

From

J. L. Pinto Esq.

Chief Superintendent
in charge of Outside Audits

To

J. W. Rawlins Esq.

Accountant General
Madras.

Dated 19 February 1891.-

Sir,

I have the honor to submit my
report on the audit of the accounts of the
Government Press for the Official year 1889-90.

2. The Audit was conducted in the fol-
lowing Order:-

(a) The entries on the Receipt side of the Cash
book were checked with (1) the Counterfoils of receipts
granted by the Press, (2) with the Accountant
General's books in the case of amounts drawn from
Government and (3) with the Advertisement bill
book for sums realized on account of advertise-
ments inserted in the Gazette.

(b) The entries on the expenditure side were check-
ed with original documents and vouchers:- (1) Re-
mittances of collections to the Bank with the Bank's
receipts.

receipts, (2) Establishment charges with the Acquittances Rolls, (3) Contingent charges with the Contingent Register, (4) Postage charges with the Despatch book, and (5) Refunds with the acknowledgements of the payers.

(c) The Day Book entries were checked as follows:-

(1) Plant and stores received from the Secretary of State, with the value ascertained 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 L.O. dated 19th April 1886 & 19th 82, Public Department.

(3) Service Postage expended in transmitting Gazettes to Government Officers, and Press Correspondence with the Service Postage Book.

(4) Service Postage due to subscribers on the 31st March 1890 for Gazettes yet to be posted, with the subscribers Register.

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

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

(7) Payments by customers in District Presseries, with Treasury receipts.

The

(d) The Cash book entries for the whole year, and those of the Day Book for April July and October 1889 and February 1890 were traced into the monthly Abstract or Journal.

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

3. The Cash book produced for audit was written up in the modified form suggested in the audit report for 1887-88 and approved of by Government.

4. The following is a summary of the Cash transactions of the Press for 1889-90:-

Receipts			
Drawn from the Accountant General			19,478 13 11
Received from private individuals			
For Advertisements	2,276 4		
Subscriptions to Gazettes &c	2,969		
Indian Law Reports	72,448 13		
Postage	778 16		
Acts &c sold	2,268 1 1		
Gazettes sold	177 12 2		
Stores	589 5 3		
Plant	353 10 7		
Printing and Binding	2,746 12 5		
Discount on remittances	25 10 8		
			28,113 1 4
Expenditure			
Salaries of Permanent Establishment	91,487 12 9		
of Press work	72,990 6 3		
Overtime	2876 8 1		
			219,286 15 9

Carried over 18,724 7 1 2,928 15 9

10 brought over 107,274 7 1 219,206 10 9

Contingent Charges	3900 7				
Taxes	1026 11				
Service Postage	8895 15 6				
Private Postage	176 11				
Purchase of Plant	3386 12 4				
of Stores	4210 15 9				
Contingent Expenditure on account of Collectors	2260 8				
Printing at other Presses	2188 8				
Refunds	5314 6				
		191,404	10	5	
		27,882	5	4	
Remitted to the Bank of Madras to the credit of Government		27,882	5	4	

5. The receipts from private individuals for advertisements, subscriptions to Gazette &c aggregated Rs. 28,113.1.10, against Rs. 26,250.7.8 during the year 1888-89. Of the total expenditure amounting to Rs. 1,91,404.10.5 the cost of Establishment during the year was Rs. 1,67,274.7.1 against Rs. 1,61,704.14.1 for 1888-89. The total amount of cash remitted to the Bank during the year under review aggregated Rs. 27,882.5.4. These figures do not include items to the aggregate of Rs. 1300.12.3, representing receipts at contributions paid into the District Treasuries to the credit of Government.

6. The Balance sheet and the Profit and Loss Account of the Press for 1889-90 are

Dr

Profit and Loss Account

Date		1888-89	1889-90
1890	To Cash	102	
31 March	" Plant	16905708	23638
	" Personal Ledger account		1389
	" Establishment: -		
	Salaries	161704 14 1	167274 7 1
	Convict Labor	5837 12	8857 13 6
	Pension	8609 11 8	9339 7 9
	Passage money to the Deputy Superintendent	500	727 4 4
	Printing at other Presses	401 1	
	Gazette	5055 7 9	
	Interest on Plant	6641 7 1	9314 11 10
	Contingencies -		
	Value of materials and printing into used	14980 9 5	13262 5 7
	Service Postage	3695 4 6	4133 13 6
	Rent chargeable on Press Premises	8400	9374
	Repairs and removal of Presses	1199 14 2	
	Miscellaneous	5306 3 11	7465 14 2
		239251 23	251739
	To Government: -		
	Dealers' bonus supplied to collectors	1372 2	2260 8
	Publications supplied to Governmental Officials	814 13 6	1625 2 9
	Gazette supplied to the	19540	20704
	Postage in forwarding the	4988 9 6	4762 2
	Printing & Binding works of Governmental Departments	220148 5	219310 12 2
	Paper issued from Presses	19414 5 10	21616 4 8
	Cash paid into Treasury	30764 10 8	29182 1 7
		297042 14 6	299452 15 2
	To Balance	26297 8 7	28059 10 4
	Total	323340 7 1	323072 9 6

Date		1888-89	1889-90
1 March	By Discount. Presidency	36 2 4	2513 8
	" Personal Ledger account		2811 11
	" Gazette		3883 2
	" Service Postage	754 4	706
	" Printing and Binding	242702 11 2	235895 8 4
	" Advertisements	3715 12	3428 12
	" Subscriptions to and sale of copies of Indian Law Report	1160 6 8 10	12843 11 3
	" Typo Foundry		4612 11 2
	" Discount Districts	13	41
		258816 7 4	261428 5 6
	Less charges as per contra	239251 23	251739 1
	Surplus	19565 5 1	9689 5 5
	By Government: -		
	Cash received from the Assistant General	185243 11 8	191173 13 11
	Plant from London and other works	6553 9 11	11920 5 9
	Addition to Plant by purchase valuation		73846 6 10
	Store from London and the Stationary Dept	72321 10 9	48461 1 1
	Store &c received for sale	8608 6	19269 15 6
	Convict labor supplied	5837 12	8857 13 6
	Rent chargeable on Press Premises	8400	9374
	Passage money to the Deputy Superintendent	500	727 4 4
	Interest on Plant	6641 7	9314 11 10
	Pension paid	8609 11 8	9339 7 9
	Freight Charges	915 6 5	1354 1 6
	Fee for stock taking of stores	150	150
	Income and Liner Taxes &c	312	1035 2 1
		303775 2	1035 2 1
	Total	323340 7 1	323072 9 6

12 11 lead

are given below:-

N^o 1 *Balance Sheet.* *63*

Date	Amount	Date	Amount
1st April '89	To Sundries — 2,107 13	1st April '89	By Sundries — 247,425 9 1
31st March '90	" Sundries (Assets)	31st March '90	" Sundries (Liabilities)
	as follows:-		as follows:-
	" Acts & V ^{cs} — 68,824 9 5		Subscribers — 1,600 10
	" Stores — 42,661 8 1		Service Postage — 369
	" Plant — 22,879 6 7 11		
	" Postages — 33 10 3		By Profit and Loss, 93,059 10 4
	" Personal Ledger account — 60 12 9		
	Total Rupees, 34,248 5 5		Total Rupees, 249,425 6 1

7. The net result, Rupees 93,059. 10. 4, as above given, falls short of the amount recorded in the books of the Press by Rs. 94,999, which is due to wrong classification of certain items of receipt in the books of the Superintendent.

8. The net amount to the credit of the Profit and Loss Account embodied in this report differs, as already remarked in the preceding item from the Superintendent's return given on page 7 of G. O. No. 627, Public, dated 4th September '90 by Rs. 94,999, on account of the following causes:
A sum of Annas 2 and pice six, being the sale proceeds of a Gazette Supplement was erroneously shown under 'Acts & V^{cs}' instead of under 'Gazette', and Rs. 94. 12. 9 being sale proceeds of certain pamphlets was erroneously shown under 'Printing and Binding'.

"Bending" instead of under Act 5th, and lastly
a sum of 6 pice being discount on remittances
was shown under Act 5th instead of under
Discount on Remittances. These alterations not
affect the reduction of the balance set down
at Rs. 93,154-4-1 on the debtor side of the Super-
intendent's return by Rs. 94-9-9.

9. In the details, however, there has been
a further alteration by me of the Superintendent's
Profit and Loss Statement, that is to say he has
now entered Telephone Charges Rs. 153, and made
an item of Rs. 12 in the value of Printing and
Binding. These alterations affect both sides
of the account and do not, therefore, cause any
change in the net result.

10. The instructions contained in para 11
and 12 of the last audit report were attended
to by the Superintendent in the preparation of the
accounts of the year under report, except that the
note required in the last clause of para 11 was
not made in the office copy of the Superintendent's
Statement, but it is promised will be attended
to in future.

11. The debit and credit balances referred
to in paragraphs 13 and 14 of my last audit report
have been written off the accounts of the year under
mention accorded in G.O. No. 339 dated 8th May 1890
Public Department.

12. With reference to the suggestion made
by me in paragraph 15 of my last audit report the
Superintendent.

Superintendent explains in paragraph 25 of his annual
Report embodied in G.O. No. 527, Public, dated 4th Sep-
tember '90 that the counterfoil receipts are sufficient
for audit purposes, but he overlooks that they can
only serve to show that moneys for which receipts
have been given are duly brought to account,
and are not a safeguard against omission
to receive subscription from those who have been
supplied with the paper. I would, therefore, urge
upon the Superintendent the adoption of my
suggestions which will not involve any great
labor incommensurate with the advantages,
as apprehended.

13. The following irregularities have been
noticed during the course of my audit:-

(1) Counterfoil Receipt No. 95 dated 24th July 1889
Amount of subscription to the Fort Saint George
Gazette, received from the Manager, Kalikote
Estate, was less by 8 Annas. This amount
is still due from him and steps should be
taken for its recovery.

(2) Statement No. 1 Cash Accounts and
adjustments for the year 1889-90 recorded
in Page 6 of G.O. No. 627, Public, dated 4th
September '90. Amount paid in Treasury
Treasury by private bodies on account of
sale of Act 5th Rupees 1301-7-6. - This figure
is wrong, the correct amount paid into the
Treasury.

Proposed Treasuries during the year 1889-90 was

Rs 1300-12-3--

(3) Vide page 17 of G.O. No. 627, Public, dated 4th September '90--

Recoverable Items

Advertisements	Rs 3227-4--
	+ 149--
	3376-4--

This is the actual amount recovered as given at page 6 of the same G.O., whereas the correct amount that should have been shown here (and recoverable item is Rs 345-6--)

(4) In the same statement, before the recoverable items, there should have been an entry of a lump sum of Rs 345-6-- on account of stereotype printing, the charge for which it is inconvenient to distribute to the several departments concerned--

I have the honor to be,

Sir,
Yours most obed^t servant

[Signature]
Chief Superintendent
in charge of Outward Audit

iBook DEPARTMENT.

C No 577. 18
FORT ST. GEORGE,

Accountant-General's Office.

No. 557 25 February 1891.

From

T. W. Rawlinson Esq.

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
Public Department.

SIR,

*Encl. 2
Recd 3/2/91*
I have the honor to forward the report of Mr. J. L. Pinto, Chief Superintendent of my office, on the audit of the accounts of the Government Press for 1889-90.

I have the honor to be,

Sir,

Your most obed^t servant

[Signature]

Accountant-General.

old

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE

No.

Dated

Received

189

No.

By

C No 577

Public (1891) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE Chief Secretary
to Government.
Public Department.

No. 557

Dated 25th February 1891.
Received

CHIEF SECRETARY
No. 25 FEB 91
GOVERNMENT OF MADRAS

Subject.

Forwarding the report of
Mr. J. L. Pinto, Chief Superintendent
of the Accountant-General's Office
on the audit of the accounts of
the Government Press for
1889-90.

Put on type please.

Remains uncorrected.

4/3/91

19/4/86 No 821 Pub. Dep.
8/6/90 No 339
4/9/90 No 627
24/7/90 No 75
15/11/90 No 86 Pub. Dep.
25/2/90 No 155

21st APRIL 1891, No. 318, 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, 25th February 1891, No. 557.

I have the honor to forward the report of Mr. J. L. Pinto, Chief Superintendent of my office, on the audit of the accounts of the Government Press for 1889-90.

ENCLOSURE.

From J. L. PINTO, Esq., Chief Superintendent in Charge of Outside Audits, to the Accountant-General, Madras, dated 19th February 1891.

I have the honor to submit my report on the audit of the accounts of the Government Press for the official year 1889-90.

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

(a) The entries on the receipt side of the cash-book were checked with (1) the counterfoils of receipts granted by the press, (2) with the Accountant-General's books in the case of amounts drawn from Government, and (3) with the Advertisement bill-book for sums realized on account of advertisement inserted in the Gazette.

(b) The entries on the expenditure side were checked with original documents and vouchers—(1) remittances of collections to the Bank with the Bank's receipts, (2) establishment charges with the acquittance rolls, (3) contingent charges with the contingent register, (4) postage charges with the despatch book, and (5) refunds with the acknowledgments of the payees.

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

- (1) Plant and stores received from the Secretary of State, with the value adjusted in the books of the Accountant-General.
- (2) Stores received from the Superintendent of Stationery, with a statement furnished by that officer in accordance with paragraph 2 of G.O., dated 19th April 1886, No. 821, Public Department.
- (3) Service-postage expended in transmitting Gazettes to Government officers, and press correspondence with the service-postage book.
- (4) Service-postage due to subscribers on the 31st March 1890 for Gazettes yet to be posted, with the subscribers' register.
- (5) Value of convict labor, with the statements furnished by the Superintendent of the Penitentiary.
- (6) Cost of repairs executed at the Penitentiary and Public Works Workshops, with reference to bills received from those places.
- (7) Payments by customers in District treasuries, with treasury receipts.

(d) The cash-book entries for the whole year, and those of the day-book for April, July and October 1889, and February 1890, were traced into the monthly abstract or journal.

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

3. The cash-book produced for audit was written up in the modified form suggested in the audit report for 1887-88 and approved of by Government.

Receipts.

Expenditure.

Remitted to the Bank of Madras to the credit of Govern-
ment

6. The balance sheet and the profit and loss account of the press for 1889-90 are given below:—

Balance Sheet.

Cr.

Dr.

Cr.

Profit and Loss Account.

[illegible]

21/4

21st APRIL 1891, No. 318, PUBLIC.

Receipt on Audit of
Gov. Press Accts

The Honble Mr. S. S. S.

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, 25th February 1891, No. 557.

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(b) The entries on the expenditure side were checked with original documents and vouchers—(1) remittances of collections to the Bank with the Bank's receipts, (2) establishment charges with the acquittance rolls, (3) contingent charges with the contingent register, (4) postage charges with the despatch book, and (5) refunds with the acknowledgments of the payees.

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

- (1) Plant and stores received from the Secretary of State, with the value adjusted in the books of the Accountant-General.
- (2) Stores received from the Superintendent of Stationery, with a statement furnished by that officer in accordance with paragraph 2 of G.O., dated 19th April 1886, No. 821, Public Department.
- (3) Service-postage expended in transmitting Gazettes to Government officers, and press correspondence with the service-postage book.
- (4) Service-postage due to subscribers on the 31st March 1890 for Gazettes yet to be posted, with the subscribers' register.
- (5) Value of convict labor, with the statements furnished by the Superintendent of the Penitentiary.
- (6) Cost of repairs executed at the Penitentiary and Public Works Workshops, with reference to bills received from those places.
- (7) Payments by customers in District treasuries, with treasury receipts.

(d) The cash-book entries for the whole year, and those of the day-book for April, July and October 1889, and February 1890, were traced into the monthly abstract or journal.

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

3. The cash-book produced for audit was written up in the modified form suggested in the audit report for 1887-88 and approved of by Government.

c 18/4
R 21/4

4. The following is a summary of the cash transactions of the press for 1889-90 :—

Receipts.		RS.	A.	P.	RS.	A.	P.
Drawn from the Accountant-General					1,91,173	13	11
Received from private individuals—							
For Advertisements		3,376	4	0			
„ Subscriptions to Gazettes &c.		2,969	0	0			
„ „ to Indian Law Reports		12,843	11	3			
„ Postage		798	1	6			
„ Acts, &c., sold		3,263	1	1			
„ Gazettes sold		177	3	1			
„ Stores		559	5	3			
„ Plant		353	13	7			
„ Printing and binding		3,746	12	5			
„ Discount on remittances		25	13	8			
					28,113	1	10
					2,19,286	15	9

Expenditure.		RS.	A.	P.	RS.	A.	P.
Salaries of permanent establishment		91,407	13	9			
„ of piece work		72,990	6	3			
Overtime		2,876	3	1			
Contingent charges		3,900	10	7			
Taxes		1,026	0	0			
Service postage		8,895	15	6			
Private		176	14	0			
Purchase of plant		3,386	12	4			
„ of stores		4,210	15	9			
Contingent expenditure on account of Collec- tors		2,260	8	0			
Printing at other presses		218	8	8			
Refunds		53	14	6			
					1,91,404	10	5
					27,882	5	4

Remitted to the Bank of Madras to the credit of Govern-
ment 27,882 5 4

5. The receipts from private individuals for advertisements, subscriptions to Gazettes, &c., aggregated Rs. 28,113-1-10 against Rs. 26,250-7-8 during the year 1888-89. Of the total expenditure, amounting to Rs. 1,91,404-10-5, the cost of establishment during the year was Rs. 1,67,274-7-1 against Rs. 1,61,704-14-1 for 1888-89. The total amount of cash remitted to the Bank during the year under review aggregated Rs. 27,882-5-4. These figures do not include items to the aggregate of Rs. 1,300-12-3, representing receipts at outstations, paid into the District treasuries to the credit of Government.

6. The balance sheet and the profit and loss account of the press for 1889-90 are given below:—

Dr.		Balance Sheet.		Cr.	
Date.	Amount.	Date.	Amount.		
1st April 1889.		1st April 1889.			
31st March 1890.		31st March 1890.			
To Sundries	Rs. A. P. 2,107 13 0	By Sundries		Rs. A. P. 2,47,425 9 1	
" "					

Cr.

Profit and Loss Account.

Dr.

Date.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.	1889-90.	1888-89.
1890. 31st Mar.										
To Cash	23,638 0 8	16,905 10 8	1,61,704 14 1	1,76,652 5 9	13,262 5 7	4,133 13 6	7,374 0 0	7,465 14 2	2,260 8 0	1,625 2 9
„ Plant	138 9 0	.. ..	8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Personal Ledger ac- count			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Establishment—			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Salaries, &c.			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Convict labor			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Pension			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Passage money to the Deputy Su- perintendent			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Printing at other presses			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Interest on plant			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
„ Contingencies—			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Value of materials used			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Service postage			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Rent chargeable on press premises			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Repairs and removal of press			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Miscellaneous			8,895 15 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Total	23,638 0 8	16,905 10 8	1,61,704 14 1	1,76,652 5 9	13,262 5 7	4,133 13 6	7,374 0 0	7,465 14 2	2,260 8 0	1,625 2 9
To Government—										
Dealwood boxes supplied to Collectors										
Publications supplied to Government officials										
Gazette supplied to Gov- ernment officials										
Postage in forwarding the above										
Printing and binding work for Government departments, &c.										
Paper issued from press stores										
Cash paid into Treasury										
To Balance										
Total	23,638 0 8	16,905 10 8	1,61,704 14 1	1,76,652 5 9	13,262 5 7	4,133 13 6	7,374 0 0	7,465 14 2	2,260 8 0	1,625 2 9

7. The net result, Rs. 93,059-10-4, as above given, falls short of the amount recorded in the books of the press by Rs. 94-9-9, which is due to wrong classification of certain items of receipt in the books of the Superintendent.

8. The net amount to the credit of the profit and loss account embodied in this report differs, as already remarked in the preceding paragraph, from the Superintendent's return given on page 7 of G.O., No. 627, Public, dated 4th September 1890, by Rs. 94-9-9, on account of the following causes:—

A sum of annas 2 and pies 6, being the sale-proceeds of a Gazette supplement, was erroneously shown under "Acts, &c.," instead of under "Gazette," and Rs. 94-12-9, being sale-proceeds of certain pamphlets, was erroneously shown under "Printing and Binding" instead of under "Acts, &c.," and, lastly, a sum of 6 pies, being discount on remittances, was shown under "Acts, &c.," instead of under "Discount on remittances." These alterations necessitate the reduction of the balance set down at Rs. 93,154-4-1 on the debtor side of the Superintendent's return by Rs. 94-9-9.

9. In the details, however, there has been a further alteration by me of the Superintendent's profit and loss statement, that is to say, he has twice entered Telephone charges Rs. 153, and made an error of Rs. 12 in the value of "Printing and Binding." These alterations affect both sides of the account and do not, therefore, cause any change in the net result.

10. The instructions contained in paragraphs 11 and 12 of the last audit report were attended to by the Superintendent in the preparation of the accounts of the year under report, except that the note required in the last clause of paragraph 11 was not made in the office copy of the Superintendent's statement; but it is promised will be attended to in future.

11. The debit and credit balances referred to in paragraphs 13 and 14 of my last audit report have been written off the accounts of the year under sanction accorded in G.O., No. 339, dated 8th May 1890, Public Department.

12. With reference to the suggestion made by me in paragraph 15 of my last audit report, the Superintendent explains in paragraph 25 of his Annual Report embodied in G.O., No. 627, Public, dated 4th September 1890, that the counterfoil receipts are sufficient for audit purposes, but he overlooks that they can only serve to show that moneys for which receipts have been given are duly brought to account, and are not a safeguard against omissions to receive subscription from those who have been supplied with the paper. I would therefore urge upon the Superintendent the adoption of my suggestions which will not involve any great labor incommensurate with the advantages, as apprehended.

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

(1) Counterfoil receipt No. 95, dated 24th July 1889. Amount of subscription to the *Fort St. George Gazette*, received from the Manager, Kallikót Estate, was less by 8 annas. This amount is still due from him and steps should be taken for its recovery.

(2) Statement No. 1, cash accounts and adjustments for the year 1889-90, recorded in page 6 of G.O., No. 627, Public, dated 4th September 1890.—Amount paid in mofussil treasuries by private bodies on account of sale of Act, &c., Rs. 1,301-7-6. This figure is wrong, the correct amount paid into the mofussil treasuries during the year 1889-90 was Rs. 1,300-12-3.

(3) *Vide* page 17 of G.O., No. 627, Public, dated 4th September 1890—

Recoverable items—	RS.	A.	P.
Advertisements	3,227	4	0
	+ 149	0	0
Total ..	3,376	4	0

This is the actual amount recovered as given at page 6 of the same Government order, whereas the correct amount that should have been shown here as a recoverable item is Rs. 3,428-12-0.

(4) In the same statement before the recoverable items there should have been an entry of a lump sum of Rs. 445-6-0 on account of stereotype printing, the charge for which it is inconvenient to distribute to the several departments concerned.

ORDER—dated 21st April 1891, No. 318, Public.

With his letter read above, the Accountant-General submits the report on the audit of the accounts of the Government Press for 1889-90.

2. The accounts appear to have been, on the whole, satisfactorily kept. The attention of the Superintendent will be drawn to the errors and irregularities referred to in paragraphs 7 to 10 and 13 of the report.

3. With reference to the remarks in paragraph 12 of Mr. Pinto's report, the Government is of opinion that the substitution of the monthly register of subscribers to the Gazette, suggested in paragraph 15 of the audit report for 1888-89, for the quarterly register at present maintained and described by Mr. Hill in paragraph 25 of his last annual report, would not entail any appreciable increase of labor, whilst it would, as pointed out by Mr. Pinto, be a safeguard against omission to receive subscription due. The Superintendent will accordingly adopt the new form of register, with effect from the current official year.

4. The charge on account of stereotype printing should in future be exhibited as suggested in paragraph 13 (4) of the auditor's report. The Superintendent will take early steps to recover the arrears due by the Manager, Kallikót Estate, on account of subscription to the *Fort St. George Gazette*.

5. From the summary in paragraph 4 of the auditor's report, it is observed that there was no opening balance for the year 1889-90, and that Rs. 27,882-5-4 was remitted to the Bank of Madras to the credit of Government against Rs. 28,484-5-1 in 1888-89. The estimated profit on the year's transactions rose, however, from Rs. 26,298 to Rs. 93,060. Explanation of this increase was given in paragraph 6 of the Superintendent's letter read in G.O., dated 4th September 1890, No. 627, Public.

6. The establishment charges for the year under review were Rs. 1,67,274 against Rs. 1,61,705 in 1888-89. Receipts from private individuals increased from Rs. 26,250 to Rs. 28,113.

7. The value of stores received from London and the Stationery Depot decreased from Rs. 72,322 to Rs. 48,466, whilst the value of plant received from London and the Public Works Workshops rose considerably—from Rs. 6,554 to Rs. 11,920.

8. It is noteworthy that during the year the outturn of work done by convicts, as judged by the outlay * incurred, was much larger than in the preceding year.

9. No charge is shown as having been incurred on account of the Gazette during 1889-90, though a sum of Rs. 5,055 was expended on this item during 1888-89. The Superintendent will report on this point.

(True Extract.)

for Chief Secretary.

To the Superintendent, Government Press.
" Accountant-General.

Exd. P. L. Pereira.

Govt. of {1891} Madras.
PUBLIC.

Issued

Recd.

Encl.

G.O., 21st April 1891, No. 318.

APRIL.

Government Press.

Reviewing the report on the audit of the
accounts of the — for 1889-90.

ORDINARY, PRINTED.

<i>Public</i>	DEPARTMENT.
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