

Educational (~~189~~) Department.
1900

ORDINARY PRINTED.

G.O., No. 403

DATED 31-8-00

INDEXED.

[Despatch Abstract.]

Lawrence Asylum Press.

Copy to the trustees of the — for
communication to the agents, the report
on the audit of the accounts
of the press at Portacarrum
for the Calendar year 1899.

Communicating to the Trustees of the —, for communication to their Agents, the report on the audit of the accounts of the Press at Ootacamund for the calendar year 1899.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

From W. I. BRYNING, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras, dated Ootacamund, 31st July 1900.

I have the honour to submit the following report on the audit of the accounts of the Lawrence Asylum Press, Ootacamund, for the calendar year 1899.

2. *Counterfoil Receipt Books*.—No remarks.

3. *Registers of Collections in Drafts and in Cash*.—(a) These were maintained only for six months ending June of the year. With effect from 1st July 1899 also collections of the press in drafts or in cash have been directly taken to the cash book, the form of which has been changed.

(b) The sum of Rs. 1-3-0, referred to in paragraph 3 (b) of the last report, has not yet been brought to account.

4. *Bill Book*.—The number of bills issued during 1899 was 770, of which 9 aggregating Rs. 30-4-6 were still outstanding on the 31st July 1900. As regards the outstandings of the previous years, Rs. 4,068-5-10, Rs. 3,304-14-9, or 81 per cent. was collected during 1899.

5. *Contingent Account*.—No remarks.

6. *Postage Account*.—No remarks.

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

8. *Bank Remittance or Chellan Book*.—No remarks.

9. *Cash Book*.—No remarks.

10. *Day Book*.—Five per cent. of the work book entries have been traced into the day book and found correct. The day book has been properly written up.

11. *Journal*.—A sum of Rs. 350-0-10 was written off with the sanction of the agents, through this book during the year, as the aggregate of irrecoverable bad debts. But some of these defaulters appear to be well-known persons, and in certain cases should, I think, have been pressed to pay up, as it is possible that some of them may also have dealings with the Head office at Madras, as in the case of Mr. P. Subramania Iyer, a well-known Attorney-at-Law of Madras, whose accounts might well have been transferred to the Head office for adjustment.

12. *Ledger*.—The suggestion made last year under this head has been adopted with effect from January 1900.

13. *Stock Accounts*—(a) *Stationery &c., Stores*.—Stores locally purchased or received from the Head office may be posted under the respective heads in the stores ledger, directly from the vendors' bills or the Head office invoices, instead of through a receipt register as at present. The latter is an unnecessary record and may be discontinued for the future.

(b) As regards issues it is noticed that issues from stock on account of work done by the press as entered in the work book are not initialled by the Secretary in every instance, the entries are bracketted together and initialled. This may lead to interpolations, and it is therefore suggested that every entry be initialled by the Secretary in future.

(c) *Type Stores*.—There is an account of the broken type but not of the broken leads, though practically both are regarded as metal for melting and recasting into leads. It would be well if a ledger head "Metal" be opened under which both could be brought to account.

(d) The Secretary appears to have taken stock of the stationery stores on the 31st December 1899.

14. The usual statements of receipts and expenditure, assets and liabilities and profit and loss as prepared by the press, marked A, B and C, respectively, are attached for the year under review. They show that the gross profits of the year amounted to Rs. 3,404-12-1; but owing to a contribution of Rs. 3,000 made for the first time to the Lawrence Asylum by the branch press independently of the Head office, and of Rs. 203-9-6 in the way of work done gratis for the asylum, as also to bad debts written off to the extent of Rs. 350-0-10, the press worked at a loss of Rs. 148-14-3 for 1899.

15. The sum of Rs. 1,000 kept in fixed deposit in the Bank of Madras, Ootacamund, may be withdrawn and invested in Government securities.

16. The value of work done for Government during 1899 amounted to Rs. 11,157-7-7 against Rs. 12,266-10-5 during 1898.

17. The result of the audit is very satisfactory on the whole, and reflects credit on the management.

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

O.A. No. 5114, dated 11th August 1900.

Forwarded.

It is requested that Government will be pleased to order the payment of the prescribed audit fee of Rs. 200 to the credit of Government.

T. H. S. BIDDULPH,
Accountant-General.

A.

RECEIPTS AND EXPENDITURE OF THE YEAR 1899 AS DERIVED FROM THE CASH BOOK FOR THAT YEAR.

(1) Balance on the 1st January.

	RS.	A.	P.	RS.	A.	P.
Cash in hand	...	...	...	1	15	9
In the Bank of Madras, Ootacamund	...	...	...	2,797	13	0
Contingent advance	...	...	...	22	12	3
				2,822	9	0

(2) Receipts.

For the previous and current years	...		17,016	2	5
Total	...		19,838	11	5

(3) Expenditure.

Working expenses—

Establishment	...	...	...	6,843	1	1
Allowance to the Secretary	...	...	...	1,440	0	0
Extra work	...	...	...	112	12	0
Receipt stamps	...	...	...	9	1	0
Rent of office premises	...	...	...	600	0	0
Tax on trade	...	...	...			
Postage on letters	...	...	...	18	6	0
Audit fee	...	...	...	200	0	0
Current expenses	...	...	...	137	1	6
Warm clothing and umbrellas for peons	...	...	...	25	0	0
				9,385	5	7

(4) *Balance on the 31st December 1899.*

B.

STATEMENT OF ASSETS AND LIABILITIES FOR 1899.

* NOTE.—Includes Rs. 200, Store-keeper's security, deposited with the Head office.

C.

PROFIT AND LOSS ACCOUNT FOR 1899.

Income.

ORDER—No. 403, Educational, dated 31st August 1900.

ORDER—No. 403, Educational, dated 31st August 1933.

Communicated to the Trustees of the Lawrence Asylum Press for communication to their Agents whose attention will be drawn to the suggestions made by the auditor.

2. Arrangements should be made for the payment of the audit fee of Rs. 200.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

To the Trustees of the Lawrence Asylum Press.
" Accountant-General.

Exd. S. J. Pereira.

Educational (189¹⁹⁰⁰) Department.

CURRENT No. 1128

to 753/99.4/1

From The Accountant. Genl.

C.A. No. 5114

Dated 11. 8. 00

Received

Registered 18. 8. 00

Enclosures

Spare copies

SUBJECT.

Forwarding the report on
the audit of the accounts
of the Lawrence Asylum
Press, Cotacambur for the
Calendar year 1899.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Government {1900} of Madras.
EDUCATIONAL.

Cus 1128.

Recd.

Regd.

} 1900.

Enclosures

Spare copies

G.O., No. 403, 31⁸²/₁₀₀ August 1900.

AUGUST.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From W. I. BRYNING, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras, dated Ootacamund, 31st July 1900.

I have the honour to submit the following report on the audit of the accounts of the Lawrence Asylum Press, Ootacamund, for the calendar year 1899.

2. *Counterfoil Receipt Books*.—No remarks.

3. *Registers of Collections in Drafts and in Cash*.—(a) These were maintained only for six months ending June of the year. With effect from 1st July 1899 also collections of the press in drafts or in cash have been directly taken to the cash book, the form of which has been changed.

(b) The sum of Rs. 1-3-0, referred to in paragraph 3 (b) of the last report, has not yet been brought to account.

4. *Bill Book*.—The number of bills issued during 1899 was 770, of which 9 aggregating Rs. 30-4-6 were still outstanding on the 31st July 1900. As regards the outstandings of the previous years, Rs. 4,068-5-10, Rs. 3,304-14-9, or 81 per cent. was collected during 1899.

5. *Contingent Account*.—No remarks.

6. *Postage Account*.—No remarks.

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

8. *Bank Remittance or Chellan Book*.—No remarks.

9. *Cash Book*.—No remarks.

10. *Day Book*.—Five per cent. of the work book entries have been traced into the day book and found correct. The day book has been properly written up.

11. *Journal*.—A sum of Rs. 350-0-10 was written off with the sanction of the agents, through this book during the year, as the aggregate of irrecoverable bad debts. But some of these defaulters appear to be well-known persons, and in certain cases should, I think, have been pressed to pay up, as it is possible that some of them may also have dealings with the Head office at Madras, as in the case of Mr. P. Subramania Iyer, a well-known Attorney-at-Law of Madras, whose accounts might well have been transferred to the Head office for adjustment.

12. *Ledger*.—The suggestion made last year under this head has been adopted with effect from January 1900.

13. *Stock Accounts*.—(a) *Stationery &c., Stores*.—Stores locally purchased or received from the Head office may be posted under the respective heads in the stores ledger, directly from the vendors' bills or the Head office invoices, instead of through a receipt register as at present. The latter is an unnecessary record and may be discontinued for the future.

(b) As regards issues it is noticed that issues from stock on account of work done by the press as entered in the work book are not initialled by the Secretary in every instance, the entries are bracketted together and initialled. This may lead to interpolations, and it is therefore suggested that every entry be initialled by the Secretary in future.

(c) *Type Stores*.—There is an account of the broken type but not of the broken leads, though practically both are regarded as metal for melting and recasting into leads. It would be well if a ledger head "Metal" be opened under which both could be brought to account.

(d) The Secretary appears to have taken stock of the stationery stores on the 31st December 1899.

14. The usual statements of receipts and expenditure, assets and liabilities and profit and loss as prepared by the press, marked A, B and C, respectively, are attached for the year under review. They show that the gross profits of the year amounted to Rs. 3,404-12-1; but owing to a contribution of Rs. 3,000 made for the first time to the Lawrence Asylum by the branch press independently of the Head office, and of Rs. 203-9-6 in the way of work done gratis for the asylum, as also to bad debts written off to the extent of Rs. 350-0-10, the press worked at a loss of Rs. 148-14-3 for 1899.

15. The sum of Rs. 1,000 kept in fixed deposit in the Bank of Madras, Ootacamund, may be withdrawn and invested in Government securities.

16. The value of work done for Government during 1899 amounted to Rs. 11,157-7-7 against Rs. 12,266-10-5 during 1898.

17. The result of the audit is very satisfactory on the whole, and reflects credit on the management.

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

O.A. No. 5114, dated 11th August 1900.

Forwarded.

It is requested that Government will be pleased to order the payment of the prescribed audit fee of Rs. 200 to the credit of Government.

T. H. S. BIDDULPH,
Accountant-General.

A.

RECEIPTS AND EXPENDITURE OF THE YEAR 1899 AS DERIVED FROM THE CASH BOOK FOR THAT YEAR.

(1) Balance on the 1st January.

	RS.	A.	P.	RS.	A.	P.
Cash in hand	...	...	...	1	15	9
In the Bank of Madras, Ootacamund	...	...	...	2,797	13	0
Contingent advance	...	...	...	22	12	3
				2,822	9	0

(2) Receipts.

For the previous and current years	...		17,016	2	5
Total	...		19,838	11	5

(3) Expenditure.

Working expenses—

Establishment	...	...	...	6,843	1	1
Allowance to the Secretary	...	...	...	1,440	0	0
Extra work	...	...	...	112	12	0
Receipt stamps	...	...	...	9	1	0
Rent of office premises	...	...	...	600	0	0
Tax on trade	...	...	...			
Postage on letters	...	...	...	18	6	0
Audit fee	...	...	...	200	0	0
Current expenses	...	...	...	137	1	6
Warm clothing and umbrellas for peons	...	...	...	25	0	0
				9,385	5	7

(3) Expenditure—cont.

	RS.	A.	P.	RS.	A.	P.
Other payments—						
Payments on parties' account ...	373	13	3			
Lawrence Asylum, Ooty, contribution ...				378	13	3
Fixed deposit ...				3,000	0	0
				1,000	0	0
Payments on account of stock—						
Lawrence Asylum Press, Madras, No. II account ...	1,776	6	1			
Charges, merchandise ...	74	12	0			
Merchandise purchased ...	547	10	3			
Plant, tools and furniture ...	20	8	0			
				2,419	4	4
Total ...	16,183	7	2			

(4) Balance on the 31st December 1899.

Cash in hand ...	57	3	7			
In the Bank of Madras, Ooty ...	3,567	14	3			
Contingent advance ...	30	2	5			
				3,655	4	3
Total ...	19,838	11	5			

B.

STATEMENT OF ASSETS AND LIABILITIES FOR 1899.

	RS.	A.	P.	RS.	A.	P.
Assets on the 31st December 1899—						
Cash in hand ...	57	3	7			
Cash in the Bank of Madras, Ooty ...	3,567	14	3			
Contingent advance ...	30	2	5			
				3,655	4	3
Stock—						
Plant, &c., dead-stock ...	12,720	6	6			
Stationery, printing and depository ...	2,348	3	10			
Postage and receipt stamps ...	0	12	0			
				15,069	6	4
Fixed deposit in the Bank of Madras, Ooty ...				1,000	0	0
Personal ledger account ...				2,956	15	11
Loss during the year ...				148	14	3
				22,830	8	9
Liabilities on the 31st December 1899—						
Lawrence Asylum Press, Madras, No. II account ...	163	7	5			
Personal ledger account ...	166	10	6			
Accumulated profits of previous years ...	22,500	6	10			
				22,830	8	9

* Note.—Includes Rs. 200, Store-keeper's security, deposited with the Head office.

C.

PROFIT AND LOSS ACCOUNT FOR 1899.

	RS.	A.	P.	RS.	A.	P.
Expenditure.						
Working expenses—						
Establishment ...	6,837	11	4			
Extra work ...	112	12	0			
Receipt stamps ...	9	8	0			
Postage on letters ...	16	12	0			
Secretary's allowance ...	1,440	0	0			
Rent of press premises ...	600	0	0			
Trade tax ...						
Current expenses ...	142	9	0			
Audit fee ...	200	0	0			
Warm clothing and umbrellas for peons ...	25	0	0			
				9,384	4	4
Amount written back ...	0	3	3			
Principal and Secretary, Lawrence Asylum, for work done gratis ...	203	9	6			
Bad debts written off ...	350	0	10			
				553	13	7
Contribution to the Lawrence Asylum ...				3,000	0	0
Loss under stock account ...				1,249	3	1
Total ...	14,187	5	0			

Income.

Press job work—						
Printing ...	11,671	3	5			
Die press ...	144	4	0			
Card press ...	51	12	0			
Miscellaneous ...	34	0	2			
				11,901	3	7
Binding ...	2,137	3	2			
				2,137	3	2
Loss ...				148	14	3
Total ...	14,187	5	0			

ORDER—No. 403, Educational, dated 31st August 1900.

Communicated to the Agents to the Trustees of the Lawrence Asylum Press, whose attention will be drawn to the few suggestions made by the auditor.

2. Arrangements should be made for the payment of the audit fee of Rs. 200.

(True Extract.)

Ag. Secretary to Government.

To the Agents to the Trustees of the Lawrence Asylum Press.

Committee of the Lawrence Asylum Press, Ootacamund, through the Director of Public Instruction.

Accountant-General.

Exd. S. J. Pereira.

The rule of committee to the Trustees only may be observed. It is for them to communicate in turn with the Agents.

It is quite as likely as not that they may wish to do so.

27/8/00

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.
139

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DISPATCH
IN ORIGINAL.

N.B.—

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

NUMBER OF COPIES
REQUIRED

Order complete. 40
Order complete with letter.

Press
Please run off
KK
4/9/00