

Pub.
31.
1,000-20-7-96.

Public (1897) Department. 14/5

ORDINARY PRINTED.

G.O., No. 542

DATED 12. 5. 97

INDEXED.

[Despatch Abstract.]

*Accounts of the Court Pres.
Court, with remarks, to the Dept. for Pres,
a report on the audit of the — for 1895-96,
and requesting him to arrange for the
maintenance of the adjutant abstract
suggested by the Assistant General.*

14/5/97

BACK PAPERS.

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

FURTHER PAPERS.

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Government {1897} of Madras.
PUBLIC.

Recd. } 1897. Enclosures
Regd. } Spare copies

G.O., No. 542, 12th May 1897.

MAY.

Accounts of the Government Press.

Communicating, with remarks, to the Superintendent, Government Press, a report on the audit of the — for 1895-96, and requesting him to arrange for the maintenance of the adjustment abstract suggested by the Accountant-General.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper :—

From W. H. MICHAEL, Esq., Officiating Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 3rd April 1897, No. 1094.

I have the honour to forward the report of Mr. J. L. Pinto on the audit of the accounts of the Government Press for 1895-96. A reconciliation of the press figures, with those of the civil budget estimates, has, as desired by Government in its order, No. 533, Public, dated 13th May 1896, been effected, and to facilitate this in future the Government Press will do well, I think, to keep the adjustment abstract proposed in paragraph 7 of the report.

ENCLOSURES.

From J. L. PINTO, Esq., Chief Superintendent in charge of outside audits, to the Officiating Accountant-General, dated 15th March 1897.

I have the honour to submit my report on the audit of the accounts of the Government Press for the official year 1895-96.

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 of the cash-book 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 acknowledgment 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 1886.
- (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 1896 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 April, August and November 1895 and March 1896 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 two statements, viz. (1) a summary of the cash transactions of the press for 1895-96, (2) the balance sheet for 1895-96, which were hitherto embodied in the report, are now appended, as also a third one giving in abstract, to facilitate comparison (with reference to paragraph 4 of G.O., No. 533, Public, dated the 13th May 1896), the figures entered under "cash" and "adjustments" in statement No. 1 of the Administration Report of the Press; while another statement No. 4 makes a comparison of the figures of the last-mentioned statement, the audit report including adjustment entries as taken from the Superintendent's books and the civil budget estimate.

4. *Statement No. 1.*—The receipts from private individuals for advertisements, subscriptions, to gazettes, &c., aggregated Rs. 32,922-7-1, or excluding Rs. 1,266-13-9 (representing the amount remitted to the bank by officers other than the Superintendent for the credit of the "Secretariat Press"), Rs. 31,655-9-4 against Rs. 30,941-7-2 during the year 1894-95. Of the total expenditure amounting to Rupees 2,13,016-10-5, the cost of establishment during the year was Rs. 1,81,019-1-10 against Rs. 1,81,330-9-6 for 1894-95. The total amount of cash remitted to the bank during the year under review aggregated Rs. 32,685-1-7 (inclusive of Rs. 1,266-13-9 noted above and marginally detailed). This amount is irrespective of sums paid into the district treasuries to the credit of the "Secretariat Press."

5. It will be found that there is a slight difference between the figures Rs. 32,922-7-1 entered as receipts and Rs. 2,13,016-10-5 entered as expenditure in statement No. 1 and those (Rs. 32,685-1-7 and Rs. 2,11,802-0-11, respectively) brought on statement No. 4, which is nominal. It is due to the omission on both sides of the latter of Rs. 237-5-6 being refunds and payments on private postage account. It will be further observed that Rs. 977-4-0, included in Rs. 2,13,016-10-5 abovementioned, is shown as a distinct item at foot of statement No. 4, because the charge appears in the Accountant-General's books under "Collectorate Presses" and not under "Secretariat Press."

6. To effect the reconciliation of the figures of the departmental administration report, the audit report and the civil budget estimates as desired in paragraph 4 of G.O., No. 533, Public, dated the 13th May 1896, the following arrangement has been made. The Accountant-General furnishes the Superintendent with a districtwar monthly statement of receipts, which the latter compares with statements he has called for from the Collectors of the several districts of the receipts appearing against "Secretariat Press" under "Printing" in their treasury account. When he finds any variation between the Accountant-General's statement and the Collectors' statements, he keeps himself in communication with the officers concerned for the necessary information, and finally reconciles the two sets of figures. For charges other than cash payments by the press, the Accountant-General furnishes the Superintendent from time to time with information for adjustment in his books. This arrangement having been made from April 1896, perfect reconciliation may be expected in future. For 1895-96, however, the Superintendent has had to adopt for his administration report the district figures as obtained by him from the Accountant-General.

7. To further facilitate the comparison of figures referred to in paragraph 6 above, I would suggest the introduction of an adjustment abstract (similar in form to

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

(2) The refund items in the above as well as in other cases have been properly deducted from the heads to which original credit was given in the preparation of the press accounts ; but not so in the chalans sent along with the remittances to the bank. This was pointed out in the course of audit for future guidance.

STATEMENT No. 1.

Receipts.

Expenditure

STATEMENT No. 2.

The balance sheet for 1895-96.

Property and assets.

STATEMENT No. 3.

A statement showing the cash and adjustment transactions of the Press for 1895-96.

Intercept

STATEMENT No. 4.

A comparative statement showing the figures of the Administration Report, Audit Report and Civil Budget Estimate for 1895-96.

	Departmental Administration Report.			Audit Report.			Actuals for 1895-96 as taken from civil budget estimate for 1897-98.		
	Cash.	Adjustments.	Total.	Cash.	Adjustments.	Total.	Madras.	Districts.	Madras and Districts combined.
Receipts.									
Sale of Civil Account Code and Public Works Code	RS. A. P. 436 12 0	RS. A. P. 27 2 0	RS. A. P. 463 14 0	RS. A. P. 436 12 0	RS. A. P. 27 2 0	RS. A. P. 463 14 0	RS. A. P. 437 0 0	RS. A. P. 437 0 0	RS. A. P. 437 0 0
Subscription to Gazettes	3,880 6 6	392 11 0	4,273 1 6	3,880 6 6	392 11 0	4,273 1 6	3,958 0 0	427 0 0	4,385 0 0
Indian Law Reports	13,974 12 3	14 0 0	13,988 12 3	13,974 12 3	14 0 0	13,988 12 3	13,975 0 0	14 0 0	13,989 0 0
Sale of Acts and Books	3,429 2 6	28,677 3 3	32,106 5 9	3,429 2 6	28,677 3 3	32,106 5 9	3,429 0 0	28,541 0 0	31,970 0 0
Other Press Receipts (State Railways) .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Private work done by Government or Jail Presses	9,126 5 11	9,335 10 8	18,462 0 7	9,126 5 11	9,335 10 8	18,462 0 7	.. ..	.. ..	17,721 0 0
Miscellaneous	1,837 10 5	784 7 11	2,622 2 4	1,837 10 5	784 7 11	2,622 2 4	.. ..	.. ..	2,483 0 0
Printing work done for Local funds and Special funds .. ..	.. ..	11,303 2 0	11,303 2 0	.. ..	11,303 2 0	11,303 2 0	.. ..	.. ..	11,303 0 0
Total	32,685 1 7	50,534 4 10	83,219 6 5	32,685 1 7	50,534 4 10	83,219 6 5	21,809 0 0	28,982 0 0	32,429 0 0
Payments on Private Postage Account and Refunds excluded from the estimates on both sides	237 5 6	.. ..	.. ..	237 5 6	.. ..	.. ..	.. ..	.. ..	.. ..
Expenditure.									
Establishment	1,81,019 1 10	866 6 10	1,81,885 8 8	1,81,019 1 10	866 6 10	1,81,885 8 8	.. ..	.. ..	1,81,885 0 0
Cost of materials and stock and of Europe stores	8,686 12 4	23,282 11 11	31,969 8 3	8,686 12 4	23,282 11 11	31,969 8 3	.. ..	.. ..	31,969 0 0
Cost of printing and binding at Jail Presses .. ..	.. ..	14,560 13 3	14,560 13 3	.. ..	14,560 13 3	14,560 13 3	.. ..	.. ..	14,561 0 0
Contingencies (inclusive of "cocoa nut oil, charcoal and firewood" appearing under "supplies and service" in the civil budget estimate)	22,096 2 9	3,148 10 2	25,244 12 11	22,096 2 9	3,148 10 2	25,244 12 11	.. ..	.. ..	25,245 0 0
Total	2,11,802 0 11	41,858 10 2	2,53,660 11 1	2,11,802 0 11	41,858 10 2	2,53,660 11 1	.. ..	.. ..	2,53,660 0 0
Payments on Private Postage Account, &c., as per <i>contra</i>	237 5 6	.. ..	.. ..	237 5 6	.. ..	.. ..	.. ..	.. ..	.. ..
Payments appertaining to District Presses	977 4 0	.. ..	.. ..	977 4 0	.. ..	.. ..	.. ..	.. ..	.. ..
Deduct—Cost of printing work done for Postal and Telegraph Departments and Royal Optum Commission .. ..	.. ..	.. ..	2,900 11 0	.. ..	.. ..	2,900 11 0	.. ..	.. ..	2,900 0 0
Total .. ..	.. ..	.. ..	2,50,760 0 1	.. ..	.. ..	2,50,760 0 1	.. ..	.. ..	2,50,760 0 0

(a) Included in Rs. 11,055 + 876 + 10 + 1 = Rs. 11,942 entered at page 202 of the general budget estimate, 1897-98.

ORDER—No. 542, Public, dated 12th May 1897.

Communicated to the Superintendent, Government Press, whose particular attention will be drawn to paragraphs 7 and 8 of the report. The Superintendent will be requested to arrange for the maintenance of the adjustment abstract suggested by the Accountant-General.

(True Extract.)

Chief Secretary.

To the Superintendent, Government Press.
 „ Accountant-General.
 „ Financial Department.

Exd. C. M. Thambaswamy.

Public (1897) Department.

CURRENT No. 1672

From

The Accountant General.

Order W. 542 of 12th May '97
A

Communicated to
The Supdt, Govt Press, whose
particular attention
will be drawn to paras

No. 1094

Dated 3rd April 97.
Received 2nd May 97

The Supdt will be requested Registered 3rd Do.

to arrange for the maintenance of the Enclosures -
a duplicate abstract Spare copies - 1 of c.

~~Handwritten notes and signatures~~

~~Handwritten notes and signatures~~
by the Acct Gen^l 12/5/97.

SUBJECT.

Forwarding the report of Mr.
J.L. Pinto on the audit of the ac-
counts of the Govt. for 95-96.

cc'd 6/5/97
AK 8/5/97.

Supdt, Govt Press. 3
Acct Genl 4
Finl Dept 1
Def 20/5/97

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	928	Pub	27-8-96
	533	..	13-5-96
	974	Finl	6-12-95
	735	Pub	4-9-95
	835	..	5-11-95
	821	..	19-4-86

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189

DATED

CURRENT No.

ENCLOSURES TO C. No.

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LETTER OF GOVERNMENT

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Routine

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	Department.	C. No.	Year.			
6/1/08	...	...	...	...	1-3-08	...

22-3-08J

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year			