

Financial (1895) Department.

ORDINARY MS.

G.O., No. 657

Dated 4th Sep. 1895

INDEXED. 9/10

[Despatch Abstract.]

LAWRENCE ASYLUM PRESS, OOTACAMUND BRANCH

Recording, with remarks, letter from the Secretary, Lawrence Asylum Press, Madras, forwarding certain correspondence regarding the accounts of the Press at Ootacamund for 1892 and 1893 and requesting the Accountant-General to report on the proposal to audit the accounts as soon as they are closed.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
830	830		22-10-95				

6-7-95
No 50
H.O.

Cotacamund, 5th July 1895.

From,

The Secretary,

Lawrence Asylum Pres.

Coty Branch.

To

The Secretary,

Lawrence Asylum Pres.

Madras.

Dear Sir,

I beg to acknowledge receipt of your Letter No 56 dated 10th June 1895, forwarding to me the Auditor's Report on the Accounts of the Branch Pres for the Calendar years 1892 and 1893.

I also acknowledge receipt of copy of your letter No 1, dated 10th June, addressed to the Agents to the Lawrence Asylum Committee, Cotacamund.

With reference to the Auditor's Report covering ~~concerning~~ a period which began three years and a half ago and ended a year and a half ago! I beg to submit a series of detailed remarks and explanations taking up the various points which he considered himself called upon

upon

Yours faithfully

Aug. Wm. Hinckley

Atty Branch.

Remarks on the Auditor's Report
for 1892-93. L. A. D. Prep.

(2) Counterfoil Receipt Book - As explained in para 4 (i) of the Auditor's Report for 1889-91, "the system of granting receipts for all cash sales was discontinued, as unnecessary, by the introduction of an amended form of Register of Daily Sales and receipts only granted where parties call for them. The system, now recommended, of granting receipts (with printed numbers) for every cash sale will at once be adopted.

(3) Register of collections in cash - The entries in this Register in detail are found to be very useful to the Accountant in preparing Bills or posting into the Ledger. As only one clerk does the whole of Accounts work, it was found to be most necessary to have the accounts written up in such a manner as to avoid a reference to several Books when any information is required.

The Yearly Audit reports do not seem to have been communicated to the Branch, hence the authorities here are not aware of the suggestions of improvement made by the Auditor for the past years, else, the suggestions should have been carried into effect at once.

(4) Register of collections in Drafts - It is explained that though the letter of advice was

This is clearly a fault in the management of the Branch.

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Dept.
Branch No. 1
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was received yet no remittance I was
forthcoming and the Consti. Agent in question
appeared personally at the Branch and explained
that he had forgotten it. The amount was
subsequently remitted by the constituent and
credited in full to his account.

This might
have been
explained to
V. and in
C.

(5) Bill Book. The difference 2 ams is
explained to have been a 'packing' charge for
a constituent and was by a clerical
error not brought into the Day Book.
As Bills are prepared from the Rough Day
sheet monthly, it was not possible to
check the amount of the Bill with the Ledger.

A mistake which
the Auditor might
have noted

The system of the Bill Book being
initiated by the Secretary in the left corner
when Bills are being sent out was
discontinued in consequence of Copies of
all Bills now being kept at the Branch.

Then why were not
the bills all paid
already?

and a temporary
receipt as well as a
Permanent Receipt
given.

There is no uniformity in sending
out "Reminders" but, generally, 2 months are
allowed, from the month after the month of
purchase, to settle up Bills, after which,
reminders are sent out, in some cases,
monthly and in others with a little further
time till collection is made. But if
the constituent continues to patronise
the Prep, then the amount due is included
in the next Bill.

This Branch is not too severe
with its outstanding account. Many
of its constituents do not care for

Reminders

reminders being sent them, and the
Apist: Superintendent in charge is always
supposed to be careful as to how he allows
accounts to be opened.

Reminders are at present being
sent out more frequently, and I have
given instructions that such Reminders
should be invariably sent out every month
for all over due accounts, having respect
for some of our constituents, whose patronage
the Prep can ill afford to lose, though they
are slow in settling their accounts.

This remark
shows that the
Auditor's remark was
called for.

But surely it is the
Auditor's business
to point out mistakes

(b)(a) - This voucher was by a mistake
filed amongst the Contingent Vouchers.
There is nothing on record to show to what
it refers, but I am given to understand
that it was for a message (telegraphic) paid
for by the employees of the Prep and not by
the Prep itself.

Article

(b) These are clerical errors, which it is
expected under the present management
will not recur.

But what is the
use of the Accountant
initialling his
vouchers for his
own accounts?

(c) These Vouchers were initialled by the
Accountant only during the absence of
the Apist: Superintendent.

The system referred to by the Auditor
regarding entries in the "Petty Voucher Book" has
already been discontinued since September
1874. last year.

(7)(a) & (b) are mere oversights.

(8)(a) The balance counterfoil Book must
have been mislaid or otherwise carelessly
lost.

lost as nothing could be gained by its being
purposely destroyed or secreted.

The Auditor said
this was unsatisfactory
So it is highly so.

(6) The system of remitting once a week will
be strictly adhered to in future.

The imp. matter
was not with approval
rectified 1 1/2 years ago.

(7) (a) The Authority for this is a letter
from the Head Office sanctioning it and
which seems to have been taken possession of
by the late Manager.

(b) an oversight

(c) The custom hitherto prevailing at this
Dep was, that the higher rate of pay is drawn
from the day succeeding that in which the
Employee gives over charge of the duties -
for which he drew the lesser pay or from
the day he leaves Madras to join his new
appointment. But this has been now stopped,
and the Government order followed.

See an order
of 1893 (August)

(d) The delay has been explained to the satis-
faction of Head Office. In no instance has any
increase been given without the sanction of the Head Office.

(10) Oversight

(11) No remarks to offer.

(12) Only in the L. A. Dep Madras M. A. acc.
does this occur. Goods are supplied to this
Branch during one month and Invoices
follow in the next month or even later,
but, in the mean time other transactions
such as debits from Day Book, Cash Book &c
are posted, thus causing the irregularity
in dates. This can not possibly be avoided
with causing confusion in that Account.

(13) No defalcations occurred during 1893. This subject was taken up by the H. O. Secretary who visited the Branch in 1892 and was fortunate in putting a stop early to such malpractices.

This question had been fully discussed among the Directors of the Prep at Madras and therefore further comment from me seems unnecessary.

(14)(15)(1)(2)(3) Oversights

(16)

The usual depreciation on Type, Plants is written off annually.

(17) The Rules will be strictly adhered to in future and I have given instructions that Stock of Stationery be taken as soon as found convenient.

(19)(d) This sum was eventually taken as stock in hand and included in the following years disbursements under "Postages".

Aug. Wm. A. Kinson
Secretary

Law: Secy: Branch Prep
A. S. S.

But how much does
not this name of
Constitution affect the
management of the
Prep in May 1895?

2 Enclosures

Lawrence Ceylon Press
Madras 19th August 1895

N^o 2254
From

The Secretary
Lawrence Ceylon Press
Madras.



The Chief Secretary to Government
of Madras

Sir,

I have the honor, by order of the Agents
in Madras to the Lawrence Ceylon Committee,
Cotacamund, to forward replies by the
Branch Secretary to the Press at Cotacamund
to the Auditor's remarks on the Accounts
of the Branch for 1892-7 1893 recorded
in P. G. N^o 398 of the 20th May 1895, Financial.

It will be observed that the Branch Secretary
in his covering letter to the address of The
Secretary, Head Office N^o 52 of the
5th July 1895, takes exception, with some
show of reason, to the remark in Para
2 of the Order of Government above,
That because certain irregularities are
observable

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To
C. No. 2064

Observable in the Accounts of 1892-93 therefore
the working of the Branch in 1895. 2½ years
afterwards is in a very satisfactory con-
dition. The Secretary to the Agents at
Madras, who has had a recent opportunity
of inspecting the working of the Branch,
reports favorably of it, and points to the
fact, that in 1894 the profits had risen
to upwards of 4000/- and from a com-
parison of the first six months working
of 1895 with the corresponding months of 1894.
those favorable results give promise of
being sustained.

3 The defalcations referred to by the
Auditor took place in the early part of 1893
and were discovered by the Head Office Secretary
in June of that year and reported to the
then Directors of the Press, with the result
that the Assistant Superintendent was
dismissed. They are the only ones known to
the Direction during the 11 years the Branch
has been in existence, which is creditable
considering the great difficulty that
is

Every Institution
does not and have
one defalcation in
11 years.

is always experienced in obtaining competent men as Superintendents and Accountants on the comparatively small salary that the Branch can afford to offer.

4. As an opinion has been expressed that the working of the Branch is unsatisfactory, the Agents would respectfully request that an Audit of the accounts of 1894, which have been reported to the Accountant General as closed, be undertaken at once and in future, with as little delay as possible after the accounts of any year have been reported closed.

I have the honor to be
Sir

Yours most obedt. St.

Edw. Forth

Secretary

CURRENT No. 2064

898: 20.5-95.

Financial Dept.

From

The Secretary,
Lawrence Asylum Press,
Madras.

N^o 2254.

Dated 19th

Recd 21st

Reg^d 23rd

} Aug. /95.

Enclor. 2.

Subject.

Forwarding certain correspondence
re the Accounts of the Branch
for 1892-93.

Papers to be read in proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated

189 , No.

Current No. 2064

of 1895, dated 19. Aug from The Secy, L. A. Press.

" "

" 189 , " " "

" "

" 189 , " " "

ORDER. 8 4th September 1895, No. 657.

Records.

2. The Govt. is glad to learn that the working of the L. A. Press at Cotacamund is at present in a satisfactory condition, but considering that the Memorandum forwarded by the Secretary, which admits the occurrence of "mistakes" "clerical errors" "oversights" in the Accounts, recent the discontinuance of irregular practices and the recent institution of various remedial measures, only proves that the Auditor's remarks were well-founded.

3. The Acct. Genl. will be requested to report on para: 4 of the Secy's letter

CS. 27.8.95

LD 1/5/95

The Directors of the L. A. Press (A) — Acct. Genl. (A) 27.8.95

LD The Secretary does not appear to have made out much of a case for the defence 1/5

Account

Account - L. a. P. 005

Branch

When given for copying
When copied
When examined
When signed

189

AD AGAIN G.O., No.
189

DATED

PRESENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT A A A A A A A

LETTERS OF GOVERNMENT.

STATEMENT WITH DITTO.

APPROBES NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.-
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.