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Educational (1898) Department.

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G.O., No. 177.

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[Despatch Abstract.]

Lawrence Asylum Press, 0rtd Branch.

Approving, with remarks, the rules as altered by the Acct. Genl. for the working of the ——.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

EDUCATIONAL.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 177, 15th March 1898.

MARCH.

Lawrence Asylum Press, Ootacamund Branch.

Approving, with remarks, the rules as altered by the Accountant-General for the working of the —.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—again the following papers :—

G.O., No. 782, Educational, dated 26th December 1896.
" " 506 " " 6th September 1897.

Read—also the following papers :—

From E. J. FIRTH, Esq., Secretary, Lawrence Asylum Press, to the Secretary to Government, Educational Department (through the Trustees of the Lawrence Asylum Press and the Accountant-General), dated Madras, 26th April 1897.

I have the honour to submit a copy of the rules drawn up by the Agents to the Trustees for the working of the Branch Press at Ootacamund as required by Government in paragraph 5 of G.O., No. 782, Educational, dated 26th December 1896.

Enclosure.

Rules for the working of the Lawrence Asylum Press, Ootacamund Branch, revised up to 1st April 1897.

The following rules for the working of the Branch Press are laid down by the Agents to the Trustees. They will come into force on 1st May 1897 :—

I.—Branch Secretary.

1. The Branch Secretary is the authority on the spot to supervise the working of the press in all departments, to sanction ordinary contingent charges, leave, changes in appointments and in allowances connected therewith, in the case of all officers receiving a salary of Rs. 50 per mensem and less.

2. He shall report for the information and approval of the Head office all cases in which additional cost to the permanent authorised establishment is likely to arise.

3. He shall at least twice a month trace a few entries from the work book and sales book into the ledger and bill book, and at the same time verify the contingent account, and so exercise a complete check over the transactions of the press.

4. He shall also carefully watch all outstanding bills and see that early and effective action is taken to recover these outstandings.

5. He shall test the stock-taking made quarterly by the Assistant Superintendent of the stationery and other articles not included in the plant book, and shall see that the plant book is verified every six months by the Assistant Superintendent.

II.—Assistant Superintendent.

1. The Assistant Superintendent shall see that all work done is entered in the work book, is efficiently executed, and properly charged for in the rough day sheets by the Storekeeper.

2. He shall see that there is no undue delay in turning out work.

3. He shall see that receipts are issued for all monies received.

4. He shall see that the daily receipts, both in cash and drafts, are correctly posted into the registers and books maintained for the purpose.

5. He shall see that remittances to the bank are made daily, except when the total amount of receipts for a day falls below Rs. 10, when the remittance may be made the next day.

6. He shall see that all returns, &c., required to be sent to the Head office are prepared and submitted on due dates.

7. He shall see that bills are prepared monthly and sent out to the parties concerned by the 10th of the following month at latest.

8. He shall see that when bills are outstanding for a period longer than two months from the date of despatch reminders are sent out monthly. When first reminders are unnoticed, second, third and fourth reminders in letter form shall be issued after reasonable intervals. When these reminders have no effect, the matter shall be reported to the Branch Secretary for orders.

9. He shall see that expenditure on account of contingencies is made only after the sanction of the Branch Secretary is obtained. When this is not possible owing to urgency, the item of expenditure incurred in anticipation should be brought to the Branch Secretary's notice at the next opportunity.

10. He shall take stock quarterly of the stationery and other articles not included in the plant book, and shall every six months verify the plant book.

11. He shall render the Branch Secretary all the help in his power, bringing to the notice of the latter any matters likely to affect the interests of the press.

12. In all cases of doubt he shall consult the Branch Secretary and act according to instructions he receives.

III.—General Rules.

Work Book.—To contain every order for printing or binding, which should be entered in full immediately it is received. Stationery, &c., to be supplied by the Storekeeper should be shown in a column set apart for that purpose and be issued only under the initials of the Assistant Superintendent.

Sales Book.—To contain all sales over the counter and should show in the column set apart for the purpose whether cash was paid, the daily total of which should be entered in the register of cash collections, and the money made over to the Assistant Superintendent to be locked up in the safe. The Assistant Superintendent shall initial for each receipt of cash.

Stock Ledger.—To be written up daily from the work book, sales book, and press indent book. The posting into the ledger shall be made on the next working day following that on which the articles are issued by the Storekeeper, who shall be responsible for its being kept current. Nothing is to be issued from the stores unless the indent is passed by the Assistant Superintendent.

Plant Book—Will show the stock of type, machines, &c., on hand, care being taken that all are accounted for. The quantity of each class of type shall be valued at purchase rate plus charges, and every year before bringing the value to the " Balance sheet " a percentage of value of all plant in stock for more than a year shall be written off against each item in the plant book at the rates communicated by the Head office. A list of articles included under the head " Plant " is attached.

Day Sheets—Shall be written up, in the case of printing work done, from the office copies handed over to the Storekeeper by the Assistant Superintendent; in the case of binding work, from the work book; and, in the case of credit sales, from the sales book.

These day sheets shall be written up daily by the Storekeeper, the work turned out the previous day being entered therein by the evening of the following day, and the Assistant Superintendent shall daily check the entries made in the day sheets from the respective books.

Immediately after the return of the rough copy of Government bills from the Superintendent of the Government Press, the day sheets shall be amended according to the alterations made and shall be initialled by the Assistant Superintendent. The amount of debits for the month shall be totalled and signed by the Storekeeper.

Day Book—Is an abstract in book form of the day sheets and shall be written up monthly immediately after the return of the Government bills from the Superintendent of the Government Press.

Bills—Shall be prepared monthly from the day sheets, and with the bill book, in which they shall be entered and numbered, will be taken to the Branch Secretary who shall initial on the left side of the bill book in token of having passed the bills for issue. When payment is made, the date shall be entered in the bill book opposite the item paid and initialled by the Branch Secretary, who will then sign the receipt in the counterfoil book for each amount received.

Contingent Book—Shall show on the left-hand side cheques drawn on that account, and on the right-hand side all payments. All payments shall be supported by vouchers, to which reference shall be made by numbers, and the entries in the contingent book shall be initialled by the Assistant Superintendent.

Postage Book—Is subsidiary to the contingent book. All letters and parcels shall be inspected by the Assistant Superintendent after being stamped, when he shall initial the entries in this book as correct.

Acquittance Roll Book—Shall contain all payments on account of salaries, and be signed by each individual on receipt of his salary. After all salaries have been paid, the acquittance roll shall be verified and signed by the Assistant Superintendent. Copies shall be forwarded monthly to Head office immediately the receipts for rent of quarters and income-tax are received, a certificate to this effect being entered at foot.

Register of Collections by Cash and Drafts.—These shall show details of each payment received, except cash sales, the total of which only will be entered from the sales book daily.

Cash Book—Shall show the daily total receipts of cash and drafts separately, and the disbursements in detail. The book shall be written up daily and closed monthly, the balance of each month being struck by the 5th of the following month at latest, when its correctness shall be verified by the signatures of both the Branch Secretary and Assistant Superintendent.

Remittances to the Bank.—Collections, without any deduction whatever, shall be remitted to the bank daily with chellans under the signature of the Secretary, who shall satisfy himself as to the correctness of the daily total by comparing it with the cash book and cash and draft register.

Journal—Shall contain all transfer entries, including transactions with Head office.

Ledger—Shall be written up during the month from the subsidiary books and balanced monthly.

Diary of Letters received.—All letters are to be entered in the diary.

Press-copying Book for Letters despatched.—All letters despatched are to be press-copied.

Despatch Book—Shall contain a record of letters, work, &c., sent out from the press. The despatcher shall be responsible for the information afforded therein.

No. 1728.

Forwarded to the Director of Public Instruction, with the request that he will be so good as to submit the rules for the working of the Branch Press at Ootacamund to Government for approval, in accordance with G.O., No. 506, Educational, dated 6th September 1897.

Lawrence Asylum, 27*th September* 1897. (Signed) EDWARD J. LUGARD, Brigr.-Genl., *Chairman, Ootacamund Lawrence Asylum.*

No. 11253.

Submitted to Government.

(Signed) D. DUNCAN,
Director of Public Instruction.

7*th October* 1897.

Endt. No. 2098.

Referred to the Accountant-General through whom the rules ought to have been forwarded.

(Signed) G. S. FORBES,
Secretary to Government.

11*th October* 1897.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Educational Department, dated Fort St. George, 16th December 1897, No. 4005.

I have the honour to return herewith, with the following remarks, the rules for the working of the Lawrence Asylum Branch Press at Ootacamund forwarded under your endorsement, No. 2098, dated the 11th of October 1897.

2. In rules I (5) and II (10) reference is made to a quarterly stock-taking by the Assistant Superintendent, but this seems unnecessary. An annual verification of stock should be quite sufficient if properly done and the object of the rule would probably be defeated if stock were required to be taken so frequently as once a quarter. As stated in paragraph 16 (*f*) of Mr. Williamson's report for the years 1895 and 1896, the matter has been discussed with the Branch Secretary, who expressed his willingness to try and undertake the duty himself. If this suggestion is approved the rules may be altered accordingly.

3. *Rule II* (4).—It is important that collections should be promptly as well as correctly brought to account. The mere provision that they should be brought to account would imply that they should be *correctly* posted and the words "promptly brought to account in" might therefore be substituted for "correctly posted into".

4. *Rule II* (5).—I think it is desirable that this rule should be altered, so as to require a daily remittance being made, irrespective of the amount. This could not cause any inconvenience as the treasury is within a couple of hundred yards of the press.

5. *III, Contingent Book.*—It appears to be as unnecessary to require the Assistant Superintendent to initial each entry in the contingent book, as it would be for him to initial all the cash book and ledger entries. Provision has been made in Rule I (3) for the Branch Secretary to verify the contingent account, and if considered necessary, it might be laid down that he should initial the book when doing so. The last three lines of the draft rule from "and the entries" to the end may therefore be omitted.

6. *III, Cash Book.*—The provision that the balance at the end of each month should be struck by the 5th of the following month at latest, is not, I think, workable as it would be impossible to check the balance at the end of the month five days after the close thereof. The cash book should always be kept strictly up to date, and I would therefore suggest the substitution of the words "on the morning of the first working day of the following month" for "by the 5th of the following month at latest."

The provision requiring the Assistant Superintendent to sign the book monthly together with the Secretary is an unusual one and may be omitted. The former is only a subordinate and should therefore be merely required to initial the register

before submitting it for the scrutiny and signature of the Secretary who is the head of the office. The words "by the Secretary who will attach his signature in token thereof" may, I think, be substituted for "by the signatures of both the Branch Secretary and Assistant Superintendent."

7. *III, Remittances to the Bank.*—I think it would be well to emphasize more clearly than at present the fact that no expenditure of any kind should be incurred out of the collections and I would therefore revise the rules as follows: "All collections received must be lodged in full in the bank, *i.e.*, without any deduction whatever, and the remittance should be accompanied with chellans bearing the signature of the Secretary, &c."; the rest being as at present.

8. *III, Ledger.*—The draft rule proposes that the ledger should be balanced monthly, but I doubt if this is either feasible or necessary, as even the annual closing is not always properly attended to. If the balance of any particular account is required at any time it can be easily worked out in pencil. The words "and balanced monthly" may therefore be omitted at the end of the rule.

9. *III, Diary of Letters received.*—The draft rule might be amplified as follows: "All inward letters should be entered in the diary on the day on which they are received in the press."

10. In section 19 of Mr. Williamson's audit report on the accounts of the press for 1894, embodied in G.O., No. 782, Educational, dated 26th December 1896, it was suggested that among the points to be dealt with in the rules, the duties and responsibilities of the Accountant and Storekeeper might be defined. These however are nowhere referred to.

Order—No. 177, Educational, dated 15th March 1898.

The rules as altered by the Accountant-General meet with the general approval of Government; but as the Government has in separate proceedings approved the proposal that stock should be taken annually by the Secretary, the rules should be further modified to provide for this and should further define the duties of the Accountant and Storekeeper.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

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

Exd A. F. Eccleston.

Educational (1897) Department.

CURRENT No. 11555

ACCOUNTANT GENERAL'S OFFICE
13 OCT 97
MADRAS

Con 1071/97

From

The Dir. of Pub. Instruction,
Madras.

Edl. No. 2098 dated 11 October 1897
~~Order~~

No. 11253.

Referred to the Accountant General through whom the rules ought to have been forwarded.

Secretary to Government.

Dated 7th October 1897.
Received 8 OCT. 1897
Registered 87 1079
Enclosures 1
Spare copies

7R 8/10/97

TO BE RETURNED WITH REPLY

SUBJECT.

Submitting to Government a copy of the rules for the working of the Branch Press at Ootacamund as required by Government in its order No 782 Educational dated 26th December 1896.

DESPATCHED

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Educational (1897) Department.

CURRENT No. 1527

Memo 2098/11.1097
782/Educ
C/No. 1529/97 Sec
506/6/9157
782/436 (97

From The Secondand Guard
Whelpo Regimadras

Order.

No. 4005

Dated/- Dec 97

Received 18. DEC. 1897 SECRETARY TO GOVERNMENT LOCAL & MUNICIPAL DEPARTMENT

Registered 16.12

Enclosures 2 Govt. C. No. 1155 of 97 & encls.

Spare copies

SUBJECT.

Returning with remarks the rules for the working of the Lawrence asylum Branch Press at Coimbatore

BACK PAPERS.

G.O.	No.	Department.	Date.
	782	26-12-96	97
	506	6-9-97	hi
	Le 1529	8-97	abs

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G / 24] 2.14/2

500-1-2-98.

Ed DEPARTMENT.

Papers to be read in Proceedings:—

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Again G.O., No. 782, dated 26th Dec. 1896. } Quote
Again G.O., No. 506, dated 6th Sept. 1897. }
Current No. 1155 of 1897, dated 7th Oct., from the D.P.I. }
" " 1527 " 1897, " 16th Dec " " the A.G. } A with endorsed.
" " " 189 , " , " "

H.M.

ORDER. Ls 1779 15.3.98.

~~Amd~~
P.S.

The rules as altered by the A.G. ~~are approved~~
~~Subject to the alterations~~
~~proposed by the A.G.~~ meet with the approval of Govt
but the Govt has approved the
in separate proceedings. proposal that
Stock should be taken annually
by the Secretary & the rules
~~must~~ should be further modified to
should provide for this &
should further define the
duties of the Accountant and
Storekeeper.

SG 12/3/98 H.T. 10.3.98

Note. It is submitted that all the alterations proposed by the A.T. may be approved.

WG 9/3/98

JG 12/3/98

× vide linked file

vide para 10 of A.G's letter.

Dep^d 13.4.98.

To
The D.P.I. for communication to the L.A. Committees.
-- Agents to the Trustees of the L.A.P.
-- A.G. 4

First copy sent to Press.

Returned for signature.

Despatched in print.

Number of copies required. { Order complete. 40 / Letter only. / Order complete with Letter. }

3 copies for Signature

Read again G.O.D. No. 782 of 96 — 506 of 97 — 9/

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Consent No. 1155 with encls + C. No. 1527 — A.

Enclosures to C. No.

Order of Government .. .. .. A

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch in original.

N.B.—

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