

Public (1898) Department.

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G.O., No. 572

Dated 21-4-88

[Despatch Abstract.]

Accounts of the Govt Press

Commg. with remarks, to the
Supt. Govt Press, the report
on the audit of the — for the
year 1896-97.

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

[illegible]

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G.O., No. 572, 21st April 1898.

APRIL.

Accounts of the Government Press.

Communicating, with remarks, to the Superintendent, Government Press, the report on the audit of the — for the year 1896-97.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper :—

From T. H. BIGGS, Esq., Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 29th March 1898, No. 1271.

I have the honour to forward the report of Mr. J. O. B. Power on the audit of the accounts of the Government Press for the year 1896-97, and to state that it calls for no special remarks.

ENCLOSURES.

From J. O. B. POWER, Esq., Chief Superintendent in charge of outside audits, to the Accountant-General, dated Fort St. George, 28th March 1898.

I have the honour to submit my report on the audit of the accounts of the Government Press for the official year 1896-97.

2. The procedure of audit was the same as in previous years.

3. The following statements are appended :—

I.—A summary of the cash transactions of the Press for 1896-97.

II.—The balance sheet for 1896-97.

III.—An abstract of figures under "Cash account" and "Adjustments" in Statement No. I of the administration report of the Press.

IV.—A statement showing a comparison of the figures in Statement No. III (last mentioned), the audit report including adjustment entries as taken from the Superintendent's books and the civil budget estimate.

4. *Statement No. I.*—The receipts from private individuals for advertisements, subscriptions to gazettes, &c., aggregated Rs. 36,694-11-2 against Rs. 32,922-7-1 during 1895-96. Of the former sum, cash

	RS.	A.	P.
Messrs. Higginbotham & Co. ..	152	13	0
Secretary, Court of Wards, Madras	1,261	11	7
President, Municipal Commis- sion, Madras	10	6	7
Total ..	1,424	15	2

remitted to the bank aggregated Rupees 36,280-5-2, the difference representing charges on account of private postage and refunds made. The latter amount includes Rs. 1,424-15-2 remitted by officers other than the Superintendent to the credit of the Secretariat Press, as detailed in the margin, and excludes sums paid into district treasuries to the credit of the same head. Of the total expenditure

amounting to Rs. 2,07,894-14-5, the cost of establishment during the year was Rupees 1,75,616-0-9 against Rs. 1,81,019-1-10 for 1895-96.

5. *Statement No. II.*—The wide difference in the cost of Acts, &c., between the figure on the 31st March 1896 (Rs. 99,573-14-3) and that on the 31st March 1897 (Rs. 60,060-1-3) is explained by the Superintendent in paragraph 6 of his letter, No. 4013, dated 11th September 1897, embodied in G.O., No. 1409, Public, dated 26th October 1897. From the latter amount the value of the *corrections* to the Civil Account Code, amounting to Rs. 1,760, has been erroneously excluded. The value should have been included with that of the *copies* of the Civil Account Code in the

sum in question instead of being charged off in the item of Rs. 5,016-7-9 on account of stock of India Acts, &c., reserved for the Chief Secretariat shown in the statement given in the paragraph of the Superintendent's letter referred to above.

6. It will be seen that there is a difference between the figures (Rs. 36,694-11-2 and Rs. 2,07,894-14-5) entered in Statement No. I as receipts and expenditure and those brought on Statement No. IV (Rs. 36,280-5-2 and Rs. 2,07,362-15-5), which is nominal. It is due to the omission from the latter statement, on both sides, of Rs. 414-6-0 being refunds and payments on private postage, and to a sum of Rs. 117-9-0 on account of cost of deal-wood boxes debited to Collectorate Presses being shown as a distinct item on the charge side at foot of the statement because the charge appears in the Accountant-General books under Collectorate Presses and not under Secretariat Press.

7. Statement No. IV shows that the figures in the administration report, audit report and civil budget estimate agree in their totals and that they also agree in the detailed classification under charges. Statement No. V explains the differences under detailed heads of receipts.

8. The year under audit is the first in which the system described in paragraph 6 of the audit report for 1895-96 was given effect to and much extra work was thereby thrown upon the Accountant of the Press. It would be an advantage, however, if the monthly statements from the districts are consolidated into an annual abstract giving totals for each month.

9. In the examination of the monthly statements of receipts furnished by Collectors, I noticed that the receipts were not uniformly classified; for instance, the sale-proceeds of "transfer puttah forms" were in some districts credited to "Sale of Acts and books, &c.," in others to "Miscellaneous" and in one to "Printing work done by Government or Jail presses." In another instance, recoveries effected for the loss of the office copies of Indian law reports were credited to "Sale of Acts and books, &c." If errors in classification are promptly brought to the notice of the Collectors by the Superintendent of the Press, it would probably ensure the submission of correct statements.

10. In support of three items of refunds—one for As. 9-6 and the other two for As. 2 each—slips under the signature of the Superintendent have been accepted. In all these instances, the parties concerned were asked to acknowledge receipt of the amounts but they have not complied with the request.

11. Lastly, I have to note that much promptitude was shown by the Superintendent in the introduction for the year under audit of the adjustment abstract suggested in paragraph 7 of the audit report for 1895-96.

STATEMENT No. I.
A Summary of the Cash Transactions of the Press for 1896-97.

Receipts.		Expenditure.	
	RS. A. P.		RS. A. P.
Drawn from the Accountant-General	..	Salaries of permanent establishment	1,05,013 3 3
Received from private individuals—	..	" of temporary and piece establishments	69,271 11 9
" Subscriptions to Gazettes	3,158 2 0	Overtime payments	731 1 9
" " to and sale of Indian Law Reports	3,705 0 0	Contingent charges	9,339 15 2
" Postage	14,038 15 3	Taxes	1,045 13 8
" Acts, &c., sold	1,555 4 10	Service postage	11,005 8 6
" Gazettes	4,563 6 6	Private " of stores	391 6 6
" Stores	798 12 6	Purchase of plant	2,742 4 8
" Plant	682 8 0	" of stores	7,613 4 8
" Printing and binding	102 13 0	Contingent expenditure on account of Collectors	* 117 9 0
" Discount on remittances	8,054 11 7	Refunds	22 15 6
	55 1 6		
Total ..	36,694 11 2	Amount remitted to the Bank of Madras to the credit of Government	2,07,894 14 5
			36,280 5 2
		Total ..	2,44,175 3 7

* The amount having been drawn by the Superintendent for charges on account of Collectors is included herein to show the entire cash transactions of the Press though it does not from a debit against Secretariat Press.

STATEMENT No. II.
The Balance Sheet for 1896-97.

Date.	Capital and Liabilities.	Amount.	Date.	Property and Assets.	Amount.
31st March 1897, ..	Capital or accumulated profits of previous years ..	RS. A. P.	31st March 1897.	Cost of Acts, &c.	RS. A. P.
	Dues to subscribers to Gazettes ..	4,85,616 3 2		" of stores ..	60,060 1 3
	" to service postage account ..	1,950 8 0		" of plant ..	10,635 7 7
		549 8 8		Personal ledger account ..	8,76,417 14 6
				Profit and loss ..	1,548 11 6
	Total ..	4,88,116 8 10		Total ..	39,454 1 0
					4,88,116 8 10

STATEMENT No. III.

An Abstract of the Cash and Adjustment Transactions of the Press for 1896-97.

Receipts.	Cash.	Adjustments.	Total.	Expenditure.	Cash.	Adjustments.	Total.
Sale of Civil Account and Public Works Codes	314 2 0	4 1 0	318 3 0	Establishment ..	1,75,616 0 9	5,896 13 4	1,81,512 14 1
Subscription to Gazettes, &c. ..	4,505 2 3	483 4 0	4,988 6 3	Cost of materials and stock and of Europe stores ..	10,355 9 4	18,018 0 5	28,373 9 9
Indian Law Reports ..	14,038 15 3	25 4 0	14,064 3 3	" of printing and binding at Jail Presses ..	..	16,901 11 2	16,901 11 2
Sale of Acts and Books, &c. ..	4,233 5 6	24,222 15 2	28,456 4 8	Contingencies ..	21,391 5 4	3,118 14 1	24,510 3 5
Private work done by Government or Jail Presses	11,212 13 7	7,106 10 7	18,319 8 2				
Miscellaneous ..	1,975 14 7	76 9 3	2,052 7 10				
Printing work done for Local Funds ..	..	10,170 11 0	10,170 11 0				
" " for Special Funds ..	..	1,549 5 5	1,549 5 5				
				Deduct—			
				Cost of printing work done for Postal and Telegraph Departments ..	..	..	3,522 6 8
	36,280 5 2	43,638 12 5	79,919 1 7		..	..	2,46,775 15 9

STATEMENT No. IV.

A Comparative Statement showing the figures of the Administration Report, Audit Report for 1898-97, together with the actuals for that year as taken from the Civil Budget Estimate for 1898-99.

	Departmental Administration Report.				Audit Report.				Actuals for 1898-97, as taken from Civil Budget Estimate for 1898-99.			
	Cash.		Adjustments.		Total.		Cash.		Adjustments.		Total.	
	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.
Receipts.												
Sale of Civil Account and Public Works Codes ..	314 2 0	318 3 0	4 1 0	4 1 0	318 3 0	318 3 0	314 2 0	318 3 0	4 1 0	4 1 0	318 3 0	317 0 0
Subscription to Gazettes, &c. ..	4,506 2 3	4,988 6 3	483 4 0	483 4 0	4,988 6 3	4,988 6 3	4,506 2 3	4,988 6 3	483 4 0	483 4 0	4,988 6 3	4,906 0 0
Indian Law Reports ..	14,038 15 3	14,064 3 3	25 4 0	25 4 0	14,064 3 3	14,064 3 3	14,038 15 3	14,064 3 3	25 4 0	25 4 0	14,064 3 3	14,042 0 0
Sale of Acts and Books, &c. ..	4,233 5 6	24,222 15 2	..	..	28,456 4 8	28,456 4 8	4,233 5 6	24,222 15 2	..	..	28,456 4 8	24,997 0 0
Other Press receipts (State Railways) ..	..	..	..	..	..	..	..	..	..	..	..	2,858 0 0
Private work done by Government or Jail Presses ..	11,212 13 7	18,319 8 2	7,106 10 7	7,106 10 7	18,319 8 2	18,319 8 2	11,212 13 7	18,319 8 2	7,106 10 7	7,106 10 7	18,319 8 2	18,452 0 0
Miscellaneous ..	1,975 14 7	2,052 7 10	76 9 3	76 9 3	2,052 7 10	2,052 7 10	1,975 14 7	2,052 7 10	76 9 3	76 9 3	2,052 7 10	2,538 0 0
Printing work done for Local Funds and Special Funds ..	..	11,720 0 5	..	..	11,720 0 5	11,720 0 5	..	11,720 0 5	..	..	11,720 0 5	11,720 0 0
Total ..	36,280 5 2	79,919 1 7	43,638 12 5	43,638 12 5	79,919 1 7	79,919 1 7	36,280 5 2	79,919 1 7	43,638 12 5	43,638 12 5	79,919 1 7	..
Deduct—Adjustments communicated by the Accountant-General subsequent to the issue of the administration report ..	..	89 0 0	..	..	89 0 0	89 0 0	..	89 0 0	..	..	89 0 0	..
Payments on private postage account and refunds excluded from both sides of the estimate ..	36,280 5 2	79,830 1 7	..	..	79,830 1 7	79,830 1 7	36,280 5 2	79,830 1 7	..	..	79,830 1 7	79,830 0 0
Expenditure.												
Salaries, establishment and allowances ..	1,75,616 0 9	1,81,512 14 1	5,896 13 4	5,896 13 4	1,81,512 14 1	1,81,512 14 1	1,75,616 0 9	1,81,512 14 1	5,896 13 4	5,896 13 4	1,81,512 14 1	1,81,514 0 0
Cost of materials and stock and of Europe stores ..	10,356 9 4	28,373 9 9	18,018 0 5	18,018 0 5	28,373 9 9	28,373 9 9	10,356 9 4	28,373 9 9	18,018 0 5	18,018 0 5	28,373 9 9	28,374 0 0
Printing and binding at Jail Presses ..	..	15,901 11 2	..	..	15,901 11 2	15,901 11 2	..	15,901 11 2	..	..	15,901 11 2	15,902 0 0
Contingencies (inclusive of coconut oil, charcoal and firewood appearing under "Supplies and service") ..	21,391 5 4	24,510 3 5	3,118 14 1	3,118 14 1	24,510 3 5	24,510 3 5	21,391 5 4	24,510 3 5	3,118 14 1	3,118 14 1	24,510 3 5	24,508 0 0
Total ..	2,07,362 15 5	2,50,298 6 5	42,935 7 0	42,935 7 0	2,50,298 6 5	2,50,298 6 5	2,07,362 15 5	2,50,298 6 5	42,935 7 0	42,935 7 0	2,50,298 6 5	2,50,298 0 0
Payments on private postage account, &c., as per contra ..	414 6 0	..	..	..	..	..	414 6 0	..	..	..	..	..
Payments appertaining to Collectors ..	414 6 0	..	..	..	..	..	414 6 0	..	..	..	..	..
Deduct—Cost of printing work for Postal and Telegraph Departments ..	117 9 0	3,522 6 8	..	..	3,522 6 8	3,522 6 8	117 9 0	3,522 6 8	..	..	3,522 6 8	3,522 0 0
Total ..	..	2,46,775 15 9	..	..	2,46,775 15 9	2,46,775 15 9	..	2,46,775 15 9	..	..	2,46,775 15 9	2,46,776 0 0

* Included in Rs. 10,895 + 918 + 20 = Rs. 11,833 at page 211 of the Civil Budget estimate.

STATEMENT No. V.

A statement explaining the difference, under each head of receipt, between the Civil Budget Estimate figures and the Press figures.

Head of receipt.	Civil budget estimate figures.	Press figures.	Excess of 2 over 3.	Excess of 3 over 2.	Remarks.
1	2	3	4	5	6
Sale of Civil Account and Public Works Codes.	RS. A. P. 317 3 0	RS. A. P. 318 3 0	..	RS. A. P. 1 0 0	Included under "Sale of Acts and Books, &c.," in the Civil Budget estimate.
Subscriptions to Gazettes, &c.	4,906 6 3	4,988 6 3	..	82 0 0	Due to an adjustment communicated subsequent to the issue of the Press Administration Report.
Indian Law Reports..	14,041 15 3	14,064 3 3	..	22 4 0	Included under "Sale of Acts and Books, &c.," in the Civil Budget estimate.
Sale of Acts and Books, &c.	24,998 3 8	28,456 4 8	..	3,460 1 0	This figure comprises the following:— RS. A. P. "Other Press receipts (State Railways)," 2,858 6 0 "Private work done by Government or Jail Presses, Madras," 52 11 9 "Private work done by district treasuries," 86 12 11 "Miscellaneous" .. 485 6 4 3,483 6 0 Deduct—Excess under "Sale of Civil Account and Public Works Codes" and "Indian Law Reports" .. 23 4 0 3,460 1 0
Other Press Receipts (State Railways).	2,858 6 0	..	2,858 6 0	..	Included in the Press Administration Report in "Sale of Manuals, Forms, &c.," paid into the Mofussil Treasuries, which is shown here for purposes of comparison under "Sale of Acts and Books, &c."
Private work done by Government or Jail Presses.	18,452 0 10	18,319 8 2	132 8 8	..	The difference is accounted for as follows:— RS. A. P. "Sale of Manuals, Forms, &c.," in the administration report of the Press shown here under "Sale of Acts, &c.," 52 11 9 86 12 11 139 8 8 Deduct—Adjustment subsequent to the administration report .. 7 0 0 132 8 8
Miscellaneous ..	2,537 14 2	2,052 7 10	485 6 4	..	Shown in the administration report under "Sale of Manuals, &c.," which is shown here under "Sale of Acts, &c."
Printing work done for Local Funds and Special Funds.	11,720 0 5	11,720 0 5	..	..	Adjustments communicated by the Accountant-General subsequent to the issue of the Press Administration Report.
			3,476 5 0	3,565 5 0	
			Rs. 89.		

ORDER—No. 572, Public, dated 21st April 1898.

Communicated to the Superintendent, Government Press, whose particular attention will be drawn to paragraphs 5, 6, 8, 9 and 10 of the report. The Superintendent will be requested to arrange for the preparation of the consolidated annual abstract of the monthly statements from the districts suggested in paragraph 8 of the Chief Superintendent's report.

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

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

Exd. C. M. Thumbarwamy.

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Public (1898) Department.

542/97
No 1409/97

CURRENT No. 1378

From

The Accountant General
Madras

No. 1271

Dated 29. March 98

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SUBJECT.

Forwarding report of Mr.
J. O. B. Power on the audit of
the accounts of the Govt. Press
for the year 1896-97.

Communicated to the Supt. Govt.
Press, whose particular attention
will be drawn to paragraphs
5, 6, 8, 9, and 10 of the report.
The Supt. will be requested to
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annual abstract of the monthly
statements from the districts
suggested in para 8 of the
Chief Supt's report.

Mr.
20/4/98

20 April 98

Supt. Govt. Press 3

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From: Sept 1

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9.5.98

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