

Educational (1898) Department.

ORDINARY PRINTED.

G.O., No. 176.

DATED 15.3.98.

INDEXED.

9-10

[Despatch Abstract.]

Lawrence Asylum Bress at oold

Copy, with remarks, to the Agents to the Trustees
of the —, the report on the audit of the
accounts of the Bress for the years 1895 and
1896.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Q. 1070/98							

Government (1898) of Madras. EDUCATIONAL.

Recd.

Regd.

1898.

Enclosures

Spare copies

G.O., No. 176, 15th March 1898.

MARCH.

Lawrence Asylum Press at Ootacamund.

Communicating, with remarks, to the Agents to the Trustees of the — the report on the audit of the accounts of the Press for the years 1895 and 1896.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General, to the Accountant-General, Madras, dated Madras, 19th November 1897.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Press at Ootacamund for the calendar years 1895 and 1896.

2. *Counterfoil Receipt Books.*—The following delays were noticed in bringing collections to account:—

(a) A sum of Rs. 11-0-9 received on the 5th October 1895 was not brought to account till the 10th idem, and another of Rs. 12 received on the 4th May 1896, in cash until the 8th idem.

(b) A sum of Rs. 2, being the sale-proceeds of some stationery sold on the 15th June 1896, was brought to account only on the 17th August following. This delay appears to be due to the fact that an attempt was made to embezzle the money, and that pending receipt of orders from the head office, to whom the matter was reported by the Superintendent, the money was kept out of account. In this connection it may be noted that no final orders appear to have been passed by the head office on the question of the retention or otherwise of the employé who was responsible for the attempted embezzlement, and that in the meantime he continues in office as if nothing had occurred.

3. *Register of Collections in Cash.*—No remarks.

4. *Register of Collections in Drafts.*—No remarks. The suggestion made in my last report regarding the entry of cheques drawn on banks and firms in Madras, and forwarded to the head office for encashment, has been adopted with effect from the 1st October 1896.

5. *Bill Book.*—As stated in paragraph 5 of my last report it was not possible to examine this book last year, and I have therefore had 5 per cent. of the entries therein checked for the years 1894, 1895 and 1896. The following points were noticed:—

(a) In the bill book for 1894 there were a number of alterations, most of which were only attested by the Accountant of the Press, while a few were unattested altogether. The present Secretary agrees with me as to the necessity for all such alterations being initialled by him, and I understand that he invariably does so.

(b) As regards 1895 and 1896, the date of realization was in many cases not noted in the register, even when the bills had been paid, and a number of entries relating to the date of payment were left uninitialled prior to June 1896.

(c) In the account of D. Stephens, a sum of Rs. 9-11-0 is shown as outstanding for 1894, although later debits during 1895 and 1896 have been partially cleared off. Mr. Stephens is reported to have stated verbally that he has already paid the amount referred to, but if this is the case it must have been embezzled by the late Assistant Superintendent Mr. D'Rozario, as it does not appear in the accounts. Similar remarks apply in the case of bill No. 730 of 1895 for Rs. 12-9-0.

(d) The sum of Rs. 4-2-0, which had been outstanding against Mr. B. J. Petre since May 1894, was apparently lost sight of when the bill for Rs. 2-12-0 on account of work done for him in May 1896 was claimed and recovered. The old balance is still outstanding in the books of the press, and is probably now irrecoverable owing to the carelessness of the office.

(e) The amount of bill No. 228 of 1896 as per ledger is Rs. 2-10-0, but according to the bill book only Rs. 2-2-0. The former is, however, apparently the correct figure, as the office copy of the bill shows Rs. 2-10-0, and the bill book should therefore be altered accordingly. The amount has not yet been recovered.

(f) It is satisfactory to note that the register of outstandings started by the late Assistant Superintendent (*vide* paragraph 5 of my last report), has been continued, and many old outstandings collected. No steps have, however, been taken, as suggested by me, to open a register in the form maintained in the head office, and attention is therefore once again drawn to the necessity for doing so. The present form is an incomplete and not very convenient one, as it does not permit of the outstandings being seen at a glance. A sample of the head office form is attached, with specimen entries to show how it should be worked. In this connection it may be noted that the branch Secretary gave me to understand that he experiences considerable difficulty in pressing claims owing to the necessity for obtaining the previous sanction of the head office before prosecuting parties for default. With the view of obviating this difficulty application had, he informed me, been made to the head office for a general power of attorney, but that no reply had yet been received. If any such authority is necessary, it would be well if the matter were expedited.

6. *Defalcations.*—Since the appointment of the present Secretary and Assistant Superintendent, a systematic attempt has been made to collect old outstandings, in the course of which numerous replies have been received to the effect that the amounts claimed have been long since paid. In the majority of these cases the receipts granted by the press have been produced, or other satisfactory evidence of payment furnished, leaving little room for doubt that the sums in question were misappropriated by the late Assistant Superintendent. A list has therefore been made out by the press with a view to the writing off of all such items (which were found to aggregate Rs. 539-12-9), as well as those which are believed to be irrecoverable owing to the whereabouts of the parties not being known or for other causes. This list was sent to the head office for sanction on the 11th May 1897, but up to the time of the audit no instructions on the point had been received. It would be well if the necessary orders could issue before the closing of the accounts for 1897, as the outstanding balance is at present unnecessarily swollen by the inclusion of these items.

7. *Contingent Account.*—(a) This account was very irregularly kept from January to September 1896. Vouchers were not properly obtained and filed, and the classification of expenditure was entirely neglected, every item except those chargeable to customers and postage being taken to "charges merchandise." An improvement was however noticeable towards the end of the year.

(b) A sum of Rs. 3 incurred on the 29th January 1895, and another of Rs. 4 on the 24th November 1895, as carriage-hire, apparently for the Assistant Superintendent to go to Lovedale, were not sanctioned by the Secretary. In both cases, however, the date was prior to that of my last report, in paragraph 6 of which I suggested the necessity for such sanction being obtained.

(c) A lamp-wick purchased for Rs. 2 from Messrs. Oakes & Co. for the private use of the late Assistant Superintendent, Mr. D'Rozario, was charged against the press on the 9th April 1895. This was evidently due to an oversight, as the voucher was marked in the Assistant Superintendent's own handwriting—"Charge my private account."

(d) Advances of Rs. 5 each were made on the 11th April to the head compositor and the gilder on account of their salaries for April 1895. It is trusted such advances will be avoided for the future as they are contrary to general rule.

(e) Charges on account of warm clothing, umbrellas, and blankets for the peons of the press were taken through "charges merchandise" to the stock account. This seems incorrect [*vide* paragraph 6 (e) of my last report] and it is therefore suggested that these items be shown for the future under a new head in the ledger, *viz.*, "warm clothing." This might at the end of the year be taken through "working expenses" to the profit and loss account.

(f) The covers from the office of the Superintendent, Government Press, returning, after check, the bills of the Lawrence Asylum Press against Government,

are received bearing. The postage charges in both directions are thus thrown on the press, but as the scrutiny of the bills by the Superintendent of the Government Press is as much in the interests of Government, as in those of the Press, if not more so, it would seem only equitable for each party to bear its own postage charges. The matter is brought to notice for such action as Government may see fit to take.

8. *Postage Book*.—No remarks. The book appears to have been regularly scrutinised by the Assistant Superintendent for both the years under audit.

9. *Receipt Stamp Account*.—No remarks.

10. *Bank Remittance or Chellan Book*.—As in previous years the collections during 1895 were often allowed to accumulate unduly before being remitted to the bank. The same may be said for the early part of 1896, but during the latter half of that year the remittances were punctually made.

11. *Cash Book*.—(a) There appears to have been some irregularity during the year 1895 in regard to the payment into the treasury of the rent of the press premises, the date of actual payment, as taken from the treasury chellan, being in many cases much later than that shown in the cash book.* This is said to be partly due to delay on the part of the treasury in issuing the receipts, but in view of the general laxity prevailing at that time, it seems more probable that the money was temporarily misappropriated on each occasion. Similar delays, though on a smaller scale, continued until the latter part of 1896, when they engaged the attention of the present Superintendent who has taken steps to prevent their recurrence.

(b) A regular monthly allowance of Rs. 2 to one of the compositors for charge of ornamental type, and two others of equal amount to two office peons for performing the duties of night watchmen, are taken to "extra work"—a head intended for charges incurred on account of payments for overtime. The allowances referred to should, I think, be debited rather to "establishment," as they are of the nature of a permanent charge, and do not vary from month to month like overtime allowances.

(c) During the course of the audit, an apparent overpayment of Rs. 4-2-0 was discovered in connection with Messrs. Richter & Co.'s bills for February 1896. The total amount of the bills was Rs. 17-7-0, but the payments thereon were Rs. 9-12-3 in February and Rs. 11-12-9 in March 1896, or Rs. 21-9-0 in all, i.e., Rs. 4-2-0 in excess. On this being pointed out to the Secretary, he at once wrote to Messrs. Richter & Co. on the subject, and, in reply, was informed that the sum of Rs. 4-2-0 represented the amount of a subsequent bill which had been settled along with the others. The Secretary thereupon asked for a copy of this bill, but up to the time I left Ootacamund no reply had been received. It is trusted the matter will be properly investigated.

(d) Mr. D'Rozario, the late Assistant Superintendent, who was suspended and subsequently prosecuted, was paid up to the 6th of January 1896 inclusive, and his immediate successor, Mr. Austin, who was sent up from Madras, should therefore only have drawn pay from the 7th idem. He appears, however, to have done so from the 3rd January, which is said to be probably either the date on which he reported himself to the head office in Madras, or that on which he started for Ootacamund. It is wrong, however, in principle for two officers to draw pay for the same days in one appointment, and care should therefore be taken to regulate such payments more correctly for the future.

(e) No formal acknowledgments were forthcoming for the marginally noted payments. The receipts are said to have been sent direct to the then branch Secretary, the Rev. Mr. Atkinson, who, on being written to in the matter by his successor, stated that he had forwarded them to the head office in Madras.

Rent for	Date of payment as per Cash book.	Date of payment as per Treasury chellan.
* March 1895.	30th March 1895.	23rd April 1895.
May "	31st May "	26th June "
June "	30th June "	31st July "
1 July "	30th July "	26th Sept. "
August "	31st August "	8th Nov. "
September "	30th Sept. "	27th " "
October "	31st October "	27th " "

(f) A payment of Rs. 600 was made in 1896 to Mr. D'Rozario, the late Assistant Superintendent, as compensation for loss of appointment. This officer was, it may be mentioned, prosecuted for suspected defalcation, and was convicted by the court at Ootacamund, but acquitted by the Sessions Judge of Coimbatore on appeal. From the head office letter authorizing the payment, it would seem that on his acquittal Mr. D'Rozario preferred a claim, through his solicitors, either to re-instatement in his appointment, or to pecuniary compensation for loss thereof, and that thereupon the Agents to the Trustees decided to pay him Rs. 600 in satisfaction of all demands. As the payment is a very unusual one, and there is little doubt that Mr. D'Rozario was intimately connected with all the recent irregularities at the branch press, the matter may be brought to the notice of Government for any action they may consider necessary.

12. *Day Book*.—The total outturn under binding for May 1896 was originally Rs. 145-11-6 but this figure was subsequently altered arbitrarily to Rs. 228-5-6, and the grand total of the out-turn for the month increased accordingly. No explanation for this is forthcoming.

13. *Journal*.—(a) The practice referred to in paragraph 12 of my last report, viz., of journalising at their credit prices, the cost of articles bought and paid for at cash rates, continued till the end of 1896. The procedure has, however, it is said, been since revised, but this will be looked to at the next audit.

(b) The journal for the greater part of the year 1896 was written up at the beginning of the following year by the present Assistant Superintendent, who found it greatly in arrears when he took charge. This is only one more instance of the lax state of affairs under the old regime.

(c) In the majority of cases no authority was produced for writes-back, though in a few instances the Assistant Superintendent appeared to have passed the entries. For the future, the Secretary's written authority should, I think, be filed in support of each write-back.

14. *Transfer Book*.—During the period under audit it was noticed that some of the invoices received from the head office were entered in this register, although under the existing rules, all transactions with the head office should be embodied in the journal. This objection is not likely to be repeated, however, as the transfer book has been discontinued from the beginning of 1897. It certainly seems an unnecessary record, and for the future all entries will pass through the journal in accordance with the instructions issued by the head office.

15. *Ledger*.—(a) The head "current expenses" is closed at the end of the year to "charges merchandise" and through it to the stock account. This appears to be a mistake, for, as pointed out in paragraph 6 (e) of my last report, the head "current expenses" has no particular connection with "stock." I think the correct procedure would be to take it to the profit and loss account in the same manner as is now done in the case of "working expenses" under which it may in fact be opened as a minor head.

(b) Certain charges on account of repairing a pen-making machine and repairing a knife were debited to "working expenses," instead of more appropriately to "charges merchandise."

16. *Stock Accounts*.—(a) The values of the articles concerned are not at present entered in the Depository stock ledger. This might with advantage be done for the future, as it would facilitate the valuation of the items in the stock balance list prepared at the end of the year. It is true there is no provision for this in the existing stock ledger form, but I discussed the matter with the Assistant Superintendent and he agreed with me that the "total" column might easily be altered into "value," until a new set of forms are printed. On the issue side only the total issues need be valued.

(b) The press indent sheets, which are the documents on the authority of which the storekeeper issues stores, are generally prepared by the storekeeper himself and passed by the Assistant Superintendent. From September to December 1895, however, and again from June to September 1896, they bore no evidence of having been so passed, but this is reported to be regularly done now.

(c) The following mistakes were noticed in the course of the test audit of the stock ledger:—

- (1) Two quires of printing royal 18 lb., and $10\frac{1}{2}$ quires of printing royal 36 lb., issued on the 17th September 1895 (indent No. 205), were both posted under the former heading.
- (2) The balance on the 31st December 1895 under "tinted correspondence" should be $70\frac{9}{10}$ instead of $71\frac{3}{10}$ boxes.
- (3) The total issues during 1895 under D.D. pott 26 lb., aggregated 2 reams 2 quires 22 sheets, and not 2 reams 3 quires 8 sheets, as shown in the ledger. The balance should therefore be 1 ream 7 quires 7 sheets, instead of 1 ream 6 quires 21 sheets.
- (4) 13 quires of printing demy 20 lb., issued on the 7th February 1896 (indent No. $\frac{P}{30}$) were posted in the ledger as 13 sheets.

(d) In the case of articles of stationery of somewhat similar nature or quality, the issues appear to be made indiscriminately from whichever stock is handiest, and the ledger postings evidently follow the same rule. The consequence is that at the end of the year the issues under certain heads far exceed the receipts, the equalization of the two sides of the account being subsequently effected by the book transfer of the required quantity from another account. For example, the total issues under D.D. pott 50 lb. for the year 1895, exceeded the receipts by 14 quires, 23 sheets, which was made up by the transfer of—

16 sheets from D.D. pott 26 lb.
16 do. 46 lb.
13 quires 15 sheets from D.D. pott 20 lb.

or a total of 14 quires 23 sheets from the accounts of three other kinds of somewhat similar paper.

Again an excess issue of 5 quires and 17 sheets under printing double royal 80 lb. (L. Fol. 373) was made good from the balance under printing double royal 40 lb., and 11 quires 14 sheets were transferred from printing royal 18 lb. to printing double foolscap 28 lb.

(e) These instances, and those noticed in paragraph 16 (c), show the want of care exercised by the storekeeper in issuing stationery, and in posting the transactions in the ledger. As long as this continues it will be impossible for any reliance to be placed on the book balances of the stationery stock, and in fact there is no doubt they are incorrect in the majority of cases. This was clearly shown during the stock-taking of Mr. Cardis, the present Assistant Superintendent, between October and December 1896, when the actual quantities in hand were found to be in some cases greater, and in others less, than the balances shown in the ledger. As the mistakes probably go back some years, it would have been very difficult, if not impossible, to trace the differences, and the actual balances were therefore adopted for the subsequent months accounts. I think, however, the storekeeper should be given clearly to understand that he will be held responsible for the correctness of the stock for the future.

(f) As regards the general question of stock-taking, no steps have yet been taken to arrange for a regular annual verification, although the matter was prominently brought to notice in paragraph 15 (d) of the last report. Stock was, it is true, taken towards the end of 1896 by the present Assistant Superintendent, but as pointed out last year, the experience hitherto gained of these officers does not warrant any reliance being placed on them. It was, therefore, strongly urged that steps should be taken to entrust the duty to some responsible officer, and as it was not then anticipated that the branch Secretary could undertake the duty, an officer unconnected with the press was suggested. Since then, however, I have discussed the matter with Mr. Jones, the present Secretary, who pointed out the expense which the employment of an outsider would cause, and at the same time gave me to understand that he thought he could undertake the work himself. If this can be managed (and I do not think it is asking too much of the Secretary as the verification is only annual), the arrangement will be an admirable one, and will inaugurate a check which has all along been wanting. Special attention is therefore invited to the matter.

(g) As regards the type stock account, it was noticed that the rates at which deterioration is calculated and written off annually by the branch press are different from those adopted by the head office.* The question may, perhaps, be referred to the Superintendent, Government Press, for issue of instructions as to the correct rates for adoption both by the head and the branch presses.

	Branch Press, Ootacamund.	Head Office, Madras.
	PER CENT.	PER CENT.
* Machinery ..	2½	4
Plant and type ..	5	7½
Furniture ..	10	5
Lead	..	12

(h) With reference to paragraph 15 (c) of my last report, attention is once again drawn to the fact that no action has yet been taken regarding the depreciation to be written off in connection with Mr. Fisher's valuation of the stock of the press taken in February 1891. It is stated that two communications on the subject have been addressed to the head office, but no orders had been received up to the time the audit was completed.

17. The usual statements of Receipts and Expenditure, Assets and Liabilities, and Profit and Loss are attached for the two years under review. They show that the press worked at a profit of Rs. 4,865-13-1 in 1895 and Rs. 228-6-5 in 1896. The falling off during 1896 is due to—

- (a) the reduced value of stock as taken by the present Assistant Superintendent;
- (b) increased law charges in connection with suits against the late employes for embezzlement in 1895;
- (c) payment of compensation of Rs. 600 to Mr. D'Rozario—*vide* paragraph 11 (f) above;
- (d) the payment during the year of audit fees (Rs. 400) for the two years 1892 and 1893; and
- (e) reduced outturn of work.

Of these the last named is the principal cause, the out-turn of 1896 being less than that of 1895 by no less a figure than Rs. 3,454.

18. The value of work done for Government during 1895 and 1896 amounted to Rs. 11,681-9-6 and Rs. 10,155-13-0, respectively.

19. As the period now under report goes back to January 1895, many of the irregularities, &c., referred to on the last occasion have again had to be alluded to, though a marked improvement was noticeable during the last few months of 1896. The points still requiring special attention are the prompt collection of outstandings—paragraph 5 (f)—and the annual verification of stock—paragraph 16 (f).

20. The press may be asked to pay the usual audit fee of Rs. 400 (*i.e.*, Rs. 200 for each year) into the Bank of Madras to the credit of Government.

No. 3994.

Forwarded to Government, Educational Department.

2. Particular attention is invited to the suggestion that the Secretary take stock annually.

F. C. HARRISON,
Offg. Accountant-General.

16th December 1897.

C.—Profit and Loss account for 1895 and 1896.

		1895.		1896.	
<i>Expenditure.</i>		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Working expenses—		7,964 10 1		7,975 6 7	
Establishment		502 13 7		238 13 10	
Extra work		600 0 0		600 0 0	
Secretary's allowance		600 0 0		600 0 0	
Rent of premises		50 0 0		25 0 0	
Trade tax		12 0 0		327 6 0	
Law charges		9 10 0		8 11 0	
Receipt stamps		47 7 6		43 1 3	
Postage on letters		2 6 9		0 4 0	
Discount and commission		30 14 6		1 4 0	
Repairs		..		400 0 0	
Audit fees			9,819 14 5		10,219 14 8
Amount written back		239 5 8		25 0 0	
Principal and Secretary, Lawrence Asylum, for work done gratis.		320 11 0		233 6 0	
Compensation to Mr. D'Rozario			560 0 8	600 0 0	858 6 0
Depreciation of stock			1,606 2 3		2,090 13 5
			11,986 1 4		13,169 2 1
Profits of the year			4,865 13 1		228 6 5
	Total ..	..	16,851 14 5	..	13,397 8 6
<i>Income.</i>					
Press Job work—					
Printing		13,696 15 1		11,377 4 1	
Card press		96 10 0		76 12 0	
Die press		154 7 0		94 4 9	
Miscellaneous		152 7 9		48 0 8	
			14,100 7 10		11,596 5 6
Binding			2,735 12 7		1,800 3 0
Discount and commission			10 14 0		1 0 0
Amount written off repaid			4 12 0		..
	Total ..	..	16,851 14 5		13,397 8 6

	On the 31st December 1895.	On the 31st December 1896.
Assets at this date—		
Cash	R ^s . A. P. 38 6 6	R ^s . A. P. 63 2 8
Bank of Madras, Ootacamund	1,256 14 4	1,246 9 10
Contingent advance	50 0 0	48 10 9
Stock—		
Plant, &c., dead-stock	18,147 12 10	17,255 9 5
Stationery, Printing and Depository	4,943 4 6	2,916 9 4
Postage and Receipt stamps	3 7 3	0 13 6
Personal ledger account	5,831 9 1	* 3,384 13 10
Extraordinary charges in expense (incidental to the opening of the press at Ootacamund)	838 4 5	538 4 5
Total ..		
Liabilities at this date—		
Lawrence Asylum Press, No. I account	10,500 0 0	8,700 0 0
" " " " , No. II	883 15 9	152 15 6
Personal ledger account	62 14 10	10 4 6
Suspense account	..	0 3 0
Profits of the year	11,446 14 7	8,863 7 0
Accumulated profits of previous years	4,865 13 1	228 6 5
Total ..	14,796 15 3	19,362 12 4
Total ..		
	31,109 10 11	28,454 9 9

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REGISTER OF OUTSTANDINGS.

Ledger folio 1896.	Account No.	Bill No.	Names.	Years to which the balance relates.			Total due on 1st January 1897.	Amount received in 1897.	Balance still due on 31st December 1897.	Years to which the balance relates.		
				1894.	1895.	1896.				1894.	1895.	1896.
890	..	..	Honorary Secretary, Madras Races ..	..	2 8 0	..	2 8 0	..	2 8 0	..	2 8 0	..
			G. E. L. Campbell ..	..	4 7 0	..	4 7 0	..	4 7 0	..	4 7 0	..
			F. Norman ..	181 1 6	..	..	181 1 6	..	181 1 6	181 1 6	..	..
896	..	..	B. S. Narayana Row ..	1,294 9 7	..	..	1,294 9 7	50 0 0	1,244 9 7	1,244 9 7	..	..
901	..	..	H. W. Gillman ..	..	4 4 0	..	4 4 0	4 4 0	..	..	..	..

ORDER—No. 176, Educational, dated 15th March 1898.

The report on the audit of the accounts of the Lawrence Asylum Press at Ootacamund for the years 1895 and 1896 will be communicated to the Agents to the Trustees of the Press with the following remarks:—

(1) The points noticed in paragraphs 2 (b), 5 (f), 6, 12 and 16 (h) of the Auditor's report should receive immediate attention and the suggestions in paragraphs 7 (e), 13 (c) and 16 (a) should be adopted.

(2) The Government agrees with the Auditor's remarks in paragraph 7 (f) of the report, and the Superintendent, Government Press, will be instructed to return the bills received from the Press for countersignature in service paid covers.

(3) The circumstances under which the sum of Rs. 600 was paid to Mr. D'Rozario, late Assistant Superintendent, should be explained.

(4) The Government approves of the suggestions that stock shall be taken annually by the Secretary and that the storekeeper shall be held responsible for the correctness of the stock. The question of the rates at which deterioration of stock should be calculated may be referred to the Superintendent, Government Press.

2. The Agents will be requested to arrange for the payment of the audit fee of Rs. 400.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Agents to the Trustees of the Lawrence Asylum Press.
" Director of Public Instruction, for communication
to the Lawrence Asylum Committee.
" Accountant-General.
" Superintendent, Government Press.

Educational (1897) Department.

CURRENT No. 1529

From

The Accountant General

Order

No. 3994

Dated

16

Received

18

Registered

18

12-97

Enclosures

Spare copies.

SUBJECT:

Report on the
audit of the accounts of the
Lawrence Ary Kum Press at
Ootacamund for the calendar
years 95 & 96.

BACK PAPERS.

G.O.	No.	Department.	Date.
	667	Equal	22-11-97
	586	"	6-9-97
	110	"	24-2-97
	782	"	26-12-96
	859	Final	10-12-96
	597	"	18-9-96

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G.]
[24]
500-21-1-98.

Again G.O., No.

Again G.O., No.

Current No. 1529

" "

" "

H.M.

Ed. DEPARTMENT.

Papers to be read in Proceedings:-

, dated

189

, dated

189

of 1897, dated 16th Dec 97, from the L.S.

" 189 , "

" 189 , "

ORDER.

P.S.

The report on the audit of the accounts of the L. A. Press at Ottawa, made for the years 1895 & 1896 will be communicated to the Agents to the Trustees of the Press with the following remarks:-

- (1) The points noticed in paras 2(b), 5(f), 6, 12 & 16(h) of the auditor's report should receive immediate attention and the suggestions in paras 7(e), 13(c) & 16(a) should be adopted.
- (2) The Govt agrees with the auditor's remarks in para 7(f) of the report and the Supt. Govt Press will be instructed to return the bills received from the press for countersignature in service paid covers.

12/3/98

(3) The circumstances under which the sum of Rs 600 was paid to Mr. O'Rourke, late Asst. Supdt., should be explained.

(4) The Govt approves of the suggestions that stock shall be taken annually by the Secretary and that the Store keeper shall be held responsible for the ~~correctness~~ ^{correctness} of the stock. The question of the rates at which determination of stock should be calculated may be referred to the Supdt. Govt. Press.

2. The Agents will be requested to arrange for the payment of the audit fee of Rs 400.

mem 11(f)

mem 16(f)

mem 16(e)

mem 16(g)

mem 20

A.S.
Kindly
Explain what
you mean.
AT
4.3.98

A slip for
"correctness"
was substituted
S.V.B.
11.3.98

AT
11.3.98

To

The Agents to the Trustees of the L.A. Press.
- D.P.O. for communication to the L.A. Committee 5
- A.G. 4
- Subdt. Govt. Press 3

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