

[Pub.
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Public (1896) Department.

ORDINARY PRINTED.

G.O., No. 533

DATED 13th May 1896

INDEXED.

[Despatch Abstract.]

GOVERNMENT PRESS.

Communicating to the Superintendent,-----, with remarks, report
of Mr. J.L. Pinto on the audit of the accounts of the-----for 1894-95.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2617	for 1205	1896				
	C no 1683 of 1897						

No. 533, PUBLIC, 13TH MAY 1896.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper :—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, Financial Department, dated Fort St. George, 31st March 1896, No. 993.

I have the honour to forward the report of Mr. J. L. Pinto on the audit of the accounts of the Government Press for 1894-95, and to state that it calls for no special remarks. The Superintendent of the Press may be asked to see to the early adjustment of the several items which are reported in paragraph 6 to be long outstanding.

ENCLOSURE.

From J. L. PINTO, Esq., Chief Superintendent, in charge of Outside Audits, to the Officiating Accountant-General, dated Fort St. George, 25th March 1896.

I have the honour to submit my report on the audit of the accounts of the Government Press for the official year 1894-95.

2. The audit was, as usual, 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 realised on account of advertisements inserted in the gazette.

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

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

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

(2) Stores from the Superintendent of Stationery with a statement furnished by that officer in accordance with paragraph 2 of G.O., No. 821, Public, dated the 19th April 1896.

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

(4) Service postage due to subscribers on the 31st March 1895 for gazettes yet to be posted with the subscribers' register.

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

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

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

(d) The cash-book entries for the whole year and those of the day-book for May, September and December 1894 and March 1895 were traced into the monthly abstract of journal.

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

3. The following is a summary of the cash transactions of the Press for 1894-95 :—

Receipts.			Expenditure.		
	RS.	A. P.		RS.	A. P.
Drawn from the Accountant-General	..	2,13,551 14 11	Salaries of permanent establishment	1,03,232 3 9	
Received from private individuals—			Salaries of piece-work establishment	71,487 7 1	
For Advertisements ..	3,860 10 0		Overtime payments	6,580 14 8	
Subscriptions to gazettes, &c. ..	3,055 8 0		Contingent charges	9,702 13 4	
Subscriptions to and sale of Indian Law Reports ..	14,877 5 6		Taxes	1,045 13 8	
Postage	1,061 1 0		Service postage	11,203 6 0	
Acts, &c., sold ..	4,082 11 4		Private	247 8 0	
Gazettes	429 6 9		Purchase of plant	2,695 2 0	
Stores	556 10 9		of stores	6,467 10 0	
Plant	160 11 6		Contingent expenditure on account of Collectors	* 1,079 7 5	
Printing and binding ..	2,813 0 5		Refunds	80 6 6	
Discount on remittances	35 6 11		Printing at private presses ..	27 1 0	
		30,941 7 2	Amount remitted to the Bank of Madras to the credit of Government ..	..	2,13,829 13 5
Total	..	2,44,493 8 1	Total	..	30,663 8 8
					2,44,493 6 1

* The amount having been drawn by the Superintendent for charges on account of Collectorate Presses, is included here to show the entire cash transactions of the Press though it does not form a debit against Secretariat Press.

4. The receipts from private individuals for advertisements, subscriptions to gazettes, &c., aggregated Rs. 30,941-7-2 against Rs. 32,620-15-5 during the year 1893-94. Of the total expenditure amounting to Rs. 2,13,829-13-5, the cost of establishment during the year was Rs. 1,81,330-9-6 against Rs. 1,82,909-4-2 for 1893-94. The total amount of cash remitted to the bank during the year under review aggregated Rs. 30,663-8-8. These figures do not include items to the aggregate of Rs. 4,128-8-3 representing receipts at out-stations paid into the district treasuries to the credit of Government.

5. The balance sheet for 1894-95 is as follows :—

Date.	Capital and Liabilities.	Amount.	Date.	Property and Assets.	Amount.
1895.			1895.		
31st March.	Capital or accumulated profits of previous years ..	4,40,200 7 7	31st March.	Cost of Acts, &c. ..	95,113 11 0
	Dues to subscribers to gazettes	2,214 13 0		of stores	20,494 5 10
	Dues to service postage account	454 7 0		of plant	3,48,011 0 11
	Profit and loss	12,536 12 8		of service postage ..	124 9 0
	Total	4,64,406 8 8		Personal ledger account ..	602 13 6
				Total	4,64,406 8 8

The balance deduced as profit and loss at the time of submission to Government of the Superintendent's administration report of the Press differs from the amount entered in this statement by Rs. 2,681-14-2 in consequence of the non-receipt by him by that time of intimation of a further adjustment made by the Accountant-General in his books in connection with the supply of stores received from the India office. Under establishment and contingencies also slight alterations were rendered necessary in respect of certain adjustment entries, which, however, are not of any importance, as the amount of the alterations is less than a rupee.

6. The following points have been noticed in the course of audit :—

(1) In support of one item of refund of Re. 1, a slip under the signature of the Superintendent has been accepted, owing to the party concerned having failed to acknowledge the receipt of the amount though asked to do so in letter No. 4214 of the 21st February 1895.

(2) There were some trivial errors in classification in three chalangos of the 17th September 1894, 11th January and 1st February 1895, which were duly pointed out in the course of audit for future guidance.

(3) Of the list of outstanding items of the rough day-book or suspense account appended to the report for 1892-93, five items noted in the margin are still outstanding. Early measures should be adopted for their recovery or adjustment.

(4) There are twenty-two items of debit balances in the personal ledger amounting to Rs. 174-3-6, of which twenty-one appertain to the period prior to the 31st March 1892 and the remaining one to March 1893. For eleven items, reminders were sent in the course of audit, which have to be repeated, if necessary, for their clearance without delay, and in the case of nine other items, the Superintendent has promised to take the earliest action. The two remaining items require special notice here—

(1) Rs. 2-12-0, being the postage on a copy of "Mullins' Manual" referred to in the last four years' reports, is due by Mr. E. F. Wilkinson, Chief Engineer, Public Works Department, Bangkok. The last letter addressed to him was one dated the 27th August 1895 and it was returned to the office as an unclaimed letter.

(2) A sum of Rs. 27 forms the balance due by Mr. F. S. Mullaly, Acting District Superintendent of Police, Salem, of printing charges on account of his Notes on Criminal Classes debited in March 1893. Six letters quoted in the margin are stated to have been sent to him without a reply thereto.

Letter No. 2448, dated 7th July 1892.
 " " 6216 " 6th March 1893.
 " " 5283 " 23rd Feb. 1894.
 " " 3174 " 27th Nov. "
 " " 234-F " 15th May 1895.
 " " 238-F " 27th Aug. "

ORDER—No. 533, Public, dated 13th May 1896.

Communicated to the Superintendent, Government Press, whose attention is drawn to the remarks in paragraph 6 of the report.

2. The amount (Rs. 2-12-0) due on account of postage on a copy of "Mullins' Manual" may be written off.

3. The Inspector-General of Police will be requested in the Judicial Department to call upon Mr. F. S. Mullaly to pay without further delay the amount due by him to the Press.

4. The Accountant-General will arrange for a complete reconciliation of the figures (shown as revenue and expenditure of the Press, including transactions in district treasuries) in the departmental administration reports, the audit reports and the civil budget estimates.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Ed. C. M. Thumbusawmy.

Govt. of {1896} Madras.
PUBLIC.

Issued

Recd.

Encl.

G.O., No. 533, 13th May 1896.

MAY.

Government Press.

Communicating to the Superintendent, —, with
remarks, report of Mr. J. L. Pinto on the audit
of the accounts of the — for 1894-95.

Public Department
Public Dept.

Pub. No. 720 D 30-8-95
835 D 5-11-94.

From, The Act Genl

No. 993.

Dated 31st March
Recd 18th April } 1896
Regd 20th do
Encl. 2 Lc. of the Act

Encl.

Forwarding the report of Mr. J. L. Pinto
on the audit of the accounts of the
Govt. Press for 1894-95.

835

S.A

2/11

[Signature]

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	RS.	A.	P.	
20th April 1892—Manager, Wesleyan Mission Girls' School	0	2	0	(3) Of the list of outstanding items of the rough day-book or suspense account appended to the report for 1892-93, five items noted in the margin are still outstanding. Early measures should be adopted for their recovery or adjustment.
4th May 1892—President, Taluk Board, Pyapali	0	9	0	
22nd July 1892—J. Heyes, Esq.	0	1	9	
28th " " J. W. Morris, Esq.	1	8	0	
20th Aug. " C. J. Chaudwick, Esq.	0	4	6	

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Ord. C. M. Thambusawmy.

Order
Communicated to the Superintendent, for Press, whose attention will be drawn to para 6 of the report.

[G.]
[24.]
200-5-10-95.

Public DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated	189	, No.
Again G.O., dated	189	, No.
Current No. 1387	of 1896, dated	, from Accountant General.
" "	" 189, "	" "
" "	" 189, "	" "

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To

The Superintendent Government Press.

" Accountant General

Judicial Dept-1

F. S. Mullaly Esq. Salem.

3

25/5/96

Government Press Audit Report.

✓
H.M.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.
189

DATE

CURRENT No.

ENCLOSURES to D. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DEPTACOR
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

NUMBER OF COPIES
REQUIRED. { Order complete.
Letter only.
Order complete with Letter.

C143
R143