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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	3853	Press.
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Dated	10-7-1877	197.

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GOVERNMENT OF MADRAS.
PUBLIC DEPARTMENT.

27th June 1877, No. 866.

Lawrence Asylum Press.

Read the following paper:—

No. 125. *From E. J. FIRTH, Esq., Secretary of the Lawrence Asylum Press, to the Officiating Chief Secretary to Government, dated 11th May 1877.*

By desire of the Committee of Management of the Lawrence Asylum Press I have the honor to submit a Report of the working of the Institution during the year 1876.

2. From the accompanying Statement of Accounts for the year 1876 it will be seen that the outturn of the year under review was Rupees 78,914-2-11, contrasting* very favorably with that of the two previous years.

	RS.	A.	P.
* 1874	53,487	5	7
1875	55,688	15	2
1876	78,914	2	11

3. Of the above outturn, Rupees 19,677-10-8, chiefly appertaining to the last three months of the year under review, remained uncollected at its close. This sum has been reduced by collections during the current year by Rupees 15,739-8-4. The balance consists principally of sums due by the Pay Examiner and Revenue Settlement.

4. The arrear debts prior to 1876
+ P.G., Educational Department, No. 119, of the 14th April 1875.

+ P.G., No. 390, 6th April 1876.

§ Paragraph 6.

Rupees 548. Remission on Somasoondram's original debt to the Press under Order of Government in the Educational Department, No. 311, of 10th September 1875.

Rupees 44. Disallowed by the Superintendent of the Government Press on charge for printing the Trade and Navigation Returns.

Rupees 45-5-8. Sundries.

Total written off, Rupees 2,361-11-5.

5. The total receipts of the year amounted to Rupees 81,426-3-1 and disbursements to Rs. 68,717-7-10 (against Rs. 57,878-9-1 and Rs. 44,362-13-10, respectively, for 1875), leaving a balance of Rupees 12,428-3-2 to the credit of the Press in the Bank of Madras on the 31st December 1876, and Rupees 280-7-1 in the hands of the Superintendent to meet contingencies. With reference to the amount above quoted as disbursements for the year 1875, it is explained, with advertence to P.G., No. 1002, of the 7th September 1876, paragraph 3, that in my Report* on the working of the Press for 1875 the following items were inadvertently included as disbursements, viz:—

Balance to close Contingent Accounts, Rupees 102-12-9
Drafts returned by the Bank, " 294-3-10

vide statement which accompanied the Report.

6. Rupees 14,000 were contributed towards the Funds of the Lawrence Asylum during 1876, Rupees 5,000 for 1875, the non-payment of which during that year was explained in my Report, dated 18th February 1876. The Secretary and Treasurer of the Bank of Madras has been requested to purchase Government Securities to the extent of 1,000 Rupees on account of the Press Pension and Gratuity Fund, agreeably to the Order of Government, No. 563, of the 19th May 1876.

7. The disbursements included, in addition to the above Rupees 14,000 contributed to the Funds of the Lawrence Asylum at Ootacamund and Pensions amounting to Rupees 131-6-0 paid on its account, work done gratis for the Asylum to the extent of Rupees 631-10-0, for the Military Female Orphan Asylum Rupees 325-10-2, and the cost of boarding and lodging twelve apprentices, lads from the Lawrence Asylum.

8. Of the twelve apprentices being instructed at the Press at the opening of the year, two passed out of their apprenticeship (one is employed on the Railway and one in the Press), one has gone to England, one to Rangoon, one on the Relief-works, and two are on Coffee Estates; their places have been filled by drafts from the Lawrence Asylum. The health and general conduct of the boys has been good.

9. Adverting to the very large increase in the outturn of work for the past year (paragraph 2 of this report), the Committee feel justified in recommending a further small monthly increase (50 Rupees) to the Superintendent's salary, to whose tact, energy, and hearty co-operation in every scheme for the promotion of the institution's interests, and its general prosperity, the increase in the outturn is mainly owing. Mr. Moore's salary will, if the proposed increase is sanctioned, aggregate Rupees 300 per mensem.

10. In conclusion, the suggestions contained in the Orders of Government, as

P.G., No. 440, 19th April 1876.

P.G., No. 1002, 7th September 1876.

per margin, regarding certain alterations in the mode of keeping the Press Books, are being carried into effect during the current year.

REMARKS on the Report of the Auditor of the Press Accounts for the Year 1876, and Suggestions of the Accountant-General, based upon the same, communicated in P.G., No. 130, of the 3rd April 1877.

With reference to the entertainment of a shroff.

The proposition that "all items for which vouchers can be obtained should be thus supported" does not admit of question; but the Committee do not consider that the omissions pointed out by the Auditor are of a nature to warrant them in incurring such a heavy extra expenditure as the entertainment of a shroff would involve, and they much prefer entrusting the duty of personally supervising payments to their Superintendent, in whom they have every confidence.

2. The omissions above alluded to are—

1st.—That charges for all insufficient postage (amounting during the year 1876 to Rupees 5-6-0) were unvouched. The covers will be preserved in future.

2nd.—That overtime has not been receipted for.

These charges, hitherto entered in the Contingent Account, have, from the commencement of the current year, been included in the Pay Abstract, and receipted for with pay proper.

3rd.—That in the above Abstract, signatures of recipients are sometimes wanting, and that in cases above 20 Rupees stamps were not always affixed.

3. It sometimes happens that men are not present when their names are called, and it was probably on this account that three omissions to obtain signatures occurred during 1876. In one instance an absentee sends a stamped receipt for his pay and therefore a stamp is not affixed to his name in the Abstract; in such cases it would appear to be unnecessary to do so. Two other instances occurred during the year through inadvertence.

4. The second proposition, that "a strict system of cash payments" (be) "instituted," which would in the opinion of the Committee (even were it practicable) seriously affect the receipts of the Press, is apparently based upon a misconception.

5. In the Report it is stated that "during the past year alone losses of this kind (bad debts) amounted to no less than Rupees 2,361-11-5," which the Accountant-General justly considers "most unsatisfactory" the fact being that the losses on the transactions of 1876, as at present ascertained, only amount to Rupees 44-5-8, as will be seen by a reference to paragraph 4 of my Report accompanying, and in this insignificant sum are included remissions on charges made at the reasonable requests of constituents. The outstandings at the commencement of the year have, as explained in paragraph 3 of my Report, been already reduced by Rupees 15,739-8-4, and the balance may be regarded as recoverable.

Paragraph 7.

6. The concluding remark in paragraph 4 of the Auditor's Report, in which he refers to the check afforded over the receipts of the Press, is calculated to mislead; and as it bears upon the shroff question, a description of the *modus operandi* of issuing bills and watching and recording receipts upon the same, which is the special province of the Secretary, may not be out of place.

First, with reference to local bills.—These are prepared from entries in the Day Book, with which entries they can at any time be compared; they each bear a separate number, and prior to being signed by the Secretary are compared by him with their counterparts in the Bill Book, which counterpart he initials. They are then made over to bill collectors, who sign for the number they receive, and for which, or their equivalent in money, they are held responsible. Collections are paid into the office daily, and periodically the Secretary checks the bills in the hands of the collectors with those for which they have receipted and the moneys collected, the date of receipt of which he records in a column in the Bill Book opened for that purpose.

Secondly.—Accounts with constituents in the Mofussil prepared, as local bills, from entries in the Day Book, are before being sent by post under a covering letter signed by the Secretary, posted to the constituent's personal account in the Ledger. When remittances are received, they are acknowledged in the same manner as is done by the Bank of Madras by a receipt in letter form (*vide* sample marked B enclosed) the counterpart of which is recorded in a book kept for the purpose. The Bill Book, Letter Book, and uncollected bills in the hands of the collectors, together form a complete check over the receipts of the Press, and were at the disposal of the Auditor. The Receipt Book and counterfoil, to which reference is made in the Report, is used only when a constituent calls at the office to make a payment and his bill is in the hands of the collector and not therefore immediately available. The proportion of such payments to the total receipts of the year would be about 70 to 2000.

7. There is one more remark in the Report under the head "Irregularities" that requires notice, viz., that discounts on cheques or hoonies might and could easily be avoided by its being "ruled" that remittances in payment of bills should invariably be made to cover the cost of any incidental charges likely to be incurred in cashing them.

* Paragraph 3 of the Auditor's Report.

8. Were the Press a Government Institution, dealing with Government servants only, a ruling of the kind proposed might perhaps be enforced; this not being the case, it is not clear how an occasional charge of the kind is to be avoided. A request might be inserted in each letter covering an account, or at the foot of the account itself, that cheques, &c., not payable in Madras be made for an amount to cover discount; but a similar request which has been for some time past inserted in letters to constituents, to the effect that remittances should be made to the Secretary only, is very little regarded. Charges on the above account aggregated during 1876 Rupees 2-12-9 only, and a portion of this amount has been recovered.

9. The Committee have already expressed their opinion regarding the system of keeping accounts referred to by the Auditor as "irregular and complicated." The change recommended has, however, been adopted from the 1st January 1877.

+ *Vide* paragraph 10 of the Secretary's Report on the operations of the Press for the year 1876, published in P.G., No. 390, of the 6th April 1876.

10. A want which has been much felt has been supplied during the current year by opening out a Stock Ledger. One was started shortly after the present Secretary took charge of the Press. It is a work of considerable labor, and, unless very accurately kept, would be worse than useless; but owing to the loss of three experienced clerks in two years out of an establishment costing, including the Secretary's and a proportion of the Superintendent's pay, less than decimal 47 per cent. of the value of the average outturn for one year, it was not written up with sufficient accuracy to be available for verifying the stock at the close of the past year.

† P.G., No. 157, of the 17th April 1877.

11. The Auditor's fee, Rupees 100,† has been credited to Government.

12. In conclusion, the Committee trust that Government will consider the above explanations satisfactory, and would suggest that the Auditor be requested in future to seek a personal interview with the Secretary with a view to obtain an explanation of any apparent irregularities.

No. 126.

ORDER THEREON, 27th June 1877, No. 866.

The statement submitted with the Report of the Committee of Management on the working of the Lawrence Asylum Press for the year 1876 shows that the aggregate receipts, from all sources, amounted to Rupees 81,426-2-1, and the disbursements to Rupees 68,717-7-10, leaving a balance of Rupees 12,708-10-3.

2. Compared with the figures entered in the Report of the Auditor, recorded in Proceedings of Government, dated the 3rd April 1877, No. 130, there is a difference of Rupees 598-6-8, both under Receipts and Balance, as marginally noted, but which has not been noticed or explained by the Committee.

RECEIPTS.			
	RS.	A.	P.
Auditor's Report	82,024	11	9
Committee's Report.. ..	81,426	2	1
	598	9	8

BALANCE.			
	RS.	A.	P.
Auditor's Report	13,307	3	11
Committee's Report.. ..	12,708	10	3
	598	9	8

3. The outturn during 1876 contrasts, as remarked by the Committee, favorably with the two preceding years (1874 and 1875), being Rupees 25,427 and Rupees 23,225, respectively, in excess of the outturn of those years.

4. It is satisfactory also to note that of the outstanding balance, on the 31st December 1876, of Rupees 23,283-8-9, no less than Rupees 15,739-8-4 have been recovered during the early part of this year (1877). Of the remaining balance of Rupees 7,544-0-5, it is explained that Rupees 3,605-14-1 are debts prior to 1876; that the recovery therefrom of Rupees 1,046-1-5 has been provided for; and that Rupees 1,725-5-9 have been written off to Profit and Loss. There is still an uncollected balance of Rupees 5,818-10-8, due chiefly by the Pay Examiner and Revenue Settlement Departments. These departments will be desired to adjust the amount due to the Asylum Press with as little further delay as practicable and to take measures to prevent their long outstanding.

5. The contributions to the Outramund Lawrence Asylum, amounting to Rupees 14,000, include Rupees 5,000 not paid during 1875. In addition thereto work to the extent of Rupees 636-10-0 was done gratis for the Asylum during the year.

6. The pensions disbursed during the year, from the income, amounted to Rupees 2,843-6-0. To meet this charge a commencement has been made for the formation of a Pension and Gratuity Fund, and a sum of Rupees 1,000 has been set apart for the purpose for investment in Government Securities.

7. The Superintendent's salary having been raised so lately as the 1st January 1876 from Rupees 200 to Rupees 250, the Government are of opinion that the further increase of Rupees 50 per mensem, proposed by the Committee, should be deferred till it is established that the increase which accrued in the outturn in 1876 is likely to continue in 1877.

8. The Government agree with the Committee in considering the employment of a shroff unnecessary, and accept their explanations on the points noticed by the Auditor, with the remark that in every case where the signature of a recipient is wanting in the Pay Abstract an entry should be made thereon to show that a separate receipt has been obtained.

9. The proposal to insert a note at the head of each covering letter, requesting that the amount to defray the loss by discount should be remitted, is approved.

10. The suggestion that the Auditor should clear up by a personal interview with the Secretary any apparent irregularities is also approved. The Accountant-General will see it carried out in future.

(True Extract.)

D. F. CARMICHAEL,
Chief Secretary.

Under Secy. to Govt. in charge

To the Committee of Management, Lawrence Asylum Press.
" Accountant-General.
" Military Department.
" Revenue "

d. A. S. Rodgers.

8.3855

Communicated to the Director
of Revenue Settlement, with reference to
the latter part of para 4 of the foregoing Order

2. To the D. of Revenue Settlement (11-7-77).

10 July 77

Cost. of 1877 3000000.

PUBLIC.

To
THE COMMITTEE OF MANAGEMENT,
LAWRENCE ASYLUM PRESS,
&c., &c., &c.

Dated June 27th.

Issued

Recd

G.O. 27th June 1877, No. 808.

JUNE

Nos. 120-126.

Lawrence Asylum Press—Orders passed on the
Report of this Press for 1876.

W. D. Allen

Have Department

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