

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1908.

Enclosures

Spare copies

G.O., No. 794, 30th November 1908.

Lawrence Asylum Press, Madras.

Forwarding to the Trustees of the — the report on the audit of the accounts of the Press
for the year 1907.

2

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

Letter—from F. L. CARVALHO, Esq., Chief Superintendent in charge of Outside Audits.

To—the Accountant-General, Madras.

Dated—the 23rd October 1908.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Press at Madras, for the calendar year 1907.

2. The usual statements A, B and C are appended.

3. *Statement A.*—The total cash receipts of the Press for the year amounted to Rs. 2,53,691-0-0 and the disbursements to Rs. 2,41,397-14-8 against Rupees 1,96,576-1-9 and Rs. 2,03,151-11-6 respectively of the previous year. I have checked the cash balance with the Bank of Madras entered in the Press Cash Book for the 31st December 1907 and found it to agree with the Pass book with a difference of Rs. 7,510-11-6 which represents the amount of cheques not cashed till after the close of the year. The unusually large balance in hand on the evening of that date has been explained in paragraph 5 of the report of the agents to Government. The balance in the custody of the cashier on the evening of the 12th October 1908, comprising the unremitted collections of the Press and the unspent permanent advance, was examined and found to be 2 annas in excess under the latter.

4. The disbursements in 1906 include a sum of Rs. 10,000 invested in fixed deposit in the Bank of Madras and Rs. 5,809 cost of new buildings incurred in that year. If these two items be excluded, the apparent excess of expenditure of Rs. 6,576 over the receipts of that year would be converted into a surplus of Rs. 9,233. The increase in the receipts of the year under report over those of the previous year reflects the large increase in the outturn and the promptness in collections. The increase in expenditure is mainly the outcome of increase in the outturn and partly the increase of Rs. 15,500 over the previous year in the contribution paid to the Lawrence Asylum.

5. *Statement B.*—The amount invested in Government securities and lodged with the Accountant-General was Rs. 47,500 and it was verified with the books of the Accountant-General and found to be correct. The fixed deposits of Rs. 10,000 and Rs. 1,050 lodged with the Bank of Madras have been examined with the receipts granted by the Bank and found to agree. Rupees 92-8-6 due by Mr. Rodgers as per Statement B of the last audit report was recovered from him and credited on the 31st January 1907.

6. *Statement C.*—The profit of the Press for the year without taking into account the cost of work done gratis for and the amount of contribution paid to the Lawrence Asylum and the charges incurred for the maintenance of the Asylum lads, which amounted in the aggregate to Rs. 38,613-7-0, was Rs. 62,649-1-10. After deduction of these three items, the profit is reduced to Rs. 24,035-10-10.

7. The gain on exchange for the year, namely Rs. 11-6-2, has been expunged from Statement C for the reasons stated in paragraph 13 of the audit report for 1903.

8. No allowance has been made by the Press for depreciation on the value of the Press buildings for this year also.

9. *Cash book receipts.*—(a) Fines imposed on subordinates and undisbursed pay continue to be credited to receipts, although it has been repeatedly pointed out in the reports that they should be credited by deduction from charges in the next pay bill.

(b) The receipts which have not been handed over to parties, because they did not wait to receive them, should not be destroyed or filed separately but pasted to their respective counterfoils in the receipt books duly cancelled with the words "not issued" written across them. This course would prevent any possible misuse of such receipts as genuine ones with fraudulent alterations.

10. *Cash book—Payments.*—(a) Three cheques for Rs. 475-4-7, Rs. 5,174-9-2 and Rs. 213-1-9 respectively, dated 6th January 1908, and issued on that date were actually charged off in the Cash Book on the 31st December 1907. This is wrong on principle as the Cash Book is intended for the record of actual transactions. On the other hand, cheque No. 150 for Rs. 2,295-12-0, dated 31st July 1907, and issued on that date in favour of the National Bank of India (Limited), Madras, was not charged off in the Cash Book till 1st August 1907 while it was cashed on the 31st July, the day it was issued.

(b) The amount of commission paid by cheque to Mr. Scriven for canvassing advertisements on voucher No. 14, dated 31st January 1907, is Rs. 25-8-0, but that acknowledged by him in his receipt is Rs. 25 only.

(c) The first and third class fares paid to the Superintendent and his servant for their return journey from Coonoor to Madras on voucher No. 6, dated 29th January 1907, are Rs. 31-2-0 and Rs. 5-4-0 respectively. The actual fares as per Railway Guide are Rs. 28-8-0 and Rs. 4-12-0 only. Rupees 3-2-0 was therefore drawn in excess on this bill.

(d) The bill for the overtime allowance of establishment for May 1907 (voucher No. 193, dated 6th June 1907) amounted to Rs. 225-5-10; but the total entered in it and drawn was only Rs. 224-11-10. The difference of Rs. 10 short drawn may be drawn on a supplemental bill.

(e) A stamped acknowledgment should have been obtained from the Valvoline Oil Company for payment of Rs. 51-14-0 on voucher No. 203, dated 14th June 1907, towards the cost of oil supplied to the Press. Again Rs. 7-3-0 paid to the same company on the 30th January 1907 was not supported by its receipt.

(f) Details of expenditure have not been given on vouchers Nos. 236 and 248 of July 1907 for Rs. 97-8-0 and Rs. 272-6-0, respectively paid to Mr. F. Rodgers, the late Chief Accountant, for his travelling expenses to and from Bangalore and Bombay.

(g) The detailed bill for Rs. 18-2-0 of Messrs. Addison & Co. for stationery articles supplied to the Press, which was included in voucher No. 394 for Rs. 58-8-2 and paid on the 6th December 1907 was not produced for audit.

(h) A sum of Rs. 20-2-1 was drawn in the pay bills for July, August and September 1907 for a fitter named Harrimoddeen Sahib who, it is stated, was recommended by Messrs. Parry & Co. to look after the Kitson lights in the Press and remitted to the Company. But the latter have acknowledged Rs. 20 only in their receipts Nos. 2209 and 2315, dated 2nd October and 18th December 1907, respectively. The balance of Rs. 2-1, it is stated, was paid to the fitter in person. If this was done his signature should have been obtained in the acquittance rolls for the amount paid to him.

(i) The debit of Rs. 25 in the cash book on the 23rd April 1907 towards refund of the deposit of Mr. S. Ramakrishna Nayudu was not supported by the payee's acknowledgment.

11. *Contingent Payments.*—(a) Vouchers in support of telegraph charges should be passed by the Superintendent in proof of the telegrams having been sent in connection with the Press business and payments on account of establishment should not be made from the Permanent advance or Imprest.

(b) The refund of Rs. 10 to the Lord Bishop of Madras for excess received was paid on a requisition letter without an acknowledgment in proper form.

794 Edi.—3

though it has been explained in paragraph 7 of the Audit Report for 1901. It is a suspense account through which the sale-proceeds are distributed to the Press for commission and the authors for the balance. During the year under report, the account was not credited with the sale-proceeds and therefore the Press exhibited an income of Rs. 65-2-0 (Rs. 662-3-0 — Rs. 537-1-0) on the sales of books belonging to others in its Profit and Loss account. This is absurd and is due mainly to the discontinuance of the classification of the outturn in the Day Book. The stock account in the Ledger has also been incorrectly written up by a departure from the procedure of former years, the value of stock on hand, *i.e.*, Rs. 2,60,509-0-4, which should form part of the Balance account alone was credited to the Profit and Loss account which was debited with the value of stock in the beginning of the year and that purchased during the year. This way of closing the stock account, which does not show the outturn value of stock by itself, will not enable the Press to determine whether it gains or loses by the use of its own stationery and stores for the work of its constituents.

18. *Day books*.—As already stated, the debits in the Day Books for the year have not been classified as in previous years so as to exhibit the outturn of the Press under the various headings. The total outturn for the year, *i.e.*, Rs. 2,59,750-5-8 (*vide* statement C) has been approximately distributed to the several heads with reference to the figures of the previous years. The irregularities and defects noticed in the foregoing paragraph have resulted from the omission of the classification of the debits in the Day Books. To ensure the correctness of the accounts and of statement C, it is necessary not only that the entries in the Day Books should be carefully and correctly classified, but that the Ledgers also should be closed in the proper way and not irregularly as in the year under report. In this connection I may mention that I casually discovered that one of the duties of the cashier is to supervise the Account department. This is, to say the least, far from desirable. This duty should be taken away from him and the chief accountant held solely responsible for the correctness of the accounts.

19. The number of copies of sheet almanac supplied to Mr. P. Philipsz on the 19th January 1907 was two and the cost debited to him was As. 4 in the Day Book, but in the sheet almanac account in the Ledger only one copy was entered and As. 2 only was shown as realised.

20. *Work docket*.—These dockets are in loose sheets and are not promptly posted into the Day Book and the Ledger. The Day Book is not checked by any one. The bills are made out from the entries in the Day Book and not from the Ledger. The preparer of the bill therefore does not see what amounts are already owing to the Press by each customer. This partly accounts for large outstandings and the delay in sending out reminders. The Ledger should also be referred to on each occasion and the outstandings included in the bill sent out. The Day Book should be posted daily and examined by some responsible clerk, for if the dockets are lost (there is no means of knowing exactly what was charged for the work. The Deputy Superintendent should be held responsible for seeing it done. The alteration in pencil in the amount charged in work docket No. 348, dated 31st January 1907, for printing and supplying 760 copies of "Mount Magazine" for February 1907 to Reverend Canon Brittain, St. Thomas' Mount, was not attested nor was the docket passed by the Superintendent or his Deputy. The amounts charged were entered in pencil in some cases and the alterations in the amounts in some others were not attested. The valuation of work in the docket does not seem to be carefully and correctly made out, as I noticed several writesback from the amounts originally charged by the Superintendent, particularly in those relating to Messrs. Whiteaway, Laidlaw & Co. There is no price list actually in use, but the valuation is said to be made by experience gained by the Publication Storekeeper and the Superintendent.

21. *Journal*.—Some of the entries in the journal have not been passed. As the book is intended to rectify errors and for periodical adjustments in the accounts on account of bills for supplies made in one year but paid for in the following year, it should be regularly closed and signed each month (*vide* also paragraph 12 of the Audit Report for 1903).

22. *Stock accounts*.—Some of the articles purchased and paid for in the year have not been credited in the store accounts, because it was alleged they were intended for immediate use and their value was small. The articles supplied on bills noted below have not been so credited :—

Contingent voucher	No.	6, dated 10th January 1907.
"	"	22 " 19th February "
"	"	Nos. 67 to 70 " 18th April "
"	"	84 " 7th May "
"	"	98 " 12th June "
"	"	143 " 27th July "
"	"	215 " 20th September "
Cheque payment voucher	No.	272 " 6th August "
"	"	331 " 1st October "
"	"	423 " 17th December "

Such bills, irrespective of their value or of the quantity of articles supplied, should invariably be sent to the Store department for credit in its books before they are passed by the Superintendent for payment.

23. *Indents on stores*.—The indents for supply of articles from stores were not scrutinised and passed for issue by any responsible officer as the Superintendent or his Deputy. In the absence of such scrutiny, no effective check can be exercised over the issues by the Storekeeper. The quantity of superior badami double foolscap paper, 28 lb., entered as issued on Indent No. 33, dated 23rd January 1907, was 6 quires and 8 sheets, but the quantity debited in the store accounts was less by 6 sheets.

24. The stock book for publications includes 730 copies of Mental Arithmetic, 182 copies of Elementary English Grammar, 375 copies of the History of the Madras Volunteer Guards and 16 copies of Age Certificate Book, whose values have not been included in Rs. 2,60,509-0-4 entered on the asset side of the Balance sheet (statement B). I am told that, with the exception of the "History of the Madras Volunteer Guards", these books are obsolete and have no value. If so, they may be ordered to be destroyed or sold as waste-paper and the balances carried forward from year to year in the publication stock book, may be ordered to be written off. A sum of Rs. 6-12-0 was realized during the year under report by sale of some copies of the "History of the Volunteer Guards" and included in the outturn of the year. But it is not a Press publication to be included in its Profit and Loss account.

25. *Stock list*.—No account is maintained for the receipt and issue of Municipal forms and books, but a list of them is taken at the end of the year and their value is included in stock. A similar list is taken for the Railway forms and books also, and although a stock book is maintained for these forms and books, the balances in the stock book do not agree with those in the list under several items. The stock of stores and stationery was taken by the Deputy Superintendent at the end of the year, and the disagreement between the book and the actual balances was explained, as in previous years to be due to the issue of one kind of paper for another in the case of similar articles. No stock of types and plant or of furniture was taken. It is said that the last stock on this account was taken some years ago by Mr. H. Plumbe, but that the list submitted by him was not adjusted in the accounts. It would be well if stock could be taken before the next audit.

26. Of the sum of Rs. 681-10-2 written off as per statement C, Rs. 346-6-1 relates to amounts found irrecoverable from parties and the balance of Rs. 335-4-1 represents amounts charged in excess in the bills. It is noticed, however, that the personal accounts in the ledger include several petty balances of As. 4 and less which are not worth the trouble of carrying forward to the next year and of keeping up correspondence for their recovery. If my proposal to write off such balances is approved, they should be closed to Profit and Loss account at the end of the current year. On the other hand it is observed that petty balances instead of being transferred to Profit and Loss account at the close of the year 1907, have been so transferred at the beginning of the current year. The Press should have waited till the close of the year to see if any of them could be recovered.

27. *Outstandings.*—The total outstandings at the end of the year amounted to Rs. 68,622-5-4 (*vide* statement B), of which Rs. 62,095-1-7 was collected up to the 12th October 1908 and the balance remaining uncollected on that date was Rs. 6,527-3-9. The balance includes large sums due by the late Mr. V. Kalyanarama Aiyar, Messrs. Wrenn, Bennett & Co. and Mr. P. Venkatachallam. I am told that Rs. 761 owing by Messrs Wrenn, Bennett & Co. will likely be written off. Steps should be taken to recover the other outstandings at an early date and to have such of them written off the accounts as may be found irrecoverable.

28. The fee of Rs. 300 paid by the Press for audit of the accounts of 1906 was refunded to it on the 19th March 1908 in accordance with G.O., No. 90, Financial, dated the 11th February 1908.

ENCLOSURES.

A.—Statement of Receipts and Expenditure of the Lawrence Asylum Press, Madras, for the year 1907.

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Receipts.</i>						
Opening balance—						
Cash and drafts	1,632	1	9			
In the Bank of Madras	2,160	12	3			
Permanent advance	500	0	0			
				4,292	14	0
Sale of publications	333	4	10			
„ miscellaneous articles	12	1	11			
Recovery by bills for work executed	2,48,977	6	8			
Recovery on account of supplies to the Branch Press at Ootacamund	530	12	6			
Sale of books on commission	556	8	0			
Interest on superannuation fund	1,309	3	6			
Interest on deposit with Madras Railway	34	3	11			
Interest on Government Pro-notes	349	2	0			
Interest on fixed deposit	350	0	0			
Fines and recoveries	1,000	0	0			
Cash recoveries on account of over-payments	167	10	8			
Law charges recovered by Messrs. Branson and Branson	70	10	0			
				2,53,691	0	0
Interest on employees' securities	43	12	0			
Deposits received from contractors	145	0	0			
Investment of employees' securities	200	0	0			
				388	12	0
				2,58,372	10	0
<i>Expenditure.</i>						
Establishment	61,308	10	8			
Overtime allowance	4,784	4	8			
Pensions and gratuities	1,077	0	7			
Payments on account of stock	1,17,993	7	2			
Postage and receipt stamps	1,439	1	0			
Advertising charges	715	0	8			
Almanac and directory charges	2,213	12	5			
Coal and firewood	2,239	6	9			
Lighting charges	378	14	8			
Coolies and cart-hire	1,875	8	2			
Trade charges	2,093	4	2			
Repairs to buildings and machines	1,124	11	1			
Taxes and fire insurance	3,046	11	4			
Telephone charges	150	0	0			
Audit fee	300	0	0			
Books on commission sales	238	2	10			
Payments on personal accounts	1,525	7	5			
Payments on account of Branch Press, Ootacamund	884	6	0			
Construction of new building	274	11	1			
Charges on account of Asylum lads	235	6	0			
Contribution to the Lawrence Asylum, Ootacamund	37,500	0	0			
				2,41,397	14	8
Interest on employees' securities	43	12	0			
Repayment of employees' securities	200	0	0			
Repayment of deposits with tenders	100	0	0			
				343	12	0
Closing balance—						
Cash and drafts	12,382	0	11			
In the Bank of Madras	3,748	14	5			
Permanent advance	500	0	0			
				16,630	15	4
				2,58,372	10	0

B.—Statement showing the Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1907.

Liabilities.	Government securities.	Cash.	Assets.	Government securities.	Cash.
Employees' securities—	RS.	RS. A. P.		RS.	RS. A. P.
C. Lutchmisayya Nayadu ..	..	400 0 0	Cash balance—	..	12,382 0 11
O. Muniswami Chetty ..	..	400 0 0	Cash and drafts on hand	..	3,748 14 5
C. Singaravelu Mudaliyar ..	..	250 0 0	In the Bank of Madras ..	..	500 0 0
			Permanent advance ..	..	
			Balance of postage, receipt stamps and post cards ..	..	16,630 15 4
Contractors' securities—				..	254 2 6
S. Rangiah Nayadu ..	..	25 0 0	Balance of stock—	..	
P. Ponnuswami Mudaliyar ..	..	90 0 0	Plant and dead-stock ..	..	1,97,767 11 5
Mangapathy Nayadu ..	..	25 0 0	Furniture ..	..	8,022 11 10
C. Periasami Naicker ..	..	3 5 5	Stationery, printing and writing stores ..	..	23,117 12 2
			District Municipal forms and books ..	..	295 3 2
			Railway forms and books ..	..	31,375 9 9
Interest on contractors' securities	..	25 0 0	Investment and interest account—	..	2,60,509 0 4
Bills payable—			Superannuation fund lodged with Accountant-General ..	37,500	
Messrs. John Dickinson & Co., London ..	..	3,456 12 6	Reserve fund lodged with Accountant-General ..	10,000	
Messrs. John Dickinson & Co., Madras, Paper Contract ..	..	25,350 10 9	Fixed deposit in the Bank of Madras ..	..	10,000 0 0
V. Perumal Chetty & Sons ..	..	1,299 4 0	Employees' securities in fixed deposit in the Bank of Madras ..	..	1,050 0 0
Sundry accounts ..	..	426 12 5		..	11,050 0 0
Personal ledger accounts	..	443 1 3	Deposit account—	..	..
Interest on Superannuation fund after paying pensions and gratuities ..	..	829 4 8	Tender with Madras Railway Company ..	2,000	
Actual of the Press including profit ..	49,500	5,23,900 9 2	Bills receivable—	..	68,622 5 4
			Personal ledger accounts ..	..	1,99,858 4 8
			Value of Press premises ..	..	..
Total ..	49,500	5,56,924 12 2	Total ..	49,500	5,56,924 12 2

C.—Profit and Loss Account of the Lawrence Asylum Press, Madras, for the year 1907.

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Expenditure.</i>						
Establishment	61,143	10	5			
Overtime allowance	4,784	1	6			
Almanac and directory charges	2,197	2	5			
Law charges	529	6	0			
Contingencies	12,612	7	6			
Cost of books published for sale	6,271	13	6			
" printed for Press use	1,172	2	6			
Books on commission sale	537	1	0			
Amount of bills written off	681	10	2			
Value of balance of stock and stores used up in the year	2,52,025	1	0	89,929	7	0
" of stock and stores purchased in the year	1,18,069	11	1			
Gross profit				3,70,094	12	1
				62,649	1	10
				Total ..	5,22,673	4 11
Gross profit				62,649	1	10
<i>Deduct—</i>						
Contribution to the Lawrence Asylum, Ootacamund.	37,500	0	0			
Cost of work done gratis to Lawrence Asylum, Ootacamund.	890	1	0			
Upkeep of Asylum lads	223	6	0			
				38,613	7	0
Net profit				24,035	10	10
<i>Income.</i>						
By job work and miscellaneous	67,380	3	10			
Value of stationery used for job work	24,867	1	0			
Sale of Almanac and directory	5,338	8	0			
" Pocket almanac	69	9	6			
" Sheet almanac	76	0	6			
" Civil Lists	6,687	15	11			
" History of Services of Gazetted Officers	1,358	15	2			
Cost of contract work done to Madras Railway	1,39,181	14	0			
" District Municipalities	11,799	9	7			
Sale of types, etc.	397	13	4			
" stereo blocks	350	15	0			
" books on publisher's account	602	3	0			
Value of packing materials recovered from parties	1,250	8	4			
Postage charges recovered from parties	389	0	6			
				2,59,750	5	8
Interest on security deposit investments	733	5	11			
Fines and recoveries	1,600	0	0			
Commission realised on sale of books	80	9	0			
				2,413	14	11
Value of stock on hand on the 31st December 1907				2,60,509	0	4
				5,22,673	4	11

No. $\frac{O.A. 11}{81}$, dated 11th November 1908.

Forwarded to Government in the Educational Department.

A. MONTAGU BRIGSTOCKE,
Accountant-General.

Order—No. 794, Educational, dated 30th November 1908.

The report will be forwarded to the Trustees of the Lawrence Asylum Press and their attention drawn to the remarks and suggestions of the Auditor, especially those contained in paragraphs 16, 18, 20 and 25 of the report.

(True Extract.)

H. D. TAYLOR,
Secretary to Government.

To the Trustees of the Lawrence Asylum Press
(through the Director of Public Instruction).
,, Accountant-General.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 794, EDUCATIONAL, DATED
30TH NOVEMBER 1908.

[SUBJECT.—*Report on the audit of the accounts of the Lawrence Asylum Press at Madras for the year 1907.*]

From the Accountant-General, dated 11th November 1908, No. O.A. 11/81

In paragraph 16 of the report, the auditor regrets to observe that several of the irregularities brought to notice in the previous paragraphs were due to little or no action having been taken by the Press on the remarks and suggestions made by him in the reports of the past years. In forwarding the report to the trustees, their attention may be specially drawn to the above remark of the auditor as well as to the remarks and suggestions in paragraphs 18, 20 and 25 of the report.

2. Under G.O., No. 90, Financial, dated 11th February 1908, the Press has to pay no fee to Government for the audit of the accounts.

3. A draft order is placed below for approval.

C.S.—25-11-08.

K. RANGASWAMI AIYANGAR—27-11-08.

C. A. SOUTER—22-11-08.

Issue.

H. D. TAYLOR—28-11-08.

[G.O., No. 794, Educational, dated 30th November 1908.]

Educational DEPARTMENT.

READ AGAIN G.O. No. _____, dated _____, 190_____

190

READ ALSO:—

C. No. 2417 From the Accountant Genl., No. O.A. 11, dated 11 Nov 1908.

190

190

ORDER.

No. 794, dated 30 - 11 - 1908.

The report will be forwarded to the Trustees of the Lawrence Asylum Press and their attention drawn to the remarks and suggestions of the Auditor, especially those contained in paragraphs 16, 18, 20 and 25 of the report.

Ans
27.11.8.

25. 11. 08

28x, 20

To The Trustees of the L. A. Press
(thru the D. P. P.)
" Accountant General.

PRESS SLIP.

ORDINARY.

PREFERENCE.

URGENT (a).

EDUCATIONAL
DEPARTMENT.

Current No., dated 190 ..

G.O., No. 794, dated 30-11-1908.

Number of MS. pages sent { Correspondence including order or orders
(b)
Notes.....

Pocket. Lawrence Public Press, Madras
For forwarding to the trustee, Madras Public Press
of the accounts of the Press for the year 1907

Number (c) of copies required when struck off (not including
copies for volumes and editors' table which are retained
in the Press).

Complete
Correspondence
and orders.

Notes

FOR RECORD.*

Madras Records	...	30	15
Ooty Records	...	3	
For filing with original	...	1	
Total	...	74	15

FOR ISSUE.†

	Letter only.	Complete G.O.	Special issue copies (d) of G.O.		Notes.
			No.	Papers.	
Signature copies.....					
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....					
Revenue Department.....					
Public Works Department.....					
Local and Municipal Department.....					
Dept.					
Total					
Spare copies.					
The Director of Public Instruction.....					
The Comr. for Govt. Examinations.....					
The Superintendent, Govt. Museum.....					
The Surgeon-General.....					
The Accountant-General.....					
The Collector of.....					
The P. D. B.....					
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
Total					

INSTRUCTIONS FOR THE
SECRETARIAT.

(a) If a paper is marked to be printed
urgently, the Superintendent of the section
concerned should sign the Press slip. The
Superintendent should exercise a careful discre-
tion in the matter.

(b) Each letter, memorandum, or order, or set
of orders, in the file of correspondence should be
headed in succession with the Roman numeral I,
II, III, etc., the number being written in red ink
or blue chalk above the item. The particular
papers to be printed in the special issue-copies
should be indicated by the Roman numeral (I,
II, etc.) by which that item has been headed in
the correspondence file. All matter, including
marginal remarks or references, to be printed
should be written in ink and matter which should
not be printed should be encircled. Initials and
signatures that are not quite legible should be
re-written distinctly.

(b¹) For rules regarding printing of notes,
see the rules in G.O., No. 1220, Public, dated
30th November 1900.

(c) The number of copies and the details of
distribution should be filled in by the Superin-
tendent or Referencer concerned.

(d) In the absence of special instructions to
the Press to keep matter standing for a specified
period, ordinary papers of 8 pages and under
will be kept standing for one week, and larger
papers for two weeks only. The type of notes
and of all confidential papers is distributed
immediately after striking.

(e) This slip, properly and completely
filled in, should accompany every paper sent to
Press; it will be returned by the Press when
proofs are furnished; it should be sent to the
Press when a call is made for revised proofs or
when a corrected proof is sent for striking.
When finally returned by Press it should be
filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of
the Press, a paper has been marked urgent
unnecessarily, he should send the Press slip to
the Deputy Registrar with a remark to that
effect.

(b) Unless a note to the contrary is made
against the matter, pencil entries should not
be printed. The Superintendent of the Press
may bring to the notice of the Deputy Registrar
any instance of incomplete or careless editing.

(c) Signature copies of letters to the
Secretary of State or to the Government of
India should be printed on hand-made paper.

(d) This slip should be returned by the Press
to the Secretariat when proofs are furnished; it
will be sent back to the Press when proofs
are returned corrected and should be finally
returned to the Secretariat when struck-off
copies are supplied.

(e) The names of the Secretary and Members
should be printed in full when they occur on
the right hand side, but only the first time when
they appear on the left side, the initials alone
being printed later.

* Copies distributed on.....*(Press Clerk.)

† Copies distributed on.....*(Despatcher.)

* To be initialed and dated.



TO PRESS, MADRAS.
OOTY.

A	B	C
Please send proof in triplicate. The papers have been carefully edited.	Proof returned corrected. Please strike off and send number of copies as indicated.	As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.
Type may be released after usual interval at once.	Type may be released after usual interval at once.	Type may be released after usual interval.
.....Clerk.	Clerk.	Clerk.
.....Supdt.	Supdt.	Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	4/12/08 Lh
First proof furnished on.....	17/12/08 Lh
Call for revised proof received on.....	12/13/08 ST
Revised proof furnished on.....	
Corrected proof received for striking on.....	
Final copies supplied on.....	16/12/08 Lh

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....	34	15-	
" " " Issue.....	15-		
For Volumes.....	16		
For E. T.....			
Total ...	65	15-	