

(1) பக்கங்களின் எண்ணிக்கை

166 (139)

(2) புதிர்க்கித் திருப்பிய நாள்

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பெருந்தி துறை

அரசாண எண்.

மு. கோப்புத் தாள் எண்.

441

அச்சகம்

பலவகை

நாள் :

20.5.1889

199

மடிக்கவோ கண்டபடி கையாளவோ கூடாது.

ஆவண. கா. 1—18,006—6-9-90.

ORDINARY, PRINTED.

Public DEPARTMENT.

G.O., DATED *20th May 1889*

No. *441.*

First copy sent to Press.

Returned for signature.

Despatched in print.

[Despatch Abstract.]

*Port: Press.—Passing
ders on the report of
working and the re-
t on the audit of
Accounts of the —
1887-88.*

6-7-03 ✓

10-11-08 ✓

15-10-03 ✓

24-7-14 BTV ✓

11-8-32 BV ✓

Printing.

THE statement below exhibits the operations of the Printing Department during the year:—

OUTTURN.	1885-86.		1886-87.	
	Rs.	A. P.	Rs.	A. P.
Jail Press ...	1,43,970	4 5	1,16,118	12 9
Secretariat Press ...	2,50,125	8 8	2,44,850	0 8
Receipts in the Publishing Department ...	44,524	1 0	40,467	11 9
Darjeeling Press ...	7,101	4 8	5,698	4 0
			4,45,721	2 9
				4,07,134
				13 2
ACTUAL EXPENDITURE.	1885-86.		1886-87.	
	Rs.	A. P.	Rs.	A. P.
Jail Press ...	44,059	2 4	45,447	5 7
Book debit charges ...	439	6 9	104	4 9
Secretariat Press ...	2,28,661	13 0	2,10,314	12 7
Book debit charges ...	1,698	12 5	266	15 0
Publishing Department ...	21,876	2 11	27,610	14 2
Darjeeling Press ...	7,896	15 3	6,337	6 11
			3,04,632	4 8
				2,93,081
				11 0
Difference ...	.....		1,41,088	14 1
			.....	1,17,053
				2 2

The outturn of the Jail Press during the year amounted to Rs. 1,16,118 against Rs. 1,43,970 in the previous year, the expenditure being Rs. 45,447 against Rs. 44,059 in 1885-86. The profits of the Jail Press were Rs. 78,538 against Rs. 99,381. The year under review is marked by a smaller outturn, a larger expenditure, and a lesser profit than the previous year, in consequence of the release of a large number of trained convicts on the occasion of Her Majesty's Jubilee. This circumstance caused serious inconvenience to the Press, as it was very difficult to replace all on a sudden the services of a large number of well-trained prisoners. To prevent a block in the work, however, free labour was introduced at considerable cost, but with a result not satisfactory in outturn, owing to the difficulty of getting paid hands to work steadily under the restraints to which they were necessarily subjected.

The outturn of the Secretariat Press amounted to Rs. 2,44,850 during the year, against Rs. 2,50,125 in the previous year. The expenditure was Rs. 2,10,314 against Rs. 2,28,661 in 1885-86. The profits were Rs. 26,477 against Rs. 29,199 in the previous year.

The stock of printing materials and fittings was taken during the year, and valued at Rs. 1,53,079-5 in October 1886, i.e. Rs. 1,39,902-9 for plant, which is Rs. 21,381-3-11 in excess of book values, and Rs. 13,176-12 for furniture and fixtures.

The operations of the Publishing Department show an increase of Rs. 5,734 in the expenditure over that of last year, due to the increase in postage and other charges on account of the Law Reports.

Order complete.
Letter only.
Order complete with letter.

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

The following statements show the profit and loss for the year, and the cash actually received and disbursed:—

Dr. Profit and Loss Statement of the Bengal Secretariat Press for 1886-87. Cr.

	Rs.	A.	P.		Rs.	A.	P.
To Establishment ...	1,88,657	2	5	By value of work done ...	2,44,850	0	8
" Contingencies ...	7,641	11	11				
" Postage ...	337	11	0				
" Wear and tear of materials ...	12,371	15	0				
" Book debit charges ...	266	15	0				
" House-rent ...	9,096	11	0				
Difference ...	26,477	14	4				
Total ...	2,44,850	0	8	Total ...	2,44,850	0	8

Publishing Department, 1886-87.

	Rs.	A.	P.		Rs.	A.	P.
To Establishment, including the salaries of the despatcher, sirkars, and Gazette dufties ...	3,184	6	8	By proceeds from Calcutta Gazette, Bengali Gazette, Civil List, and other miscellaneous publications ...	40,467	11	9
" Contingencies ...	11,046	13	0				
" Postage ...	13,379	10	6				
" Portion of house-rent ...	720	0	0				
Difference ...	12,136	13	7				
Total ...	40,467	11	9	Total ...	40,467	11	9

Actual Cash Receipts.

	Rs.	A.	P.
In the Publishing Department ...	40,467	11	9
For work done for semi-Government offices ...	14,481	5	7
Total ...	54,949	1	4

Actual Cash Expenditure.

	Rs.	A.	P.
Establishment ...	1,99,965	2	9
Contingencies ...	10,707	6	5
Materials ...	13,678	3	3
Postage ...	13,717	5	6
Contract and miscellaneous printing, i.e. charges for printing Indian Law Reports ...	10,597	13	6
Total ...	2,48,665	15	5

2,44,850-0-8
26,477-14-4
2,18,372-2-4

4
Publ. 229/6/87

4
Publ. 329/87

No. 3. of 1888.

From

Frāmroze Rustamji, Esquire,
Acting Superintendent,
Government Central Press,
Bombay.

To

R. Hill Esq.
Superintendent Government Press
Fort St. George
Madras.

Government Central Press,
Bombay, 4th January 1888.

Sir,

With reference to your letter No. 3132 of the 23rd instant, I have the honor to forward by registered parcel post a Volume containing the Annual Report on the working of the Central Press, Bombay, for the year ending 31st March 1887, and to request that the Volume may be returned by registered parcel post as soon as done with.

I have the honor to be
Sir

Your Most obedient Servant

Frāmroze Rustamji

Acting Superintendent
Government Central Press.

No. 222 of 1888...

From

Frāmroze Rustamji, Esquire,
Acting Superintendent,
Government Central Press,
Bombay.

To

MS. report received, R. Hill Esq.,
and extracts taken Superintendent Government Press
from it. R.H. Fort St. George,
Madras

Government Central Press,
Bombay, 24th January, 1888.

Sir,

In reply to your letter no. 3345 of
the 16th instant, I have the honor to
inform you that it has not been
customary to print the annual
reports on the working of this Press,
which are always submitted in
manuscript.

I have the honor to be
Sir

R.H. 27/1/ Your most obedient servant
Frāmroze Rustamji
Acting Superintendent
Government Central Press.

5
Received 27/1/88

Bombay Govt Press

5
L.P. 329/89

(2144)

No. 841 of 1888.

From

Frāmroze Rustamji, Esquire,
Acting Superintendent,
Government Central Press,
Bombay.

To

R. Hill, Esquire
Superintendent Government
Press, Fort St. George
Madras.
Government Central Press,
Bombay, 21st March 1888.

Sir,

I in acknowledging the receipt of
your letter N^o. 4173 of the 15th instant,
and of the volume of the Annual Report
therewith forwarded, I have the honor to
inform you that the terms "Delays" and
"Detention of Proofs" used in Appendices D.
and E of the Annual Reports of this Press
mean charges for the delay or detention of
proof sheets. This charge was preferred till last
year to compensate the Press for the blocking
up of type and to deter Government
officers from delaying the return of proof
sheets. The charge has been discontinued
from the commencement of the current
official.

6
Indian 2296/88

1
S. in the 329/89

Official year as the detention or delay
of proof sheets does not, as a rule, entail
extra expenditure on the Prep.

I have the honor to be,
Sir
Your Most Obedient Servant

Henry Rees

Atty Superintendent
Government Central Prep.

RM 26/10

Value of Dead Stock on 31 March 1886	1,44,136 - 6 - 9
Brought from England & local purchases	13,797 - 12 - 1
	1,57,934 - 2 - 10
Deduct Wear & Tear during the year	12,207 - 9 - 3
	1,45,726 - 9 - 7
Add Repairs during the year	286 - 8 - 0
Value on 31 March 1887	1,46,013 - 1 - 7

Value of Stock received from Foundry on	
31 st March 1886	17,489 - 4 - 9
Received from Foundry during the year	3,783 - 4 - 11
	21,272 - 9 - 8
Deduct Wear & Tear during the year	2,477 - 11 - 10
Value on 31 March 1887	18,794 - 13 - 10

7
Pulse 2296756

7
L. Pulse 4329/89

Central Press for the year 1886/87

Profit and Loss Account of the Govt.

Earnings of the Press	1886/87			1885/86		
Cash Receipts:—						
Subs: to Govt Gazette & Civil Lists, Advertisements in Govt Gazette & Civil Lists and sale of copies of Govt Gazette, Acts & Civil Lists	8727	3	6	8397	1	10
Sale of Dirty Waste Paper, Clean Paper Cuttings						
Service Books, Miscellaneous Receipts and Extra Work done	7618	4	5	4029	4	
Book Account:—						
Govt Gazette charges	24,709	15	9	24,247	4	9
Govt Resolutions, Abstract of Pro. Despatches &c.	44,933	12	11	53,221	6	8
Work done for Govt Officers in Bombay and the Mofussil 2,10,208-9-2						
Less - value of Standard Forms in stock last year 57657-8-8	1,58,557		6	1,57,718		4
Value of Standard Forms in stock on 31st March	57,369	3		57,651	8	8
Work done for Est. P.W. Acts, Bombay and Superintending and Ex. Engineers —	14,545	10	2	14,499		9
Service books supplied to Treasury Officers	872	6		196	5	6
Adjustments in favor of the Press:—						
For work done for officers for which bills have been submitted and adjusted.	5657	1	6	4624	11	3
Binding work bills adjusted	1234	10	6	3431	8	11
Sale of old Boxes	562	9	6	651	3	6
Railway and Forwarding Charges debited	6184	6	2	6468	9	2
Postal charges debited	7655	11	6	7452	1	
Paste Boards made	329	9	10	496	8	10
Rupees	332951	9	3	337,084	11	2

	1886/87			1885/86		
Establishment charges (excluding Foundry Estab!)	98,771	12	1	97,944	10	4
Print work charges	89,930	9	2	92,050	3	8
Overtime charges	3162	7	10	2920	2	4
Contingent charges (excluding Foundry Estab!)	13,818	11	9	15,378	1	5
Railway & Forwarding Charges	9,189	15		9,575	11	3
Paste Boards	982	4	5	1067	5	
Water rate estimated	122			122		
Wear and Tear of Plant	14,685	5	1	14,126	3	4
Service Postage Stamps	9,027	5	3	8758	14	
Adjustments effected on a/c of Coal supplied	476	12	7	392	13	4
	2,40,167	3	2	2,42,336		8
Deduct charges on a/c of separate Dept. Binding Estab! as per G.O. No. 3868 of 25 Oct. 1878	2400			2400		
Rupees —	2,37,767	3	2	2,39,936		8

A 1.

Increase caused by increments due on graded salaries

Decrease due mainly to a curtailment of expenditure on secretaries printing.

Increase due to extra machine & press labor caused by increase of gazette and other works.

Decrease caused by a smaller purchase of Europe stores for the use of the Press

Decrease due to a smaller number of boxes having been despatched to Officers in the mofussil.

Decrease attributable to a reduction effected by the Stationery Dept. in the price of the paste boards.

No Remark.

Increase caused by increased plant.

Increase due to a larger distribution, by post, of copies of the I. L. R.

Increase caused by a greater demand for coal ~~the~~ from the Dockyard authorities ~~from~~ during the year —

1892-3 1893-4

1892-3 1893-4

	1886/87			1885/86		
Establ ^t charges (excluding Foundry Establ ^t)	98771	12	1	97944	10	4
Piece work charges	89930	9	2	92050	3	8
Overtime charges	3162	7	10	2920	2	4
Contingent charges (excluding Foundry contingencies)	13818	11	9	15378	1	5
Railway and Forwarding charges	9189	15	0	9575	11	5
Paste Boards	982	4	5	1067	5	-
Water rate estimated	122	-	-	122	-	-
Wear & Tear of Plant	14685	5	1	14126	3	4
Service Postage stamps	9027	5	3	8758	14	-
Adjustments effected on a/c of coal supplied	476	12	7	392	13	4
	240167	3	2	242336	-	8
deduct charges on a/c of separate acct. Binding Establ ^t as per G.O.L. & Co. 386 & of 25 Oct. 1878	2400	-	-	2400	-	-
Rupies	237767	3	2	239936	-	8

1887					
March	31	By	Establishment charges	98859	12 "
"	"	"	Piece work charges	89602	9 2
"	"	"	Overtime charges	3162	5 4
"	"	"	Contingent charges	9817	9 8
"	"	"	Materials & Stock	1925	5 8
"	"	"	Repairs to Materials & Stock	148	8 "
"	"	"	Railway & Forwarding Charges	9189	15 "
"	"	"	Service Postage stamps	9000	" "
"	"	"	Refunds	8	" "
"	"	"	Payments into Treasury	16357	12 11
"	"	"	Value of Paper recovered	1457	3 1

239517 - 10

Balance in hand viz.

Permanent advance	200 - " - "
Unpaid Pay —	117 - 14 - 10
" Piecework	30 - 10 - 3
" Overtime	22 - 12 - 4

371 5 5

Rupies 239888 6 3

Increase due to a larger circulation of the Govt. Gaz. among private subscribers, larger realizations from the sale of Cent. Lists & to larger public of advts in the Govt. Gaz.
Increase mainly caused by a sum of Rs. 1524 due on account of work executed for the Bombay University in 1885/86 having been credited in 1886/87.

Increase due to increase in the number of pages printed, of the Gaz.

Increase due mainly to economy effected in Secretariat printing).

Increase due to a larger supply of book work & stock forms.
Decrease slight & requires no comment.

Increase ^{govt} to a larger supply of book work & stock forms.
Increase due to an exceptionally larger number of service books having on indent, been supplied to the Curator, Govt. Cent. Book Depot.

Increase due to work executed for the Public Service & Finance Comms.
Decrease due to less Binding work executed during the year.

Increase due to a smaller number of boxes only forms having been despatched to officers in the Mofussil.

Increase due to a larger distribution, by post, of copies of the I.L.R.

Increase due to a reduction in the rate at which paste boards are valued and to suitable paper for making them not being available to the same extent as in 1885/86.

Earnings of the Press.	1886/87			1885/86		
Cash Receipts:—						
Subs. to Govt. Gaz. and Cent. Lists, Advertisements in Govt. Gaz. and C.L. & sale of copies of Govt. Gaz. acts & C.L.	8,727	3	6	8,397	1	1
Sale of Dirty Waste Paper, clean paper cuttings, service books, Miscellaneous Receipts and extra work done	7,618	4	5	4,029	4	
Book Account:—						
Govt. Gazette charges	24,709	15	9	24,247	4	9
Govt. Resolutions, Abstracts of Proceedings, Despatches &c	44,933	12	11	53,221	6	1
Work done for Govt. Officers in Bombay and the Mofussil	2,10,208	9	2			
Less - value of standard forms in stock last year	51,651	8	8			
	1,58,557	6		1,57,718	4	
Value of Standard Forms in stock on 31 March 87	51,369	3		57,651	8	8
Work done for Exrs P.W. Acts, Bombay and for Superintending & Executive Engineers.	14,545	10	2	14,499	9	
Service books supplied to Dy. Officers	872	6		196	5	
Adjustments in favor the Press						
For work done for officers for which Bills have been submitted & adjusted.	5,651	1	6	4,624	11	
Binding work bills adjusted	1,234	10	6	3,431	8	
Sale of old Boxes	562	9	6	657	3	
Railway & Forwarding charges debited	6,184	6	2	6,468	9	
Postal charges debited	7,655	11	6	7,452	1	
Paste boards made	329	9	10	496	8	
Rupees	3,32,951	9	3	3,37,084	11	

Dr.

1886

April 1

1887

March 31

To Balance in hand

Establishment charges

Piece-work charges

Overtime charges

Contingent charges

Materials & stock

Repairs to materials & stock

Railway and forwarding charges

Service postage stamps

Refunds

Advertisement charges

Subscriptions to Govt Gazette

Subscripⁿ to and sale of Civil Lists

Sale of Govt Gazette & Acts

Sale of Service Books

Sale of Dirty Waste Paper

Sale of Clean Paper cuttings

Miscellaneous Cash Receipts

Cash Receipts in Abeyance

Extra Work done

Value of Paper recovered

200

98,977

89,633

3,185

9,817

1,925

148

9,189

9,000

8

3,078

4,909

548

189

121

334

1,249

52

6

5,860

14,57

Rupies

239,888

6

Costs incurred for Govt. Officers & Depts during the

Form work				Book Work including Ry. Postage charge				Delays				Total			
87	653	5	2	127	793	8	10	23	147	7	308	238	1	8	

Statement D.1.

Summary of Work done at the Govt. Cent. Press for Govt. Depts & Officers during the year 1886/87

Secretariat Depts.	145381	5	4
Govt. Officers at the Presidency	47466	6	4
Compiler of the Bombay Gazetteer	6869	10	8
Revenue & Magisterial Officers	40715	6	9
Judicial Officers	10592	4	6
Police Officers	5997	1	3
Forest Officers	8981	6	3
Survey & Settlement Officers	577	1	10
Medical Officers	4179	13	5
Exec. of P.W. Works Bombay	15738	7	5
Arch. Deacons & Chaplains	139	6	2
Sanitary Commr. including Vaccination Officers	2711	9	5
Political Officers	2462	1	2
Educational Officers	8212	10	10
Director of Agriculture	1965	3	10
British Delegate for the Portuguese Deal, Goa	408	14	8
Special Income Tax Officer	2525	2	10
Forest Commission	123	14	0
Miscellaneous Officers & Canceled Forms	1850	7	0
Total Rupees	308238	1	8

Statement

Statement showing the work executed at the Govt. Press ending 31st March 1887

Name of Officer or Dept	Station	Govt. Resolns & Abstracts of Proceeds	Govt. Govt. Abstracts therefrom
		44,933 12 11	24,709 15

Annual Reports: - Report on the working of the Govt. Central Press for the year ending 31 March 1887

No 2933

General Department

Bombay Castle 23 Sept. 87

Letter from the Ag. Supt, Govt. Central Press, No. 2186 dated 30th July 1887 - Submitting his annual Report on the working of the Press for the year ending 31 March 1887.

Resolution. - During the year under review the earnings of the Govt. Central Press amounted to Rs. 3,32,951 and the expenditure to Rs. 2,37,767. From these figures, the Acting Superintendent, following the practice of last year, deduces that a profit of Rs. 95,184 or less by Rs. 19,644 than in that year was gained: but as the method on which the so called receipts are calculated is not explained it is not easy to form a clear idea of what is implied by the term "profit" or to correctly judge the financial advantage, considered apart from the question of convenience, of having Govt. printing done at this Press. It appears to the Governor in Council that, in order to exhibit the reality of this profit, it is necessary to show that the scale of charges on which the "earnings" are calculated is lower or at all events not higher than that adopted during the year by other important Presses: and he is accordingly pleased to direct that in future reports such a comparison should be made as exactly as possible. It is equally necessary to show under "expenditure" all charges incurred by Govt., and the Acting Superintendent should not have omitted the important item "Rent of the Central Press Building".

2. The causes of increase and decrease in receipts and expenditure as compared with

the figures for the previous year, have been carefully stated by the Supt., and the only point that need here be noticed is the considerable decrease in the cost of printing Govt. Resolutions and Abstracts of Proceedings in consequence of the size and number of the former having been curtailed. But, nevertheless the expenditure under this head is still very large and the attention of the various Departments of the Secretariat and more especially the Military Dept. in which the cost of printing is by far the largest, should be again invited to the necessity for practising economy in printing, as directed in Govt. Resolution No. 1548 of 30 April 1886.

3. Mr. Framroz has submitted a clear report which shows that the working of the Press continued to be satisfactory during the year under review -

Under Secy to Govt.

1888.

FROM

THE SUPDT., GOVT. PRESS,
N.-W. PROVINCES AND OUDH,
ALLAHABAD,

TO

The Superintendent
Govt Press
Fort St George
Madras

Dated 3 Janry } 3664
Received } No. G.

His No 3133 dated 23rd Vellins

I beg to forward
herewith a copy of
the Administration Report
of the Govt Press, N.W.P.
+ andh. -

W. A. D. S. S.
- Cal

Superintendent
Adul

W. A. D. S. S.

Extracts

from the Report on the working
of the
Central Press, Bombay,
for the year ending
31st March 1887.

Patent 2296755

Patent 329/89

Note on the Administration of the Government Press and Book Depot
North-Western Provinces and Oudh.

1886-87.

The financial and commercial working of the Press and Book Depot are fully set forth in the accompanying statements. It is only necessary, therefore, as arranged last year, to notice the more important figures and to explain any unusual results they may disclose.

GOVERNMENT PRESS.

2. The budget allotment for 1886-87, was Rs. 2,35,800, *i.e.*, Rs. 3,00,200 charges *minus* receipts Rs. 64,400, while the actuals show a net expenditure of Rs. 2,05,084, *i.e.*, a decrease under disbursements of Rs. 18,754 and an increase under realizations of Rs. 11,962. But to ascertain the actual cost of the Press to Government during the year under review, Rs. 1,51,252 has to be added to the net expenditure, being the value of certain items of Raw Material received without charge (*vide* Dr. side of Appendix B). This brings the net cost to Rs. 3,56,336 and shows the insignificant decrease of Rs. 1,130 only in the working cost of the Press over that of 1885-86, while maintaining an appreciable reduction as compared with the results of many previous years.

3. *Receipts.*—The "Receipts" are composed of the following main items (a) Educational, Rs. 20,780 (b) Other Governments, Rs. 17,762 and (c) Private persons, Rs. 37,820. The first and last of these call for some remark, the decrease of Rs. 5,262 in item (b) as compared with the actuals of 1885-86, being merely due to fluctuating demands. Item (a) represents the cost value, *i.e.*, the cost charged by the Press, of Educational and Miscellaneous books sold by the Book Depot. The portion of this item which is obtained from Educational sales will now disappear from the Press receipts and the result will be a serious reduction in this set-off against the printing expenditure of future years; indeed the amount shown on this occasion chiefly consists of the very large realizations from Munshi Newal Kishor and other educational outstandings. Under item (c) the greater portion is on account of Gazette advertisements, subscriptions, High Court Appeals and other miscellaneous Press work. The sum of Rs. 6,513 only has been received from the non-official community and it included such items as the new edition of Mewa Ram's Geography in Hindi, undertaken prior to the receipt of the Government order forbidding the execution of private work (Rs. 1,978), the sale proceeds of certain stereotype plates of school books purchased by Munshi Newal Kishor (Rs. 831) and the amount realized by the disposal of old Lithographic Presses (Rs. 619). The remainder, Rs. 3,085, represents receipts from the public on account of Service Books, Village Maps, and Book-binding. During the year under review no printing was undertaken on private account, and no type or paper issued except for purely official purposes.

4. *Expenditure.*—The following items of disbursement require special explanation:—

(1) The headings under which any noteworthy decrease appears, as compared with the actuals of the year previous, are "Salaries" (including overtime), 1886-87, Rs. 1,53,786 against 1885-86, Rs. 1,66,925, attributable to a falling off in the value of the outturn, and "Postage and transit charges" Rs. 17,353, against Rs. 24,792, due to a *bona-fide* saving of Rs. 3,700 and the transfer debit of Rs. 3,739, under orders from the Accountant General, to "Petty contingencies".

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12/1/88

16

R. H. P. & Co. 329/89
Book Press

On the other hand there is also, I am glad to say, a reduction in the liabilities of the Press at the close of the year. On the 31st March last, the amount stood at Rs. 1,362 against Rs. 1,813 at the commencement of the past financial year. Similar to 1885-86, the bills which represented the above Rs. 1,362, were received too late for adjustment before the year closed, but have since been paid in full.

10. The value of the work executed for the several Departments of the North-Western Provinces and Oudh, during the past year will be found in Appendix C—1. The return shows a remarkable decrease in the outturn for the Province as compared with many years previous. The years 1879-80 and 1880-81, showed less, otherwise there has not been such a fall in any other year during the past decade. Compared with 1885-86 the reduction amounts to the large sum of Rs. 82,998 and is chiefly due to the following offices and departments:—*Director of Public Instruction*, (for books) Rs. 25,340, attributable entirely to the discontinuance of the publication of school works; *High Court*, Rs. 15,429; *Settlement Officers*, Rs. 10,057; *Accountant-General*, Rs. 8,389; *Secretary to Government*, Rs. 7,463; *Director, Land Records and Agriculture*, Rs. 6,661, and *Examiner, Public Works Accounts*, Rs. 3,838; all merely on account of less demands on the Press.

Among the increases the Board of Revenue shows, Rs. 4,212, but the debits to that department contain the heavy sum of Rs. 40,501 for Income Tax returns, pamphlets, &c.; deducting this item, the Board's expenditure was half that of the year previous. The other increases—*Judicial Commissioner, Oudh*, Rs. 4,417; *Inspector-General of Police*, Rs. 3,805 and *Secretary to Government (English Gazette account)* Rs. 2,970, were due to the fluctuating requirements of the departments in question. I may add that the four departments noted in paragraph 5 of the Government review in my report of last year, have of late reduced their printing expenditure, notably the Board of Revenue.

11. The following memo. shows that during the year under review there has been only a very slight decrease in the number of forms issued by the Press:—

1884-85.	1885-86.	1886-87.
43,511,390	46,498,249	46,023,217

I am glad to say that the system of form-printing and form distribution is now working fairly well. In some departments there might be greater punctuality in the submission of schedules, which would obviate the mistakes and save the cost of overtime labour that the late intimation of departmental requirements often entails. This, however, I am endeavouring to remedy in communication with the Heads of Departments concerned.

12. The cost and the outturn of the Camp Press for the past three years are shown below:—

	Expenditure.	Value of work.
	Rs.	Rs.
1884-85	20,619	18,182
1885-86	24,442	20,417
1886-87	21,847	19,399

It will be seen from the above that the Camp Press has of late years been working at a steady loss. On this account I have recently recommended to the Government that this Branch be permitted for the future to charge its outturn at one-third in lieu of one-fourth above the ordinary scale rates.

13. The value of work (including paper) executed by Private Presses during the past year amounted to Rs. 54,141 or Rs. 5,232 more than in the year previous. Of this Rs. 54,141 Munshi Newal Kishor received Rs. 25,595 and the *Pioneer Press* Rs. 13,417; the remainder was distributed amongst 35 other smaller Presses; two of whom received over Rs. 1,000, seven from Rs. 500 to Rs. 1,000 and the rest below 500. In regard to the rates

at which the above work was paid for, I may note that, in accordance with the orders of Government, Newal Kishor's account (for Oudh work) was adjusted up to the close of last year, on the scale approved some years past by the Oudh Government, but from the commencement of the current year he will receive for both North-West and Oudh work according to the charges prevailing at the Government Press. The *Pioneer*, on the other hand, executes its work (Private Appeal and Privy Council Cases) at the rates prescribed in the Calcutta Hand Book. All the other Presses are paid according to their respective approved tenders.

14. The following figures show the miscellaneous work performed by the Press Department and Press Office during the year under review.

Type-Foundry.—The outturn of the Type-Foundry consisted of 15,899 lbs. of type cast for the Press itself, 1,527 stereotype plates, 31 stamps and dies and seven crests, besides the constant repair of our furniture and machinery.

Bindery.—The following work was turned out by the Bindery during the year:—

Books full or half bound	9,668
Do. stitched or supplied with paper covers	392,603
Envelopes made	1,629,385
Forms mounted	27,369
Maps bound and mounted	505
File boards	33,811

In addition, this department was constantly employed in the use of the perforating, numbering and ruling machines, also in embossing, daily repairs, &c. All the above work was performed at a cost of Rs. 9,028 in salaries and Rs. 13,499 in material.

Mapping.—This department issued 19,966 maps during the year, chiefly, as in former years, village maps printed under orders from the Board of Revenue. Of the maps stored in the Press office, 1,034 were sold in the office itself, 7,945 were sent to districts on commission sale and 14,742 were issued gratis on the public service; the total number in store at the close of the year being 2,97,908. It may be noted here that the Board has recently intimated their intention to discontinue the printing of village maps.

GOVERNMENT BOOK DEPOT.

15. The actuals and the Budget-estimate of the Book Depot for the year Financial working under review stood as follows:—

	Receipts.	Expenditure.
	Rs.	Rs.
Estimate	14,300	13,800
Actuals	12,443	7,512

It will be seen that the Receipts were Rs. 1,857, and the Expenditure Rs. 6,288 less than the respective estimates. The latter may be said to be entirely due to the falling off under charges for "Discount," which last year amounted to Rs. 185 only against Rs. 5,596 in the year previous. Now that the Educational branch of the depot is closed, the disbursements under this head will always be more or less insignificant.

16. As in previous years the commercial working of the Book Depot will be found clearly shown in Appendices F to J. Appendix F calls for no particular comment. Appendix G exhibits the balance of stock at the close of the year as Rs. 2,74,056-15-8 in value, compared with Rs. 4,38,986-14-4 at the close of 1885-86, the reduction being due to the clearance of the whole of the Educational stock at the commencement of the year. In regard to the balance of the stock (all Miscellaneous), I may report that I have been in communication with the High Court and Board of Revenue with a view to the removal from our racks of all the useless and obsolete works belonging to the Judicial and Revenue branches of the public service. The arrangement is now approaching completion and I hope within the next few weeks to submit my proposals to the

Government on the subject of the clearance generally of the vast accumulation of stock which for some time past has been unnecessarily retained on the books of the Depot.

Appendix H, the "Working expenses account," shows a loss during the year of Rs. 86,350-10-2, which is altogether due to the reduced amount realized by the transfer of the Educational Branch to Munshi Newal Kishor. Appendix J, exhibits the outstandings on the 31st March last, which amounted to Rs. 122-5-6 against Rs. 1,653-15-5 the year previous. I am glad to be in a position to report that I have now been able to realize all the debts that were due to the Educational branch of the Depot, when it was closed at the commencement of the past year.

17. Since the 1st of April, 1886, the two Departments designated "Official Libraries" and "Registration of Books" have been, transferred from the Press to the Depot. In regard to the first, 1,00,553 books were received for distribution during the year, 55,774 were issued and 44,779 were deposited in the Depot. The rules for the management of Official Libraries worked well throughout the year, and there are no losses of books or other matters of importance to bring to the notice of the Government.

18. The number of books and pamphlets received for registration under Act XXV of 1867, were 1,498, the largest number for some years past. Of these 893 were original works and 605 reprints. The chief contributions were made by Cawnpore (322), Lucknow (265), Agra (257), Meerut (176) and Allahabad (125). In 95 cases the copyrights were registered.

AUDIT OF PRESS AND DEPOT ACCOUNTS.

19. The remarks recorded under this head at page 5 of my last Annual Report apply also on this occasion. Monthly statements of Treasury credits have been received from the Accountant-General's Office and duly compared with our accounts. With the exception of 13 items, explanations regarding which are awaited from Treasury Officers, all the differences have been fully adjusted. These differences were, I am glad to say, not half so numerous as those of the year previous and I hope will be almost entirely avoided in the future, as I have now arranged with the Account Department for triplicate receipts in cases of all deposits to the credit of the Press or Book Depot, one of which will be transmitted to this office at the time money is lodged in the Treasury. This will secure immediate intimation of all credits and thereby afford me the opportunity of rectifying at once the errors that so frequently occur in these transactions.

The final adjustment of the above differences will be reported so soon as the Accountant-General's Ledgers are closed for the past year.

CONCLUSION.

20. It now only remains for me, in conclusion, to report that I have been satisfied with the services rendered by the Staff of the Press within the year under review. Mr. Pearce, the Head Assistant, Press Department, and Mr. Wiseman, Head Assistant, Press Office, have both been most diligent in the discharge of the onerous duties attaching to their respective appointments. To Babu Purno Chandra Ghosh my acknowledgments are also due for his energetic supervision of the Camp Press and for other assistance rendered to me during the past year.

CHARLES A. DODD, LIEUT.-COL.,

*Supdt., Govt. Press, and Curator of Govt. Books,
N.-W. Provinces and Oudh.*

May 30th, 1887.

APPENDICES.

RECEIPTS.

APPENDIX A.

GOVERNMENT PRESS, NORTH-WESTERN PROVINCES AND OUDH.

Account of Receipts and Charges of the Government Press, North-Western Provinces and Oudh, for the year 1886-87.

Particulars.	Amount.	Total.	Particulars.	Amount.	Total.
To amount of Cash balance, unremitted to the Treasury on 1st April, 1886	Rs. a. p.	Rs. a. p.	By salary of Superintendent for 1886-87	Rs. a. p.	Rs. a. p.
To amount drawn from the Allahabad and Almorah Treasuries:—		144 0 8	Assistants	12,000 0 0	
I.—Salary for March, 1886, Allahabad Treasury	14,010 8 11		Clerks	9,000 0 0	
Almorah	9,655 7 5		Examiners	12,487 5 7	
Allahabad	10,476 4 9		Compositors	13,616 12 11	
Almorah	10,476 4 9		Pressmen	52,384 12 2	
Allahabad	926 11 7		Other workmen	7,462 2 3	
Almorah	11,710 2 9		Servants	10,940 8 5	
Allahabad	10,063 5 2		Lithographic Department, 1886-87	2,983 11 4	
Almorah	10,257 13 10		Type Foundry	3,989 0 11	
Allahabad	904 1 9		Book Bindery	2,775 13 8	
Almorah	10,151 2 1		By Overtime of Examiners	8,402 10 1	1,36,072 13 5
Allahabad	2,703 10 1		Compositors	1,790 10 4	
Almorah	9,517 5 8		Pressmen	7,556 12 11	
Allahabad	21,313 15 5		Other workmen	4,435 2 6	
Almorah	11,091 3 10		Lithographic Department	2,409 11 0	
Allahabad	11,109 6 10		Type Foundry	521 2 11	
Almorah	11,094 4 7		Book Bindery	373 14 4	
Allahabad	2,203 4 5		By Contingent Charges for amount paid for:—	635 9 5	17,712 15 5
Almorah	2,558 11 7		I.—Raw material purchased	17,000 13 1	
Allahabad	149 3 2		II.—Ditto used by Private Presses	16,438 2 9	
Almorah	1,484 6 5		III.—Dead Stock purchased	933 9 0	
Allahabad	297 4 3		IV.—Ditto supplied by India Office	22,476 7 9	
Almorah	663 1 7		V.—Deputation and Travelling allowances	7,863 3 11	
Allahabad	522 3 7		VI.—Petty contingent charges	6,691 14 7	
Almorah	1,147 4 5		VII.—Superintendent's house-rent allowance	1,200 0 0	
Allahabad	168 12 1		VIII.—Service postage and transit charges	17,353 6 6	
Almorah	844 15 4		IX.—Job-work	37,702 14 7	1,27,660 8 2
Allahabad	205 4 10		By payments made into:—	37,764 11 4	
Almorah	1,242 12 3		I.—Allahabad Treasury	36,129 7 1	42,894 2 5
Allahabad	1,189 4 6		II.—Local Treasuries	199 13 4	
Almorah	612 11 7		By cash balance, unremitted to the Treasury, on 31st March, 1887.		
Allahabad	2,029 11 4				
Almorah	1,276 10 2				
Allahabad	1,127 5 11	17,712 15 5			
Almorah	4,219 3 1				
Allahabad	6,301 14 4				
Almorah	146 11 0				
Allahabad	6,649 9 3				
Almorah	636 14 9				

III.—Contingencies for March, 1886, Allahabad Treasury

April, " { Almorah

May, " { Almorah

Allahabad

Almorah

To amount received in transfer from:—

I.—Superintendent, Central Prison Press, Lucknow, for work executed for Surgeon-General, North-Western Provinces and Oudh.

II.—Superintendent, Central Jail Manufactory, Agra, for work executed for Inspector-General of Civil Hospitals, North-Western Provinces and Oudh.

III.—Superintendent, Central Prison Press, Lucknow, for work executed for Superintendent, Lunatic Asylum, Lucknow.

IV.—Superintendent, Central Prison, Lucknow, for work executed for Inspector-General of Prisons, North-Western Provinces and Oudh.

To Secretary of State for India, on account of type, &c., for the Camp Press.

To amount realized in cash on account of:—

I.—Subscriptions to and advertisements published in the Government Gazette.

II.—Advertisements published in the Indian Law Reports, Allahabad series.

III.—Work done for Government officials.

IV.—Miscellaneous sales, private.

To amount received by Local Treasuries to credit of Government Press Account—

Allahabad Treasury

Other Treasuries

37820-8-11-148

37764-11-148

55-12-

GRAND TOTAL

3,24,540 4 9

GRAND TOTAL

3,24,540 4 9

CHAS. A. DODD, LIEUT.-COL.,
Suptt., Govt. Press, N. W. Provinces and Oudh.

A P P E N D I X B.

GOVERNMENT PRESS, NORTH-WESTERN PROVINCES AND OUDH.

The Press "Stock Account" for the year 1886-87.

Dr.

Cr.

I.—RAW MATERIAL.				Rs.	a.	p.	I.—RAW MATERIAL.				Rs.	a.	p.				
To balance on 1st April, 1886				...	...	...	By issues during the year for working expenses				1,50,939	2	2				
" receipts during the year:—				Rs. a. p.			" value of paper, &c., returned to the Superintendent of Stationery, Calcutta ...				70	8	0				
(a) On Cash payments	...	...	...	16,908	12	1	Consumption by Private Presses ...				...	...	1,51,009	10	2		
(b) From Superintendent of Stationery, Calcutta (without charge)	...	...	...	1,49,623	6	10	Balance on 31st March, 1887				...	...	1,73,097	8	7		
(c) Commissary of Ordnance, Allahabad (without charge)	...	...	...	1,400	0	0	II.—DEAD STOCK.										
(d) Superintendent, District Jail, Agra (without charge)	...	...	...	219	8	0	By depreciation on Dead Stock ...				16,302	3	6				
(e) Accountant-General, North-Western Provinces and Oudh (without charge)	...	...	...	10	1	3	" old type metal transferred to raw material ...				...	...	Rs. a. p.				
(f) Returned to Store by Press Department	...	...	...	2,183	12	7	" private sales ...				...	...	6,296	8	0		
(g) By transfer of old type metal from Dead Stock	...	...	...	6,296	8	0	" written off as unserviceable ...				...	...	820	0	0		
To value of paper supplied by Private Presses for work executed by them				1,70,641	11	9	" transfer to reserve Dead Stock ...				29	1	6				
" receipts during the year:—				Rs. a. p.			By balance on 31st March, 1887				77,367	15	0				
(a) On Cash payments	...	...	...	1,442	13	3	III.—RESERVE DEAD STOCK.				...	...	1,62,445	10	5		
(b) Outturned by Government Press	...	...	...	16,241	3	8	By transfer to Typographic, Lithographic and Bindery Dead Stock				...	...	...				
(c) From Reserve Stock	...	...	...	79	2	0	" issued to Director of Agriculture and Commerce ...				...	...	Rs. a. p.				
(d) Dead Stock received from India Office,	...	...	...	22,476	7	9	" written off as unserviceable ...				...	...	29	1	6		
III.—RESERVE DEAD STOCK.				...	...	...	By balance on 31st March, 1887				...	...	8	3	0		
To balance on 1st April, 1886				...	...	...	By balance on 31st March, 1887				...	...	...	...	907	7	4
" receipts from Dead Stock.				...	...	...	Total Rs.				...	...	...	...	5,27,685	0	3

CHAS. A. DODD, LIEUT.-COL.,
Suptt., Govt. Press, N.-W. Provinces and Oudh.

A P P E N D I X C.

GOVERNMENT PRESS, NORTH-WESTERN PROVINCES AND OUDH.

Dr.

The Press "Working Expenses" account for the year 1886-87.

To charges of the year for payment of—		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I.—Salaries		...	...	...	1,36,072	13	5	...	...	...
II.—Overtime		...	...	...	17,712	15	5	...	...	...
III.—Deputation and travelling allowances		...	...	...	7,863	3	11	...	...	...
IV.—Petty contingent charges		...	...	...	6,691	14	7	...	...	...
V.—House-rent allowance		...	...	...	1,200	0	0	...	...	...
VI.—Service postage and transit charges, Rs. 17,353 6 6		...	...	...	...	...	...	...	...	...
Less the following:—		...	...	...	...	...	...	...	...	...
1. Postage on private		...	...	...	...	...	...	...	...	...
2. Subscribers' Gazettes, Rs. 308 8 6		...	...	...	...	...	...	...	...	...
Balance of service stamps on hand	Rs. 471 12 0	Rs. 1,380	4	6	...	...	...	...	...	...
VII.—Job-work—Typographic		...	...	...	15,973	2	0	...	...	...
Lithographic		...	...	...	37,702	14	7	...	...	...
Bindery		...	...	...	1,48,755	5	7	...	...	...
To Stock for—		...	...	...	16,438	2	9	...	...	...
I.—Issues of raw material (less returned to store)		...	...	...	...	...	...	...	...	...
II.—Paper issued by private presses		...	...	...	...	...	...	...	...	...
III.—Depreciation—		...	...	...	...	...	...	...	...	...
On Dead Stock valued at Rs. 1,05,099 10 2 @ 5 per cent.,		...	...	...	16,302	3	6	...	...	...
IV.—Dead Stock written off as unserviceable...		...	...	...	222	5	6	...	...	...
V.—Reserve		...	...	...	8	3	0	...	...	...
To amount of annual adjustment charges—		...	...	...	...	...	...	...	...	...
I.—Rent and repairs		...	...	...	17,600	0	0	...	...	...
II.—Interest @ 5 per cent. on—		...	...	...	...	...	...	...	...	...
(a) Raw material valued at	...	Rs. a. p.			8,654	14	0	...	...	...
(b) Dead Stock	...	1,73,097	8	7	8,122	4	8	...	...	...
Total Expenditure		...	...	...	...	...	...	...	...	...
Net profit Rs.		...	...	...	4,39,220	6	11	...	...	...
GRAND TOTAL, Rs.		...	...	...	143	9	7	...	...	...
GRAND TOTAL, Rs.		...	...	...	4,39,364	0	6	...	...	...

GRAND TOTAL, Rs.

CHAS. A. DODD, LIEUT.-COL.,
Suptt., Govt. Press, N.-W. Provinces and Oudh.

APPENDIX C-I.

GOVERNMENT PRESS, NORTH-WESTERN PROVINCES AND OUDH.

Statement showing value of work executed for Provincial Departments and Offices, 1886-87, as compared with two previous years.

Department.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.
SECRETARIAT.			
Secretary to Government	61,635	52,872	45,409
Ditto, Public Works Department	21,600	21,854	18,470
Ditto, for English Gazette	15,356	11,883	14,853
Ditto, Urdu ditto	9,689	8,240	7,822
Ditto, Selections from Vernacular Newspapers	1,269	1,497	1,296
Ditto, Oudh Revenue Department	10,266	9,233	6,462
Ditto, for Civil List	1,202	2,072	1,150
Secretary, Legislative Council, North-Western Provinces and Oudh	...	...	155
JUDICIAL.			
Registrar, High Court of Judicature	55,452	53,764	38,335
District Judges and Judges of Small Cause Courts	269	109	273
Magistrates and Deputy Commissioners	20	19	...
Cantonment Magistrates	313	509	177
Judicial Commissioner, Oudh	26,614	14,839	19,256
District Judges and Judges, Small Cause Courts, Oudh	29	...	...
Cantonment Magistrates, Oudh	2	...	...
REVENUE.			
Board of Revenue	61,437	73,278	77,490
Commissioner of Stamps	2,779	2,413	910
Ditto Excise	2,851	6,900	4,179
Commissioners	56	157	86
Collectors and Deputy Commissioners	394	430	521
Settlement Officers	33,577	31,131	21,074
Director of Land Records and Agriculture	11,091	16,885	10,224
Commissioners in Oudh	1	3	...
Deputy Commissioners in Oudh	48	7	...
Commissioner, Kumaon	364	317	586
Commissioner, Northern India Salt Revenue Department	7,081	6,587	6,690
Legal Remembrancer to Government, North-Western Provinces and Oudh	...	737	1,449
FINANCIAL.			
Accountant-General	26,138	27,765	19,376
Deputy Commissioner of Paper Currency	469	771	379
PUBLIC WORKS DEPARTMENT.			
Examiner, Public Works Accounts	32,486	29,759	25,922
Conservator of Forests, Central Circle	3,379	2,994	3,822
Ditto ditto, Oudh do.	731	1,370	1,809
Ditto ditto, School do.	1,056	1,888	777
EDUCATIONAL DEPARTMENT.			
Director of Public Instruction (for books)	16,953	25,340	...
Ditto ditto (for forms)	4,425	6,848	2,946
Curator, Government Books	623	505	498
MISCELLANEOUS.			
Inspector-General of Registration	4,364	5,267	6,061
Ditto Prisons	511	1,369	874
Surgeon-General	2,418	3,459	2,502
Inspector-General of Police	17,349	11,801	15,608
Sanitary Commissioner and Superintendent-General, Vaccination	8,185	8,654	7,309
Miscellaneous sales, public	853	1,565	508
Government Press	5,108	4,922	5,665
Miscellaneous registered forms	2,530	1,766	1,768
Official Libraries Account	3,454	2,907	1,939
Officer in charge, Provincial Gazetteer, North-Western Provinces	3,226	62	2,502
Meteorological Reporter	279	288	392
Examiner and Auditor, Provincial State Railways, Open Line	1,554	599	...
Manager, Cawnpore-Farukhabad and Muttra-Hathras Light Railways	5,653	1,829	...
Engineer-in-Chief, Bilaspur-Etawah Railway Survey	127	213	...
Engineer-in-Chief, Jhansi-Manikpur State Railway	443	15	...
District Boards, North-Western Provinces and Oudh	...	...	170
Total	4,65,703	4,60,692	3,77,694

CHAS. A. DODD, LIEUT.-COL.,

Supdt., Govt. Press, N.-W. Provinces and Oudh.

APPENDIX D.
GOVERNMENT PRESS, NORTH-WESTERN PROVINCES AND OUDH.
The Press "Bills recoverable" account for the year 1886-87.

Dr.	Rs. a. p.	Rs. a. p.	Cr.	Rs. a. p.	Rs. a. p.
To balance outstanding as unrecovered on 1st April, 1886	...	1,750 0 1	By Cash collected and paid into the Allahabad Treasury, to credit of Government Press account.	37,620 10 8	...
" Transactions of the year for work returned, for which bills have been issued; also amount of bills for Field Exercise Books, subscriptions to and advertisements in the Government Gazette, License, Oudh Revenue, Oudh Judicial, North-Western Provinces Judicial and miscellaneous forms.	42,348 3 8	...	" Cash paid into other local treasuries	5,129 7 1	...
" Value of service books, village maps, Judicial forms, Registration fees, and chargeable changes for which no bills were prepared.	2,587 9 4	44,935 13 0	" Adjustment by debit to departmental allotments	2,288 14 3	...
	...	...	" Bills cancelled	198 11 0	45,237 11 0
	...	...	" Cash balance, unrecovered to the treasury, on 31st March, 1887,	...	199 13 4
	...	...	" Balance outstanding as unrecovered on 31st March, 1887	...	1,278 4 9
Total	...	46,715 13 1	Total	...	46,715 13 1

CHAS. A. DODD, LIEUT.-COL.,
Supdt., Govt. Press, N.-W. P. and Oudh.

APPENDIX E.
GOVERNMENT PRESS, NORTH-WESTERN PROVINCES AND OUDH.
The Press "Bills payable" account for the year 1886-87.

Dr.	Rs. a. p.	Rs. a. p.	Cr.	Rs. a. p.	Rs. a. p.
To Bills paid during the year for purchases and Job-work	...	1,18,591 2 0	By Balance outstanding as unpaid on 1st April, 1886—	...	...
" Balance as unpaid on 31st March, 1887, for—	...	...	I.—Raw material	460 12 5	...
I.—Raw material	290 12 7	...	II.—Job-work	1,061 15 0	...
II.—Job-work	379 15 7	...	III.—Contingencies	10 1 0	...
III.—Contingencies	73 7 9	...	IV.—Transit charges	280 9 6	1,813 5 11
IV.—Transit charges	596 4 8	...	By amount of private and other Bills for purchases and Job-work received for payment during the year.	...	1,18,140 10 8
V.—Dead Stock	22 6 0	1,362 14 7	Total	...	1,19,954 0 7
Total	...	1,19,954 0 7	Total	...	1,19,954 0 7

CHAS. A. DODD, LIEUT.-COL.,
Supdt., Govt. Press, N.-W. Provinces and Oudh.

GOVERNMENT BOOK DEPOT.

Account of Receipts and Charges of the Government Book Depot, North-Western Provinces and Oudh, for the year 1886-87.

[illegible]

CHAS. A. DODD, LIEUT.-COL.,
Curator, Govt. Book Depot, N.-W. P. and Oudh.

APPENDIX G.
GOVERNMENT BOOK DEPOT.

The Dépôt "Stock:" Account for 1886-87.

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Balance of stock on 1st April, 1886 :—					
Miscellaneous Departments...	...	...	...	...	...
Educational Department ...	...	...	...	...	...
Receipts during the year 1886-87, Miscellaneous Departments through :—					
Secretary, Board of Revenue, N.-W. P.	...	...	...	...	...
Secretary to Government, N.-W. P. and Oudh	...	...	...	...	...
Director of Land Records and Agriculture, N.-W. P. and Oudh.	...	...	...	...	...
Superintendent, Government Press, N.-W. P. and Oudh	...	...	...	...	...
Registrar, High Court, N.-W. P.	...	...	...	...	...
Postmaster-General, N.-W. P.	...	...	...	...	...
Official Libraries, N.-W. P. ...	...	...	...	...	...
Returned to Book Depot by purchasers	...	...	...	...	...
	2,58,499 5 6 1,80,487 8 10	3,959 5 0 15,454 3 4 100 0 0	4,38,986 14 4	16,353 2 2 *1,80,487 8 10	1,96,840 11 0 2,74,056 15 8
Issued on Public Service and sold during the year 1886-87 :—					
Miscellaneous Departments ...	...	...	...	...	...
Educational Department ...	...	...	...	...	...
Balance on 1st April, 1887	...	...	...	...	...
*The whole of the Educational stock was disposed of at reduced prices (amounting in all to Rs. 24,118-4-6) to Munshi Newal Kishor, Lucknow, in accordance with G. O. No. III—811 dated 22nd February, 1886, General Department.					
Total	...	...	4,70,897 10 8	...	4,70,897 10 8

CHAS. A. DODD, LIEUT.-COL.,
Curator, Fort. Beek Depot, N.-W. P. and Ouelh.

APPENDIX H.
GOVERNMENT BOOK DEPOT.

The Depot "Working Expenses" account for the year 1886-87.

Cr.

Dr.

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To Salaries	5,259 1 1			12,464 0 6
To Contingencies	2,067 13 4	7,326 14 5		24,118 4 6
To stock for receipts for—				
(i) Supplies for public service excluding those returned	12,464 0 6			3 2 0
Miscellaneous	2,492 12 11	9,971 3 7		3,732 11 2
Deduct for advance charged on cost price @ 20 per cent.				2,934 0 0
(ii) Sale of educational books	1,80,487 8 10	1,03,292 8 6		27,854 1 8
Deduct for advance charged on cost price @ 40 per cent.	72,195 0 4			182 0 0
(iii) To Secretary to Chief Commissioner, Central Provinces,	3 2 0			218 0 0
Nagpur, by transfer credit	0 10 0	2 8 0		538 3 6
Deduct for advance charged on cost price @ 20 per cent.				
(iv) Sale of Miscellaneous books excluding those returned	3,732 11 2			
to Depot	746 8 7	2,986 2 7		86,350 10 2
Deduct for advance charged on cost price @ 20 per cent.				
(v) Indian Law Reports supplied to subscribers on advance	2,066 0 9	1,652 13 5		
payment	413 3 4			
Deduct for advance charged on cost price @ 20 per cent.				
(vi) Civil List supplied to subscribers on advance payment,	154 0 0	123 3 3		
Deduct for advance charged on cost price @ 20 per cent.	30 12 9			
To discount allowed on wholesale purchases	185 10 1	185 10 1		
Total		1,30,540 15 10	Total	1,30,540 15 10

CHAS. A. DODD, LIEUT.-COL.,
Curator, Govt. Book Depot, N.-W. P. and Oudh.

(16)

APPENDIX J.
GOVERNMENT BOOK DEPOT.

The Depot "Bills Recoverable" account for the year 1886-87.

Dr.

Cr.

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To Balance outstanding on 1st April, 1886				33,066 1 0
Value of educational books sold during the year 1886-87	24,118 4 6	1,653 15 5		185 10 1
Value of miscellaneous books sold, excluding those issued on	3,732 11 2			3 2 0
public service and returned by purchasers.		27,850 15 8		122 5 6
Recoveries in advance of subscriptions to High Court and Indian	2,934 0 0			
Law Reports.				
Recoveries in advance of subscription to Quarterly Civil List	182 0 0			
Registration fees of books	218 0 0			
Recoveries on account of packing and postage	538 3 6	3,872 3 6		
Total		33,377 2 7	Total	33,377 2 7

CHAS. A. DODD, LIEUT.-COL.,
Curator, Govt. Book Depot, N.-W. P. and Oudh.

(17)

Correspondence
with the
President
of the
methods
of valuation

11/11/88 4/11/88 11/11/88

Read again G.O. of 3rd Oct 1888, No 964, Standing Public

also /
Read the following papers:-

FROM R. HILL, Esq.,
Superintendent, Government Press,
TO THE CHIEF SECRETARY TO GOVERNMENT,
FORT ST. GEORGE.

30

SIR,
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.

11/11/88
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11/11/88

CASH ACCOUNT AND ADJUSTMENTS.

Dr.

 $\dot{C}_r$

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
<i>Cash Account.</i>				<i>Cash Account.</i>			
To Advertisement in Fort St. George Gazette		3,726 13 0	2,968 2 0	By Superintendence †		15,813 5 4	14,746 0 0
,, Advertisement in Madras Series, Indian Law Reports		296 0 0	3,467 0 0	,, Salaries of Permanent Printing		66,188 7 2	65,627 12 0
,, Subscription to Gazette		2,800 0 0	64 8 0	,, Establishment. Type Foundry.		2,869 10 0	3,182 9 3
,, „ Supplements		66 0 0	65 0 0	,, Piece Estab- lishment. Printing ‡		325 15 6	300 0 0
,, „ G.O.C.C. Indian Law Reports *		67 8 0	6,029 4 0	,, „ Binding Type Foundry.		70,737 9 3	62,587 4 9
,, Sale of Acts and other publica- tions		10,753 0 10	2,937 4 3	,, „ Stores		5,748 3 4	5,789 2 4
,, „ Gazettes		3,141 3 1	378 15 2	,, „ Type Foundry.		1,022 12 10	891 9 10
,, „ Stores		729 11 5	390 4 8	,, „ Binding		2,625 10 0	2,598 15 7
,, „ Plant		530 3 6	505 8 6	,, „ Purchase of Plant		463 13 5	584 11 8
,, Postage on Gazette		523 1 8	802 10 0	,, „ Stores		2,671 12 0	7,227 2 4
,, „ private		652 4 0	155 5 3	,, „ Service Postage ¶		2,893 4 8	4,212 10 11
,, Printing, „		214 0 3	1,771 11 2	,, „ Private		9,224 8 0	8,135 6 0
,, Binding „		2,984 7 8	229 14 0	,, „ Contingent Printing Charges. Binding ¶		256 11 6	172 3 3
,, Railway fares recovered		47 0 0	12 15 2	,, „ Type Foundry.		3,296 5 8	1,979 12 2
,, Extraordinary receipts		1 4 0		,, „ Printing at Private Presses		983 3 4	608 8 2
		83 4 1		,, „ Refunds		324 11 9	237 2 0
				,, „ Railway fare		437 4 6	Nil.
						13 12 6	6 13 3
						2 4 0	5 14 0
Total A ..		26,615 13 6	19,778 6 2	Salaries, &c., E ..		1,85,899 4 8	1,78,893 9 6
To Amount received from the Ac- countant-General, B		1,85,626 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
<i>Adjustments.</i>				<i>Adjustments.</i>			
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 Ac- countant-General		2,811 0 0	1,116 3 11	Repairs by the Public Works Department		418 14 9	562 12 5
,, Cost of printing Municipi- al Proceedings		2,988 9 4	† Nil.	Value of Convict labor		5,601 14 0	5,545 15 0
,, 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	1,157 14 2				
,, Cost of printing Sanitary Com- missioner'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. *but since returned to State & Printing.*
† 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. 225, 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 1885-86 was included in 1886-87 owing to the non-receipt of intimation of payment in England in the year 1885-86.

④ Includes arrears of previous years.

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

Value of Acts and other publications on 1st April 1887 ..	RS.	A.	P.
	50,658	1	10
ADD—			
Value of Acts, &c., received	RS.	A.	P.
	6,911	10	9
Do. returned		9	4
		5	
		6,920	15
		2	
DEDUCT—			
		57,579	1
		0	
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

602
 12,175
 26,731
 80,127
 13,007
 278,416

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	
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.

Machine	Value	Depreciation	Balance
Types	17	5	12
Brass rules	10	5	5
Machines	8	5	3
Presses	4	5	0

	RS.	A.	P.
Value of plant on 1st April 1887.. ..	1,77,138	2	1
ADD—			
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
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 typesetters, 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.
Value of work	34,129	4	2	13,448	5	1
Expenditure—						
Superintendence	1,600	0	0	400	0	0
Establishment	8,047	11	5	2,629	11	4
Contingencies	236	0	0	473	3	8
Convict labor	4,937	13	0	664	1	0
Printing ink	374	8	6			
Value of materials used	1,000	0	0	4,998	7	0
Depreciation of stock	2,000	0	0	400	0	0
House-rent	1,404	0	0	156	0	0
Total	19,600	0	11	9,721	7	0

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
Impressions struck off	30,147,960	30,562,646

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

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.						
3. LAND REVENUE.													
Collector of Bellary ..	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Do. Chingleput ..	..	..	..	..	2	10	0	495	3	0	27	6	6
Do. Cuddapah..	..	..	..	..	4	12	6	854	8	3	21	12	0
Do. Ganjam ..	..	..	..	..	..	..	..	1,466	10	0	10	0	0
Do. Godavari ..	..	..	..	..	..	..	..	187	14	0	97	8	0
Do. Kistna ..	..	..	..	..	..	..	..	274	0	9	..	..	..
Do. Kurnool ..	..	..	..	..	..	..	..	1,191	13	6	10	0	0
Do. Madras ..	..	..	..	..	181	14	9	181	11	9	..	..	..
Do. Madras ..	..	..	..	..	278	11	3	278	11	3	82	2	6
Do. Malabar ..	..	..	..	..	1,615	9	9	1,615	9	9	104	3	0
Do. Nellore ..	..	..	..	..	901	0	3	901	0	3	..	..	..
Do. North Arcot ..	..	..	..	..	886	3	3	886	3	3	365	10	10
Do. Salem ..	..	..	..	..	6	10	0	2,809	7	3	8	2	0
Do. South Arcot ..	..	..	..	..	..	..	..	1,320	7	3	232	8	0
Do. Tanjore ..	..	..	..	..	..	..	..	1,242	10	3	400	0	0
Do. Tinnevely ..	..	..	..	..	..	..	..	2,595	6	6	7	10	0
Do. Trichinopoly ..	..	..	..	..	..	..	..	337	8	9	..	..	..
Deputy Collector of Madras ..	..	..	..	..	..	..	..	462	6	0	..	..	..
Inam Commissioner ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Superintendent of Revenue Survey ..	..	..	..	..	140	12	0	1,101	14	6	22	0	0
Total ..	..	..	..	..	140	12	0	1,561	4	9	17,123	2	9
6. SALT.													
Assistant Commr. of Salt Revenue, Chingleput Division..	..	..	..	..	227	0	0	1,376	4	10	..	..	..
Do. do. Arcot Division ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. do. Central Division ..	..	..	..	..	283	7	3	6	0	6	..	..	..
Do. do. Tinnevely Division..	..	..	..	..	19	7	0	5	10	0	..	..	..
Total ..	..	..	..	..	63	3	3	..	..	..	..	..	..
Do. do. do.	..	..	..	..	103	6	6	1	14	0	..	..	..
Do. do. do.	..	..	..	..	469	8	0	11	10	6	..	..	..
Total ..	..	..	..	..	136	9	0	..	..	..	..	..	..
6. STAMPS.													
Superintendent of Stamps ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collector of Sea Customs ..	..	..	..	..	931	8	6	40	0	6	17	3	0
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
9. CUSTOMS.													
Collector of Sea Customs ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	574	8	0	161	13	0	31	14	6
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
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Total ..	..	..	..	..	..	..	..	..	..	..	..	..	

10. ASSESSED TAXES.

10. ASSESSED TAXES.									
Collector of Income Tax	..	..	..	..	..	..	..	..	..
11. FOREST.									
Conservator of Forests, Northern and Southern Circles	..	..	..	..	..	..	..	..	..
Examiner of Forest Accounts	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..
12. REGISTRATION.									

15. Post Office.

[illegible]

18. ADMINISTRATION.

Accountant-General	Do.	Currency Department	1901-02	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27	1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37	1937-38	1938-39	1939-40	1940-41	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60	1960-61	1961-62	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40	2040-41	2041-42	2042-43	2043-44	2044-45	2045-46	2046-47	2047-48	2048-49	2049-50	2050-51	2051-52	2052-53	2053-54	2054-55	2055-56	2056-57	2057-58	2058-59	2059-60	2060-61	2061-62	2062-63	2063-64	2064-65	2065-66	2066-67	2067-68	2068-69	2069-70	2070-71	2071-72	2072-73	2073-74	2074-75	2075-76	2076-77	2077-78	2078-79	2079-80	2080-81	2081-82	2082-83	2083-84	2084-85	2085-86	2086-87	2087-88	2088-89	2089-90	2090-91	2091-92	2092-93	2093-94	2094-95	2095-96	2096-97	2097-98	2098-99	2099-00	2100-01	2101-02	2102-03	2103-04	2104-05	2105-06	2106-07	2107-08	2108-09	2109-10	2110-11	2111-12	2112-13	2113-14	2114-15	2115-16	2116-17	2117-18	2118-19	2119-20	2120-21	2121-22	2122-23	2123-24	2124-25	2125-26	2126-27	2127-28	2128-29	2129-30	2130-31	2131-32	2132-33	2133-34	2134-35	2135-36	2136-37	2137-38	2138-39	2139-40	2140-41	2141-42	2142-43	2143-44	2144-45	2145-46	2146-47	2147-48	2148-49	2149-50	2150-51	2151-52	2152-53	2153-54	2154-55	2155-56	2156-57	2157-58	2158-59	2159-60	2160-61	2161-62	2162-63	2163-64	2164-65	2165-66	2166-67	2167-68	2168-69	2169-70	2170-71	2171-72	2172-73	2173-74	2174-75	2175-76	2176-77	2177-78	2178-79	2179-80	2180-81	2181-82	2182-83	2183-84	2184-85	2185-86	2186-87	2187-88	2188-89	2189-90	2190-91	2191-92	2192-93	2193-94	2194-95	2195-96	2196-97	2197-98	2198-99	2199-00	2200-01	2201-02	2202-03	2203-04	2204-05	2205-06	2206-07	2207-08	2208-09	2209-10	2210-11	2211-12	2212-13	2213-14	2214-15	2215-16	2216-17	2217-18	2218-19	2219-20	2220-21	2221-22	2222-23	2223-24	2224-25	2225-26	2226-27	2227-28	2228-29	2229-30	2230-31	2231-32	2232-33	2233-34	2234-35	2235-36	2236-37	2237-38	2238-39	2239-40	2240-41	2241-42	2242-43	2243-44	2244-45	2245-46	2246-47	2247-48	2248-49	2249-50	2250-51	2251-52	2252-53	2253-54	2254-55	2255-56	2256-57	2257-58	2258-59	2259-60	2260-61	2261-62	2262-63	2263-64	2264-65	2265-66	2266-67	2267-68	2268-69	2269-70	2270-71	2271-72	2272-73	2273-74	2274-75	2275-76	2276-77	2277-78	2278-79	2279-80	2280-81	2281-82	2282-83	2283-84	2284-85	2285-86	2286-87	2287-88	2288-89	2289-90	2290-91	2291-92	2292-93	2293-94	2294-95	2295-96	2296-97	2297-98	2298-99	2299-00	2300-01	2301-02	2302-03	2303-04	2304-05	2305-06	2306-07	2307-08	2308-09	2309-10	2310-11	2311-12	2312-13	2313-14	2314-15	2315-16	2316-17	2317-18	2318-19	2319-20	2320-21	2321-22	2322-23	2323-24	2324-25	2325-26	2326-27	2327-28	2328-29	2329-30	2330-31	2331-32	2332-33	2333-34	2334-35	2335-36	2336-37	2337-38	2338-39	2339-40	2340-41	2341-42	2342-43	2343-44	2344-45	2345-46	2346-47	2347-48	2348-49	2349-50	2350-51	2351-52	2352-53	2353-54	2354-55	2355-56	2356-57	2357-58	2358-59	2359-60	2360-61	2361-62	2362-63	2363-64	2364-65	2365-66	2366-67	2367-68	2368-69	2369-70	2370-71	2371-72	2372-73	2373-74	2374-75	2375-76	2376-77	2377-78	2378-79	2379-80	2380-81	2381-82	2382-83	2383-84	2384-85	2385-86	2386-87	2387-88	2388-89	2389-90	2390-91	2391-92	2392-93	2393-94	2394-95	2395-96	2396-97	2397-98	2398-99	2399-00	2400-01	2401-02	2402-03	2403-04	2404-05	2405-06	2406-07	2407-08	2408-09	2409-10	2410-11	2411-12	2412-13	2413-14	2414-15	2415-16	2416-17	2417-18	2418-19	2419-20	2420-21	2421-22	2422-23	2423-24	2424-25	2425-26	2426-27	2427-28	2428-29	2429-30	2430-31	2431-32	2432-33	2433-34	2434-35	2435-36	2436-37	2437-38	2438-39	2439-40	2440-41	2441-42	2442-43	2443-44	2444-45	2445-46	2446-47	2447-48	2448-49	2449-50	2450-51	2451-52	2452-53	2453-54	2454-55	2455-56	2456-57	2457-58	2458-59	2459-60	2460-61	2461-62	2462-63	2463-64	2464-65	2465-66	2466-67	2467-68	2468-69	2469-70	2470-71	2471-72	2472-73	2473-74	2474-75	2475-76	2476-77	2477-78	2478-79	2479-80	2480-81	2481-82	2482-83	2483-84	2484-85	2485-86	2486-87	2487-88	2488-89	2489-90	2490-91	2491-92	2492-93	2493-94	2494-95	2495-96	2496-97	2497-98	2498-99	2499-00	2500-01	2501-02	2502-03	2503-04	2504-05	2505-06	2506-07	2507-08	2508-09	2509-10	2510-11	2511-12	2512-13	2513-14	2514-15	2515-16	2516-17	2517-18	2518-19	2519-20	2520-21	2521-22	2522-23	2523-24	2524-25	2525-26	2526-27	2527-28	2528-29	2529-30	2530-31	2531-32	2532-33	2533-34	2534-35	2535-36	2536-37	2537-38	2538-39	2539-40	2540-41	2541-42	2542-43	2543-44	2544-45	2545-46	2546-47	2547-48	2548-49	2549-50	2550-51	2551-52	2552-53	2553-54	2554-55	2555-56	2556-57	2557-58	2558-59	2559-60	2560-61	2561-62	2562-63	2563-64	2564-65	2565-66	2566-67	2567-68	2568-69	2569-70	2570-71	2571-72	2572-73	2573-74	2574-75	2575-76	2576-77	2577-78	2578-79	2579-80	2580-81	2581-82	2582-83	2583-84	2584-85	2585-86	2586-87	2587-88	2588-89	2589-90	2590-91	2591-92	2592-93	2593-94	2594-95	2595-96	2596-97	2597-98	2598-99	2599-00	2600-01	2601-02	2602-03	2603-04	2604-05	2605-06	2606-07	2607-08	2608-09	2609-10	2610-11	2611-12	2612-13	2613-14	2614-15	2615-16	2616-17	2617-18	2618-19	2619-20	2620-21	2621-22	2622-23	2623-24	2624-25	2625-26	2626-27	2627-28	2628-29	2629-30	2630-31	2631-32	2632-33	2633-34	2634-35	2635-36	2636-37	2637-38	2638-39	2639-40	2640-41	2641-42	2642-43	2643-44	2644-45	2645-46	2646-47	2647-48	2648-49	2649-50	2650-51	2651-52	2652-53	2653-54	2654-55	2655-56	2656-57	2657-58	2658-59	2659-60	2660-61	2661-62	2662-63	2663-64	2664-65	2665-66	2666-67	2667-68	2668-69	2669-70	2670-71	2671-72	2672-73	2673-74	2674-75	2675-76	2676-77	2677-78	2678-79	2679-80	2680-81	2681-82	2682-83	2683-84	2684-85	2685-86	2686-87	2687-88	2688-89	2689-90	2690-91	2691-92	2692-93	2693-94	2694-95	2695-96	2696-97	2697-98	2698-99	2699-00	2700-01	2701-02	2702-03	2703-04	2704-05	2705-06	2706-07	2707-08	2708-09	2709-10	2710-11	2711-12	2712-13	2713-14	2714-15	2715-16	2716-17	2717-18	2718-19	2719-20	2720-21	2721-22	2722-23	2723-24	2724-25	2725-26	2726-27	2727-28	2728-29	2729-30	2730-31	2731-32	2732-33	2733-34	2734-35	2735-36	2736-37	2737-38	2738-39	2739-40	2740-41	2741-42	2742-43	2743-44	2744-45	2745-46	2746-47	2747-48	2748-49	2749-50	2750-51	2751-52	2752-53	2753-54	2754-55	2755-56	2756-57	2757-58	2758-59	2759-60	2760-61	2761-62	2762-63	2763-64	2764-65	2765-66	2766-67	2767-68	2768-69	2769-70	2770-71	2771-72	2772-73	2773-74	2774-75	2775-76	2776-77	2777-78	2778-79	2779-80	2780-81	2781-82	2782-83	2783-84	2784-85	2785-86	2786-87	2787-88	2788-89	2789-90	2790-91	2791-92	2792-93	2793-94	2794-95	2795-96	2796-97	2797-98	2798-99	2799-00	2800-01	2801-02	2802-03	2803-04	2804-05	2805-06	2806-07	2807-08	2808-09	2809-10	2810-11	2811-12	2812-13	2813-14	2814-15	2815-16	2816-17	2817-18	2818-19	2819-20	2820-21	2821-22	2822-23	2823-24	2824-25	2825-26	2826-27	2827-28	2828-29	2829-30	2830-31	2831-32	2832-33	2833-34	2834-35	2835-36	2836-37	2837-38	2838-39	2839-40	2840-41	2841-42	2842-43	2843-44	2844-45	2845-46	2846-47	2847-48	2848-49	2849-50	2850-51	2851-52	2852-53	2853-54	2854-55	2855-56	2856-57	2857-58	2858-59	2859-60	2860-61	2861-62	2862-63	2863-64	2864-65	2865-66	2866-67	2867-68	2868-69	2869-70	2870-71	2871-72	2872-73	2873-74	2874-75	2875-76	2876-77	2877-78	2878-79	2879-80	2880-81	2881-82	2882-83	2883-84	2884-85	2885-86	2886-87	2887-88	2888-89	2889-90	2890-91	2891-92	2892-93	2893-94	2894-95	2895-96	2896-97	2897-98	2898-99	2899-00	2900-01	2901-02	2902-03	2903-04	2904-05	2905-06	2906-07	2907-08	2908-09	2909-10	2910-11	2911-12	2912-13	2913-14	2914-15	2915-16	2916-17	2917-18	2918-19	2919-20	2920-21	2921-22	2922-23	2923-24	2924-25	2925-26	2926-27	2927-28	2928-29	2929-30	2930-31	2931-32
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19. LAW AND JUSTICE.

[illegible]

• For General Administration Report.

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

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.			
8	Collector of Nilgiris ..	RS. A. P.	
1	Do. North Arcot ..	47 15 0	
1	Deputy Collector of Godavari ..	20 2 0	
		22 1 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	
12. REGISTRATION.			
1	Registrar of Chingleput ..		
1	Do. Nellore ..	8 4 0	
1	Do. Nilgiris ..	4 0 0	
1	Do. Salem ..	6 14 6	
1	Do. South Arcot ..	6 4 0	
1	Do. Tanjore ..	10 0 0	
1	Do. Tellicherry ..	3 12 0	
1	Do. Tinnevely ..	1 4 0	
1	Do. Trichinopoly ..	6 8 0	
		1 12 0	
18. ADMINISTRATION.			
18	Board of Revenue (Revenue Settlement, L.R. & Agric.) ..	1,662 14 11	
3	Board of Revenue (Separate Revenue) ..	70 3 0	
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	
20. POLICE.			
19	Inspector-General of Police ..		
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	
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	
PUBLIC WORKS.			
1	Consulting Engineer for Railways ..		
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	
Total ..		1,151 1 6	
		19,513 3 2	

FORT ST. GEORGE,
30th June 1888.

R. Hill
Superintendent.

13
2
1
2
1
2
3

No. 2725

2 P

3913.

Govt. Press, Madras

10th November 1888

Office Note

The Supt. Govt. Press resubmits his report on the working of the Govt. 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 para 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 para 4 to amalgamate the Type Foundry and Penitentiary Branch statements with the Press statement will be attended to in next year's report.

A Hill

Superintendent

To

The Chief Secretary to Govt.

In Public No 3913/88

[Faint, illegible handwriting on lined paper, likely bleed-through from the reverse side.]

[Faint, illegible handwriting on the right page, likely bleed-through from the reverse side.]

Public

From

THE SUPERINTENDENT,

GOVERNMENT PRESS,

To

The Chief Secretary
to Government
No 2725

Dated 10th Nov 1888.
Received 12th

ENCLOSURE 3.

Subject.
CHIEF SECRETARY
GOVERNMENT OF MADRAS
12 NOV 88

Submitting report on
the working of the Govt
Press and its Branch at
the Penitentiary for 1887-88

Outside Audit Department

No 329 Fort Saint George
Accounts General Office
25 January 1889.

No 219

From
J. W. Rawlinson Esq.
Accountant General

To
The Chief Secretary
to Government,
Public Department,
Fort Saint George.

Sir,
With reference to para 2 of Government
order 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.
Profit and Loss Account for 1886-87

	According to Accountant General	According to Superintendent of Government Press		According to Accountant General	According to Superintendent of Government Press
To Cash	5 14		By Cash	12 14 11	
Plant (Depreciation of stock)	23874 1 4	23874 1 4	Government	13 3	
Establishment	151854 5	156308 1 5	Personal Ledger Account	6 11 6	
Value of Contract Labor		5515 15	Gazettes	755 6 1	
Contingencies	2825 6 4	2825 6 4	Service Postage	887 10	
Service Postage	3247 3 6	8135 6	Advertisements	3031 9	
Stores	15808 7 6	15182 9 8	Subsistence and Law Reports	6029 4	
Value of paper		23892 10 5	Printing and Binding	217729 11 1	200304 3 6 38788 12 6
House Rent	1560	4560	Type Casting and stereotyping		5031 2
Repairs	82 4 6	562 12 5	Roller Casting		1039 15 6
Government	53872 6 4		Paper		23892 10 5
To Balance	267079 14 11	241137 17	Government	(53872 6 4)	
	45246 7 3	27919 8 6		312326 6 2	269056 10 1
	312326 6 2	269056 10 1			

Note. In Para 11 of the audit report for 1886-87 it was shown that taking to
account the sum of Rs 53872-6-4, the net amount contributed by
the Press to Government and accepted as a final charge, though in
private concern it would have been reimbursed, there was really a
net profit of Rs 45246-7-3 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.

The

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

Excess Debits by the Superintendent

The whole amount of Service Postage expended during the year and debited by the Superintendent — 8,135-6-

Actual amount which formed final charge against the Press only — 3,217-3-6

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 — 4,80-7-11

Add

Credits taken to account in the Audit report but omitted by the Superintendent:

Profit in Gazettes — 755-6-1

Service Postage — 887-10-

Advertisements — 3,031-9-

Discount on remittances — 20-7-8

Subscription and sale proceeds of Indian Law Reports — 6,029-4-11

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 — Rs 24,779-11-1

Amount credited by Superintendent being value of

Printing work — 20,030-4-3-6

Binding — 38,788-12-6

Type Casting and stereotyping — 5,031-1-2

Roller Casting — 1,039-15-6

24,5163-15-8

Difference being the value of Printing work done for private customers omitted by the Superintendent — 2,565-11-5

13,290-2

Carried forward 18,658-10-7

40
18,658-10-7

Brought forward
Deduct short debits by the Press Superintendent as follows:

Value of stores issued for Press work as debited in the Audit Report — 16,808-7-6

Do as debited in the Press Superintendent's Administrative 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 — 5-14-4

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 23,872-10-5 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.

The

14 The following summary shows how the transactions of the Press are grouped under Ledger heads.

Ledger

(1) Cash

Debits

Totals (monthly) of
Cash received.

Credits

Totals (monthly) of
Cash spent.

(2) Subscribers

Debits

1. Value of Gazettes supplied to subscribers.
2. Refunds of subscription.

Credits

1. Cash received for subscrip-
tion to Gazettes.
2. Money paid into Treasury
by Customers for subscrip-
tion to Gazettes.

(3) Stores

1. Cash paid for stores purchased
2. Stores (Press materials) received from the stationery office and from the Secretary of State.

1. Cash received for sale of stores.
2. Press materials issued for Gazettes.
" Other Press work
" Government work
" Private work

(4) Plant

1. Cash paid for Plant purchased.
2. Plant received from the Secretary of State.

1. Cash received for sale of Plant.
2. Press stock written off on account of accumulated depreciation.

(5) Postage

1. Cash paid for private postage
2. Refunds of postage money.

1. Cash received from Customers for postage other than postage on Gazettes.
2. Postage expended in forwarding publications $\pounds$ to Customers in advance.

(6) Personal Ledger Account

1. Refunds of balance of Accounts.
2. Press materials issued for private work.
3. Postage expended in forwarding publications $\pounds$ to Customers in advance.
4. Gazette Supplements by D.O. $\pounds$ supplied to Customers on credit.
5. Acts $\pounds$ issued to Customers on credit.
6. Printing work done for private Customers.
7. Advertisements inserted for private individuals.
8. Packing Charges incurred for law books.
9. Discount charged on remittances.

1. Cash received from Customers in advance for Advertisements, Postage, Acts $\pounds$, Gazettes, stores, Printing and Binding, discount on remittances, freight packing $\pounds$ & $\pounds$.
2. Acts $\pounds$ returned by Customers.
3. Payments into Treasury being sundry charges incurred for them.

Debits

Credits

58/-

(7) Establishment

1. Cash paid for Establishment
2. Value of Convict labor.

(Carry total to Profit and Loss).

(8) Contingencies

1. Cash paid for Contingent Charges.
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 Stationery and Department of Public Works Workshop.

(Carry total to Profit and Loss)

(9) Advertisement

(Credit Profit and Loss)

1. Advertisements inserted for private individuals.

(10) Acts & $\pounds$

1. Refunds of value of Acts & $\pounds$.
2. Acts received in store for sale.
3. Acts & $\pounds$ returned by Customers.

1. Cash received from Customers in advance for sale of Acts & $\pounds$.
2. Acts & $\pounds$ issued to
(a) Government Officers
(b) Customers on credit.

(11) Subscription to Indian Law Reports

1. Refunds of subscription to Indian Law Reports.
- (Difference to Profit and Loss.)

1. Subscription to Indian Law Reports.
2. Cash received for sale of Indian Law Reports.

Debits

- (12) Gazettes
1. Refunds of value of Supplements.
 2. Press materials issued for Gazettes.
 3. Printing work done in publishing Gazettes. (Differenced to Profit and Loss account.)

13 Printing

(To Profit and Loss)

(14) Other Presses

Cash paid for printing work done at other presses.

(15) Service Postage

1. Cash paid for Service Postage.
2. Amount due to subscribers for postage on Gazettes at the end of the year (Credit balance).
3. Profit on Service Postage (Credit Profit and Loss).

Credits

1. Cash received from Customers in advance for subscription to Supplements by Rs 500 and for sale of Gazettes.
2. Gazettes supplied to subscribers and to Government officials.
3. Gazette Supplements, by Rs 500 supplied to Customers on credit.

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.

(By Profit and Loss).

1. Cash received from Customers in advance for postage on Gazettes.
2. Service postage expended in transmitting Gazettes to Government officials.
3. Service postage expended in Press Correspondence.
4. Payments into Treasury by customers for postage on Gazettes.

Debits(16) Government

1. Cash paid for dealwood boxes supplied to Collectors.
2. Cash remitted to the Bank of Madras to credit of Government.
3. Press materials issued for Government work.
4. Service Postage expended in transmitting Gazettes to Government Officers.
5. Gazettes supplied to Government Officers.
6. Acts &c issued to Government officers.
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.
2. Press stock written off on account of Annual depreciation. (4)
3. Establishment (7)
4. Contingencies (8)
5. Net Amount contributed to Government (16)
6. Printing at other presses (14)

Credits

6P

1. Cash received from the Accountant General.
2. Press stock received from the Secretary of State.
3. Stores - Press materials received from the Secretary of State.
4. Acts &c received in store for sale.
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 workshops.
6. Stationery from the Govt. (Differenced By Profit and Loss)

1. Cash received from Customers in advance for discount on remittances.
2. Packing charges incurred for Customers.
3. Discount charged on remittances.
4. Payments made into Treasury for discount.
5. Profit on Gazettes (12)
6. Profit on Service Postage (15)
7. Advertisements (9)
8. Subscription to Indian Law Reports (11).

(12) 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.

13 6. The additional items viz: -

- (1) Liabilities for pension.
- (2) Absentee Allowances in England
- (3) interest ^{*} on Capital outlay and
- (4) taxes or licenses, which the Government in their order N^o. 1636 dated 9th December 1887, Public, desired 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.

* It is presumed that Government have agreed with Mr. Jones in holding that interest on outlay need not be charged in working out the Profit and Loss statement of the Press - vide para 20 of the audit report on the Press accounts for 1883-84, recorded in G.O. N^o. 610 dated 10th March 1885, Public.

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

(1) 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% on type and Press
8% on Binding Plant
5% on Office furniture
- (2) Government Printing in Bengal. 10% on type and machinery
5% on Office and Press furniture.
- (3) Government Central Press, Bombay } 8% on English types, chases, galley, case frames, Imposing Iron slabs, Miscellaneous machine presses, book binding articles, Press room furniture.
12% on Kanaree, Fanny and Heading types.
10% on Ellahalli, Gujarati, Hindustani and Sindhi types. Quotations and metal furniture, Composing sticks, Type cases, Showers &c.
30% on leads.
6% on Printing machines and presses, office furniture Binding and warehoused furniture.
50% on Consumable articles.
8 1/4 on Repair to Dead stock.
- (4) Government Press North Western Provinces } 15% on type
5% on all other Press stock.

11. Every effort will be made to meet the wishes of Government, expressed in para 4 of the G.O. under reply. The enclosures sent to me with the G.O. are returned herewith.

I have the honor to be,

Sir
Your most obed^t Servant

Gardner

Dy. Accounts General
Govt. Accountants General

ML

9/12/87 No 1636 Pds
3/10/88 No 964 - "

C No 329.

Public (1889) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE Chief Secy to Govt.
Public Dept.

No. 219



Dated 25

Received 26

January 1889

No.

Enclos. 11.

Subject.

Submitting 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

with order

Order

Communicated to the Super.
Govt. Press for information and
guidance. The profit and loss
statement for 1887-88 should be
drawn up on the lines indicated
by the Accountant General
and submitted to Govt. as
early as possible, the figures
for 1886-87 being inserted for
comparison.

The Super. Govt. Press
Acct. G.

Encls

28/1

From

J. C. E. Branson Esq. C. S.,
Assistant Accountant General
in charge of Outside Audit.

To

J. W. Rawlinson Esq. C. S.,
Accountant General.

Dated, Fort Saint George 17 January 1889.

Sir,

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 follow-

ing 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, (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 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 Dispatch book
and

and (5) refunds, with the acknowledgments of the payee.

(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 para 2 of G. O. dated the 19th April 1886 N^o 521, 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.

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 column "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 labour without diminishing the completeness of the accounts.

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

Balance on the 1st April 1887 ————— 1382 ..

Receipts

Drawn from the Accountant General ————— 186437 6.

Received from private individuals

For Advertisements ————— 1,022-13-4

Subscriptions to Gazette ————— 2933-8-

to Indian Law Reports 10753-10

Postage ————— 866-4-3

Acts &c sold ————— 3141-3-1

Gazettes sold ————— 729-11-5

Stores ————— 530-3-6

Plant ————— 523-1-8

Printing and Binding ————— 3031-7-8

Discount on remittances ————— 84-8-1

————— 26,615-13-6 ————— 21,3053-3-6

————— 214,435-3-6

Salaries of Permanent Establishment ————— 85197-6-

Paid work Establishment ————— 80598-10

Contingent Charges ————— 4377-7-

Service Postage ————— 924-8-

Private Postage ————— 256-11-6

Purchase of Plant ————— 2671-12-

Stores ————— 2593-4-8

Contingent expenditure on account of collectors ————— 1037-11-

Printing at other presses ————— 137-4-6

Refunds ————— 13-12-5

Miscellaneous ————— 2-4-

————— 186710-1-11

Remitted to the Bank of Madras to } 27725-1-7

the credit of Government } 25,281-12-11

Balance on the 31st March 1888. ————— 2443-4-8

5 The receipts from private individuals for advertisements, subscriptions to Gazette &c, aggregated Rupees 26,615-13-6, against Rupees 19,778-6-2 during 1886-87.

Of the total expenditure amounting to Rs. 186,710-1-11, the cost of Establishment during the year was 1,57,995-6-10, against 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 Rupees 25,281-12-11 which does not include the payments made into the District treasuries to the credit of Government. Vide para 9 below.

482

6 The Balance sheet and the Profit and Loss Account of the Press for 1887-88 are given below:—

Balance Sheet

Date	Amount	Date	Amount
1 st April '87	To Sundries ————— 2249 5	1 st April '87	By Sundries ————— 233,798 1
31 st March '88	To Sundries (Assets) —————	31 st March '88	By Sundries (Liabilities) —————
as follows:		as follows:	
Cash —————	24,434 8	Service Postage —————	376 8
Stores —————	1673 10 2	Subscribers —————	1,607 13
Plant —————	1,66,036 2 1		
Acts &c —————	50,729 11 6		
Postage —————	32 2 3		
Personal Ledger Account —————	89 9 10		
	223,253 13 6		
To Profit and Loss —————	12,528 8 6		
	235,782 6		

Profit and Loss Account

58/ 63

Date		1886-87	1887-88
1888 March 31	To Cash		
	" Plant	5 14	13 4
	" Establishment	23,824 1 1	23,066 9
	" Printing at other presses	161,854 5	171,397 4 10
	" Government:-		437 4 6
	1. Dealwood boxes supplied to Collectors	1039 4	1037 11
	2. Publications supplied to Government Officials	9,448 7 1	3272 13 2
	3. Gazettes supplied to d:	21,064	20,960
	4. Postage in forwarding the above	4,888 2 6	4,981 6
	5. Printing and Binding work done for Government and Government departments	227,539 13 5	236,391 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	28,701 12 9
		301,121 9 7	313,574 4 10
	Contingencies:-		
	1. Stores	16,808 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	4,560
	4. Repairs	82 4 6	2
	5. Miscellaneous	2,825 6 4	4,452 4 9
		27,523 5 10	30,116 3 11
		514,329 2 2	538,604 6 10

Date		1886-87	1887-88
1888 March 31	By Cash		
	" Personal Ledger Account	12 14 11	84 1
	" Gazettes	6 11 6	12 9
	" Service Postage	755 6 1	23,391 7
	" Printing and Binding	887 10	757 4
	" Advertisements	247,729 11 1	255,592 6 2
	" Subscription to and sale proceeds of Indian Law Reports	3,031 9	4,013 10
	" Government:- (Discount)	6029 4	10,753 10
	1. Cash received from the Accountant General	179,090 6 5	186,437 6
	2. Plant received from Secretary of State	18,569 15 1	9,815 6 5
	3. Stores received from Secretary of State	34,532 9 8	39,128 5 9
	4. Acts received for sale	4,210 8	6,911 10 9
	5. Convict labor supplied	5,545 15	5,601 14
	6. House rent chargeable on Press premises	4,560	4,560
	7. Miscellaneous		76 13 9
	8. Repairs done at the Penitentiary	82 4 6	
	9. Received from Secretary of State being passage money of Deputy Superintendent	657 8 7	252,531 8 8
		247,249 3 3	
		505,703 3 1	526,075 14 1
		8625 15 1	12,528 8 6
		514,329 2 2	538,604 6 10
	Balance		

7. The Balance sheet and the Profit and Loss account, prepared by the Superintendent of the Press were incorrect for the following reasons:-

(a) The balance of Rupees 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. It is sundries liabilities of the Balance sheet for 1887-88.

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

(c) The Profit from service Postage was calculated to be Rupees 331-4-0, instead of Rupees 757-4-0.

In the statements given above, these mistakes are rectified.

8. As desired by Government in para 4 of their order N^o 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 Rupees 12,528-8-6. But taking into account

* The Profit and Loss account shows a net charge against Government for the year of 6,102-12-2, 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.

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account-permittances made to the Bank, and to other treasuries, to the credit of Government amounting to Rupees 28,001-12-9, which in the case of a private press would be retained, there was really a small profit of Rupees 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 Rupees 48,574-3-8.

10. Against this should be taken Rupees 4,483-11-2 being the amount of pension and gratuities paid to the retired Press employees 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 profit of the Press for the year, thus amounted to Rupees 43,880-5-6. Taking the capital of the Press to be Rs 234,000, the assets at the beginning of the year, this amounts to a profit of about 18½ per cent.

11. The Government in their order N^o 1636 dated 9th December 1887, Public Department desire that (1) liabilities for pension (2) absence allowances in England (3) interest on capital outlay (4) taxes or licences (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

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. N: 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.

C. W. Wilson	Rs.	4-10-
Chairman, Municipal Commission	5-	0-
" " " " " " " "	15-	0-
President	2-	6-9
Abdull Sherif Sahib	6-	3-
Stephenson Nixon & Co.	12-	12-6
Deputy Collector Salem	4-	3-
Major Van Hornright	1-	6-
H. Gurusamorthy Iyer	1-	12-
Deputy Collector Cuddalore	2-	2-6
J. Pamb	1-	12-
B. Venkatachalam	4-	6-
Ragavendra Prinnivasa Valuker	4-	6-6

* This was 13-6-87, on the 31st March 87 but was raised to 18-6-87 by a debit of Rupees 5 on the 19th April 1887.

In these two cases, Rupees 5-0-0 and Rupees 4-3-6 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.

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Honorable A. Seshiah Sasthy	4-3-6
President Municipal Commission Coimbatore	2-0-0
" " " " " " " "	11-0-0
" " " " " " " "	15-0-0
District Munsiff Gudalur	14-6-0
Messrs Grant & Shost	2-4-0
Chairman Municipal Commission Anantapur	3-12-0
S. Kalyanaraman	3-6-0
Secretary Surfer Khas Board	9-3-0
Chairman Municipal Commission Madras	22-0-0
" " " " " " " "	18-6-0
" " " " " " " "	16-2-0
President District Board Vijayapatnam	20-0-0
" " " " " " " "	18-0-0
" " " " " " " "	43-4-0
" " " " " " " "	10-8-0
Chairman Municipal Commission Vizianagaram	8-12-0
President Local Fund Board Kistna	13-15-0
" " " " " " " "	4-3-6
Local Fund Engineer North Arcot	7-8-0
President District Board Nilgiris	10-2-0

I have the honor to be,
Sir,
Your most obedt. Servt

J. Branson.
Asstt. Accounts General
in Charge of Outside Audits.

ML

BOOK DEPARTMENT.

B. G. R.
No. 51

Enclosure. *to letter N^o 513*
d. the 18th February '89.

Fort St. George,
Accountant-General's Office,
21 February 1889.

FROM THE ACCOUNTANT-GENERAL
TO THE GOVERNMENT OF MADRAS,



TO THE

The Chief Secretary to
Pub. Departt: Government
Fort Saint George.

K. Branson
Chief Superintendent.

Asstt. Secy General.

B. G. R.

Outside Audit DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,
18th February 1889.

No. 513

From *J. W. Rawlings Esq^r,*

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To
THE *Chief Secretary*
to Government, Public Department.

SIR, 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 para 3 of his
reports, and recommend the use of a Cash book
in the form he suggests.

I have the honor to be,
Sir,
Your most obed^t Serv^t

J. W. Rawlings
Accountant General.

ML

Dule 3-10-88 No 964
 18/4/87 No. 568
 9/12/87 No. 1636
 10/3/88 No. 610
 19/4/88 No. 821
 C No 3913/88

Public (1889) DEPARTMENT.

From
 THE ACCOUNTANT-GENERAL,
 Madras,

To
 THE Chief Secy. to Govt.
 Public Department.

No. 573

Dated 18
 Received 19
 February 1889

Encls: 1

No.

Subject.

Forwarding the report of Mr.
 Branson on his audit of the
 Accounts of the Government
 Press for the year 1887-88 and
 recommending the use of a
 Cash book in the form he
 suggests.

From Report

Received
 20/4/89
 20/4/89

8 March

MARCH 1889, No. , PUBLIC.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

Read the following paper:-

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.

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 counter-foils 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.

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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 :—

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

Receipts.

Drawn from the Accountant-General RS. A. P.
1,86,437 6 0

Received from private individuals—

	RS.	A.	P.
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	3	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.			
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			

Dr.

Profit and Loss Account.

Cr.

Date.	1886-87.	1887-88.	1888.	Date.	1886-87.	1887-88.	1888.
1888. 31st Mar.				1888. 31st Mar.			
To Cash ..	Rs. A. P.	Rs. A. P.	Rs. A. P.	By Cash ..	Rs. A. P.	Rs. A. P.	Rs. A. P.
" Plant ..	23,824 4 4	..	13 4 0	" Personal ..	..	..	..
" Establishment ..	1,01,884 0 6	..	23,000 0 9	" Gazettes ..	..	..	..
" Printing at other presses ..	..	..	437 4 6	" Service postage ..	..	..	..
To Government—				" Printing and binding ..	..	..	..
1. Deal-wood boxes supplied to Col. lectors ..	1,039 4 0	..	..	" Advertisements ..	..	..	..
2. Publications supplied to Government ..	9,448 7 1	..	..	" Subscription to, and sale-proceeds of, Indian Law Reports ..	..	..	..
3. Gazettes supplied to Government ..	21,004 0 0	..	..	" Government (Dis-count) ..	..	..	..
4. Postage in forwarding the above ..	4,888 2 6	..	..	1. Cash received from the Accountant-General ..	1,79,000 6 6	..	..
5. Printing and binding work done for Government ..	..	..	..	2. Plant received from Secretary of State and Public Works ..	..	1,86,437 6 0	..
6. Materials used in departments ..	2,27,539 13 5	..	..	3. Stores received from Secretary of State and Government ..	18,569 15 1	..	..
7. Cash paid into Treasury ..	17,111 7 6	..	..	4. Acts, &c., received for sale ..	34,532 9 8	..	..
To Contingencies—				5. Convict labor supplied ..	4,210 8 0	..	..
1. Stores ..	16,808 7 6	..	..	6. House-rent chargeable on Press ..	5,545 15 0	..	..
2. Service postage ..	3,247 3 6	..	..	7. Miscellaneous ..	4,560 0 0	..	..
3. Rent chargeable on Press premises ..	4,560 0 0	..	..	8. Repairs done at the Penitentiary, &c. ..	..	..	..
4. Repairs ..	82 4 6	..	..	9. Received from Secretary of State being passage money of Deputy Superintendent ..	82 4 6	..	..
6. Miscellaneous ..	2,825 6 4	..	..		..	..	..
Total ..	5,14,329 2 2	..	3,13,574 4 10	Balance ..	657 8 7	..	..
			30,116 3 11	Total ..	2,47,249 3 3	..	..
			5,38,604 6 10		5,05,703 3 1	..	..
					8,625 15 1	..	..
					5,14,329 2 2	..	..
					5,38,604 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:—

- 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.
- 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.
- 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.

10. Against this should be taken Rs. 4,483-14-2, being the amount of pension and gratuities paid to the retired Press employes 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 18½ 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. Venkatachalam	0	0	6
Ragayendra 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
„ „ Mannárguli	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.

1-4-1
H. E. Ombre

Exd. W. H. French.

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Account Branch
A. R. M.

GOVERNMENT PRESS, MADRAS.

COMPOSING BRANCH.

PROCEEDINGS DEPARTMENTS:

Table of Contents, Disposal Lists, Routine, Indexes, and similar matters to be valued on their own merits from time to time as changes are introduced into them. The following rates are in force for the different departments:—

	Public.	Revenue.	Military.	D.P.I.	Public Works.	Revenue Board.	Court of Wards.
Index, Annual lines	79	79	79	..	79	60	66
Do. Monthly "	..	..	..	..	53	..	..
Do. Despatches to and from "	..	..	66	..	..	..	..
Table of Contents "	70	70	70	70	70	..	..
Do. General Establishment "	..	..	..	..	53	..	..
Routine List "	70	70	70	70	70	..	..
Disposal List—							
Press Series "	66	..	..	..	..	66	66
Miscellaneous Series "	..	..	..	..	..	..	..
Routine Series "	..	..	..	..	..	..	..
Index (Old Records) "	70	..	..	..	60	..	..

Keys to Indexes are treated as plain matter. Contents in the Public Department arranged for other departments are charged to hour account. Contents in the Revenue Department, when arranged for separate branches, are charged line for line. The arrangements for imposing in the several departments to continue as heretofore.

Tabular Work:

(1) SMALL PICA.

FOOLSCAP FOLIO LENGTHWAYS.

2 to 4 columns dependent, or not dependent, upon each other, with or without headings	as plain matter.
5 to 7 columns dependent upon each other, with or without headings	$\frac{1}{2}$ extra.
8 to 10	$\frac{1}{2}$ "
Above 10	$\frac{3}{4}$ "

FOOLSCAP FOLIO.

2 and 3 columns dependent, or not dependent, upon each other, with or without headings	as plain matter.
4 to 6 columns dependent upon each other, with or without headings	$\frac{1}{2}$ extra.
7 and 8	$\frac{1}{2}$ "
Above 8	$\frac{3}{4}$ "

(2) LONG PRIMER, BREVIER, AND NONPAREIL.

FOOLSCAP FOLIO LENGTHWAYS.

2 and 3 columns dependent upon each other, with or without headings	as plain matter.
4 and 5	$\frac{1}{2}$ extra.
6 and 7	$\frac{1}{2}$ "
8 to 10	$\frac{1}{2}$ "
Above 10	$\frac{3}{4}$ "

FOOLSCAP FOLIO.

2 columns dependent upon each other, with or without headings	as plain matter.
3 columns not dependent upon each other, without headings	as plain matter.
3 and 4 columns dependent upon each other, with or without headings	$\frac{1}{2}$ extra.
5 and 6	$\frac{1}{2}$ "
7 and 8	$\frac{1}{2}$ "
Above 8	$\frac{3}{4}$ "

ROYAL 8vo, DEMY 8vo, and smaller pages are taken at the (2) scale for all sizes of types.

This scale is for close tabular work, and will be proportionately reduced for tables of a lighter description.

Statements being specimen blank forms (i.e., with headings and blank columns) to be valued on their own merits.

BOOK AND GAZETTE DEPARTMENTS:

The above scale to be used for tabular work.

VERNACULAR DEPARTMENT: A separate scale is fixed for this department.

JOB DEPARTMENT:

All work to be valued on its own merits. As the compositors are responsible for each job set up until it is struck off, and have to impose all forms, the present system of valuation is to remain in force (i.e., double rates to be given for close tabular work).

CONFIDENTIAL DEPARTMENT:

Plain matter to be paid at double rates, and tabular work at ordinary tabular rates.

OVERTIME:

Permanent and Time Men.—Overtime is not paid for work commenced after 7 A.M., nor for work done from 5 to 7 P.M., i.e., not less than 2 hours is paid before 9 A.M., and overtime does not begin till after 7 P.M.

SUNDAY WORK:

Permanent men are paid at the rate of a day extra for the time they are actually employed and piece workmen are paid by hour account, no line account being taken for work set up.

2nd May 1887.

READY RECKONER FOR COMPOSITORS.

FOOLSCAP FOLIO.

Pica.				Small Pica. (OLD SCALE.)			
Lines.	Amount.	Pages.	Amount.	Lines.	Amount.	Pages.	Amount.
1	A. P.	2	RS. A. P.	1	A. P.	2	RS. A. P.
2	2	3	1 2 0	2	2	3	1 2 0
3	4	4	1 11 0	3	4	4	1 11 0
4	5	5	2 4 0	4	6	5	2 4 0
5	7	6	2 13 0	5	8	6	2 13 0
6	9	7	3 6 0	6	10	7	3 6 0
7	11	8	3 15 0	7	1 0	8	3 15 0
8	1 1	9	4 8 0	8	1 2	9	4 8 0
9	1 2	10	5 1 0	9	1 4	10	5 1 0
10	1 4	11	5 10 0	10	1 6	11	5 10 0
11	1 6	12	6 3 0	11	1 8	12	6 3 0
12	1 8	13	6 12 0	12	1 10	13	6 12 0
13	1 10	14	7 5 0	13	2 0	14	7 5 0
14	1 11	15	7 14 0	14	2 2	15	7 14 0
15	2 1	16	8 7 0	15	2 5	16	8 7 0
16	2 3	17	9 0 0	16	2 7	17	9 0 0
17	2 5	18	9 9 0	17	2 9	18	9 9 0
18	2 7	19	10 2 0	18	2 11	19	10 2 0
19	2 8	20	10 11 0	19	3 1	20	10 11 0
20	2 10	21	11 4 0	20	3 3	21	11 4 0
21	3 0	22	11 13 0	21	3 5	22	11 13 0
22	3 2	23	12 6 0	22	3 7	23	12 6 0
23	3 4	24	12 15 0	23	3 9	24	12 15 0
24	3 5	25	13 8 0	24	3 11	25	13 8 0
25	3 7	26	14 1 0	25	4 1	26	14 1 0
26	3 9	27	14 10 0	26	4 3	27	14 10 0
27	3 11	28	15 3 0	27	4 5	28	15 3 0
28	4 1	29	15 12 0	28	4 7	29	15 12 0
29	4 2	30	16 5 0	29	4 9	30	16 5 0
30	4 4		16 14 0	30	4 11		16 14 0
31	4 6			31	5 1		
32	4 8			32	5 3		
33	4 10			33	5 5		
34	4 11			34	5 7		
35	5 1			35	5 9		
36	5 3			36	5 11		
37	5 5			37	6 1		
38	5 7			38	6 3		
39	5 8			39	6 5		
40	5 10			40	6 7		
41	6 0			41	6 10		
42	6 2			42	7 0		
43	6 4			43	7 2		
44	6 5			44	7 4		
45	6 7			45	7 6		
46	6 9			46	7 8		
47	6 11			47	7 10		
48	7 1			48	8 0		
49	7 2			49	8 2		
50	7 4			50	8 4		
51	7 6			51	8 6		
52	7 8			52	8 8		
53	7 10			53	8 10		
54	7 11			54	9 0		
55	8 1						
56	8 3						
57	8 5						
58	8 7						
59	8 8						
60	8 10						
60=	9 0						
1 page							

2nd May 1887.

READY RECKONER FOR COMPOSITORS.

FOOLSCAP FOLIO.

Long Primer.				Brevier.				Nonpareil.			
Lines.	Amount.	Lines.	Amount.	Lines.	Amount.	Lines.	Amount.	Lines.	Amount.	Lines.	Amount.
1	A. P.	60	A. P.	1	A. P.	60	RS. A. P.	1	A. P.	61	RS. A. P.
2	2	61	11 1	2	3	61	13 1	2	3	62	13 9
3	4	62	11 3	3	5	62	13 3	3	5	63	13 11
4	7	63	11 5	4	8	63	13 6	4	8	64	14 2
5	9	64	11 7	5	10	64	13 8	5	11	65	14 5
6	11	65	11 9	6	1 1	65	13 11	6	1 1	66	14 7
7	1 1	66	12 0	7	1 4	66	14 2	7	1 4	67	14 10
8	1 3	67	12 2	8	1 6	67	14 4	8	1 7	68	15 1
9	1 6	68	12 4	9	1 9	68	14 7	9	1 10	69	15 4
10	1 8	69	12 6	10	1 11	69	14 9	10	2 0	70	15 6
11	1 10	70	12 9	11	2 2	70	15 0	11	2 3	71	15 9
12	2 0	71	12 11	12	2 5	71	15 3	12	2 6	72	1 0 0
13	2 3	72	13 1	13	2 7	72	15 5	13	2 8	73	1 0 2
14	2 5	73	13 3	14	2 10	73	15 8	14	2 11	74	1 0 5
15	2 7	74	13 5	15	3 1	74	15 10	15	3 2	75	1 0 8
16	2 9	75	13 8	16	3 3	75	1 0 1	16	3 4	76	1 0 10
17	2 11	76=	13 10	17	3 6	76	1 0 4	17	3 7	77	1 1 1
18	3 2	1 page	14 0	18	3 8	77	1 0 6	18	3 10	78	1 1 4
19	3 4			19	3 11	78	1 0 9	19	4 1	79	1 1 7
20	3 6			20	4 2	79	1 1 11	20	4 3	80	1 1 9
21	3 8			21	4 4	80	1 1 2	21	4 6	81	1 2 0
22	3 10	Pages.		22	4 7	81	1 1 5	22	4 9	82	1 2 3
23	4 1	2	RS. A. P.	23	4 9	82	1 1 7	23	4 11	83	1 2 5
24	4 3	3	1 12 0	24	5 0	83	1 1 10	24	5 2	84	1 2 8
25	4 5	4	3 8 0	25	5 3	84	1 2 1	25	5 5	85	1 2 11
26	4 7	5	4 6 0	26	5 5	85	1 2 3	26	5 7	86	1 3 1
27	4 9	6	5 4 0	27	5 8	86	1 2 6	27	5 10	87	1 3 4
28	5 0	7	6 2 0	28	5 10	87	1 2 8	28	6 1	88	1 3 7
29	5 2	8	7 0 0	29	6 1	88	1 2 11	29	6 4	89	1 3 10
30	5 4	9	7 14 0	30	6 4	89	1 3 2	30	6 6	90	1 4 0
31	5 6	10	8 12 0	31	6 6	90	1 3 4	31	6 9	91	1 4 3
32	5 9	11	9 10 0	32	6 9	91	1 3 7	32	7 0	92	1 4 6
33	5 11	12	10 8 0	33	6 11	92=	1 3 9	33	7 2	93	1 4 8
34	6 1	13	11 6 0	34	7 2	1 page	1 4 0	34	7 5	94	1 4 11
35	6 3	14	12 4 0	35	7 5			35	7 8	95	1 5 2
36	6 5	15	13 2 0	36	7 7			36	7 10	96	1 5 4
37	6 8	16	14 0 0	37	7 10			37	8 1	97	1 5 7
38	6 10	17	14 14 0	38	8 1	Pages.		38	8 4	98	1 5 10
39	7 0	18	15 12 0	39	8 3	2	RS. A. P.	39	8 7	99	1 6 1
40	7 2	19	16 10 0	40	8 6	3	2 8 0	40	8 9	100	1 6 3
41	7 4	20	17 8 0	41	8 8	4	3 12 0	41	9 0	101	1 6 6
42	7 7	21	18 6 0	42	8 11	5	5 0 0	42	9 3	102	1 6 9
43	7 9	22	19 4 0	43	9 2	6	6 4 0	43	9 5	103	1 6 11
44	7 11	23	20 2 0	44	9 4	7	7 8 0	44	9 8	104	1 7 2
45	8 1	24	21 0 0	45	9 7	8	8 12 0	45	9 11	105	1 7 5
46	8 3	25	21 14 0	46	9 9	9	10 0 0	46	10 1	106	1 7 7
47	8 6	26	22 12 0	47	10 0	10	11 4 0	47	10 4	107	1 7 10
48	8 8	27	23 10 0	48	10 3	11	12 8 0	48	10 7	108	1 8 1
49	8 10	28	24 8 0	49	10 5	12	13 12 0	49	10 10	109	1 8 4
50	9 0	29	25 6 0	50	10 8	13	15 0 0	50	11 0	110	1 8 6
51	9 3	30	26 4 0	51	10 10	14	16 4 0	51	11 3	111	1 8 9
52	9 5			52	11 1	15	17 8 0	52	11 6	112	1 9 0
53	9 7			53	11 4	16	18 12 0	53	11 8	113	1 9 2
54	9 9			54	11 6	17	20 0 0	54	11 11	114	1 9 5
55	9 11			55	11 9	18	21 4 0	55	12 2	115	1 9 8
56	10 2			56	11 11	19	22 8 0	56	12 4	116	1 9 10
57	10 4			57	12 2	20	23 12 0	57	12 7	117	1 10 1
58	10 6			58	12 5	21	25 0 0	58	12 10	118	1 10 4
59	10 8			59	12 7	22	26 4 0	59	13 1	119	1 10 7
60	10 10				12 10		27 8 0	60	13 3	120=	1 10 9
									13 6	1 page	1 11 0

READY RECKONER FOR COMPOSITORS.

ROYAL OCTAVO.

Pica.				Small Pica.			
Lines.	Amount.	Pages.	Amount.	Lines.	Amount.	Pages.	Amount.
1	A. P.		RS. A. P.	1	A. P.		RS. A. P.
2	1	2	10 0	2	1	2	13 0
3	3	3	15 0	3	3	3	1 3 6
4	4	4	1 4 0	4	4	4	1 10 0
5	5	5	1 9 0	5	5	5	2 0 6
6	7	6	1 14 0	6	6	6	2 7 0
7	8	7	2 3 0	7	7	7	2 13 6
8	9	8	2 8 0	8	8	8	3 4 0
9	11	9	2 13 0	9	10	9	3 10 6
10	1 0	10	3 2 0	10	1 0	10	4 1 0
11	1 1	11	3 7 0	11	1 1	11	4 7 6
12	1 3	12	3 12 0	12	1 3	12	4 14 0
13	1 4	13	4 1 0	13	1 4	13	5 4 6
14	1 5	14	4 6 0	14	1 5	14	5 11 0
15	1 7	15	4 11 0	15	1 7	15	6 1 6
16	1 8	16	5 0 0	16	1 8	16	6 8 0
17	1 9	17	5 5 0	17	1 9	17	6 14 6
18	1 11	18	5 10 0	18	1 10	18	7 5 0
19	2 0	19	5 15 0	19	2 1	19	7 11 6
20	2 1	20	6 4 0	20	2 2	20	8 2 0
21	2 3	21	6 9 0	21	2 4	21	8 8 6
22	2 4	22	6 14 0	22	2 5	22	9 5 6
23	2 5	23	7 3 0	23	2 7	23	9 12 0
24	2 7	24	7 8 0	24	2 8	24	10 2 6
25	2 8	25	7 13 0	25	2 10	25	10 9 0
26	2 9	26	8 2 0	26	2 11	26	10 15 6
27	2 11	27	8 7 0	27	3 1	27	11 6 0
28	3 0	28	8 12 0	28	3 2	28	11 12 6
29	3 1	29	9 1 0	29	3 4	29	12 3 0
30	3 3	30	9 6 0	30	3 5	30	
31	3 4			31	3 7		
32	3 5			32	3 8		
33	3 7			33	3 10		
34	3 8			34	3 11		
35	3 9			35	4 1		
36	3 11			36	4 2		
37	4 0			37	4 4		
38	4 1			38	4 5		
39	4 3			39	4 6		
40	4 4			40	4 8		
41	4 5			41	4 9		
42	4 7			42	4 11		
43	4 8			43	5 0		
44	4 9			44	5 2		
45=	5 0			45	5 3		
1 page				46	5 5		
				47	5 6		
				48	5 8		
				49	5 9		
				50	6 0		
				51	6 2		
				52	6 3		
				53=	6 5		
				54	6 6		
				55	6 8		
				56	6 9		
				57	6 11		
				58	7 0		
				59	7 2		
				60	7 4		
				61	7 5		
				62	7 7		
				63	7 8		
				64	7 10		
				65	8 0		
				66	8 2		
				67	8 4		
				68	8 6		
				69	8 8		
				70	9 0		
				71	9 2		
				72	9 4		
				73	9 6		
				74	9 8		
				75	10 0		
				76	10 2		
				77	10 4		
				78	10 6		
				79	10 8		
				80	11 0		
				81	11 2		
				82	11 4		
				83	11 6		
				84	11 8		
				85	12 0		
				86	12 2		
				87	12 4		
				88	12 6		
				89	12 8		
				90=	13 0		
				91	13 2		
				92	13 4		
				93	13 6		
				94	13 8		
				95	14 0		
				96	14 2		
				97	14 4		
				98	14 6		
				99	14 8		
				100	15 0		

1st April 1887.

READY RECKONER FOR COMPOSITORS.

ROYAL OCTAVO.

Long-Primer.				Brevier.				Nonpareil.			
Lines.	Amount.	Pages.	Amount.	Lines.	Amount.	Lines.	Amount.	Lines.	Amount.	Lines.	Amount.
1	A. P.		RS. A. P.	1	A. P.		RS. A. P.	1	A. P.		RS. A. P.
2	2	2	1 0 0	2	2	60	9 5	2	2	60	10 0
3	3	3	1 8 0	3	4	61	9 7	3	4	61	10 2
4	5	4	2 0 0	4	6	62	9 9	4	6	62	10 4
5	7	5	2 8 0	5	8	63	9 11	5	8	63	10 6
6	8	6	3 0 0	6	9	64	10 1	6	10	64	10 8
7	10	7	3 8 0	7	11	65	10 3	7	1 0	65	10 10
8	1 0	8	4 0 0	8	1 1	66	10 4	8	1 2	66	11 0
9	1 1	9	4 8 0	9	1 3	67	10 6	9	1 4	67	11 2
10	1 3	10	5 0 0	10	1 5	68	10 8	10	1 6	68	11 4
11	1 5	11	5 8 0	11	1 7	69	10 10	11	1 8	69	11 6
12	1 6	12	6 0 0	12	1 9	70=	11 0	12	1 10	70	11 8
13	1 8	13	6 8 0	13	1 11	1 page		13	2 0	71	11 10
14	1 10	14	7 0 0	14	2 1			14	2 2	72	12 0
15	1 11	15	7 8 0	15	2 2			15	2 4	73	12 2
16	2 1	16	8 0 0	16	2 4	Pages.	RS. A. P.	16	2 6	74	12 4
17	2 2	17	8 8 0	17	2 6	2	1 6 0	17	2 8	75	12 6
18	2 4	18	9 0 0	18	2 8	3	2 1 0	18	2 10	76	12 8
19	2 6	19	9 8 0	19	3 0	4	2 12 0	19	3 0	77	12 10
20	2 7	20	10 0 0	20	3 2	5	3 7 0	20	3 2	78	13 0
21	2 9	21	10 8 0	21	3 4	6	4 2 0	21	3 4	79	13 2
22	2 11	22	11 0 0	22	3 5	7	4 13 0	22	3 6	80	13 4
23	3 0	23	11 8 0	23	3 7	8	5 8 0	23	3 8	81	13 6
24	3 2	24	12 0 0	24	3 9	9	6 3 0	24	3 10	82	13 8
25	3 4	25	12 8 0	25	3 11	10	6 14 0	25	4 0	83	13 10
26	3 5	26	13 0 0	26	4 1	11	7 9 0	26	4 2	84	14 0
27	3 7	27	13 8 0	27	4 3	12	8 4 0	27	4 4	85	14 2
28	3 9	28	14 0 0	28	4 5	13	8 15 0	28	4 6	86	14 4
29	3 10	29	14 8 0	29	4 7	14	9 10 0	29	4 8	87	14 6
30	4 0	30	15 0 0	30	4 9	15	10 5 0	30	4 10	88	14 8
31	4 2			31	4 10	16	11 0 0	31	5 0	89	14 10
32	4 3			32	5 0	17	11 11 0	32	5 2	90=	15 0
33	4 5			33	5 2	18	12 6 0	33	5 4	1 page	
34	4 7			34	5 4	19	13 1 0	34	5 6		
35	4 8			35	5 6	20	13 12 0	35	5 8		
36	4 10			36	5 8	21	14 7 0	36	5 10	Pages.	RS. A. P.
37	5 0			37	5 10	22	15 2 0	37	6 0	2	1 14 0
38	5 1			38	6 0	23	15 13 0	38	6 2	3	2 13 0
39	5 3			39	6 2	24	16 8 0	39	6 4	4	3 12 0
40	5 5			40	6 3	25	17 3 0	40	6 6	5	4 11 0
41	5 6			41	6 5	26	17 14 0	41	6 8	6	5 10 0
42	5 8			42	6 7	27	18 9 0	42	6 10	7	6 9 0
43	5 10			43	6 9	28	19 4 0	43	7 0	8	7 8 0
44	5 11			44	6 11	29	19 15 0	44	7 2	9	8 7 0
45	6 1			45	7 1	30	20 10 0	45	7 4	10	9 6 0
46	6 2			46	7 3			46	7 6	11	10 5 0
47	6 4			47	7 5			47	7 8	12	11 4 0
48	6 6			48	7 7			48	7 10	13	12 3 0
49	6 7			49	7 8			49	8 0	14	13 2 0
50	6 9			50	7 10			50	8 2	15	14 1 0
51	6 11			51	8 0			51	8 4	16	15 0 0
52	7 0			52	8 2			52	8 6	17	15 15 0
53	7 2			53	8 4			53	8 8	18	16 14 0
54	7 4			54	8 6			54	8 10	19	17 13 0
55	7 5			55	8 8			55	9 0	20	18 12 0
56	7 7			56	8 10			56	9 2		
57	7 9			57	8 11			57	9 4		
58=	8 0			58	9 1			58	9 6		
1 page				59	9 3			59	9 8		

DEMY OCTAVO.

1st April 1887.

DEMY OCTAVO.

Long Primer.				Brevier.				Nonpareil.			
Lines.	Amount.	Page.	Amount.	Lines.	Amount.	Pages.	Amount.	Lines.	Amount.	Lines.	Amount.
A. P.			RS. A. P.	A. P.			RS. A. P.	A. P.			A. P.
1	1	2	12 0	1	2	2	1 0 0	1	2	60	9 1
2	3	3	1 2 0	2	3	3	1 8 0	2	4	61	9 3
3	4	4	1 8 0	3	5	4	2 0 0	3	5	62	9 5
4	6	5	1 14 0	4	7	5	2 8 0	4	7	63	9 6
5	7	6	2 4 0	5	8	6	3 0 0	5	9	64	9 8
6	9	7	2 10 0	6	10	7	3 8 0	6	11	65	9 10
7	10	8	3 0 0	7	1 0	8	4 0 0	7	1 1	66	10 0
8	1 0	9	3 6 0	8	1 1	9	4 8 0	8	1 3	67	10 2
9	1 1	10	3 12 0	9	1 3	10	5 0 0	9	1 4	68	10 3
10	1 3	11	4 2 0	10	1 5	11	5 8 0	10	1 6	69	10 5
11	1 4	12	4 8 0	11	1 6	12	6 0 0	11	1 8	70	10 7
12	1 6	13	4 14 0	12	1 8	13	6 8 0	12	1 10	71	10 9
13	1 7	14	5 4 0	13	1 10	14	7 0 0	13	2 0	72	10 11
14	1 9	15	5 10 0	14	1 11	15	7 8 0	14	2 1	73	11 1
15	1 10	16	6 0 0	15	2 1	16	8 0 0	15	2 3	74	11 2
16	2 0	17	6 6 0	16	2 2	17	8 8 0	16	2 5	75	11 4
17	2 1	18	6 12 0	17	2 4	18	9 0 0	17	2 7	76=	11 6
18	2 3	19	7 2 0	18	2 6	19	9 8 0	18	2 9	1 page	
19	2 4	20	7 8 0	19	2 7	20	10 0 0	19	2 11		
20	2 6	21	7 14 0	20	2 9	21	10 8 0	20	3 0		
21	2 7	22	8 4 0	21	2 11	22	11 0 0	21	3 2	Pages.	RS. A. P.
22	2 9	23	8 10 0	22	3 0	23	11 8 0	22	3 4	2	1 7 0
23	2 10	24	9 0 0	23	3 2	24	12 0 0	23	3 6	3	2 2 6
24	3 0	25	9 6 0	24	3 4	25	12 8 0	24	3 8	4	2 14 0
25	3 1	26	9 12 0	25	3 5	26	13 0 0	25	3 9	5	3 9 6
26	3 3	27	10 2 0	26	3 7	27	13 8 0	26	3 11	6	4 5 0
27	3 4	28	10 8 0	27	3 9	28	14 0 0	27	4 1	7	5 0 6
28	3 6	29	10 14 0	28	3 10	29	14 8 0	28	4 3	8	5 12 0
29	3 7	30	11 4 0	29	4 0	30	15 0 0	29	4 5	9	6 7 6
30	3 9			30	4 2			30	4 6	10	7 3 0
31	3 10			31	4 3			31	4 8	11	7 14 6
32	4 0			32	4 5			32	4 10	12	8 10 0
33	4 1			33	4 7			33	5 0	13	9 5 6
34	4 3			34	4 8			34	5 2	14	10 1 0
35	4 4			35	4 10			35	5 4	15	10 12 6
36	4 6			36	5 0			36	5 5	16	11 8 0
37	4 7			37	5 1			37	5 7	17	12 3 6
38	4 9			38	5 3			38	5 9	18	12 15 0
39	4 10			39	5 5			39	5 11	19	13 10 6
40	5 0			40	5 6			40	6 1	20	14 6 0
41	5 1			41	5 8			41	6 2		
42	5 3			42	5 10			42	6 4		
43	5 4			43	5 11			43	6 6		
44	5 6			44	6 1			44	6 8		
45	5 7			45	6 2			45	6 10		
46	5 9			46	6 4			46	7 0		
47	5 10			47	6 6			47	7 1		
48=	6 0			48	6 7			48	7 3		
1 page				49	6 9			49	7 5		
				50	6 11			50	7 7		
				51	7 0			51	7 9		
				52	7 2			52	7 10		
				53	7 4			53	8 0		
				54	7 5			54	8 2		
				55	7 7			55	8 4		
				56	7 9			56	8 6		
				57	7 10			57	8 8		
				58=	8 0			58	8 9		
				1 page				59.	8 11		

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20. 24

7

VERNACULAR DEPARTMENT.

COMPOSITION SCALE PER PAGE FOR VERNACULAR WORK (OTHER THAN JOB WORK).

	Foolscap folio.	Royal 8vo.	Demy 8vo.	Demy 12mo and Royal 16mo.	Demy 16mo and Foolscap 8vo.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tamil, Pica	0 14 0	0 5 6	0 4 0	0 3 0	0 2 3
„ Long primer	0 14 0	0 8 0	0 6 0	0 4 3	0 3 6
Telugu, Great primer	0 9 0	0 5 0	0 3 6	0 2 6	0 1 9
„ English	0 10 0	0 5 6	0 4 0	0 3 0	0 2 3
„ Long primer	0 14 0	0 8 0	0 6 0	0 4 3	0 3 6
Canarese, English	0 9 0	0 5 0	0 3 6	0 2 6	0 1 9
„ Pica	0 10 0	0 5 6	0 4 0	0 3 0	0 2 3
„ Long primer	0 14 0	0 8 0	0 6 0	0 4 3	0 3 6
Malayalam, English	0 9 0	0 5 0	0 3 6	0 2 6	0 1 9
„ Long primer	0 14 0	0 8 0	0 6 0	0 4 3	0 3 6
Hindustani, English	0 10 0	0 5 6	0 4 0	0 3 0	0 2 3
„ Long primer	0 14 0	0 8 0	0 6 0	0 4 3	0 3 6
Devanagiri, 2-line brevier	1 8 0	0 14 0	0 10 0	..	..
„ Pica	1 14 0	1 1 6	0 12 6	..	..
„ Long primer	2 4 0	1 5 0	0 15 0	..	..
Ooriya, English	0 10 0	0 5 6	0 4 0	0 3 0	0 2 3
Guzarati, Pica	1 8 0	0 14 0	0 10 0	..	..

Lines are taken as follows:—Foolscap folio, at 2 pies per line; royal 8vo and demy 8vo, at 3 pies for 2 lines; smaller sizes, at 1 pie per line. *Marginal lines*, at 1 pie per line.

Tabular Work.

FOOLSCAP FOLIO LENGTHWAYS.			
2 and 3 columns dependent upon each other,	as plain		
with or without headings	matter.		
4 and 5	extra.	1	
6 and 7	"	1	
8 to 10	"	4	
Above 10	"	2	

FOOLSCAP FOLIO.			
2 columns dependent upon each other, with	as plain		
or without headings	matter.		
3 columns not dependent upon each other,			
without headings			
3 and 4 columns dependent upon each other,			
with or without headings			
5 and 6	extra.	1	
7 and 8	"	1	
Above 8	"	3	
	"	2	

JOB WORK.

All work to be valued on its own merits. As the composers are responsible for each job set up until it is struck off, and have to impose all forms, the present system of valuation is to remain in force (*i.e.*, double rates to be given for close tabular work).

Rates given to
Compositors

March 1887.

GOVERNMENT PRESS, MADRAS.

ENGLISH.—COMPOSITION.—Valuation Rates for Proceedings and Book-work.

TABULAR STATEMENTS of 3 to 5 columns to be charged *one-half* more than plain matter; 6 columns and upwards *double*.

BLANK TABULAR STATEMENTS of 3 to 5 columns to be charged *one-quarter*, and of 6 columns and upwards *one-half* more than plain matter.

ARCHAEOLOGICAL AND TRANSLITERATION PAGES with diacritical letters to be charged *one-quarter* more than plain matter.

ALGEBRAICAL OR MATHEMATICAL WORK to be charged from *one-half* more than plain matter to *double*, according to labor involved.

TITLE PAGES to be charged—foolscap folio, 1 page pica; royal and demy 8vos, 1 page small pica; demy 12mo, 1 page long primer. HALF TITLE PAGES are taken at pica in all sizes. CONTINUED LINES (single lines) caused by facing pages following—foolscap folio, $\frac{1}{2}$ page pica; royal and demy 8vos, $\frac{1}{2}$ page small pica; demy 12mo, $\frac{1}{2}$ page long primer.

DOCKETS to GOVERNMENT PROCEEDINGS to be valued at *half a page* of pica foolscap folio.

SKELETON PAGES to be charged *half composition rates*.

INSERTING NEW HEADINGS AND FOLIOS to be charged at 1 *anna per page*.

ALTERING FOLIOS OR FURNITURE on the Press, but *not re-imposing*, to be charged at 2 *annas per sheet* for 4to and 8vo.

BLANK PAGES WITH FOLIOS ONLY to be taken at $\frac{1}{2}$ *page each*, according to size of the work.

STANDING MATTER OVERRUN to a different measure to be charged *half composition rates*. STANDING MATTER REPRINTED, IF RE-MADE UP ONLY, to be charged *one-fourth composition rates*.

CONFIDENTIAL PAPERS to be charged at *double rates*.

AUTHOR'S CORRECTIONS to be charged for at the rate of $\frac{1}{4}$ *annas per hour*.

SIDE AND MARGINAL NOTES to be charged at 2 *pies per line*. NONPAREIL MARGINS to be charged $\frac{1}{4}$ *extra*.

BROAD LABELS $\frac{1}{2}$ page pica, foolscap folio.

SLIP LABELS $\frac{1}{4}$ do. do.

SLIP LABELS not separately imposed .. $\frac{1}{4}$ do. of size of work.

DIAGRAMS CUT IN LEAD to be charged *according to labor involved in cutting*.

Royal 4to—Special Test Examination List— ..	charge 2 pages for 1 page of print.		
Royal 4to—Middle School Examination—			
Books A (1), (2), (3), (4), (5), and			
(6); C; B and D; E ..	2	do.	do.
Male Candidates at — ..	2	do.	do.
Female do. ..	2	do.	do.
Candidates in Special Subjects ..	2	do.	do.
Fsep. folio— Books A (1) to (6); B and D—			
re-made up from royal 4to ..	1	do.	do.
Do. Needle-work only ..	1	do.	do.
Do. Matriculated Candidates in			
Writing ..	1	do.	do.
Broadside— Heading and blank columns to			
be attached to Books A (1) to			
(6); C; B and D ..	3	do.	do.
Royal 4to—Higher Examination for Women ..	2	do.	do.
Fsep. folio— Needle-work only ..	1	do.	do.
Royal 4to—Special Upper Primary Examina-			
tion ..	2	do.	do.
Broadside— Heading and blank columns to			
be attached to— ..	1	do.	do.
Royal 4to—Higher Examination in Science,			
Art, and Industries ..	1	do.	do.
Do. Special Test for Officers of Salt			
Department ..	2	do.	do.
Do. Civil Hospital Apprentices ..	2	do.	do.
Do. Civil Medical Pupils ..	1	do.	do.
Do. Native Military Pupils ..	1	do.	do.
Demy folio—Register of Covenanted Civil			
Servants ..	3	do.	do.

Valuation Rate for Proceedings and Book-work.

SIZES.	Pica ems.	Pica.		SMALL Pica.			LONG PRIMER.			BREVIER.			NONPAREIL.		
		Solid.	Full Tabular.	Solid.	Half Tabular.	Full Tabular.	Solid.	Half Tabular.	Full Tabular.	Solid.	Half Tabular.	Full Tabular.			
Ordinary Sizes.															
Foolscap folio	W. L.	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.	RS. A. P.	RS. A. P.	
Demy 4to	35 X 62	0 13 0	1 2 0	1 11 0	2 4 0	1 5 0	1 15 6	2 10 0	1 14 0	2 13 0	3 12 0	3 4 0	4 14 0	6 8 0	
	35 X 52	0 11 6	0 15 0	1 6 6	1 14 0	1 2 0	1 11 0	2 4 0	1 9 0	2 5 6	3 2 0	2 11 6	4 1 3	5 7 0	
Royal 8vo.	26 X 47	0 7 6	0 10 0	0 15 0	1 4 0	0 12 0	1 2 0	1 8 0	1 0 0	1 8 0	2 0 0	1 13 6	2 12 3	3 11 0	
	24 X 47	0 7 0	0 9 0	0 13 6	1 2 0	0 11 6	1 1 3	1 7 0	0 15 0	1 6 6	1 14 0	1 11 0	2 8 6	3 6 0	
Demy 8vo.	22 X 47	0 6 0	0 8 6	0 12 9	1 1 0	0 10 6	0 15 9	1 5 0	0 13 6	1 4 3	1 11 0	1 8 0	2 4 0	3 0 0	
Crown 8vo.	22 X 40	0 5 6	0 7 6	0 11 3	0 15 0	0 9 0	0 13 6	1 2 0	0 12 0	1 2 0	1 8 0	1 5 0	1 15 6	2 10 0	
Royal 12mo.	22 X 37	0 5 0	0 7 0	0 10 6	0 14 0	0 8 0	0 12 0	1 0 0	0 11 6	1 1 3	1 7 0	1 3 6	1 13 3	2 7 0	
Demy 12mo.	20 X 39	0 4 9	0 6 3	0 9 4	0 12 6	0 7 9	0 11 7	0 15 6	0 10 6	0 15 9	1 5 0	1 3 0	1 12 6	2 6 0	
Foolscap 8vo.	19 X 36	0 4 0	0 5 6	0 8 3	0 11 0	0 6 6	0 9 9	0 13 0	0 9 6	0 14 3	1 3 0	1 0 0	1 8 0	2 0 0	
	18 X 32	0 3 6	0 4 9	0 7 1	0 9 6	0 5 9	0 8 7	0 11 6	0 7 9	0 11 7	0 15 6	0 13 6	1 4 3	1 11 0	
Demy 16mo.	20 X 27	0 3 0	0 4 0	0 6 0	0 8 0	0 5 0	0 7 6	0 10 0	0 6 9	0 10 1	0 13 6	0 12 0	1 2 0	1 8 0	
Demy 18mo.	17 X 29	0 3 0	0 4 0	0 6 0	0 8 0	0 5 0	0 7 6	0 10 0	0 6 9	0 10 1	0 13 6	0 12 0	1 2 0	1 8 0	
Exceptional Sizes.															
	38 X 62	0 14 3	1 2 9	1 12 1	2 5 6	1 6 6	2 1 9	2 13 0	2 0 3	3 0 4	4 0 6	3 9 0	5 5 6	7 2 0	
	35 X 68														
	40 X 62														
	38 X 65	0 15 0	1 3 6	1 13 3	2 7 0	1 8 0	2 4 0	3 0 0	2 2 6	3 3 9	4 5 0	3 12 0	5 10 0	7 8 0	
	35 X 72														
	42 X 62														
	40 X 65	0 15 9	1 5 0	1 15 6	2 10 0	1 9 6	2 6 3	3 3 0	2 4 9	3 7 1	4 9 6	3 15 0	5 14 6	7 14 0	
	38 X 68														
Ordinary Sizes.															
Foolscap Folio	44 X 62	1 0 6	1 5 9	2 0 7	2 11 6	1 10 3	2 7 4	3 4 6	2 6 3	3 9 4	4 12 6	4 2 0	6 3 0	8 4 0	
	42 X 65														
	40 X 68														
	38 X 72														
	46 X 62														
	44 X 65	1 1 3	1 6 6	2 1 9	2 13 0	1 11 0	2 8 6	3 6 0	2 7 9	3 11 7	4 15 6	4 5 0	6 7 6	8 10 0	
	42 X 68														
	40 X 72														
	35 X 65	0 13 6	1 2 3	1 11 4	2 4 6	1 5 9	2 0 7	2 11 6	1 14 9	2 14 1	3 16 6	3 6 0	5 1 0	6 12 0	
	44 X 68	1 2 0	1 8 0	2 4 0	3 0 0	1 12 6	2 10 9	3 0 2	9 3 13	10 5 2	6 4 8	0 6 12	0 9 0	0	
	42 X 72	1 2 9	1 9 6	2 6 3	3 3 0	1 14 0	2 13 0	3 12 0	2 12 3	4 2 4	5 8 6	4 11 0	7 0 6	9 6 0	
	44 X 72	0 10 6	0 14 0	1 5 0	1 12 0	1 0 0	1 8 0	2 0 0	1 7 0	2 2 6	2 14 0	2 7 6	3 11 3	4 15 0	
Demy 4to	38 X 52	0 12 6	1 0 0	1 8 0	2 0 0	1 4 0	1 14 0	2 8 0	1 11 0	2 8 6	3 6 0	2 15 6	4 7 3	5 15 0	
	20 X 47	0 5 9	0 7 6	0 11 3	0 15 0	0 9 0	0 13 6	1 2 0	0 13 0	1 3 6	1 10 0	1 7 0	2 2 6	2 14 0	
	28 X 47	0 8 0	0 10 6	0 15 9	1 5 0	0 12 6	1 2 9	1 9 0	1 2 0	1 11 0	2 4 0	2 0 0	3 0 4	0 0	
	26 X 50	0 8 6	0 11 3	1 0 10	1 6 6	0 13 6	1 4 3	1 11 0	1 3 0	1 12 6	2 6 0	2 2 0	3 3 0	4 4 0	
	30 X 47	0 9 0	0 12 0	1 2 0	1 8 0	0 14 3	1 5 4	1 12 6	1 4 6	1 14 9	2 9 0	2 4 0	3 6 0	4 8 0	
	32 X 47	0 9 6	0 12 9	1 3 1	1 9 6	0 15 0	1 6 6	1 14 0	1 6 0	2 1 0	2 12 0	2 6 0	3 9 0	4 12 0	
	34 X 47	0 6 0	0 7 9	0 11 7	0 15 6	0 9 0	0 13 6	1 2 0	0 13 0	1 3 6	1 10 0	1 8 0	2 4 0	3 0 0	
	24 X 40	0 6 0	0 7 9	0 11 7	0 15 6	0 9 0	0 13 6	1 2 0	0 13 0	1 3 6	1 10 0	1 8 0	2 4 0	3 0 0	
	22 X 44	0 6 6	0 8 3	0 12 4	1 0 6	0 9 0	0 14 7	1 3 6	0 14 0	1 5 0	1 12 0	1 10 0	2 7 0	3 4 0	
	26 X 40	0 6 6	0 8 3	0 12 4	1 0 6	0 9 0	0 14 7	1 3 6	0 14 0	1 5 0	1 12 0	1 10 0	2 7 0	3 4 0	
	24 X 44	0 7 0	0 9 0	0 13 6	1 2 0	0 10 6	0 15 9	1 5 0	0 15 0	1 6 6	1 14 0	1 12 0	2 10 0	3 8 0	
	28 X 40	0 7 0	0 9 0	0 13 6	1 2 0	0 10 6	0 15 9	1 5 0	0 15 0	1 6 6	1 14 0	1 12 0	2 10 0	3 8 0	
	26 X 42	0 7 6	0 9 6	0 14 3	1 3 0	0 11 3	1 0 10	1 6 6	1 0 6	1 8 9	2 1 0	1 14 0	2 13 0	3 12 0	
	28 X 42	0 7 6	0 9 6	0 14 3	1 3 0	0 11 3	1 0 10	1 6 6	1 0 6	1 8 9	2 1 0	1 14 0	2 13 0	3 12 0	

Note.—Diglott pages (English and a Vernacular) to be charged at English rates.

PRESS WORK.

Rs. 2 0 0	for the first 1,000 impressions.
" 1 0 0	per 1,000, above 1,000 and up to 25,000 impressions.
" 0 12 0	" " 25,000 and up to 50,000 "
" 0 8 0	" " 50,000 impressions.

Rs. 0 4 0	for 4 to 10 impressions.
" 0 8 0	" 11 and up to 250 impressions.
" 1 0 0	" 250 " 500 "
" 1 8 0	" 500 " 750 "
" 2 0 0	" 750 " 1,000 "
For fractions above 1,000 impressions, proportionately less, as given in the preceding scale.	

Good Proof Copies.—from 4 to 10 copies—to be charged at 2 annas per forme.
Do. —from 11 to 25 copies—to be charged at 4 annas per forme.

When striking off in coloured inks, 25 per cent. extra to be added to the above rates.

July 1887.

VERNACULAR.—COMPOSITION.—Valuation Rate for Acts, Bills and Book-work.

Sizes.	Foolscap folio.	Royal 8vo.	Demy 8vo.	Demy 12mo and Royal 16mo.	Demy 16mo and Foolscap 8vo.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tamil, Pica	0 15 0	0 8 3	0 6 0	0 4 6	0 3 4
" Long primer	1 5 0	0 12 0	0 9 0	0 6 4	0 5 3
"					
Telugu, Great primer	0 13 6	0 7 6	0 5 3	0 3 9	0 2 8
" English	0 15 0	0 8 3	0 6 0	0 4 6	0 3 4
" Long primer	1 5 0	0 12 0	0 9 0	0 6 4	0 5 3
Canarese, English	0 13 6	0 7 6	0 5 3	0 3 9	0 2 8
" Pica	0 15 0	0 8 3	0 6 0	0 4 6	0 3 4
" Long primer	1 5 0	0 12 0	0 9 0	0 6 4	0 5 3
Malayalam, English	0 13 6	0 7 6	0 5 3	0 3 9	0 2 8
" Long primer	1 5 0	0 12 0	0 9 0	0 6 4	0 5 3
Hindustani, English	0 15 0	0 8 3	0 6 0	0 4 6	0 3 4
" Long primer	1 5 0	0 12 0	0 9 0	0 6 4	0 5 3
Devanagari, 2-line brevier	2 4 0	1 5 0	0 15 0	..	..
" Pica	2 13 0	1 10 3	1 2 9	..	..
" Long primer	3 6 0	1 15 6	1 6 0	..	..
Ooriya, English	0 15 0	0 8 3	0 6 0	0 4 6	0 3 4
Guzarati, Pica	2 4 0	1 5 0	0 15 0	..	..

TABULAR STATEMENTS of 3 to 5 columns to be charged *one-half* more than plain matter; 6 columns and upwards *double*.

BLANK TABULAR STATEMENTS of 3 to 5 columns to be charged *one-quarter*, and of 6 columns and upwards *one-half* more than plain matter.

STANDING MATTER OVERRUN to a different measure to be charged *half composition rates*.

STANDING MATTER REPRINTED, IF RE-MADE UP ONLY, to be charged *one-fourth composition rates*.

AUTHOR'S CORRECTIONS to be charged for at the rate of 4 annas per hour.

SIDE and MARGINAL NOTES to be charged at 2 pies per line.

DIGLOTT PAGES (English and a Vernacular) to be charged at English rates.

Job Work.—Composition Rates per page.

TABLE I—SMALL PICA.

Sizes.	16mo. *	12mo. *	9 per sheet. *	8vo. *	6 per sheet. *	QUARTO.			FOLIO.			BROADSIDE.		
						Class I.	Class II.	Class III.	Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
Imperial	RS. A. P. 0 5 0	RS. A. P. 0 6 0	RS. A. P. 0 8 0	RS. A. P. 0 8 6	RS. A. P. 0 12 0	RS. A. P. 1 0 0	RS. A. P. 1 3 0	RS. A. P. 1 8 0	RS. A. P. 1 14 0	RS. A. P. 2 5 0	RS. A. P. 2 13 0	RS. A. P. 2 13 0	RS. A. P. 3 7 6	RS. A. P. 4 3 6
Royal	0 4 0	0 5 0	0 7 0	0 7 6	0 10 0	0 14 0	1 1 0	1 4 0	1 10 0	2 0 0	2 7 0	2 7 0	3 0 0	3 10 6
Medium	0 3 6	0 4 0	0 6 0	0 6 6	0 8 0	0 12 0	0 15 0	1 2 0	1 6 0	1 11 6	2 1 0	2 1 0	2 9 3	3 1 6
Demy	0 3 0	0 3 3	0 5 0	0 5 6	0 6 0	0 10 0	0 13 0	0 15 6	1 3 6	1 8 6	1 13 3	1 13 3	2 4 9	2 12 0
Foolscap	0 2 0	0 2 3	0 3 0	0 3 6	0 4 6	0 6 6	0 8 3	0 9 9	0 13 0	1 0 3	1 3 6	1 3 6	1 8 0	1 14 0

TABLE II—BREVIER.

Imperial	..	0	10	0	0	12	0	1	0	0	1	2	0	1	4	0	1	14	0	2	4	0	2	12	0	3	8	0	4	6	0	5	4	0	5	4	0	6	9	0	7	14	0
Royal	..	0	8	0	0	10	0	0	14	0	1	0	0	1	2	6	1	12	0	2	2	0	2	8	0	3	4	0	4	1	0	4	14	0	4	14	0	6	1	6	7	5	0
Medium	..	0	7	0	0	9	0	0	12	0	0	14	0	1	1	3	1	10	0	2	0	0	2	10	0	3	0	0	3	12	0	4	8	0	4	8	0	5	10	0	6	12	0
Demy	..	0	6	0	0	8	0	0	10	0	0	12	0	1	0	0	1	8	0	1	14	0	2	4	0	2	13	0	3	8	3	4	3	6	4	3	6	5	4	0	6	6	0
Footscap	..	0	4	6	0	5	6	0	7	0	0	8	9	0	10	6	0	15	0	1	2	9	1	6	6	1	14	0	2	5	6	2	13	0	2	13	0	3	8	3	4	3	6

Class I.—Plain matter or ruled forms consisting of 5 columns or less with single headings.

Class II.—Ruled forms of 6 to 10 columns with single headings and with or without one column of plain matter, and forms of Class I with one column of plain matter.

Class III.— 11 columns and upwards with 2 or 3 columns filled in with printed matter, or broken up into separate statements with single or double headings.

*Jobs coming under Classes II or III to be charged 25 per cent. more in each class.

Full tabular forms to be valued at double rates.
Letter heads of note paper size to be valued at 4 annas.

Envelopes and small covers to be valued at 4 annas, large covers at 6 annas.

Plain matter widely spaced of foolscap 4to. size to be valued at 8vo. rates, and

s, and so on for all sizes, i.e., at the next lower rate.

Full title pages of any size to be valued at *three-quarters* of a page.

Half title pages of any size to be valued at *half* a page.

Half page foolscap dockets to be valued as *half* a page; if only a quarter of a page in length to be valued as a *quarter* page.

Foolscap letter headings to be valued at *half* a page of foolscap folio; when tail pieces are added to be valued at *three-quarters* of a page of foolscap folio.

Slight alterations of headings of any size to be valued at a *quarter* of a page of that size; if heavy as a *half* page; an entire change of headings of any size without columns being touched to be valued at *two-thirds* of that size.

Slight headings of foolscap broad folio, if columns are ruled by ruling machine or demy folio to be valued at 1 page of valued at *half* a page of foolscap folio.

Accountant-General's Office "Detailed Heads," royal folios, to be valued at 2 rupees per page, and alteration of headings to be valued at 1 rupee per page. "Presidency Payments" forms to be valued at Rs. 11-0-0 per 100 forms.

Rs. 1-11-6 per page, and alteration of headings to be valued at 14 annas per page.

When valuing forms that are larger or smaller than the sizes enumerated above, a proportionate charge to be given.

Press-work.—When striking off in colored inks, 25 per cent. extra to be added to Press-work rate.

November 1887.

GOVERNMENT PRESS, MADRAS.

BINDING DEPARTMENT.—*Valuation Scale for regular work.*

[illegible]

BINDING DEPARTMENT.—*Valuation Scale for regular work*—continued.

[illegible]

- For 200 leaves, 2 *pies* to be added to each size.

Folding, sewing and pasting, up to 16 pages	..	per 100	A. P.
Folding, stitching and cutting, up to 5 forms	..	"	8 0
" " " up to 20 "	..	"	8 0
Folding and stitching, up to 5 forms	..	"	12 0
" " " up to 15 "	..	"	6 0
" " " up to 30 "	..	"	8 0
Folding and stitching ..	..	"	12 0
Folding and pasting ..	..	"	4 0
Folding and cutting ..	..	"	1 6
Folding and looping, 1 to 5 forms	..	per 250	3 0
" " " 1 to 10 "	..	per 100	5 0
" " " 1 to 20 "	..	"	8 0
" " " 1 to 30 "	..	"	12 0
Folding only, 4 pages	..	per 250	0 6
" " " 8 " "	..	"	1 0
Numbering, single numbers	..	per 100	1 0
" double "	..	"	1 6
" treble "	..	"	2 6
" quadruple "	..	"	3 0
Perforating, single ..	..	per 100	1 0
" double ..	..	"	1 6
" treble ..	..	"	2 6
" quadruple ..	..	"	3 0
Ruling, plain, blue, under 1,000	..	per 100	2 0
" " " above "	..	"	1 6
" to printed lines, blue	..	"	3 0
" plain, black or red	..	"	3 0
" to printed lines, black or red	..	"	4 0
Envelopes, machine-made	..	per 100	0 6
" " folding and pasting	..	"	2 6
" long, machine-made	..	"	1 0
" " folding and pasting	..	"	3 0
" hand-made, square or long	..	"	1 6
" " folding and pasting	..	"	3 6
" gumming flaps, under 1,000	..	"	1 0
" " above 1,000	..	"	0 9

0 Ruling, plain, blue, above 1,000, on hand-made paper " 1.3

March 1888.

PENITENTIARY BRANCH.—BINDING.—Valuation Scale for regular work.

Name of work on which revised Scale is based.	Description of Binding.	Size.	Thickness.	Sewing with Leather.	Sewing.	Stitching.
<i>For Inspector-General of Police.</i>				RS. A. P.	RS. A. P.	RS. A. P.
Register of Permanent Gangs ..	Half country sheep with feltino	Foolscap broadside ..	200 leaves	..	1 4 0	..
Itinerary Inspection Registers ..		Do. folio ..	200 do.	..	0 14 0	..
Register of Petty Cases (Tamil, Telugu and Malayalam) ..		Do. do. ..	100 do.	..	0 14 0	..
Defaulters' Books ..		Do. do. ..	100 do.	..	0 14 0	..
Cash Books ..	Half country sheep and marble ..	Do. do. ..	200 do.	..	0 14 0	..
Sundry Sums Account ..		Do. do. ..	200 do.	..	0 14 0	..
Account Current Books ..		Do. do. ..	200 do.	..	0 14 0	..
Register of Wandering Gangs ..		Do. broadside ..	100 do.	..	1 2 0	..
Enlistment Registers ..	Half cloth and marble ..	Do. do. ..	100 do.	..	0 12 0	..
Hutting Ledger and Journal ..		Do. folio ..	100 do.	..	0 12 0	..
Inspectors' Registers ..		Do. do. ..	100 do.	..	0 12 0	..
Check Register of Station House ..		Do. do. ..	150 do.	..	0 12 0	..
Do. Return ..	Stiff marble cover with leather back	Do. do. ..	200 do.	..	0 12 0	..
Property found in searching Prisoners ..		Do. do. ..	100 do.	..	0 8 0	..
Officer's Crime Register ..		Do. 4to ..	100 do.	..	0 8 0	..
Travelling Diary ..		Do. do. ..	100 do.	..	0 8 0	..
Visiting Books ..	Stiff coloured cover with cloth back	Do. do. ..	100 do.	..	0 8 0	..
Register of known Depredators ..		Do. do. ..	100 do.	..	0 8 0	..
Receipts and Issues of Arms, &c. ..		Do. broadside ..	100 do.	..	0 10 0	0 8 0
Do. of Stationary ..		Do. do. ..	56 do.	..	0 7 0	..
Do. of Korms, Books, &c. ..	Stiff marble cover with cloth back	Do. do. ..	56 do.	..	0 7 0	..
Do. of Furniture ..		Do. do. ..	56 do.	..	0 7 0	..
Do. of Forns, Sheets, &c. ..		Do. do. ..	56 do.	..	0 7 0	..
Do. of Packing Materials ..		Do. do. ..	56 do.	..	0 7 0	..
Election Book ..	Stiff marble cover with cloth back	Demy 4 length ..	100 do.	..	0 6 0	0 3 6
Receipts and Issues of new Clothing ..		Do. do. ..	56 do.	..	0 6 0	..
Do. of part worn Clothing ..		Do. do. ..	56 do.	..	0 6 0	..
Register of Landed Property ..		Do. do. ..	56 do.	..	0 6 0	..
Check Register of Inspector's Reports ..	Stiff marble cover with cloth back	Foolscap folio ..	200 do.	..	0 4 6	..
Form F ..		Do. do. ..	200 do.	..	0 4 6	..
Crime and Occurrence Registers (Tamil, Telugu and Malayalam) ..		Demy 4 length ..	100 do.	..	..	0 3 0
Receipt Books ..		Foolscap broadside ..	56 do.	..	..	0 4 0
Reminder Books ..	Stiff coloured cover with cloth back	Do. 4 length ..	100 do.	..	..	0 1 0
Objection Memo. ..		Do. do. ..	100 do.	..	..	0 1 0
Official Memo. ..		Do. folio ..	100 do.	..	..	0 2 6
Books Advice List ..		Do. do. ..	100 do.	..	..	0 2 6
Credit Notes ..	Stitching with cartridge wrapper and paper back.	Do. do. ..	100 do.	..	..	0 2 6
Register of Charges preferred ..		Do. do. ..	50 do.	..	0 2 9	0 1 6
Peons' Book ..		Do. 4to ..	100 do.	..	..	0 2 0
Register of Railway Warrants ..		Demy 4 length ..	100 do.	..	..	0 0 8
Register of Warrants and Summons, Form No. 3. ..		Double royal 4 length ..	50 do.	..	..	0 0 8
Charges taken, Form No. 1 ..		Royal 4 length ..	50 do.	..	..	0 0 8
Cases referred, Form No. 2 ..		Do. do. ..	50 do.	..	..	0 0 8
Prosecutors' Witnesses' Recognizance, Form No. 40. ..		Do. folio ..	50 do.	..	..	0 0 8

PENITENTIARY BRANCH.—BINDING.—Valuation Scale for regular work—continued.

Name of work on which revised Scale is based.	Description of Binding.	Size.	Thickness.	Sewing with Leather.	Sewing.	Stitching.
<i>For Inspector-General of Police—cont.</i>						
Memo. of Crimes and other Occurrences, Form No. 38	{ Stitching with cartridge wrapper and paper back. Folding and stitching	Demy ½ length	50 leaves	..	RS. A. P.	RS. A. P.
Bail Bond and Bail Security Bond, Form No. 39.		Do. do. ..	50 do.	..	..	0 0 6
Return of Prisoners apprehended, Form No. 42.		Do. do. ..	50 do.	..	..	0 0 6
Do. of Property seized, Form No. 43		Do. do. ..	50 do.	..	..	0 0 6
Petty Contract Remittance, Form No. 28		Foolscap folio	50 do.	..	..	0 0 6
Note Books	Do. 8vo	64 do.	..	..	..	0 12 0
Per 100.						
<i>For Inspector-General of Registration.</i>						
Register I	{ Full rough country sheep with printed label. Half country sheep and marble ..	Royal folio	500 pages	1 12 0	..	..
Do. II		Foolscap folio	120 do.	1 0 0	..	..
Do. III		Medium do.	120 do.	1 8 0	..	..
Do. IV		Do. do.	120 do.	1 8 0	..	..
Inspection Books		Foolscap do.	100 leaves	..	..	..
File Books	Royal do.	500 do.	..	0 14 0	..	
Peons' Delivery Book	Foolscap do.	500 do.	..	0 10 0	..	
Despatch Book	Do. do.	100 do.	..	0 12 0	..	
Register of Letters received	Do. do.	150 do.	..	0 12 0	..	
Table of Contents	Do. do.	150 do.	..	1 0 0	..	
Register of Records	Do. do.	150 do.	..	1 0 0	..	
Do. of Documents	Do. do.	150 do.	..	..	..	
Do. of Despatches	Do. do.	150 do.	..	..	..	
Do. of Appeals	Do. do.	150 do.	..	..	..	
Deposition Books	Do. do.	150 do.	..	..	..	
Challan Receipt Books	Do. do.	150 do.	..	..	..	
Document do.	Do. ½ length	100 do.	..	..	0 6 0	
Fee do.	Do. do.	500 do.	..	..	0 2 0	
Index	Demy 12mo	500 do.	..	..	0 2 0	
Per packet.						
<i>For Collectors.</i>						
Puttah, 4 pages	{ Stitching with cartridge wrapper Do. do.	Foolscap folio	....	..	..	1 0 0
Do. 8 do.		..	..	..	..	..
Do. 12 do.		..	..	..	..	..
Do. 16 do.		..	..	..	..	..
Do. 24 do.		..	..	..	..	..
Do. 32 do.	..	..	..	..	..	
Ryotward Receipt Books, 8 pages	Do. do.	Do. 4to ..	....	..	..	1 0 0
Do. do. 10 do.	..	..	..	..	..	Per 100.

In Public No 39/13

For 3-10-88 No 964

Publts 3913, 329 and 598

98

Order 20 May/89 No. 441

The foregoing papers embody

- (i) the annual report of the working of the Govt. Press for 1887-88 recast in accordance with G.O. 964 mis, 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 stocks etc.

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 possible heretofore (G.O. Finl. 868, dt. 22-11-88)

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} shows the value of the work done for the principal depts of Govt, as shown by the Superintendent.

It will be observed that the amount of printing done 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 & private work)} taken together. Considerably in excess of the work done for every other department. In the special reports furnished by the Board with their proceedings recorded in Govt's notes in the margin, they promised to reduce expenditure to the greatest possible extent, and it is hoped that the statistics of 1888-89 and future years will show a sensible diminution of the ~~extraneous~~ ^{expenditure} in this direction.

	Rs
Board of Revenue	62,068
Collectors	18,817
Gazettes	27,835
Chief Secretariat	19,255
Revenue Secy	13,378
P. W. Secy	17,620
Officers	4,598
Mily Secretariat	10,537
Other mily officers	11,214

Pub 200 Rs 21.2.88
263 Rs 10.3.88

This is value at the by the material
of valuation is the standard
all dept. the comparison
will not be disturbed.

	Rs
Manual of Administration	11,113
General Administration Report	1,495
Educational Department	6,221
Police Dept	5,228
Registration Department	9,966
Forest Department	6,431
All other offices	30,651
Govt Work	2,56,427
Local, munb and other special or private work	17,965
Advertisements	4,023
Grand Total	2,78,415

The above figures includes Rs 26,931, the cost of paper issued from the Press stores, but does not take into account the value of work turned out by the Type foundry, viz Rs 4082.

5/ It is observed that the Accountant General

in framing his profit and loss account, accepts in their entirety the figures of the Superintendent and

- (i) Valuation of work
- (ii) Depreciation of stock
- (iii) Value of plant & material

The Supdt. 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 payments to these latter amounting to 50 p. c. in some cases, & of 100 per cent. in others, is made in order to arrive at the full "value" of each page. The rates made up of are as follows:

Rate of Valuation	Rate allowed to compositors
Area type	0-13-0
Small Area	1-2-0
Long Primer	1-5-0
Brevier	1-11-0
Nonpareil	3-4-0

From the report it would appear that the total printing work done for Govt in 1887-88 was equivalent to 172,794 solid figs. pages. Thus the addition in the valuation of 44 p. c. a page to the compositors 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 late, interest, 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 & private persons for the work done for them at the Press. In this connection it is observed that the same scale is used in "valuing" the work done for private persons & bodies and for Govt. This is also manifestly incorrect. A very broad line of distinction should be drawn between

(Note vide notes in G.O. 652 d/14/1/89)

(ii) reincarnation

mainly
 ution of profits depends upon the credit
 taken for value of printing & binding
 & this is estimated at the valuation
 rates in the Inst^l table. If these are
 incorrect, the calculation is useless.

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 dated 31st August 1887. ^{Annex} vide abstract in para. 3 and statements 2 and 3 appended to that report. The Superintendent should endeavor to distribute the actual cost on account of supervision, salaries of auxiliary clerical establishments and so forth in the same way, and ^{submit} ^{also} ^{an} ^{early} ^{date} a separate report to Government showing ~~how~~ ^{how} this is proposed to be done and ~~for~~ ^{and} what additions are to be made in the case of work done 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.

This profit share acct. is all common.

What is the credit to printing & binding 13(2) in the acct's letter? Is it by any chance the value at their fictitious rates?

There will be no loss in the thing until we get rid of the valuation system altogether & go in for bringing out the cost of the work & working etc. on the sort of Indian do.

Total C

Please see para added.

yes: the acct's figure merely reflects the acct's figure for valuation of work.

- (ii) remuneration for stock-taking
- (iii) interest on capital outlay on plant, stores, repairs of buildings etc.
- and (iv) taxes and licenses. The Govt.

Considers that, as in the case of Honsarunt chargeable on the press premises, which is not an actual charge but is yet taken into account against profit, the two last mentioned items should also be included in future. It is presumed that the Accountant Genl. does not appear to have taken credit for the adjust.

ments shown on page 2 of the Report, & for the value of the work turned out by the Type foundry. Rs 4082.

The rates for depreciation of stock in the different provinces would seem to be as follows. The scales used in Bombay may be adopted for this Presidency in their entirety.

Percentages allowed for depreciation

	Madras	India	Bengal	Bombay	N. W. P.
English types	17	5	10	8	15
Vernacular types	17	5	10	10 to 12	15
Machines	8	5	10	6	5
Presses	4	5	5	6	5
Binding plant	-	8	-	6	5
Lead rules & office furniture	10	5	5	30	5

This rate of depreciation allowed for English vernacular type in this Press is excessive & should be reduced to 12 per cent in each case.

This seems too much to put on the Govt. It should be enough to do. The only real effect is to make the Govt. pay more for the work than it actually costs.

In the quantity of work done for Govt. depts. there was an increase as compared with 1886-87 of 15,311 pages of original matter but with a satisfactory decrease of 3650 pages.

Read 21/5

re-made up matter and 175,556

impressions. The variations in the no. of impressions under stamps and stationery

noticed in para 4 (3) of G.O. 1636 Pub. &

12-87 still continue and have not been

explained. The cost per page of printed

matter was Rs. 13.8 at the Central Press and

Rs. 1.14 at the Penitentiary. (vide para 20 of the

Report) In the work done for local funds and

other depts from whom 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 para 2 of G.O. 655

L. dated 14th January 1889.

13 The Govt. approve of the suggestions

made in paras 3 and 12 of the Auditor's

report, dated 17th January 1889, which

should receive early attention at the

hands of the Superintendent.

21/5
21/5
21/5

Government Press Report & audit

Statistics showing impressions
in 1888.

while the cost of striking off each form
respectively of the former and latter was Rs. 1-5-5 and Rs. 1-5-1
the latter - The varying cost of the
two establishments is explained in para 20
of the Report.

230
20TH MAY 1889, No. 441, PUBLIC.

Shankar
Ravi
8/6

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 arrange-
ment 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 attribut-
able 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 Agricul-
ture), 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.

The Superintendent Press with some other depts 17/6

Acct. sent 6
B. of Rev. 21
Dept. of the Secy 33

28/3/89

7m 2-5

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
<i>Cash Account.</i>			<i>Cash Account.</i>		
To Advertisement in Fort St. George Gazette	3,726 13 0	2,968 2 0	By Superintendence †	15,813 5 4	14,746 0 0
„ Advertisement in Madras Series, Indian Law Reports	296 0 0	3,467 0 0	„ Salaries of Permanent Printing	66,188 7 2	65,627 12 0
„ Subscription to Gazette	2,800 0 0	64 8 0	„ Salaries of Permanent Binding	2,869 10 0	3,182 9 3
„ „ Supplements	66 0 0	65 0 0	„ Salaries of Permanent Type Foundry	325 15 6	300 0 0
„ „ G.O.C.C.	67 8 0	65 0 0	„ Piece Estab-lishment. Printing	70,737 9 3	62,587 4 9
„ „ Indian Law Reports *	10,753 0 10	6,029 4 0	„ „ Binding	5,748 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	991 9 10
„ „ Gazettes	729 11 5	378 15 2	„ Overtime	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	7,227 2 4
„ Postage on Gazette	652 4 0	802 10 0	„ „ Stores	2,893 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 Printing	3,296 5 8	1,979 12 2
„ Railway fares recovered	1 4 0		„ Charges. 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	1,85,899 4 8	1,78,893 9 6
To Amount received from the Accountant-General, B	1,85,526 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
<i>Adjustments.</i>			<i>Adjustments.</i>		
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	5,601 14 0	5,545 15 0
„ 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	1,157 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. 225, 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 1885-86 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 :—

Value of Acts and other publications on 1st April 1887 ..	RS. A. P.	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 6½ 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—			
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.
Value of work	34,129	4	2	13,448	5	1
Expenditure—						
Superintendence	1,600	0	0	400	0	0
Establishment	8,047	11	5	2,629	11	4
Contingencies	236	0	0	473	3	8
Convict labor	4,937	13	0	664	1	0
Printing ink	374	8	6			
Value of materials used	1,000	0	0	4,998	7	0
Depreciation of stock	2,000	0	0	400	0	0
House-rent	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.
3. Land Revenue	3,525	4,383	..	..	3,525	4,383	..	..	15,280,492	10,130,887	Rs. A. P. 20,428 8 4	Rs. A. P. 19,116 7 5
6. Salt ..	246	2,044	..	..	246	2,044	..	..	26,610	1,697,390	617 11 6	10,146 14 1
9. Customs	1,311	807	..	..	1,311	807	..	..	1,191,062	44,648	1,061 11 6	2,332 4 6
10. Assessed Taxes	63	178	..	..	63	178	..	..	36,588	93,216	792 7 7	1,430 9 6
11. Forest ..	1,041	1,532	..	..	1,041	1,532	..	..	1,938,367	1,688,267	143 2 6	5,024 6 8
12. Registration	1,243	1,671	..	..	1,243	1,671	..	..	3,093,561	2,538,084	6,430 13 1	8,963 3 2
16. Post Office	1,121	643	..	..	1,121	643	..	..	3,862,168	844,613	9,966 6 6	642 6 10
18. Administration	99,132	82,277	..	..	99,132	82,277	..	..	11,946,488	5,440,774	2,267 13 1	93,800 4 2
19. Law and Justice	1,501	782	..	..	1,501	782	..	..	2,198,667	901,030	7,606 7 11	7,492 12 3
19(a) Jails	836	1,001	..	..	836	1,001	..	..	181,159	1,877 8 0	1,877 8 0	1,096 10 6
20. Police ..	947	7,347	..	..	947	7,347	..	..	2,173,858	5,238 9 4	5,238 9 4	5,783 6 2
22. Education	6,220	1,600	..	..	6,220	1,600	..	..	489,309	6,231 0 1	6,231 0 1	13,328 2 7
23. Ecclesiastical	262	160	..	..	262	160	..	..	17,218	13,186	975 7 0	68 10 3
24. Medical ..	1,579	2,301	..	..	1,579	2,301	..	..	272,588	288,767	3,087 6 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	..	..	3,807	3,803	..	..	309,844	4,012 2 4	4,012 2 4	6,826 13 6
30. Stationery and Printing	11,410	10,998	..	..	11,410	10,998	..	..	4,523,539	12,205,951	33,676 5 6	36,096 2 2
30. Telegraph ..	28	33	..	..	28	33	..	..	31,077	22,146	93 2 3	80 12 0
Public Works	21,007	19,055	..	..	21,007	19,055	..	..	1,571,190	1,569,250	22,218 7 0	24,337 6 9
Army ..	5,630	5,670	..	..	5,630	5,670	..	..	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	2,00,449 15 0	2,51,153 15 0
Work, the cost of which is recovered	14,567	8,423	88	226	14,645	8,649	9,548	3,745	678,631	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	2,18,415 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.						Penitentiary Branch.		Value of Paper issued from Press Stores.	Total.	
	Printing.			Binding.			Printing.	Binding.			
	Proceedings.	Annual Reports.	Book Work.	Job Work.	Job Work.						
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
3. LAND REVENUE..											
Collector of Bellary ..	..	..	..	2 10 0	..	495 3 0	27 6 6	..	..	526 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. Godavari ..	..	..	..	..	..	274 0 9	..	..	..	274 0 9	
Do. Kistna ..	..	..	..	..	..	1,191 13 0	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 ..	..	..	..	..	..	1,616 9 9	104 3 0	..	..	1,719 12 9	
Do. Melabar ..	..	..	..	..	..	901 0 3	..	..	..	904 1 3	
Do. Nellore ..	..	..	..	3 1 0	..	886 3 3	365 10 10	..	..	1,257 8 1	
Do. North Arcot ..	..	..	..	5 10 0	..	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 ..	..	..	..	..	..	2,696 6 6	7 10 0	..	..	2,603 0 6	
Do. Tinnevely ..	..	..	..	..	..	337 8 9	..	..	..	337 8 9	
Do. Trichinopoly ..	..	..	..	..	..	462 5 0	..	..	..	462 5 0	
Deputy Collector of Madras ..	..	..	..	249 10 3	..	..	..	..	..	249 10 3	
Inam Commissioner ..	..	..	..	11 11 9	..	..	..	..	..	11 11 9	
Superintendent of Revenue Survey ..	..	..	..	140 12 0	75 6 6	22 0 0	9 6 0	..	..	1,349 7 0	
Total ..	..	..	..	140 12 0	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 0	..	..	..	412 15 9	
Do. do. Arcot Division ..	..	..	..	19 7 0	0 9 0	6 10 0	..	..	..	25 10 0	
Do. do. Central Division ..	..	..	..	63 3 3	10 10 0	..	..	..	..	73 13 3	
Do. do. Tinnevely 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	31 14 6	..	..	..	24 4 1	792 7 7	

20TH MAY 1889, No. 441, PUBLIC.

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10. ASSESSED TAXES.

Collector of Income Tax	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
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• 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.	
	Proceedings.	Printing.		Binding.	Job Work.	Printing.	Binding.				
		Annual Reports.	Book Work.								
								RS.			A. P.
19. LAW AND JUSTICE—cont.											
District and Sessions Court, Chingleput ..	..	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Do. do. Coimbatore ..	..	..	..	..	..	..	..	5 14 9	..	..	343 13 6
Do. do. Cuddapah ..	..	..	..	..	..	0 14 6	..	1 2 0	..	..	439 12 0
Do. do. Ganjam ..	..	..	..	..	..	..	..	..	..	..	47 10 9
Do. do. Godavari ..	..	..	..	..	..	..	..	..	..	..	173 6 9
Do. do. North Arcot ..	..	..	..	..	..	..	..	..	..	..	105 0 0
Do. do. North Malabar ..	..	..	..	..	..	0 13 0	..	..	..	..	65 4 3
Do. do. Tanjore ..	..	..	..	..	..	..	..	..	..	..	179 7 3
Do. do. Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	469 10 3
Do. do. Vizagapatnam ..	..	..	..	..	..	..	..	..	..	..	330 2 0
Subordinate Judge, Kumbakonam ..	..	..	..	..	..	..	..	..	..	..	126 12 3
Do. Negapatnam ..	..	..	..	..	..	..	..	..	..	..	62 8 0
Do. North Malabar ..	..	..	..	..	..	..	..	..	..	..	59 4 0
Do. South Malabar ..	..	..	..	..	..	..	..	..	..	..	50 11 0
Do. Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	21 1 6
Small Cause Court, Madras ..	..	..	..	..	..	..	0 2 6	0 7 0	7 0 1	..	31 10 0
Criminal—	..	..	..	..	..	..	..	..	..	..	419 7 1
Cantonment Magistrate, St. Thomas' Mount ..	..	..	..	..	..	..	..	1 2 0	..	..	44 6 0
District Magistrate, Malabar ..	..	..	..	..	..	18 8 0	..	..	..	..	18 8 0
Magistrate, Egmore Police Court ..	..	..	..	..	..	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	984 10 2	356 2 3	..	8 9 9	2,120 9 2	7,310 7 11	..
19a. JAILS.											
Inspector-General of Jails ..	..	..	432 11 7	75 6 2	64 6 6	..	43 5 0	630 14 0	60 14 8	1,772 12 2	..
Superintendent of Prisons ..	..	..	..	..	..	..	..	15 15 1	..	104 11 10	..
Total ..	..	..	432 11 7	75 6 2	64 6 6	..	43 5 0	546 13 1	60 14 8	1,877 8 0	..
20. POLICE.											
Commissioner of Police ..	..	..	..	..	262 11 0	50 14 0	79 12 9	6 9 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 0	52 14 9	2,492 3 7	2,227 3 3	..	5,228 9 4	..

22. EDUCATION.	3,394 8 7	1,041 9 9	1,183 2 6	337 7 0	92 9 1	..	171 11 2	328 4 0
Curator, Oriental Manuscripts Library ..	..	..	..	..	..	..	..	6,545 3 1
Director of Public Instruction ..	..	..	..	..	..	..	..	118 12 3
Principal, College of Agriculture ..	..	..	..	..	..	..	..	199 10 3
Do. Civil Engineering College ..	..	..	..	..	..	..	..	24 4 0
Do. Presidency College ..	..	..	..	..	..	..	..	4 14 6
Registrar of Books ..	..	..	..	..	..	..	..	..
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 ..	..	..	..	..	..	..	..	79 6 6
Marriage Registrar ..	..	..	..	..	..	..	..	3 8 9
Registrar of Diocese ..	..	..	..	..	..	..	..	192 8 9
Total ..	..	..	..	..	..	..	..	275 7 0
24. MEDICAL.	..	..	..	..	..	..	..	..
Chemical Examiner ..	..	..	..	..	..	..	..	7 1 6
Health Officer and Superintendent, Lock Hospital ..	..	..	..	..	..	..	..	66 11 6
Physician, General Hospital ..	..	..	..	..	..	..	..	333 3 3
Principal, Medical College ..	..	..	..	..	..	..	..	256 2 0
Sanitary Commissioner ..	317 0 5	33 15 0	140 3 0	54 10 6	17 5 6	6 0 0	..	1,347 5 10
Superintendent, Eye Infirmary ..	..	568 10 2	26 14 2	160 13 0	145 4 6	..	..	28 13 0
Do. Lying-in Hospital ..	..	..	..	20 8 0	2 5 0	..	..	177 3 11
Do. Lunatic Asylum ..	..	..	..	101 11 6	30 5 2	..	..	69 6 9
Surgeon, 1st District ..	..	..	..	47 12 6	2 15 0	..	..	50 11 6
Do. 2nd do. ..	..	..	..	79 9 9	24 0 6	..	..	103 10 3
Do. 3rd do. ..	..	..	..	4 12 0	..	..	..	4 12 0
Do. 4th do. ..	..	..	..	9 7 0	15 4 0	..	..	24 11 0
Surgeon-General with Government of Madras ..	..	368 1 3	29 12 10	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 ..	..	..	..	..	..	..	..	87 12 9
26. MINOR DEPARTMENTS.	..	..	..	..	..	..	..	..
Archaeological Survey of Southern India ..	..	..	..	..	..	..	..	9 9 0
Commissioner, Unconv. Civil Service Examinations ..	..	..	..	..	..	..	..	3,838 9 1
Government Astronomer ..	..	..	..	..	..	..	..	26 8 0
Inspector of Cattle Disease ..	..	..	..	..	..	..	..	27 14 9
Meteorological Reporter ..	..	..	..	..	..	..	..	34 1 3
Protector of Emigrants ..	..	..	..	..	..	..	..	196 9 0
Secretary, Board of Examiners (Assistant, &c.) ..	..	..	..	..	..	..	..	172 14 0
Secretary and Examiner in Hindustani ..	..	..	..	..	..	..	..	17 0 0
Superintendent, Govt. Central Museum ..	..	..	..	..	..	..	..	242 1 3
Total ..	..	..	3,867 15 3	494 11 3	238 6 1	11 0 0	0 1 9	4,612 2 4

Offices, Departments, &c.	Government Press.						Penitentiary Branch.		Value of Paper issued from Press Stores.	Total.
	Printing.				Binding.	Printing.	Job Work.			
	Proceedings.	Annual Reports.	Book Work.	Job Work.						
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.	
30. STATIONERY AND PRINTING.										
Superintendent, Government Press	..	..	..	550 9 3	223 3 0	10 6 0	8 7 0	..	792 9 9	
Do. of Stationery	..	..	..	210 9 0	234 6 6	777 2 0	..	9,707 13 8	1,222 0 6	
Fort St. George Gazette	10,657 12 6	..	..	..	708 8 0	..	..	2,867 16 11	21,074 2 2	
District Gazette Supplements	2,539 13 0	..	..	..	184 9 0	701 6 0	467 0 2	..	6,760 12 1	
Total ..	13,197 9 6	..	..	761 2 3	1,360 10 0	1,488 14 0	475 7 2	12,675 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	..	..	..	..	..	..	..	..	3,244 8 7	
Superintendent, Lithographic Department	..	..	..	1,382 2 0	1,112 5 11	141 0 0	31 14 0	..	194 11 1	
Do. Public Works Stores and Workshops	..	..	..	..	0 4 6	..	..	..	0 4 6	
Superintending Engineer, Circle No. 1	..	..	..	157 1 9	37 9 4	..	..	..	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	9 0 0	..	596 2 10	4,722 12 5	
Executive Engineer, Buckingham Canal	..	..	..	76 15 0	1 4 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	7 2 0	2 13 6	505 5 7	4,071 1 7	
Consulting Engineer for Railways	..	..	414 5 11	142 1 3	171 14 9	..	..	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	
Deputy Assistant Adjutant-General	..	..	3 11 6	77 9 3	1 10 3	..	..	..	82 15 0	
Do. Quartermaster-General	..	..	..	80 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	552 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	..	..	..	668 4 3	116 8 4	6 4 6	0 12 0	..	..	1,029 13 7
Do. Medical Accounts	..	..	..	73 1 0	0 3 0	..	..	..	..	107 6 6
Do. Medical Fund Accounts	..	..	..	6 1 0	0 3 0	..	..	..	..	28 0 3
Do. Military do.	..	..	..	27 2 3	0 14 0	..	..	..	..	361 11 2
Do. Ordnance Accounts	..	..	..	162 12 0	14 5 6	..	..	..	..	148 11 0
Do. Pay Department	..	..	..	135 15 0	12 12 0	..	..	..	..	392 11 6
Inspector-General of Ordnance and Magazines	..	..	..	..	48 5 0	..	..	..	..	467 7 0
Madras Military Forms	..	..	..	417 6 6	31 0 6	18 0 0	1 0 0	..	..	233 6 9
Presidency Paymaster	..	..	..	210 6 0	14 4 3	8 4 6	0 8 0	..	..	896 6 0
Principal Medical Storekeeper	..	..	..	522 9 6	321 15 0	17 15 9	25 0 0	..	..	387 3 2
Quartermaster-General	..	..	..	41 9 9	25 0 0	..	..	..	..	41 9 9
Staff Officer and Superintendent of Details	..	..	..	363 2 6	13 8 0	..	..	..	..	13 8 0
Station Hospital, St. Thomas' Mount	..	..	..	185 9 3	22 9 2	8 12 0	..	..	..	384 7 8
Superintendent and Agent, Army Clothing	..	..	..	61 14 0	6 9 6	14 12 0	..	..	..	252 3 0
Do. Family Payments and Pensions	..	..	..	..	..	..	..	..	..	61 14 0
Do. Gun Carriage Factory	..	..	..	314 15 6	19 1 6	..	..	..	..	438 1 4
Surgeon-General, Her Majesty's Forces	..	..	..	..	..	..	..	..	..	0 14 6
Surgeon in charge of Fort Dispensary	..	..	..	..	..	..	..	..	..	..
Total	..	69 13 6	1,677 2 0	7,298 9 3	1,663 4 7	545 5 9	61 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	23,405 15 11	..	2,56,427 2 0
WORK THE COST OF WHICH IS RECOVERED.										
For Local Funds	..	..	..	..	..	..	..	..	..	..
Do. Municipal 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
Do. Madras Municipality	3,473 12 9	..	..	42 8 3	213 2 2	7 0 0	7 1 0	938 8 6	..	4,682 0 8
Do. Port Funds	..	..	..	11 8 0	4 2 0	..	..	..	..	15 10 0
Do. Harbour Trust Funds	..	..	..	332 11 6	23 0 6	..	..	..	..	414 11 0
Do. Registrar, Madras University	..	..	..	83 8 9	9 3 2	..	..	..	..	92 11 11
Do. Public Service Commission	..	..	..	16 0 0	25 8 0	..	..	..	..	436 8 0
Do. Private Work	..	..	..	924 10 7	119 9 6	..	..	400 2 10	..	1,444 6 11
Do. State Railways	..	..	..	312 0 6	1 4 0	..	..	..	..	315 11 0
Do. Port Storekeeper	..	..	..	..	83 13 3	6 4 0	4 13 0	..	..	268 9 1
Do. Advertisements, Gazette	3,726 13 0	..	..	6 1 0	..	..	..	..	..	6 1 0
Do. Madras Series, I. L. R.,	..	..	..	..	..	..	..	..	..	3,726 13 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 Godavari	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. Tinnevely	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 0	5,545 15 0	" Gazettes	755 6 1	.. .. .
Contingencies	2,825 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	16,803 7 6	15,482 9 8	" Subscription to Indian Law reports	6,029 4 0	.. .. .
Value of paper	23,892 10 5	23,892 10 5	" Printing and binding	2,47,729 11 1	2,00,504 3 6
House-rent	4,560 0 0	4,560 0 0	" Type casting and stereotyping .. .. .	.. .. .	5,031 0 2
Repairs	82 4 6	562 12 5	" Roller casting .. .. .	.. .. .	1,039 15 6
Government	53,872 6 4	.. .. .	" Paper .. .. .	.. .. .	23,892 10 5
	2,67,079 14 11	2,41,137 1 7	" Government	*53,872 6 4	.. .. .
To Balance	45,246 7 3	27,919 8 6		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

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
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.	A.	P.
..	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.
(Difference to profit and loss.)

(12) Gazettes—

1. Refunds of value of supplements.
2. Press materials issued for gazettes.
3. Printing work done in publishing gazettes.
(Difference to profit and loss account.)

(13) Printing—

(To profit and loss).

(14) Other presses—

Cash paid for printing work done at other presses.

(15) Service postage—

1. Cash paid for service postage.
2. Amount due to subscribers for postage on gazettes at the end of the year (credit balance).
3. Profit on service postage (credit profit and loss.)

(16) Government—

1. Cash paid for dealwood boxes supplied to Collectors.
2. Cash remitted to the Bank of Madras to credit of Government.
3. Press materials issued for Government work.
4. Service postage expended in transmitting gazettes to Government officers.
5. Gazettes supplied to Government officers.
6. Acts &c., issued to Government officers.
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.
2. Press stock written off on account of annual depreciation (4).
3. Establishment (7).
4. Contingencies (8).
5. Net amount contributed to Government (16).
6. Printing at other presses (14).

1. Subscription to Indian Law Reports.
2. Cash received for sale of Indian Law Reports.

1. Cash received from customers in advance for subscription to Supplements, G.Os., &c., and for sale of gazettes.
2. Gazettes supplied to subscribers and to Government officials.
3. Gazette Supplements, G.Os., &c., supplied to customers on credit.

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.

(By profit and loss.)

1. Cash received from customers in advance for postage on gazettes.
2. Service postage expended in transmitting gazettes to Government officers.
3. Service postage expended in press correspondence.
4. Payments into treasury by customers for postage on gazettes.

1. Cash received from the Accountant-General.
2. Press stock received from the Secretary of State.
3. Stores—Press materials received from the Secretary of State.
4. Acts, &c., received in store for sale.
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.

(Difference by profit and loss).

1. Cash received from customers in advance for discount on remittances.
2. Packing charges incurred for customers.
3. Discount charged on remittances.
4. Payments made into Treasury for discount.
5. Profit on gazettes (12).
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.
8½ 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.

* 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:—

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

Receipts.

Drawn from the Accountant-General RS. A. P.
1,86,437 6 0

Received from private individuals—

	RS.	A.	P.
For advertisements	4,022	13	0
„ Subscription to Gazettes	2,933	8	0
„ „ to Indian Law Re- ports	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
	2,443	4	8
Balance on the 31st March 1888			

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:—

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

- 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.
- 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.
- 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.

10. Against this should be taken Rs. 4,483-14-2, being the amount of pension and gratuities paid to the retired Press employes 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 18½ 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			
Chairman, Municipal Commission, Salem	0	10	0
" Berhampore	7	5	0
President " Cocanada	15	0	0
Abdull Sheriff Sahib	2	6	9
Stephenson, Nixon and Co.	0	6	3
Deputy Collector, Salem	12	12	6
Major Van Homrigh	0	3	0
H. Gurnamoorthy Iyer	1	6	0
Deputy Collector, Cuddalore	0	12	0
D. Paul	2	2	6
	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. Vencatachalam	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
" " Godávári	43	0	0
" " Tanjore	10	8	0
Chairman, Municipal Commission, Vizianagrum	8	12	0
President, Local Fund Board, Kistna	13	15	0
" " Chittoor	7	0	3
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—

- 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;
- the Accountant-General's report on the audit of the Press accounts for 1887-88, as compared with those of 1886-87; and
- 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. 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.	Rate allowed to compositors.
	RS. AS. P.	RS. AS. P.
Pica type	0 13 0	0 9 0
Small Pica	1 2 0	0 9 0
Long Primer	1 5 0	1 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 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 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.	India.
English types	17	16	8	15	6
Vernacular types	17	10	10 to 12	15	6
Machines	8	10	6	6	6
Presses	4	6	6	6	6
Binding plant	10	5	30	5	8
Leads, rules and office furniture	10	5	30	5	6

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, ~~(vide paragraph 20 of the report)~~, 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.)

Chief Secretary.

To the Superintendent, Government Press, with Book A.

„ Accountant-General.

„ Board of Revenue.

„ Departments of the Secretariat.

Land Rev
Land Revenue, Agriculture
Revenue Rev.

Exd. A: Raitt.