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GOVERNMENT OF TAMIL NADU

DEPARTMENT

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

29th June 1877, No. 322 W.

General.

Account.

Read the following paper :—

No. 280. *Notes on the Accounts of the Lithographic Department.*

With the concurrence of the Chief Engineer I inspected the accounts of the Lithographic Branch, and I have now the honor to forward, for the information of Government, a few remarks on such points as appeared to me worthy of notice in the course of my inspection.

Public Works Cheques.

2. The most important point in which the working of the Lithographic Branch affects the Public Works Accounts Department is in the preparation of the cheques supplied to Public Works Officers for drawing funds on the various Civil Treasuries.

3. These cheques are now prepared in the following way :—

The paper, common *ordinary paper without any water-marking*, is first lithographed in tint (*vide* Specimen A), the letter-press and other matter being subsequently lithographed over the tinting by a second impression from another stone (see completed Cheque B).

A stock of these loose cheques is always kept up. On a supply being indented for by the Public Works Secretariat, blank cheques to the required amount are machine-numbered, bound in books of fifty each, and issued.

4. The weak point in the system is that the cheques are printed on paper in ordinary use for other purposes, and this alone prevents any check whatever being maintained over the number of cheques that are lithographed or press-numbered. At present it would be easy for any outsider by collusion with one of the native pressmen to obtain any reasonable number of blank copies of Public Works cheques, and this alone is a source of much danger of fraud to Government.

5. The system contrasts strongly with that obtaining in the Military Department. There the cheques are printed on water-lined paper obtained from England through the Stationery Office (*vide* Specimen C). A certain number of sheets of paper are supplied to the press by the Controller of Military Accounts, and exactly this number (whether fair copies or spoiled) have to be returned by the press to the Controller. As far as the press is concerned, therefore, a complete check is maintained over the number of cheques printed. Until a short time ago the cheques of the Military Department, as those of the Public Works Department, to the present time, were *lithographed*. Now they are *printed* as securing a clearer and sharper impression.

6. As it cannot be advisable to neglect in the Public Works Department all those mechanical precautions which are universally found expedient throughout the

mercantile world for the purpose of lessening fraud, and which indeed are even here considered necessary in the other departments of Government, I would strongly recommend that greater precautions be taken in the preparation of blank Public Works cheques and that at least they be *printed* on water-lined paper to be supplied by this office in the same manner and with the same safeguards as the Military Department in lieu of their being *lithographed* as at present on ordinary paper.

7. I should be inclined to go even further: as the water-lined paper must come from England, it would seem simpler to get the cheques out already printed and ready for issue. I observe from a valued statement prepared by the Superintendent of the work done in the Lithographic Branch that he values the cost of printing fifty cheques at Rupees 3 or Rupees 60 per 1,000 *excluding* paper, the actual cost price being apparently about one half or say Rupees 30 per 1,000 *excluding* paper.

8. The wholesale price of cheques advertised by Waterlow and Son *including paper* is 6 shillings per thousand, with 1 shilling 6 pence extra for numbering; in all 7 shillings 6 pence per thousand, or say Rupees 5 to Rupees 6 landed here. There is sufficient difference in price to warrant the adoption of the more convenient system, and I would therefore recommend the cheques being procured wholesale from England all ready for issue, a course which would reduce the chance of risk from fraud to a minimum.

9. The system of supplying the cheques to the drawing officers also appears to be capable of considerable simplification. The drawing officer is the Public Works Divisional Officer, and at present, when requiring a cheque book, he has to call upon the District Engineer, who calls upon the Collector, who calls upon the Secretary to Government, Public Works Department, who calls upon the Superintendent, Lithographic Department. On the books being supplied by the Lithographic Department, the same circuitous process reversed has to be gone through.

10. I am at a loss to imagine why the Examiner does not keep the stock of blank cheque books in his safe, and supply the Divisional Officers direct in the same manner as other stationery is supplied. This is the simple course pursued in other Provinces and in this Presidency also in the Military Department, and I should be glad if Government would refer the matter to the Accountant-General and ascertain from that officer whether any objection exists to the introduction in the Public Works Department of the same system of supplying cheque books as exists in the Military Department, *i.e.*, direct from the Controller to the drawing officer.

11. The system of registering the numbers of the cheques in the Lithographic Office might, I think, be improved by the introduction of printed forms, and I propose taking up this matter shortly with the Superintendent of the Lithographic Branch.

STORES.

12. Compared with the annual consumption, there is a large stock of stores on hand, a matter which seems to have attracted notice in March 1874, three years ago, when stock was last taken by a gazetted officer. The balance returns of stock and tools and plant for 1874-75, 1875-76, and 1876-77 bear no signature.

13. Stores are issued on rough indents passed by the Superintendent or the Head Draughtsman, and on issue the articles are entered in a rough waste-book. This rough waste-book is supposed to go with the stores and to be initialled by the person receiving them, but this is not generally done, and the Storekeeper consequently has no vouchers to produce for his issues. The rough waste-book is abstracted monthly, and the monthly abstracts brought together at the end of the year in an annual balance return of stores.

14. Here the weak points are—

1*st.*—The intermediate steps between the waste-book and the monthly abstract are got out on rough loose papers, which are not on record, and this prevents any check being carried out on the monthly abstract without going through the whole work of abstracting *de novo*.

2*nd.*—As no stock-ledger is maintained, it is difficult, if not impracticable, to take stock from time to time as required.

3*rd.*—Tools and plant and stock appear mixed up together in all the returns.

15. I would recommend the introduction of proper printed forms, and that stock-taking be carried out regularly at least once a year by some gazetted officer or by some officer deputed by this office. Should Government approve of these suggestions, I will have these forms put in hand. It seems to me that a proper indent form and a small stock-ledger would supply, and more efficiently, the place of the present indent, waste-book, monthly abstract, and annual return.

16. The stock is kept neatly and in good order.

TEMPORARY ESTABLISHMENTS.

17. The only other point worthy of notice is the manner in which the accounts of *temporary* establishments are now recorded.

On temporary hands being required to carry out extra work for other departments, a sanction for the required establishment is given in that department. The establishment is entertained, and a bill for their pay submitted to the department concerned. On receiving a cheque or cash for the amount of the bill, the Superintendent disburses the amount to the temporary establishment, retaining the acquittance rolls in the Lithographic Department.

18. The transactions in this way do not come before this office in ordinary course for audit. It would be preferable if the sanction for the temporary establishment were advised to this office, and the temporary establishment entered in the regular establishment bill for audit in ordinary course. The cost could then be adjusted through the monthly departmental exchange accounts without any transfer of cash.

19. In conclusion, I may remark that it appeared to me that the operations of the department were much hampered by the want of a writer or two to keep up ordinary correspondence, &c., and the way in which the books have been kept without any such clerical assistance reflects credit on the Superintendent. I have no doubt that in the ensuing reorganization of the department an opportunity could be found of transferring a writer to the Lithographic Department from some other office without incurring any additional expense.

(Signed) L. CONWAY-GORDON, Captain, R.E.,
20th June 1877. Examiner of Public Works Accounts.

No. 281. ORDER THEREON, 29th June 1877, No. 322 W.

HIS GRACE the Governor in Council approves the proposal of the Examiner to have Public Works cheques printed in future on water-lined paper, instead of being lithographed as at present on ordinary paper. Captain Conway-Gordon will be good enough to arrange for this being done. The cheques may be procured wholesale from England through the Secretary of State. They will on receipt be retained in the custody of the Examiner, and by him supplied to the Treasury Officers of districts for issue.

2. The recommendations on matters of detail made in paragraphs 11 to 15 of the Examiner's report are approved, and will be carried into effect by Captain Conway-Gordon in communication with the Under Secretary of the Public Works Department in charge of the Lithographic Press.

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3. The accounts of Temporary Establishments should be brought under proper scrutiny as early as practicable (*vide* paragraphs 17 and 18).

Paragraph 19.

4. Such clerical aid as may be necessary should be provided on the reorganization of the department.

(True Extract.)

Colonel, R.E.
Secretary to Government, P.W.D.

To the Examiner of Public Works Accounts.
" Under Secretary to Government, Public Works Department, in charge of the Lithographic Press.
" Revenue Department.

1417

Exd. J. W. Fischer.
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Revenue 1877 Departt
No 3261

GENERAL.
ACCOUNT.

Govt. of {1877} Madras.

PUBLIC WORKS.

To

The EXAMINER OF PUBLIC
WORKS ACCOUNTS,
&c., &c., &c.

Dated June 20th.

Issued

Rect. 14 July Encl.

G. O., 20th June 1877, No. 322 W.

JUNE.

Nos. 280-281.

Lithographic Branch, Public Works Department.—Passing orders on the report of the Examiner of Public Works Accounts on the accounts of the —.

No 3951
Comm^d to the
Board of Revenue
16 July 77

25 Aug Rec. 30 Aug 77