

Public (1899) Department.

ORDINARY PRINTED.

G. O. No. 405

DATED 7-4-99

INDEXED.

[Despatch Abstract.]

Accounts of the Joint Press

Forwarding to the Supt. Joint Press
the report on the audit of the accounts of
the Press for the official year 1897-98, and
requesting him to report on certain
proposals made therein.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cuo.	2042/98	(Supdt Engrs)	Lodged 22-7-55				
Cuo.	2708/98	(Supdt Engrs)	Lodged 1-X-99				

Government {1899} of Madras.
PUBLIC.

Recd.

Regd.

Enclosures

Spare copies

G.O., No. 405, 7th April 1899.

APRIL.

Accounts of the Government Press.

Communicating to the Superintendent, Government Press, the report on the audit of the accounts of the Press for the official year 1897-98, and requesting him to report on certain proposals made therein.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 13th March 1899, No. 995.

I have the honour to forward the report of Mr. J. O. B. Power, Chief Superintendent of my office, on the audit of the accounts of the Government Press for the year 1897-98 and to state that it calls for no special remarks.

ENCLOSURE.

From J. O. B. POWER, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras.

I have the honour to submit my report on the audit of the accounts of the Government Press for the official year 1897-98.

2. The audit was conducted as in previous years.

3. *Advertisement Bill Book*.—To facilitate checking of the calculation of the amount due in each case an additional column showing the number of lines in the advertisements may be added and the book should be totalled, the yearly total being reconciled with the total in the ledger account under "advertisements".

4. *Cash Book*.—In paragraph 1 of G.O., No. 821, Public, dated 19th April 1886, Government directed that the cash balance should be verified with the book balance once a month. A certificate to the effect that this was done might be given in the cash book on the date of verification.

5. *Receipt Register of Acts and Publications*.—(a) Three errors in calculation were found as detailed below:—

	Amount given in the register.			Correct amount.		
	RS.	A.	P.	RS.	A.	P.
8th October 1897—50 copies of India Act 27 of 1871 (Canarese), at As. 3 per copy	0	12	6	9	6	0
13th March 1898—6 copies of India Act 13 of 1889 (Telugu), at As. 3-6 per copy	1	11	0	1	5	0
22nd March 1898—8 copies of India Act 15 of 1882 (Tamil), at As. 6-6 per copy	3	3	0	3	4	0

(b) In a few instances the dates of the counterfoil receipts given by the under-warehouseman for the copies received by him did not correspond with those given in the register.

6. *Indents on the Underwarehouseman*.—The indent book for gratuitous supply of Acts and publications to Government officers, &c., should be maintained in the same printed form as that for sales of books and not in manuscript.

7. *Stock Account of Acts and Publications*.—(a) The calculation of the value of about 5 per cent. of the items in this account was checked and seven errors* were noticed which were stated to be due to the calculations not having been checked by the Press.

	RS.			RS.		
	A.	P.		A.	P.	
*Act 15 of 1872, 233 copies, at As. 6	87	11	6	87	6	0
" 11 of 1876, 85 " " 6	13	2	0	31	14	0
" 6 of 1881, 133 " pies 9	6	9	0	6	3	9
" 7 of 1893, 300 " As. 2-9	52	1	0	51	9	0
" 2 of 1896, 196 " " 2-9	33	10	0	33	11	0
" 15 of 1869, 626 " " 1-6	59	11	0	58	11	0
" 14 of 1882, 556 copies, at Rs. 2-13-0	1,567	12	0	1,563	12	0

English.
Tamil.

On the errors being brought to notice an examination of the items was taken in hand by the Press and all errors were rectified with the result that the balance under this heading has been raised by Rs. 267-3-3 which has since been adjusted.

(b) The stock of Acts and publications is in charge of the underwarehouseman who on a salary of Rs. 20 works directly under the accountant. But, as the sale account is maintained in the account department, it seems desirable that he should be placed under some other officer than the accountant.

(c) As the value of the stock in charge of the underwarehouseman is over Rs. 80,000, the question of requiring him to furnish security deserves consideration.

8. *Monthly statements of Press Receipts in the Districts*.—There is no uniformity in the form of the statements received from the several districts and the contributions from Local to Provincial were in many instances omitted from the statements. They may be prepared in future in a printed form, supplied by the Superintendent to the Treasury officers.

9. *Debit balance of Rs. 2-2-0 against Messrs. Austin & Co.*—This amount has been outstanding from August 1897 and necessary steps should be taken for its early recovery, or if irrecoverable sanction of Government obtained for its being written off.

10. The following four statements marked I to IV are appended:—

I.—A summary of the cash transactions of the Press for 1897-98.

II.—The balance sheet for 1897-98.

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.

11. *Statement No. I*.—(a) The charges on account of "Private Postage" and "Refunds" shown in previous years as distinct items on the disbursement side of the statement have been this year deducted from receipts as they were actually met from collections and as the remittances to the bank shown in the books of the Accountant-General are only net figures.

(b) The receipts from private individuals for advertisements, subscription to

	RS.	A.	P.	
Superintendent, Govt. Press ..	30,666	5	9	Gazettes, &c., aggregated Rs. 31,919-4-0
Messrs. Higginbotham & Co...	24	6	0	against Rs. 36,280-5-2 during 1896-97.
Presdt., Municipal Commission, Madras	3	2	6	The former sum represents the total remittances made during the year under
Secretary, Court of Wards ..	581	1	9	audit by the Superintendent, Government
Principal, Civil Engineering College	599	12	0	Press, and other officers to the credit of
Medical officers	12	0	0	Secretariat Press, as detailed in the mar-
Secy., Bd. of Rev. (Sett. Dept.)	1	0	0	gin and excludes sums paid into the
Secretary, Board of Examiners, Madras	31	8	0	District Treasuries to the credit of the
Total ..	31,919	4	0	same head. Of the total expenditure
				amounting to Rs. 2,05,786-0-9, the cost
				of establishment during the year was
				Rs. 1,74,404-0-6 against Rupees
				1,75,616-0-9 for 1896-97.

12. *Statement No. II*.—The sum of Rs. 1,760 representing the value of the corrections to the Civil Account Code shown in the Audit report to have been erroneously excluded from the cost of Acts, &c., of Rs. 60,060-1-3 as it stood on the 31st March 1897 has been adjusted in the books for the year under audit.

13. *Statement No. IV*.—This statement shows that the figures in the Administration report, Audit report, and civil budget estimate agree in their totals. Statement V explains the differences under detailed heads of receipts. The difference under two heads of charges—one showing an increase of Rs. 4 and the other a decrease of Rs. 4—is immaterial.

[Statements.

STATEMENT No. II.
THE Balance Sheet of the Government Press for 1897-98.

• The large excess is the result of the revaluation of the plant—*vide* G.O., No. 1084, Public, dated 18th August 1897.

STATEMENT No. III.

AN Abstract of the Cash and Adjustment Transactions of the Government Press for 1897-98.

Receipts.	Cash.			Adjustments.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sale of Civil Account and Public Works Codes	199	12	0	8	12	0	208	8	0
Subscription to Gazette, &c.	4,195	13	3	297	1	3	4,492	14	6
Indian Law Reports	14,709	2	9	9	0	0	14,718	2	9
Sale of Acts and Books, &c.	4,156	15	9	15,808	1	7	19,965	1	4
Private work done by Government or Jail Presses	3,718	1	8	2,894	3	5	6,612	5	2
Private work done for Municipalities, &c.	4,939	6	7	4,851	4	0	4,851	4	0
Advertisements and Miscellaneous	..	..	..	917	6	7	5,856	13	2
Printing work done for Local Funds	..	..	..	7,177	5	10	7,177	5	10
" " Special Funds	..	..	..	1,129	1	4	1,129	1	4
Total	31,919	4	0	33,092	4	1	65,011	8	1

STATEMENT No. IV.

A COMPARATIVE Statement showing the figures of the Administration report for 1897-98, Audit report for 1897-98, together with the actuals for that year as taken from the Civil Budget Estimate for 1899-1900.

	Departmental Administration report.			Audit report.			Actuals for 1897-98 as taken from Civil Budget Estimate for 1899-1900.		
	Cash.	Adjustments.	Total.	Cash.	Adjustments.	Total.	Madras.	District Treasuries.	Madras and District Treasuries combined.
	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 ..	199 12 0	8 12 0	208 8 0	199 12 0	8 12 0	208 8 0	..	..	208 0 0
Subscription to Gazettes, &c. ..	4,195 13 3	297 1 3	4,492 14 6	4,195 13 3	297 1 3	4,492 14 6	4,195 0 0	398 0 0	4,594 0 0
Indian Law Reports ..	14,709 2 9	9 0 0	14,718 2 9	14,709 2 9	9 0 0	14,718 2 9	14,709 0 0	9 0 0	14,718 0 0
Sale of Acts and Books, &c. ..	4,156 15 9	15,808 1 7	19,965 1 4	4,156 15 9	15,808 1 7	19,965 1 4	4,157 0 0	14,982 0 0	13,139 0 0
Other Press Receipts (State Railways) ..	..	..	..	..	..	..	..	..	370 0 0
Private work done by Government or Jail Presses ..	3,718 1 8	2,894 3 6	6,612 5 2	3,718 1 8	2,894 3 6	6,612 5 2	..	..	4,454 0 0
Private work done for Municipalities, &c. ..	..	4,851 4 0	4,851 4 0	..	4,851 4 0	4,851 4 0	..	..	6,539 0 0
Advertisements and Miscellaneous ..	4,939 6 7	917 6 7	5,856 13 2	4,939 6 7	917 6 7	5,856 13 2	..	..	5,646 0 0
Printing work done, Local Funds and Special Funds ..	..	8,306 7 2	8,306 7 2	..	8,306 7 2	8,306 7 2	..	..	9,345 0 0
Total ..	31,919 4 0	33,092 4 1	65,011 8 1	31,919 4 0	33,092 4 1	65,011 8 1	23,062 0 0	15,389 0 0	65,011 0 0
Expenditure.									
"Salaries", "Establishment" and "Allowances" ..	1,74,404 0 6	12,993 10 6	1,87,397 11 0	1,74,404 0 6	12,993 10 6	1,87,397 11 0	..	..	1,87,402 0 0
Cost of Material and Stock and of Europe stores ..	10,056 8 4	16,688 10 2	26,745 2 6	10,056 8 4	16,688 10 2	26,745 2 6	..	..	26,745 0 0
Printing and Binding at Jail Presses ..	..	14,528 12 7	14,528 12 7	..	14,528 12 7	14,528 12 7	..	..	14,529 0 0
Contingencies (inclusive of "coconut-oil" and "charcoal and firewood", appearing under "Supplies and Services") ..	20,581 8 7	2,642 5 1	23,223 13 8	20,581 8 7	2,642 5 1	23,223 13 8	..	..	23,219 0 0
Total ..	2,05,042 1 5	46,853 6 4	2,51,895 7 9	2,05,042 1 5	46,853 6 4	2,51,895 7 9	..	..	2,51,895 0 0
Deduct—									
Cost of Printing work done for Postal and Telegraph Departments ..	..	..	..	..	..	..	..	..	2,950 0 0
Printing at Private Presses ..	..	..	..	..	..	..	..	..	2,48,945 0 0
Total ..	..	..	..	..	..	..	..	..	744 0 0

• Included in Rs. 8,216 + 1,322 + 14 = Rs. 9,552 at page 223 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.

	Civil Budget Estimate.	Press Administration report.	Excess of (2) over (3).	Excess of (3) over (2).	Differences explained.
1	2	3	4	5	6
Sale of Civil Account and Public Works Codes.	RS. A. P. 205 13 0	RS. A. P. 208 8 0	RS. A. P. ..	RS. A. P. 2 11 0	RS. A. P. 2 12 0 In C.B.E. Amount appearing under sale of Acts and Books. Less— Amount appearing under Miscellaneous. 0 1 0 In P.A.R. 2 11 0
Subscription to Gazettes, &c.	4,593 15 3	4,492 14 6	101 0 9	..	Miscellaneous .. 108 4 9 In P.A.R. Less— Sale of Acts. 7 0 0 Private work 0 4 0 done by Govt. or Jail Presses. 7 4 0 In C.B.E. 101 0 9
Indian Law Reports.	14,718 2 9	14,718 2 9	..	..	
Sale of Acts and Books, &c.	19,139 5 5	19,965 1 4	..	825 11 11	Other Press Receipts. 370 8 0 In C.B.E. Printing work* for Local and Special Funds. 464 15 11 Do. 835 7 11 Deduct— Sale of Civil 2 12 0 Account and Public Works Codes. Subscription 7 0 0 to Gazette. 9 12 0 In P.A.R. 825 11 11
Other Press Receipts.	370 8 0	..	370 8 0	..	Included in the Press Administration Report in the sale of Manuals, Forms, &c., paid into municipal Treasuries, which is shown here for purposes of comparison under "Sale of Acts and Books, &c."
Private work done by Government or Jail Presses and Private work done for Municipalities.	10,992 13 5	11,463 9 2	..	470 11 9	Printing work done for Local and Special Funds. 470 15 9 In C.B.E. Deduct— Subscription to Gazettes. 0 4 0 In P.A.R. 470 11 9
Advertisement and Miscellaneous.	5,645 10 1	5,856 13 2	..	211 3 1	Subscription to Gazettes, &c. 108 4 9 In C.B.E. Sale of Civil Account and Public Works Codes. 0 1 0 Do. Printing work done for Local and Special Funds. 102 13 4 Do. 211 3 1
Printing work done for Local and Special Funds.	9,345 4 2	8,306 7 2	1,038 13 0	..	Sale of Acts and Books, &c. 464 15 11 In P.A.R. Private work done by Government or Jail Presses, &c. 470 15 9 Do. Advertisement and Miscellaneous. 102 13 4 Do. 1,038 13 0
Total ..	..	..	1,510 5 9	1,510 5 9	

N.B.—"C.B.E." and "P.A.R." are used as abbreviations for Civil Budget Estimate and Press Administration Report.

ORDER—No. 405, Public, dated 7th April 1899.

Communicated to the Superintendent, Government Press, whose attention will be drawn to paragraphs 2—9 of the report. The Superintendent will be requested to report on the proposals made in paragraphs 7 (b) and (c) and 8.

(True Extract.)

G. STOKES,
Chief Secretary.

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

Financial (189) Department.

CURRENT No. 1220.

From the A.G.

Ans. 912 — A

Order No. 405 of 7-4-99

No. 995.

Communicated to the
Superintendent, Press, whose
attention will be drawn to
paras 2—9 of the report.

Dated 13.3.99

Received 21.3.99
Registered 22.3.99

The Superintendent will be requested
to report on the proposals
made in paras 7 (b) & (c),
and to arrange for the supply
to Treasury Officers of printed
forms of monthly statements.

Enclosures

Spare copies. 2.

SUBJECT.

Forwarding report of Mr. J. B. Power, Chief Superintendent, of his office, on the audit of the accounts of the Govt. Press for the year 1898-99.

29/4/99
29/4/99
29/4/99

To

The Superintendent, Govt. Press.
" Accountant-General.
" Financial Department.

G.O.	No.	Department.	Date.
	572	Pub.	21-4-98
	469	"	28.3.98
	12	"	5.1.98
	1568	"	26.4.97
	1409	"	26.10.97
	522	"	12.5.97
	533	"	13.5.97

G.O.	No.	Department.	Date.
	821	Pub.	1948. 10. 10

Despatched in print.

[illegible]

EXHIBITS TO C. No.

ORDER OF GOVERNMENT

3. Transfer of Government.

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING WANT-FOR MATCH
IN ORIGINAL.

4. B. -

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