

Number of pages 18
of report 22-9-32
Initials of Reference
M.R.O. 1-82,400-22-11-33.

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	307	Press
		~~Mis.~~
Dated	26-3-	1866.

Not to be folded or roughly handled

11

Proceedings of the Madras Government, Public Department,
26th March 1866.

No. 116. Read the following letter from J. MACKEY, Esq., Auditor of the Press Accounts, to the Chief Secretary to Government, Fort Saint George; dated Fort Saint George, 16th October 1865.

In compliance with the Order of Government in the Public Department, No. 924, dated 6th September 1865, I have the honor to submit the following observations upon the Press accounts for the official year 1864-65.

2. The Cash book has been carefully checked with the vouchers, item by item, as also the postings therefrom into the Ledger and Journal, and all found correct.

3. The actual receipts in Cash during the year 1864-65 amounted to Rupees 11,354-10-7, as detailed below, viz:—

	RS.	A.	P.
To Advertisements... ..	2,851	1	2
„ Subscriptions... ..	1,926	0	0
„ Do. in advance..	2,067	0	0
	3,993	0	0
„ Postages... ..	405	1	2
„ Do. in advance... ..	774	1	3
	1,179	2	5
„ Stock, being sale of Acts, Books, &c... ..	2,061	10	0
„ Sale of spare copies of Gazette..	111	10	0
„ Sale of Stores, viz., paper, print- ing ink, &c.....	53	6	10
„ Plant, being sale of old type....	1,048	9	3
„ Printing, received from private parties... ..	24	2	6
„ Binding do. do	3	8	6
„ Extraordinary receipts, discount on stamps, &c... ..	28	7	11
„ Nominal receipts, being Cash received from the Bank of Mad- ras, in payment of salaries, plant, printing, &c., &c... ..	1,30,616	11	9
Total receipts...	1,41,971	6	4

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	RS.	A.	P.
4. The disbursements amount to.....	1,41,792	6	0
and the balance of cash in hand on			
30th April 1865...	179	0	4
together...	1,41,971	6	4

as detailed below :

	RS.	A.	P.
By salaries permanent..	57,021	0	3
„ Do. for piece work...	35,832	8	7
	92,853	8	10
„ Wages of extra binders, pressmen, &c...	5,215	1	5
„ Contingent allowances.....	1,103	8	7
	99,172	2	10
„ Gratuities paid for extra labor and superintendence..	445	1	3
„ Printing paid for work done at other Presses, chiefly to Messrs. Graves, Cookson, and Co....	11,940	3	1
„ Plant, being additions to the stock of type, &c...	11,614	3	11
„ Stores, viz., paper, printing ink, &c., purchased.....	7,445	0	8
	1,30,616	11	9
„ Cash paid into the Bank of Madras during the year 1864-65...	9,834	7	5
„ Amount expended for postage...	1,341	2	10
	11,175	10	3
„ cash balance in hand on 30th April 1865 ...	179	0	4
Total disbursements...	1,41,971	6	4

5. The Cash receipts, as compared with the previous year, exhibit an increase of Rupees 443-8-8, viz:—

Receipts in 1864-65...	11,354	10	7
Do. 1863-64...	10,911	1	11
Increase...	443	8	8

All the items of receipt show an increase, except Postages, Stock, Gazette, and Binding; the most important item of increase being that of plant.

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6. There is a noticeable increase in the disbursements during the year under notice, viz:—

Total disbursements in 1864-65...	1,41,792	6	0
Do. in 1863-64...	1,36,358	13	2
Increase...	5,433	8	10

but this may be accounted for by the large sum paid to piece work Compositors, extra Binders, Pressmen, &c., viz:—

Increase of piece work is...	4,839	4	5
Pressmen and Binders, &c...	5,215	1	5
Together...	10,054	5	10

As, no doubt, a corresponding amount of work has been done for the Rs. 10,054-5-10, the actual increase of Rupees 5433-8-10 is more apparent than real.

7. The sum paid for outside work, chiefly to Messrs. Graves, Cookson and Co., exhibits a decrease of... Rupees... 2,345 9 5

Viz., in 1863-64...	14,285	12	6
„ in 1864-65...	11,940	3	1

Decrease... 2,345 9 5

The enclosed Statement, marked C, shows the number of pages to be 7960 against 9151, in the previous year. But the actual sum earned by Messrs. Graves, Cookson & Co., was Rupees 11,980-11-1, subject to a fine of Rupees 100, leaving only 11,880-11-1 as the payment to them; the balance of Rupees 59-8-0, to make up Rs. 11,940-3-1, was paid to the proprietors of the Caxton Press. With regard to the comparison of rates shown in this Statement, as the Auditor has no means of checking the figures, it is useless offering any observations, because the basis of the whole calculation, viz., the rate at which the Government's own work is estimated to cost—vide Statement D—is still an unsettled question. The assumed amount of cost at the Government Press is shown at two rates, viz., 1-1-6 per page, and the other at 0-15-7, as against the estimated rate of the Contractors' work at 1-9-7. The Contractors' work was estimated in the Report for 1863-64 to have cost 1-10-6 per page.

8. I must again respectfully urge upon the attention of Government the necessity for reducing the amount at debit of the account called "Plant," although the recommendation made in paragraph 9 of my last Report has not been sanctioned, from a misapprehension of my object, I suppose. It was not intended by my suggestion that the value of any article in use, or existence, should be written off the books, but there is annually some thousands of pounds weight of worn-out type, leads, &c., vanishing from the actual stock, partly by regular sale, and partly by the unavoidable wastage which must always be going on in a large Department like that of the Press. I am informed that no sums since 1859 have been written

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off the books for loss and depreciation of plant, and certainly during the two years' accounts that I have examined, I find no reductions have been made. At present, "Plant" is debited with all fresh purchases, and credited with all sales of old type, metal, &c. This course simply resolves itself into an ever recurring accumulation of debits against the account by the purchase of new press materials; for example, assuming the new type costs 1 Rupee per pound, I find the same sold, when worn out, at three Annas, thus leaving a sum of thirteen Annas on the books for stock, which, in fact, no longer exists. The following figures will show the increase of this account during the past year, viz., at debit of plant:—

	RS.	A.	P.
1st May 1865...	1,25,645	15	3
1st „ 1864...	1,15,320	4	7
Increase...	10,324	9	8

and this after crediting the account with the amount of sales realized. The remedy I suggest is a careful valuation of the entire stock, so far as the same can be done without stopping or delaying the work of the Department. This valuation can easily be approximately made near enough for practical purposes by the Superintendent or his Deputy, as the professional knowledge of these gentlemen will enable them to arrive at a very reliable estimate. When this point is arrived at, viz., the value of *existing* stock, the difference between its amount, and that at present on the books should be adjusted. To keep up the system a yearly adjustment entry should also be made, viz., the estimated value of stock sold, and the actual sale proceeds should also be written off the accounts.

9. The following Statements in connection with this report are submitted, viz:—

A.—Balance sheet.

B.—Account current with the Bank of Madras.

C.—Statement exhibiting the out-turn and cost of the work done by the Contractors estimated to cost, per page, Rupees 1-9-7.

D.—Statement of work done at the Government Press for various public offices, showing the number of pages printed as 102,487½ costing Rupees 1,12,088-3-10, or apparent cost per page of Rupees 1-1-6.

10. With regard to the number of petty items of debt exhibited in the Balance Sheet, all the bad and doubtful sums, which are of old standing, will disappear in the books of 1865-66, under the sanction given in the Order of Government, No. 984, dated 21st September 1865. No losses have occurred in the year under review.

11. In conclusion, I have only to express my thanks for the assistance rendered by the Accountant, T. Murugasa Moodelly, whose books are faithfully kept, though they might, I think, be more simplified, and, by less labor, the same results arrived at.

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Dr. Balance Sheet for the year ending 30th April 1865. Cr.

Names.	Ledger Folio.	Amount.	Names.	Ledger Folio.	Amount.
		RS. A. P.			RS. A. P.
Plant ...	224	1,25,645 15 3	Government of Fort Saint George ...	227	1,45,693 10 10
Stores ...	226	20,044 2 8	Postage ...	231	535 3 4
Cash ...	252	179 0 4	Messrs. Binny and Co...	238	4 13 0
Subscribers ...	254	78 0 0	Agent, Peninsula and Oriental Steam Navigation Company ...	259	6 4 0
Administrator General...	255	23 8 0	Messrs. Lecot and Co...	260	1 8 0
Messrs. Ritchie and Shaw	256	1 8 0	Agent, and Manager Madras Railway ...	310	1 12 0
Sheriff of Madras ...	257	24 6 0	G. P. Johnstone, Esq. ...	312	7 0 0
Lieut. R. N. Start ...	271	1 0 0	Vayeravun Chetty ...	320	0 5 0
Messrs. Arbuthnot & Co.	311	8 5 6	Messrs. Boyson, Brockman and Prichard ...	338	73 4 0
Secretary and Treasurer			Y. Rajamunnar Chetty ...	403	1 8 6
Bank of Madras ...	312	1 9 0	V. Venkata Row ...		1 2 0
Agent, Mail Coach and Carrying Company ...		4 4 0	Secy. Madura Reading Room ...	404	1 0 0
Capt. W. S. Drever ...		2 13 0	Messrs. Carr and Co...		0 5 0
K. Rama Row ...		3 12 0	J. H. Ferguson, Esq...		0 0 6
T. Soobana Charyar ...	390	1 0 0	Lieut. E. Norton ...	405	0 0 6
Ettyrajooloo Naidoo ...		1 8 0	Mr. J. Higginbotham ...		1 12 0
C. W. DeBernardy, Esq.		7 11 8	W. Sloan, Esq. ...		4 0 0
V. K. Ragava Charry ...	391	1 8 0	J. W. Branson, Esq. ...	406	4 12 0
S. Ragavooloo Naidoo ...		6 0 0	Capt. J. Shand ...		0 8 0
R. B. Swinton, Esq. ...		1 0 0	T. Rungasawmy Pillay ...		0 4 0
Mr. A. P. W. Begbie ...	392	2 12 0	Messrs. Atkinson & Co.	407	0 7 2
Major Fitzmaurice ...		1 10 0	A. Tercoovagada Pillay ...		0 7 0
T. Soobaroja Moodelliar ...		2 0 0	Kistnasawmy Pillay ...		0 3 0
Lieut. Weldon ...	393	0 14 6	Aroopachelliah ...	408	2 10 0
Secy. Salem Law Class...		0 12 0	Messrs. C. Appoo Chetty Pillay and Co. ...		1 8 0
Mr. J. Lloyd ...		0 8 0	Narrainappah ...		0 14 0
Messrs. Brown and Co...	394	22 9 6	Dewan of Travancore ...	409	3 2 0
„ Heerjee and Sons ...		1 7 0	M. Venkatroya Nastri ...		2 14 0
G. Fisher, Esq. ...		0 12 0	Rungasawmy Iyer ...		3 13 6
Kistna Row ...	395	1 0 0	Lutchmiah Naidoo ...	410	3 18 0
Lieut. Furlong ...		1 0 0	Anaboo Boyee ...		0 13 0
Serjeant A. Cooke ...		2 1 0	Jeyram Row ...		2 8 0
Lieut. Hill ...	396	0 4 0	A. Tercomal Row ...	411	1 2 0
Cawder Saib ...		4 0 0	T. Vudrajooboo Naidoo ...		4 1 0
Mr. C. Murray ...		1 4 0	W. S. Neahli, Esq. ...	412	0 0 6
C. Wapshare, Esq. ...	397	2 4 0	Bunselaut Abeerchund Row, Bahadoor ...		0 2 1
Lieut. T. Briggs ...		2 6 0	Jeevaram Nambhoy ...		3 9 0
V. Venkatagopall Row...		1 12 0	Mess Secretary 36th Regiment Native Infantry ...	413	1 8 0
Mr. W. Prager ...	398	1 8 0	Mahomed Hoossain ...		0 1 0
Secy. Revenue Board ...		18 5 0	Mr. A. B. Thomson ...	417	0 12 0
S. Parthasarathy Chetty...		4 0 0	A. Nagabooshanum Naidoo ...	437	0 10 0
R. Hurry Row ...	399	2 2 0			
Resident of Travancore...		2 4 0			
Sawmy Iyer ...	400	0 10 0			
Mr. G. Class ...		0 8 0			
„ W. T. Starkenburgh ...		0 1 0			
K. Narasimmiah ...	401	4 4 0			
T. Dorasawmy Naicker ...		6 12 0			
C. Veeraragavulu Naidoo		0 7 0			
M. Monguiah Row ...	402	2 5 0			
T. Murugasa Moodelliar ...		1 6 0			
Lieut. F. K. Stevenson ...	418	5 10 8			
Venkata Row ...	429	2 0 0			
Messrs. P. Arulanunden and Sons ...	440	100 0 0			
Mr. C. D'Waltz ...	444	140 0 0			
H. Smith, Esq. ...	446	0 12 0			
Total Rupees...		1,46,373 14 11	Total Rupees...		1,46,373 14 11

FORT SAINT GEORGE,
Government Press Office,
1st May 1865.

(Signed) H. MORGAN,
Deputy Superintendent Govt. Press.

Examined and found correct.

(Signed) J. MACKEY,
Auditor.

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26th March 1866.*

B.

Government Press in account with the Bank of Madras 1864-65.

1865.	RS.	A.	P.	1865.	RS.	A.	P.
April 30th.—To Cash paid into the Bank of Madras during the year 1864-65 ...	9,834	7	5	April 30th.—By Cash received from private parties for Subscriptions, Postage, Advertisements, sale of Acts, and spare Gazettes, &c., during the year 1864-65 ...	11,354	10	7
„ Expended for postage, &c., &c., ...	1,341	2	10				
„ on hand this date ...	179	0	4				
Rupees...	11,354	10	7	Rupees...	11,354	10	7

FORT SAINT GEORGE,
Government Press Office,
1st May 1866.

(Signed) H. MORGAN,

Deputy Superintendent Govt. Press.

Examined and found correct.

(Signed) J. MACKEY,

Auditor.

[illegible]

1st May 1865.

Deputy Supt., Fort. Press.

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26th March 1866.

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C.

STATEMENT exhibiting out-turn and cost of Book and High Court Work by Messrs. Graves, Cookson and Co., for the Government Press in the year 1864-65.

Departments.	Number of pages.	Total number of pages.	Amount paid.			Deduct amount for binding.			Amount paid for printing only.			Add cost of examining at 10 per cent.			Grand Total.			Cost at the Government Press at Rupees 1-1-6 per page.			Difference in favor of Govt. Press.			Remarks.
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Book Work	2,820	7,960	11,980	11	1	428	9	6	11,552	1	7	1,155	3	4	12,707	4	11	8,706	4	0	4,001	0	11	
High Court.....	5,140																							

N. B.—Amount paid Messrs. Graves, Cookson and Co. for printing 7960 Pages... 11,552 1 7

Add 10 per cent. on Rupees 11,552-1-7 for examining charges..... 1,155 3 4

Cost at Government Press 12,707 4 11 or 1 9 7 per page.
 8,706 4 0 or 1 1 6 do.

Difference in favor of Government Press, Rupees 4,001 0 11 or 0 8 1 per page.

Net charge of Messrs. Graves, Cookson and Co., including 10 per cent. for examining..... 12,707 4 11 or 1 9 7 per page.
 At Govt. Press rate of Rs. 0-15-7 per page, as shewn in the Note A, in the Statement D... 7,752 11 4 or 0 15 7 do.

Difference in favor of Government Press... 4,954 9 7 or 0 10 0 per page.

FORT SAINT GEORGE,

Government Press,

1st May 1865.

(Signed) H. MORGAN,

Deputy Superintendent Govt. Press.

No. 117. ORDER THEREON, 26th March 1866, No. 307.

The Auditor's Report on the Press Accounts shows them to have been carefully kept.

2. The Supervisor will report, at an early date, on the means to be taken to carry out the reduction of the amount debited to Plant, and also, after communication with Mr. Mackey, on any steps which may tend to the simplification of the Accounts of the Press.

3. The Government direct that the sum of Rupees (300) three hundred be paid to Mr. Mackey, as fee for his audit, and that it be debited to the Government Press.

(True Extract).

Chief Secretary.

To the Supervisor Government Press.
" Accountant General.
" Examiner of Claims.
To Mr. J. Mackey.

Exd. J. H. Burns.

Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following
letter from Mr. Mackey,
Auditor of the Peps Accounts.

Here enters 10th Dec 1866

Order thereon 26 March 1866 No. 307.

The Auditor's report
on the Peps Accounts shows
them to have been carefully
kept.

2. The Supervisor will
report, at an early date,
on the means to be taken
to carry out the reduction
of the amount debited
to Plant, and also, after
communication with Mr.
Mackey, on any steps which
may tend to the simpli-
fication.

W. R. C.

Simplification of the
Accounts of the Peps.

3. The Government
~~direct that the sum of~~
Rs 300 ^{three hundred} be paid to Mr.
Mackey as fee for his
audit, and that it be
debited to the Government
Peps.

A.W.

To the Supervision for Peps. }
— Accountant General. } des 28/3
— Examiner of Claims. }
— Mr. Mackey

Public: 1866. Department.

No. 307.

PROCEEDINGS OF GOVERNMENT.

Dated 26th March 1866.

116.17.