	..	..	..	..	..	..
Total ..	P. 21,073 4 3 G. 3,381 14 0	2,930 1 6	418 5 11	419 9 10	28,223 3 6	825 8 8
Grand total ..	P. 1,06,492 13 0 G. 21,273 6 11 R. 8,029 8 0	38,494 1 6	25,598 12 7	22,869 14 0	2,22,758 7 0	15,882 8 11

P. = Proceedings. G. = Gazette. R. = Reports.

P. = Proceedings. G. = Gazette. R. = Annual Reports.

done for all departments during 1890-91—cont.

Binding.		Value of paper issued from Press stores.	Grand Total.	Totals for 1889-90.			
Penitentiary Branch.	Total.			Printing.	Binding.	Value of paper issued from Press stores.	Grand Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	3,381 14 0	3,227 4 0	..	..	3,227 4 0
..	..	..	125 0 0	149 0 0	..	..	149 0 0
..	..	..	..	413 11 11	38 9 4	2 6 0	453 11 3
..	..	..	..	185 3 0	3 2 0	..	188 5 0
..	3 7 3	..	13 9 3	3 3 0	4 4 0	..	7 7 0
..	..	..	..	131 4 0	87 8 0	..	218 12 0
..	451 6 0	..	1,515 1 2	175 4 0	294 0 0	..	469 4 0
..	..	..	..	347 11 6	175 0 0	14 7 6	537 3 0
..	..	..	..	82 14 7	18 12 0	15 5 5	117 0 0
..	..	..	..	17 8 0	68 12 0	..	86 4 0
..	..	..	..	199 14 10	181 8 0	78 12 3	460 3 1
1 2 9	826 11 5	4,572 7 1	38,622 6 0	25,443 15 11	975 2 7	2,697 13 1	32,021 15 7
8,056 13 7	24,839 6 0	26,963 13 11	2,74,861 11 5	2,12,215 3 11	30,127 6 10	29,969 4 8	2,72,311 15 0

No. 6.—Quantity of Printing Work done during 1890-91.

Headings of Finance Accounts.	Equal to Solid pages (pica).		Remade-up pages.		Total number of pages.		Marginal lines.		No. of impressions.		Total cost.		
	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	1890-91.	1889-90.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
3. Land Revenue ..	3,594	2,772	..	..	3,594	2,772	..	..	10,436,685	43,027,030	10,765	11 3	
4. Salt ..	47	122	..	..	47	122	..	..	66,585	78,290	140	7 7	
5. Stamps ..	117	188	..	..	117	188	..	..	28,846	69,674	172	3 8	
6. Customs ..	868	827	..	..	868	827	..	..	37,411	77,629	996	2 11	
10. Assessed Taxes ..	551	17	..	..	556	17	..	..	45,054	33,374	51	12 6	
11. Forest ..	1,142	1,678	..	..	1,177	1,701	..	..	357,677	633,631	1,000	13 2	
12. Registration ..	1,262	1,865	..	..	1,266	1,870	..	..	3,068,411	5,933,135	3,044	11 6	
15. Post Office ..	574	263	..	..	574	263	..	..	876,821	289,646	1,487	2 2	
18. Administration ..	74,814	75,445	..	..	82,438	81,323	..	..	6,221,121	6,210,969	91,176	6 5	
19. Law and Justice ..	2,619	1,804	..	..	2,769	1,870	..	..	9,426	10,528,075	8,972	7 2	
19 ^a . Jails ..	1,214	685	..	..	1,214	687	..	..	15	90,239	1,536	6 3	
20. Police ..	1,502	972	..	..	1,502	972	..	..	..	2,940,997	2,902	0 11	
21. Marine ..	..	..	..	..	..	..	..	..	..	10,620	33	6 6	
22. Education ..	10,426	9,389	..	..	10,471	9,555	..	..	1,605	296,652	360,503	10,792	14 0
23. Ecclesiastical ..	132	116	..	..	132	116	..	..	16,436	7,900	191	12 4	
24. Medical ..	2,099	1,997	..	..	2,119	2,048	..	..	409	273,430	277,887	2,597	14 1
25. Political ..	73	11	..	..	73	11	..	..	..	286	86	7 1	
26. Minor Departments ..	4,765	6,837	..	..	4,765	6,837	..	..	..	804,370	6,312	0 0	
30. Stationery and Printing ..	13,338	12,543	..	..	15,922	14,386	..	..	14,517	4,451,097	19,049	10 10	
Telegraph ..	..	..	..	..	40	38	..	..	2,432	20,255	86	3 4	
Public Works ..	19,119	18,613	..	..	20,952	19,307	..	..	2,938	1,987,694	1,764,718	22,530	1 9
Army ..	..	..	..	..	6,223	5,116	..	..	1,086	2,307,043	6,558	10 3	
Total work done for Government ..	143,535	144,312	11,701	8,733	165,236	150,045	75,365	70,963	39,794,169	80,242,951	1,91,935	6 4	
Imperial ..	..	..	..	..	..	..	..	..	..	..	..	..	
Superintendent of Census Operations ..	984	..	..	..	984	..	..	..	6,991,764	..	2,599	13 2	
Work, the cost of which is recoverable ..	22,935	17,766	1,554	1,684	24,479	19,350	6,944	6,445	1,263,493	1,321,740	28,223	3 6	
Grand total ..	167,444	159,078	13,255	10,317	180,699	169,393	81,402	77,413	45,049,456	81,661,691	2,22,758	7 0	
											2,12,215	3 11	

No. 7.—Number and amount of bills checked and passed for payment in 1890-91.

No. of Bills.	For whom printed.	1890-91.		1889-90.	
		Amount passed.	Total.	Amount passed.	Total.
3. LAND REVENUE.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
27	Collector of Nilgiris	1,060 12 10		655 1 7	
	Do. of Coimbatore	..		7 8 0	
	Do. of Malabar	..		188 11 6	
1	Deputy Collector of Godavari (L.F.)	..		53 14 0	
	Do. of Coimbatore (L.F.)	37 15 6		26 11 0	
4	Do. of North Arcot (L.F.)	217 8 0		..	
	Do. of Tinnevely	..		61 0 0	
	Do. of Madras	..		7 6 0	
	Superintendent, Madras Survey	..		8 0 0	
	Revenue Settlement Officer, Nilgiris	..		2 12 0	
11. FOREST.			1,316 4 4		1,011 0 1
1	District Forest Officer, Nilgiris	24 8 2		85 10 10	
1	Do. Salem	31 0 0		..	
12. REGISTRATION.			55 3 2		85 10 10
2	Registrar of Salem	10 0 0		10 0 0	
1	Do. of Tellicherry	17 15 0		10 12 0	
1	Do. of Nilgiris	4 10 9		10 7 2	
2	Do. of Trichinopoly	2 12 0		10 0 0	
1	Do. of Nellore	10 10 0		9 14 6	
3	Do. of Tinnevely	30 0 0		23 8 6	
3	Do. of Chingleput	13 12 0		6 6 0	
2	Do. of North Arcot	10 0 0		10 0 0	
1	Do. of South Arcot	30 0 0		10 0 0	
4	Do. of Tanjore	33 2 0		18 12 0	
8	Do. of Godavari	9 9 0		12 3 0	
1	Do. of Coimbatore	11 8 0		14 8 0	
7	Do. of Madras	51 2 9		47 15 9	
2	Do. of Cuddalore	18 9 0		33 6 0	
	Do. of Kistna	..		13 0 0	
1	Do. of Vizagapatam	15 0 0		10 0 0	
15. POST OFFICE.			248 10 6		250 12 5
1	Postmaster-General	..	42 3 4	..	594 6 0
18. ADMINISTRATION.					
28	Chief Secretariat	778 7 8		912 11 9	
3	Revenue Secretariat	86 9 1		3 9 2	
2	Military do.	60 1 9		181 14 10	
4	Revenue Board (Land Revenue)	2,066 5 5		1,623 12 5	
1	Do. (Separate Revenue)	3,072 11 0		3,070 15 6	
87	Do. (Settlement, Land Records and Agriculture)	14,535 9 6		7,405 3 3	
1	Private Secretary to His Excellency the Governor	86 2 0		..	
19. LAW AND JUSTICE.			20,686 14 5		13,198 2 11
13	High Court, Appellate Side	13,890 9 10		11,821 12 5	
12	Do. (Suits) Fund	28,781 12 8		51,270 9 11	
1	District Judge, Kistna	27 9 0		..	
	Do. South Canara	..		16 4 0	
1	Additional Sessions Judge, Nilgiris	3 4 0		21 3 11	
9	Subordinate Judge, Ootacamund	73 12 4		47 2 11	
Criminal.			62,737 0 7		63,277 1 2
6	District Magistrate, Nilgiris	..	48 12 5	..	167 8 2
19-5. JAILS.					
5	Inspector-General of Jails	..	7 8 11	..	..
20. POLICE.					
65	Inspector-General of Police	8,038 12 6		6,062 11 1	
	Superintendent of Police, Mangalore	..		291 12 3	
21. MARINE.			8,038 12 6		6,554 7 4
	Port Officer, Tuticorin	..	..	..	20 7 0
22. EDUCATION.					
10	Director of Public Instruction	397 9 5		2,104 2 4	
19	Registrar of Madras University	7,125 14 7		7,427 15 0	
	Principal, Presidency College	..		29 12 9	
1	Do. College of Engineering	17 4 3		69 6 8	
1	Inspector of Schools, Central Circle, Madras	23 8 0		..	
23. ECCLESIASTICAL.			7,612 4 3		9,631 4 0
	Lord Bishop of Madras	..	..	..	3 6 9
24. MEDICAL.					
1	Principal, Medical College	9 8 0		..	
2	District Medical and Sanitary Officer, Coimbatore	9 15 0		..	
			19 7 0		

No. 7.—Number and amount of bills checked and passed for payment in 1890-91—cont.

No. of Bills.	For whom printed.	1890-91.				1889-90.			
		Amount passed.		Total.		Amount passed.		Total.	
	26. MINOR DEPARTMENTS.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A.
5	Government Astronomer	399	3 3			1,247	8 3		
1	Meteorological Reporter	13	13 6			67	15 3		
1	Director, Government Cinchona Plantations ..	6	4 0			6	4 7		
16	Commissioner, Uncovenanted Civil Service Examinations	1,375	3 1						
3	Superintendent, Government Central Museum ..	178	8 0			317	9 0		
7	Government Botanist	43	7 11			131	9 0		
1	Do. Quinologist	1	4 0			23	8 2		
9	President, District Board, Nilgiris	69	2 10			..			
7	Secretary, Harbour Trust Board, Madras ..	57	4 0			66	0 0		
1	Do. Board of Examiners, Teachers' College	31	6 6			..			
	Inspector of Local Fund Accounts	..				114	1 0		
	Superintendent, Pearl Fisheries	..				3	4 0		
				2,175	9 1			1,977	11 3
	PUBLIC WORKS.								
1	Public Works Secretariat	6	1 9			57	11 4		
1	Consulting Architect	5	9 0			3	14 0		
5	Do. Engineer for Railways	1,271	8 5			258	10 0		
	Examiner, Public Works Accounts	..				74	8 4		
				1,253	3 2			394	11 8
	ARMY.								
11	Adjutant-General	2,828	11 2			3,118	4 0		
10	Quartermaster-General	1,690	0 1			1,824	2 0		
12	Assistant Adjutant-General, Royal Artillery ..	218	6 10			174	6 10		
3	Deputy Judge Advocate-General	24	5 4			52	10 7		
6	Military Secretary to His Excellency the Commander-in-Chief	69	11 2			129	7 11		
				4,831	2 7			5,298	15 4
	CENSUS.								
2	Superintendent of Census Operations	61	1 0			..			
1	Deputy Collector of Godavari	85	8 0			..			
				146	9 0			..	
435	Grand total	..		99,249	9 3	..		1,02,266	9 8

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 21st March 1892, No. 842.

I have the honour to forward the report of Mr. J. L. Pinto, Chief Superintendent of my office, on the audit of the accounts of the Government Press for 1890-91. The report calls for no special remarks from me.

ENCLOSURE.

From J. L. PINTO, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, dated Madras, 9th March 1892.

I have the honour to submit my report on the audit of the accounts of the Government Press for the official year 1890-91.

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

(a) The entries on the receipt side of the cash book were checked with (1) 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.

(b) The entries on the expenditure side were checked with original documents 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.

(c) 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 19th April 1886, No. 821, Public Department.

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

(4) Service postage due to subscribers on the 31st March 1891 for Gazettes yet to be posted, with the subscribers' register.

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

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

(7) Payments by customers into District Treasuries, with treasury receipts.

(d) The cash book entries for the whole year and those of the day book for May, August and December 1890 and March 1891, were traced into the monthly abstract or journal.

(e) Lastly all the entries from the monthly abstract, and in the case of personal accounts all entries from the cash book and day book, were traced into the ledger. The aggregate of the personal account balances, it was also noted, agreed with the balance of the personal ledger account.

3. The following is a summary of the cash transactions of the Press for 1890-91:—

Receipts.	RS. A. P.	RS. A. P.	Expenditure.	RS. A. P.	RS. A. P.
Drawn from the Accountant-General		1,98,952 7 10	Salaries of permanent establishment	92,507 3 2	
Received from private individuals—			Salaries of piece-work establishment	78,116 1 11	
For Advertisements	3,506 14 0		Overtime	4,196 10 8	
Subscriptions to Gazettes, &c.	3,181 8 0		Contingent charges	4,108 14 0	
Subscriptions to Indian Law Reports	13,217 3 10		Taxes	1,026 0 0	
Postage	815 12 6		Service postage	9,053 0 6	
Acts, &c., sold	2,485 3 11		Private	102 0 6	
Gazettes sold	266 7 2		Purchase of plant	5,055 0 8	
Stores	563 9 6		of stores	4,076 13 2	
Plant	307 1 7		Contingent expenditure on account of Collectors ..	812 11 9	
Printing and binding	3,170 2 0		Refunds, &c.	72 10 0	
Discount on remittances	31 12 2				1,99,127 2 4
		27,545 3 7	Amount remitted to the Bank of Madras to the credit of Government ..		27,370 9 1
		2,25,497 11 5			

4. The receipts from private individuals for advertisements, subscriptions to Gazettes, &c., aggregated Rs. 27,545-3-7 against Rs. 28,113-1-10 during the year 1889-90. Of the total expenditure amounting to Rs. 1,99,127-2-4, the cost of establishment during the year was Rs. 1,74,819-15-9 against Rs. 1,67,274-7-1 for 1889-90. The total amount of cash remitted to the Bank during the year under review aggregated Rs. 27,370-9-1. These figures do not include items to the aggregate of Rs. 2,770-10-10 representing receipts at out-stations paid into the District Treasuries to the credit of Government.

5. The Balance sheet and the Profit and Loss account of the Press for the year under review are given below. It will be seen that I have amended slightly the form of the Balance sheet so as to make it accord with the form of return prescribed in the Indian Companies Act:—

Balance Sheet.

Date.	Capital and Liabilities.	Amount.	Date.	Property and Assets.	Amount.
1891.		RS. A. P.	1891.		RS. A. P.
31st Mar.	Capital or accumulated profits of previous years	3,38,377 6 6	31st Mar.	Value of Acts, &c.	79,496 12 7
	Dues to subscribers	1,520 13 0		of stores	38,475 4 7
	to Service Postage account	405 0 0		of plant	2,38,230 13 1
	To Profit and Loss account of the year	15,640 0 4		of postage stamps	29 8 6
	Total	3,56,353 3 9		Personal Ledger account	20 13 0
				Total	3,56,253 3 9

Profit and Loss Account.

Date.	1891. Mar. 31st.	1889-90.		1890-91.		1890-91.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
To Cash	..	..	..	..	..	..	..
" Plant	..	..	..	..	..	..	..
" Personal Ledger Account	..	..	..	..	..	..	..
" Establishment—	..	..	..	..	..	..	..
Salaries, &c.	..	1,67,274	7 1	..	..	..	..
Convict labour	..	8,851	13 6	..	..	..	..
Passage money to the Deputy Superintendent	..	9,339	7 9	..	..	..	..
To Printing at other Presses	..	..	..	..	..	..	..
" Interest on plant	..	..	..	..	..	..	..
" Contingencies—	..	..	..	..	..	..	..
Value of materials and printing ink used	..	..	..	..	..	..	..
Service postage	..	13,262	5 7	..	..	..	..
Rent chargeable on the Press premises	..	4,133	13 6	..	..	..	..
Miscellaneous	..	7,374	0 0	..	..	..	..
Total	..	32,235	1 3	..	..	..	..
To Government—	..	..	..	..	..	..	..
Dealwood boxes supplied to Collectors	..	..	..	..	..	..	..
Publications supplied to Government officials	..	..	..	..	..	..	..
Gazettes supplied to Government officials	..	..	..	..	..	..	..
Postage in forwarding the above.	..	..	..	..	..	..	..
Printing and binding work for Government departments, &c.	..	..	..	..	..	..	..
Paper issued from Press stores	..	..	..	..	..	..	..
Cash paid into Treasury	..	..	..	..	..	..	..
To Balance	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..
By Discount Presidency	..	..	..	..	..	..	..
" Personal Ledger account	..	..	..	..	..	..	..
" Gazette	..	..	..	..	..	..	..
" Service postage	..	..	..	..	..	..	..
" Printing and binding	..	..	..	..	..	..	..
" Advertisements	..	..	..	..	..	..	..
" Subscriptions to, and sale proceeds of, Indian Law Reports	..	..	..	..	..	..	..
" Type Foundry	..	..	..	..	..	..	..
" Discount—Districts	..	..	..	..	..	..	..
Less charges as per contra	..	..	..	..	..	..	..
Surplus	..	..	..	..	..	..	..
By Government—	..	..	..	..	..	..	..
" Cash received from the Accountant-General	..	..	..	..	..	..	..
" Plant from London and Public Works Workshop, &c.	..	..	..	..	..	..	..
" Addition to plant by revised valuation	..	..	..	..	..	..	..
" Stores from London and the Stationary depot	..	..	..	..	..	..	..
" Acts, &c., received for sale	..	..	..	..	..	..	..
" Convict labour supplied	..	..	..	..	..	..	..
" Rent chargeable on Press premises	..	..	..	..	..	..	..
" Passage money to the Deputy Superintendent	..	..	..	..	..	..	..
" Interest on plant	..	..	..	..	..	..	..
" Pension paid	..	..	..	..	..	..	..
" Freight charges	..	..	..	..	..	..	..
" Fee for stock taking of stores	..	..	..	..	..	..	..
" Income and License taxes, &c.	..	..	..	..	..	..	..
" Telephone charges	..	..	..	..	..	..	..
" Type Foundry	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..

6. The net result of the year's working was a profit of Rs. 15,640-0-4 as shown in these statements, which exceeds the amount recorded in the Books of the Press by Rs. 1-15-9. This was principally due to the fact that two items of Rs. 1-11-0 and As. 4-6 were erroneously shown under "Acts" instead of under Gazette, and though the latter item was afterwards transferred to the correct head in the cash book, the monthly totals were not corrected.

7. The arrear sum of As. 8 referred to in paragraph 4 of G.O., No. 318, Public, dated 21st April 1891, was duly recovered from the Manager, Kallikot Estate, and credited in the cash book on the 15th June 1891.

8. The following irregularities have been noticed during the course of my audit:—

(1) On the 31st December 1890, a copy of Mullins' Manual was sold, but its full value was not credited in the cash book. It is, however, explained that Rs. 2-12-0 is still due by the purchaser, and will be recovered.

(2) A sum of Rs. 4, received on the 1st October 1890 from the Secretary, Wilkinson Law Library, Calicut, as subscription for the Gazette Supplement for two quarters, was erroneously shown in the Superintendent's cash book and returns under "Subscriptions to the Gazettes" instead of under "Subscriptions to Supplements," &c.

(3) The correct amounts received in the Presidency and Mofussil on account of discount on remittances were Rs. 31-12-2 and Rs. 13-1-2, respectively, and not Rs. 32-0-2 and Rs. 12-13-2 as shown in the Superintendent's Profit and Loss Statement.

ORDER—dated 28th June 1892, No. 442, Public.

The foregoing reports on the working of the Government Press and the audit of the accounts for 1890-91 together with the explanations of the Superintendent in connection therewith are satisfactory; but the Government considers that the use of the term "value" should be discontinued, the word "cost" being substituted. Work, the cost of which is recoverable, should be dealt with in accordance with the instructions laid down in paragraph 6 of G.O., No. 441, Public, dated 20th May 1889, the percentages added and the resulting value being given. The profit and loss statement is of no value and may be discontinued; and the cost of paper issued from Press stores may be disregarded as suggested by the Superintendent.

2. Compared with the preceding year, the actual receipts were -06 lakh higher, chiefly on account of printing Municipal and District Board Proceedings.

3. The cost of printing for all departments including overtime rose by -06 lakh, as the total number of pages made up exceeded that of the previous year by over 11,000: the cost per page was 2 pies higher at the Government Press and 1 anna 5 pies less at the Penitentiary. Nevertheless, there was no unreasonable increase in the work executed for any particular department (paragraph 15 of the Superintendent's report).

4. There was a decrease of -12 lakh in the cost of printing done at the expense of the Suitors' Fund of the High Court, and this accounts for the apparent saving in the cost of work executed at private presses.

5. The total number of impressions fell by no less than 33½ millions, being the result of certain economical arrangements introduced during the course of the year, and explained in paragraph 13 of the Superintendent's report. As, however, the charges for machinery, stores and plant increased, the cost per forme of 1,000 impressions was higher, being 3½ annas more at the Central Press and 4½ annas at the Penitentiary.

6. Additional plant and printing materials were purchased for -04 lakh. The introduction of steam power for working the presses from the 20th October 1890 raised the expenditure by -086 lakh more.

7. Very good progress was made in the work turned out by the Type Foundry, 26,000 lb. of metal having been cast during the year against 19,000 and 12,000 in the two preceding years.

8. The Superintendent's attention is drawn to paragraph 8 of the Auditor's report.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Superintendent, Government Press.
" Departments of the Secretariat.
" Board of Revenue (Land Revenue).
" " (Revenue Settlement, Land Records and Agriculture).
" Director of Public Instruction.
" Accountant-General.
" Superintendent of Stationery.