

36
Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

1907.

Enclosures

Spare copies

order
page no. 12

13

— 12 —

G.O., No. 554, 26th August 1907.

N. P.

Lawrence Asylum Branch Press, Ootacamund.

Communicating to the Trustees of the Lawrence Asylum Press the report on the audit of the accounts of the — for the year 1906 and requesting the Trustees to arrange for the payment of the audit fee of Rs. 200.

[B]
508-12-1-06

Educational (1907) Department.

ORDINARY PRINTED.

G.O., No: 554

DATED 26-8-07

[Despatch Abstract.]

Laurence a mylum Branch Press. Botacumund

Communicating to the Trustees of the Laurence
a mylum Press the report on the audit of the
accounts of the ——— for the year 1906
and requesting the Trustees to arrange for
the payment of the audit fee of Rs 200

BACK PAPERS.

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

FURTHER PAPERS.

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

2
Government of Madras.

EDUCATIONAL DEPARTMENT. 2

Recd.

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G.O., No. 554, 26th August 1907.

Lawrence Asylum Branch Press, Ootacamund.

Communicating to the Trustees of the Lawrence Asylum Press the report on the audit of the accounts of the — for the year 1906 and requesting the Trustees to arrange for the payment of the audit fee of Rs. 200.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

Letter—from F. L. CARVALHO, Esq., Chief Superintendent in charge of Outside Audits.
To—W. DOBBIE, Esq., Accountant-General, Madras.
Dated—the 29th July 1907.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Branch Press at Ootacamund for the calendar year 1906.

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

3. The year opened with a cash balance of Rs. 2,074-11-4 and closed with Rs. 2,075-10-2. The closing balance is made up of Rs. 25-8-6, the unremitted receipts on the 31st December 1906, and Rs. 2,050-1-8 with the Ootacamund Branch of the Bank of Madras. The latter is less than the amount shown in the bank's pass book by Rs. 467-15-5 which represents the amount of a cheque for the pay of the establishment for December 1906 and charged off in the cash book in December 1906, but not cashed at the bank till the beginning of January 1907.

4. (a) *Cash book*.—It was found that a remittance of Rs. 2-14-2 (postage stamps to the value of Rs. 2-14-3), sent from Palamcottah by the Inspector of European and Training schools with his letter No. E.-331, dated 6th November 1905, was credited in the accounts by the Superintendent of the Lawrence Asylum Branch Press only on the 12th January 1906. The delay in crediting the amount as explained by the clerk (the Superintendent having since left the service) appears to be due to the receipt of the letter and the remittance only on the 11th January 1906. The date entered under the initials of the Superintendent on the received letter looks like 11/1.

(b) Of the sum of Rs. 4-4-0 acknowledged on receipt No. 65, dated 22nd March 1906, Rs. 2 was credited in the cash book on 27th February and the balance of Rs. 2-4-0 on 22nd March 1906, no receipt having been granted to the party when Rs. 2 was received and credited in the cash book. To guard against any inadvertent or fraudulent omissions of such items in the cash book, it is necessary that every amount received should be acknowledged by a receipt and entered in the counterfoil receipt book under the signature of the Superintendent.

(c) No amount has been entered in the counterfoil receipt No. 245, dated 5th September 1906.

(d) The cost of one anna stamp has not been charged for in the stamp book for receipt No. 328, dated 8th December 1906, for Rs. 27-5-0.

(e) In the following cases of receipts the forwarding letters or other documents were not produced for audit:—

Date of receipt.	Names of parties.	Amount.
(1) 4th January 1906	The President, District Board	RS. A. P.
(2) 15th February 1906	Do. do.	.. 38 8 10
		.. 0 8 10

5. *Payments*.—No vouchers were produced in the following cases:—

(1) Payment of Rs. 200 for audit fee into the Nilgiri Treasury in September 1906.

(2) Voucher No. 180 for As. 12-6 relating to the contingent book.

6. The house-rent receipt for Rs. 45 given by Messrs. A. R. Hajee Fakeer Mahomed Sait & Sons on 9th July 1906 shows that the rent received by them includes the rent for the following months—April 1906, Rs. 5, May 1906, Rs. 5 and June 1906, Rs. 35, whilst the rent was for June 1906 only. The receipt should be returned to them for necessary alteration and attestation.

7. *Work-book*.—The Assistant Adjutant-General should have been debited with the value of setting up the matter in Job No. 940 which was subsequently cancelled.

8. No disposal has been marked against Job No. 1177, the columns for noting the date of return and the date of proof being left blank.

9. *Journal*.—Under instructions issued in paragraph 9 of last year's report, this book was dispensed with from August 1906.

10. *Register of sales*.—This register has not been dispensed with. It should have been done away with under paragraph 10 of last year's report. The present Representative has promised to dispense with it.

11. *Stock book*.—It was found that the value of types sent to the head office for sale was written off in the stock book only to the extent of the value realised. The consequence of this arrangement tends to enhance the value of the types on hand. In future the difference between the book value and the value realised should also be written off in the stock book by a separate entry.

12. *Stores list*.—The stock of stationery was taken by the Superintendent between 13th February and 2nd March 1907. As pointed out in paragraph 12 of last year's report, the value of stock-taking becomes useless if no list is prepared showing the actual stock on hand and if no adjustments are made on account of excesses and deficiencies. Neither of these was done though the audit reports were communicated to the Superintendent.

13. *List of bills*.—According to statement B appended to this report, the total amount of bills outstanding on the 31st December 1906 was Rs. 1,728-13-4. Of this sum, Rs. 1,229-2-6 has since been collected up to 22nd July 1907, leaving a balance of Rs. 499-10-10 after deducting an anonymous receipt of Rs. 1-8-0 from Edinburgh which is shown in the cash book for February 1907 under "Collections of previous years". I understand that the list referred to in paragraph 13 of last year's report was prepared and submitted to one of the agents to the trustees for orders on 27th March 1907 and the action taken thereon is not known.

14. The result of the year's working of the press was a loss of Rs. 1,531-0-7 as will be seen from statement C appended to this report and if the work done gratis to the Lawrence Asylum amounting to Rs. 97-6-0 be taken into account, the net loss would amount to Rs. 1,433-10-7.

15. The cash balance on the evening of the 25th July 1907 and the permanent advance with the Representative were verified by me and found to agree with the cash and contingent accounts of the press. The result of the audit has on the whole been satisfactory.

16. The press should be directed to pay the usual audit fee of Rs. 200 into the Bank of Madras to the credit of Government.

APPENDIX.

A

ABSTRACT of Receipts and Disbursements of the Lawrence Asylum Press, Ootacamund Branch, for the year 1906.

	RS.	A.	P.	RS.	A.	P.
<i>Receipts.</i>						
I. Balance on the 1st January 1906—						
Cash on hand	11	8	0			
In the Bank of Madras	2,063	3	4			
Contingent advance	26	7	0			
				2,101	2	4
II. Receipts—						
Cash sales	14	9	6			
Collections for current and previous years.	5,980	13	2			
				5,995	6	8
				8,096	9	0
<i>Disbursements.</i>						
I. Working expenses—						
Superintendent's salary	1,200	0	0			
Establishment	3,689	0	9			
Extra work	30	15	6			
Rent of premises	555	0	0			
Postage stamps for receipts	4	0	0			
Postage	31	13	3			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	6	0	0			
Miscellaneous	129	14	0			
				5,871	11	6
II. Payments on account of stock—						
Lawrence Asylum Press, Madras						
Merchandise purchased	61	8	2			
Plant, tools and furniture	53	8	0			
				115	0	2
III. Other payments—						
Payments on account of customers	31	12	0			
Contribution to the Lawrence Asylum, Ootacamund						
				31	12	0
IV. Balance on the 31st December 1906—						
Cash on hand	25	8	6			
Cash in the Bank of Madras, Ootacamund.	2,050	1	8			
Contingent advance	2	7	2			
				2,078	1	4
				8,096	9	0

B

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Ootacamund Branch, for 1906.

RS. A. P.

Assets on the 31st December 1906.

<i>Cash balance—</i>						
In hand	25	8	6			
In the Bank of Madras, Ootacamund	2,050	1	8			
In contingent advance	2	7	2			
				2,078	1	4
<i>Stock—</i>						
Plant and dead stock	14,367	4	4			
Stationery, printing and writing	839	1	7			
Postage stamps	0	6	9			
Postage stamps for receipts	0	2	0			
Personal ledger accounts	1,728	13	4			
				16,935	12	0
				19,013	13	4

Liabilities on the 31st December 1906.

Lawrence Asylum Press, Madras	890	7	8			
Personal ledger accounts	2	10	7			
Net capital on the 31st December 1906	18,120	11	1			
				19,013	13	4

C

PROFIT and Loss Account of the Lawrence Asylum Press, Ootacamund Branch, for 1906.

	RS.	A.	P.	RS.	A.	P.
<i>Expenditure.</i>						
Working Expenses—						
Superintendent's salary	1,200	0	0			
Establishment	3,695	11	7			
Extra work	30	15	6			
Rent of premises	555	0	0			
Postage stamps for receipts	4	1	0			
Postage stamps	27	12	6			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	4	0	0			
Miscellaneous	280	7	0			
Printing and binding work done for the press during the year including cost of stationery issued	169	9	3			
				6,192	8	10
Amount written off on account of disputed bills					1	8
Loss under stock					113	11
Depreciation on the value of plant, tools and furniture					368	14
						3
				6,676	10	8
Work done to the Lawrence Asylum gratis					97	6
						0
				6,774	0	8
<i>Income.</i>						
Press job work—						
Printing	4,290	11	6			
Die press	108	0	0			
Card press	70	4	0			
Miscellaneous	42	1	10			
				4,511	1	4
Binding					731	14
						9
				5,243	0	1
Expenditure over income				1,531	0	7

Endt. No. O.A. 103, dated 10th August 1907.

54, dated 19th August 1907.

Forwarded to Government in the Educational Department. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

W. DOBBIE,
Accountant-General.

Order—No. 554, Educational, dated 26th August 1907.

Communicated to the Trustees of the Lawrence Asylum Press whose attention is drawn to the remarks of the Auditor.

2. The Trustees will be requested to arrange for the payment of the audit fee of Rs. 200.

(True Extract.)

H. D. TAYLOR,
Ag. Secretary to Government.

To the Committee of the Lawrence Asylum, Ootacamund.
" Director of Public Instruction.
" Accountant-General.

6 b
EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 554, EDUCATIONAL,
DATED 26TH AUGUST 1907.

[SUBJECT.—*Report on the audit of the accounts of the Lawrence Asylum Branch Press,
Ootacamund.*]

From the Accountant-General, dated 10/19th August 1907, No. O.A.-103/54.

The draft placed below is submitted for approval.

T K.—21-8-07.

K. RANGASWAMI AIYANGAR—22-8-07.

C. A. SOUTER—24-8-07.

There was a net loss of Rs. 1,434 on the year's working.

H. D. TAYLOR—24-8-07.

[G.O., No. 554, Educational, dated 26th August 1907.]

CURRENT FILE.

CONTENTS.

From	Number.	Date.	Pages.
[2030] A.G.	C.A. 103 54	10-8-07 19	166

PAPERS PUT UP WITH CURRENT No.

Papers of the department to which the current belongs.

Number.	Date.	Original (=O) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.
487	18-7-07	S.C.		

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.).	Despatcher to note the return of the papers to the departments concerned.

EDUCATIONAL DEPARTMENT.

Received



190 , Registered

20187 1907.

Subject.

ENCLOSURES.

No. _____

Spare copies. _____

Station, Madras.

No. 1252

Dated the 29th July 1907.

From

F. L. CARVALHO, Esq.,

Chief Superintendent in charge of Outside Audits,

To

W. DOBBIE, Esq.,

ACCOUNTANT-GENERAL,

MADRAS.

SIR,

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Branch Press at Ootacamund for the calendar year 1906.

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

3. The year opened with a cash balance of Rs. 2,074-11-4 and closed with Rs. 2,075-10-2. The closing balance is made up of Rs. 25-8-6, the unremitted receipts on the 31st December 1906, and Rs. 2,050-1-8 with the Ootacamund Branch of the Bank of Madras. The latter is less than the amount shown in the bank's pass book by Rs. 467-15-5 which represents the amount of a cheque for the pay of the establishment for December 1906 and charged off in the cash book in December 1906, but not cashed at the bank till the beginning of January 1907.

4. (a) *Cash book*.—It was found that a remittance of Rs. 2-14-2 (postage stamps to the value of Rs. 2-14-3), sent from Palamcottah by the Inspector of European and Training schools with his letter No. E.-331, dated 6th November 1905, was credited in the accounts by the Superintendent of the Lawrence Asylum Branch Press only on the 12th January 1906. The delay in crediting the amount as explained by the clerk (the Superintendent having since left the service) appears to be due to the receipt of the letter and the remittance only on the 11th January 1906. The date entered under the initials of the Superintendent on the received letter looks like 11/1.

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14. The result of the year's working of the press was a loss of Rs. 1,531-0-7 as will be seen from statement C appended to this report and if the work done gratis to the Lawrence Asylum amounting to Rs. 97-6-0 be taken into account, the net loss would amount to Rs. 1,433-10-7.

15. The cash balance on the evening of the 25th July 1907 and the permanent advance with the Representative were verified by me and found to agree with the cash and contingent accounts of the press. The result of the audit has on the whole been satisfactory.

16. The press should be directed to pay the usual audit fee of Rs. 200 into the Bank of Madras to the credit of Government.

I have the honour to be,

Sir,

Your most obedient servant,

F. L. CARVALHO,

Chief Superintendent in charge of Outside Audits.

APPENDIX.

A

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Contingent advance	26	7	0			
				2,101	2	4
II. Receipts—						
Cash sales	14	9	6			
Collections for current and previous years.	5,980	13	2			
				5,995	6	8
				8,096	9	0
<i>Disbursements.</i>						
I. Working expenses—						
Superintendent's salary	1,200	0	0			
Establishment	3,689	0	9			
Extra work	30	15	6			
Rent of premises	555	0	0			
Postage stamps for receipts	4	0	0			
Postage	31	13	3			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	6	0	0			
Miscellaneous	129	14	0			
				5,871	11	6
II. Payments on account of stock—						
Lawrence Asylum Press, Madras	61	8	2			
Merchandise purchased	53	8	0			
Plant, tools and furniture				115	0	2
III. Other payments—						
Payments on account of customers	31	12	0			
Contribution to the Lawrence Asylum, Ootacamund						
				31	12	0
IV. Balance on the 31st December 1906—						
Cash on hand	25	8	6			
Cash in the Bank of Madras, Ootacamund.	2,050	1	8			
Contingent advance	2	7	2			
				2,078	1	4
				8,096	9	0

B

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Ootacamund Branch, for 1906.

RS. A. P.

Assets on the 31st December 1906.

Cash balance—			
In hand	25	8	6
In the Bank of Madras, Ootacamund	2,050	1	8
In contingent advance	2	7	2
			2,078 1 4
Stock—			
Plant and dead stock	14,367	4	4
Stationery, printing and writing	839	1	7
Postage stamps	0	6	9
Postage stamps for receipts	0	2	0
Personal ledger accounts	1,728	13	4
			16,935 12 0
			19,013 13 4

Liabilities on the 31st December 1906.

Lawrence Asylum Press, Madras	890	7	8
Personal ledger accounts	2	10	7
Net capital on the 31st December 1906	18,120	11	1
			19,013 13 4

NOTES.

C

PROFIT and Loss Account of the Lawrence Asylum Press, Ootacamund Branch, for 1906.

				RS.	A.	P.	RS.	A.	P.
<i>Expenditure.</i>									
Working Expenses—									
Superintendent's salary	..	..	..	1,200	0	0			
Establishment	..	..	..	3,695	11	7			
Extra work	..	..	..	30	15	6			
Rent of premises	..	..	..	555	0	0			
Postage stamps for receipts	..	..	..	4	1	0			
Postage stamps	..	..	..	27	12	6			
Audit fee	..	..	..	200	0	0			
Warm clothing for peons	..	..	..	25	0	0			
Tax on profession	..	..	..	4	0	0			
Miscellaneous	..	..	..	280	7	0			
Printing and binding work done for the press during the year including cost of stationery issued	..	..	..	169	9	3			
Amount written off on account of disputed bills							6,192	8	10
Loss under stock							1	8	0
Depreciation on the value of plant, tools and furniture							113	11	7
							368	14	3
Work done to the Lawrence Asylum gratis							6,676	10	8
							97	6	0
							6,774	0	8

				RS.	A.	P.	RS.	A.	P.
<i>Income.</i>									
Press job work—									
Printing	..	..	..	4,290	11	6			
Die press	..	..	..	108	0	0			
Card press	..	..	..	70	4	0			
Miscellaneous	..	..	..	42	1	10			
Binding							4,511	1	4
							731	14	9
							5,243	0	1
Expenditure over income							1,531	0	7

Encl. No. O.A. 103, dated 10th August 1907.

Forwarded to Government in the Educational Department. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

H. Dobbie
Accountant-General.

Not 554 502 87
26-8-07.

7

Educational DEPARTMENT.

C.No. 2030 From the A-9.

No. $\frac{0.4-103}{54}$, dated $\frac{10}{19}$ - 8 - 1907.

SUBJECT.

Report on the audit of the accounts of the
Lawrence Asylum Branch Press, Ootacamund.

The draft placed below is submitted for approval

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21-8-07 RD
22-8-07

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Cef
24-8-07
Here we are on of
RM 34 on the year's
working.
24-8-07

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

190

C. No. 2030, From the A-9, No. 0.4-103
57 dated 10 - 8 - 1907.

No. 55-4, dated 26-8- 1907.

P. S.

Communicated to the Trustees
of the Lawrence Asylum Press
whose attention is drawn to the
remarks of the Auditor.

2. The Trustees will be requested to arrange for the payment of the audit fee of Rs 200.

77.
21-8-07

2280

Chs
2487
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7.

The Committee of the Law Society

-- D.P. 1.

-- A-3. ✓

9a.9.
№ 0A-103
54.

First copy sent to Press.

Returned for signature.

Despatched in print.

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190

DATE

CURRENT No.

9030 — A

ENCLOSURE TO G. No.

ORDER OF GOVERNMENT

LETTER TO GOVERNMENT

STATEMENT WITH DITTO

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N.B.—

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13

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