

Educational (~~189~~¹⁹⁰⁰) Department.

ORDINARY PRINTED.

G.O., No. 475

DATED 26-7-00

INDEXED.

[Despatch Abstract.]

Lawrence Asylum Press

Copy to the Trustees of the — for
transmission to their agents, the
report on the audit of the accounts
of the Press at Madras for 1898.

Communicating to the Trustees of the —, for transmission to their Agents, the report on the audit of the accounts of the Press at Madras for 1899.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

From W. I. BRYNING, Esq., Chief Superintendent in charge of Outside Audits, Madras, to the Accountant-General, Madras, dated 10th September 1900.

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

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

3. *Bill Book*.—No remarks.

4. *Contingent Book*.—No remarks.

5. *Postage and Receipt Stamp Accounts*.—No remarks.

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

7. *Acquittance Rolls*.—No remarks.

8. *Cash Book*.—With reference to paragraph 10 of the last audit report a sum of Rs. 10,000 in 1899 and a further sum of Rs. 15,000 in 1900 was invested in the Bank of Madras "Fixed Deposits"; but under Rule 61 of the rules of the Lawrence Asylum, Ootacamund, which should be held to be equally applicable to the Lawrence Asylum Press, Madras, these investments should be converted to Government securities.

9. *Day Book and Work Registers*.—(a) The work book of the printing department is now more regularly kept than last year; but to facilitate the tracing into the day book of the debits for stationery supplied for job work, I would suggest that job numbers be noted on the office indents and the numbers of the latter in the day book. In a few cases the quantity, value, &c., of stationery issued was not given in the day book, but it is obvious that the information should be invariably furnished either for the purposes of the press or of the auditor.

10. *Journal*.—No remarks.

11. *Ledger*.—No remarks.

12. *Stock Books*.—The following irregularities were noticed in the store stock books:—

(a) Under the head "almanacs and other publications" the number of copies received from the binding department was

- | | |
|------------------|--------------------------|
| (1) Big Almanac. | (4) History of Services |
| (2) Pocket " | of Gazetted Officers. |
| (3) Sheet " | (5) Civil Lists, Monthly |
| | and Quarterly. |

shown as received and issued, while the number actually printed and issued from the press was not shown. This was pointed out and the necessary correction was made in the ledger.

- (b) Some of the constituents* of the press supply their own stationery for the printing work ordered by them, but the accounts maintained in connection with these supplies are very indifferently written up. The account department should, in future, exercise proper supervision over these, and the surplus stationery, if any, accruing from the wastage allowance received from the constituents should be duly brought to account in the general store ledger.
- * (1) Venugopala Pillay.
(2) Messrs. Wrenn, Bennett & Co.
(3) Mr. Kalayanarama Iyer.
(4) Mr. Venkatasubba Rao.

(c) When forms or labels are printed in large quantities for municipalities or private individuals, it is desirable to open personal stock accounts showing the number printed, the number issued from time to time and the balance remaining in hand.

(d) *Straw Boards*.—These are for different sizes, but are purchased by weight. The account in the stores ledger should therefore be kept by weight and not by pieces.

(e) In many instances, owing apparently to the indiscriminate issue of articles resembling one another, unusual excesses and deficiencies were noticed in the ledger.

(f) In some cases where the issues were in excess of the receipts, the accounts were transferred to those of similar articles showing credit balances. This would naturally affect the stock balance list, in which the valuation of items could only be approximate but not accurate.

(g) *Twine, Fine*.—The total of receipts plus the opening balance for the year was 75 lbs., while the issues amounted to 167 lbs. 10 oz., that is, an excess of 92 lbs. and 10 oz. Similarly again in the case of "type metal" the issues were 866 lbs. in excess of the receipts. These excesses could not have been issued unless they were in the stores. Obviously, therefore, the discrepancies noticed are due to the incorrect and defective system of writing up and checking accounts. Attention was drawn to similar irregularities in previous reports, and it is to be regretted that the account department has not taken the necessary steps to improve matters.

13. Referring to paragraph 11 of G.O., No. 315, Educational, dated 26th July 1900, I would state for the information of Government that the suggestions contained in paragraphs 1 to 6 of Mr. Fisher's letter therein embodied have already been attended to by the press in its accounts for 1898.

14. As regards the difference noticed in G.O., No. 333, Educational, dated 2nd August 1900, between the opening stock balances given in paragraph 7 of the press administration report for 1899 and the closing balances as entered in paragraph 6 of its report for 1898, I would observe that the former agree with the figures adopted in the balance sheet attached to the audit report for 1898 and are correct. I understand that the mistake in the press report for 1898 had been overlooked before it was submitted to Government.

15. Three statements marked A, B and C showing, respectively, receipts and expenditure, assets and liabilities, and profit and loss of the press for 1899 are appended. The total cash receipts during the year amounted to Rs. 1,66,624-15-0 against Rs. 1,56,202-15-2 in the previous year, and the disbursements to Rupees 1,53,975-11-3 against Rs. 1,54,270-11-11 in 1898. The debit balance under interest from Superannuation Fund account fell from Rs. 9,281-0-9 to Rs. 9,221-4-3 on the 31st December 1899. The income of the year amounted to Rs. 94,526-8-0 against Rs. 90,450-7-3 in the previous year. The working expenses and miscellaneous charges aggregated Rs. 61,339-1-7 against Rs. 69,562-10-8 in 1898. This left a gross profit of Rs. 33,247-2-11, but as the charitable contributions to the Lawrence Asylum and other charges specified in statement C amounted to Rupees 16,786-13-10, the net result of the year's transactions was a profit of Rs. 16,460-5-1 against Rs. 1,449-12-8 in the previous year.

16. The total value of work done for Government in 1899 was Rs. 31,373-10-3 against Rs. 26,284-3-4 in 1898.

17. The outstandings on the 31st December 1899 amounted to Rs. 30,883-10-11. The amount collected up to 31st August 1900 being Rs. 25,307-8-2, the balance remaining on this date to be recovered was Rs. 5,576-2-9.

18. The press should be requested to pay to the credit of Government the prescribed audit fee of Rs. 300.

ENCLOSURE.

A.

ABSTRACT of Cash Receipts and Expenditure of the Lawrence Asylum Press,
Madras, for 1899.

Balance on the 1st January 1899.

	RS.	A.	P.	RS.	A.	P.
In the Bank of Madras	22,526	8	10			
In hand, in cash and drafts	1,726	8	4			
Permanent advance	500	0	0			
				24,753	1	2

Receipts.

Rents	701	0	0			
Interest on Superannuation Fund	1,963	13	3			
Discount and commission	11	6	7			
Interest on security of tender deposits	16	11	7			
Interest from employees' securities	61	2	6			
Interest realised on railway deposits	286	3	0			
Recovery on account of supplies to Ooty Branch	1,766	5	6			
Sale-proceeds of books sold on commission	12,239	5	11			
Undisbursed pay of establishment re-funded	53	13	5			
Collection by bills	1,43,715	9	1			
Collection without bills	4,065	5	6			
Cash sales	528	4	8			
Deposits from contractors with tenders	760	0	0			
Security deposits of servants	200	0	0			
" " contractors	170	0	0			
Sale-proceeds of old stores and plant	57	13	0			
Amount written off as bad debts repaid	5	7	0			
Recovery of charges incurred for maintaining and educating apprentices	8	0	0			
Recovery of allowances for compiling almanacs	10	0	0			
Cooly and cart hire	4	4	0			
Miscellaneous	0	6	0			
				1,66,624	15	0
Total				1,91,378	0	2

Disbursements.

Establishment	53,539	12	10			
Extra work	770	2	8			
Postage and receipt stamps	1,213	8	0			
Advertising charges	179	6	6			
Taxes, insurances, &c.	2,947	12	2			
Repairs to building and machine	850	6	1			
Rent for telephone	225	0	0			
Allowances for compiling almanacs	691	1	7			
Discount and commission	19	14	9			
Fuel for engine and stereo	1,873	14	10			
Law charges	84	10	0			
Boarding and outfit of apprentices	797	6	5			
Pensions	2,130	7	10			
Contribution to Lawrence Asylum, Ooty	15,000	0	0			
Payments on account of Ooty Branch Press	153	2	9			
Lighting charges	145	10	6			
Coolies and cart-hire	536	9	9			
Office expenses	286	7	1			
Carried over	81,445	5	9			

Abstract of Cash Receipts and Expenditure of the Lawrence Asylum Press,
Madras, for 1899—cont.

Disbursements—cont.

	RS.	A.	P.	RS.	A.	P.
Brought forward	81,445	5	9			
Payments on account of books on commission sale	5,239	1	10			
Interest on employees' securities	44	2	5			
Deposits with tenders returned	600	0	0			
Payments on personal accounts	2,659	0	9			
Investment of employees' securities	200	0	0			
" " contractors'	170	0	0			
Payments on account of stock	62,423	5	7			
Audit fee	500	0	0			
Interest on security for tenders	16	11	6			
Improvement to press building	677	15	10			
				1,53,975	11	8
Fixed deposits				10,000	0	0

Balance on the 31st December 1899.

In the Bank of Madras	22,619	13	2			
In hand, in cash and drafts	4,282	7	4			
Permanent advance	500	0	0			
				27,402	4	6

B.

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Madras, on the
31st December 1899.

Assets on the 31st December 1899.

	RS.	A.	P.	RS.	A.	P.
Cash and drafts in hand	4,282	7	4			
With the Bank of Madras	22,619	13	2			
Permanent advance	500	0	0			
				27,402	4	6

Stock.

Plant and dead stock	1,59,982	1	1			
Stationery, printing, depository and stores in use in departments	26,861	8	4			
War Office forms and books	1,272	13	10			
District Municipality forms	68	6	11			
Furniture, &c.	4,601	1	1			
				1,92,785	15	3
Postage, receipt stamps and printed post-cards				57	8	6
Press premises				1,72,008	13	6
Superannuation Fund and employees' securities (investment account)				39,078	8	1
Interest from Superannuation Fund				9,221	4	3
Lawrence Asylum Press, Ooty Branch. Investment of contractors' securities (in fixed deposits)				163	7	5
Fixed deposits in Bank of Madras				655	0	0
Deposits with Madras Railway Company				10,000	0	0
Personal ledger account—outstandings, including rent due by Miss Linsell and Mr. Brown				2,122	12	8
				30,883	10	11
				4,84,379	5	1

Statement of Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1899—*cont.*

<i>Liabilities.</i>							
	RS.	A.	P.	RS.	A.	P.	
Employees' securities	2,781	2	0				
Contractors' securities	968	11	0				
Stock supply account	1,287	10	8				
Personal ledger account	10,270	7	4				
				15,307	15	0	
Accumulated profits of previous years ..				4,69,071	6	1	
Total ..				4,84,379	5	1	

C.

PROFIT and LOSS Account of the Lawrence Asylum Press, Madras, for the year 1899.

<i>Expenditure.</i>							
	RS.	A.	P.	RS.	A.	P.	
Working expenses	49,357	14	8				
Overtime	629	12	2				
Contingencies	7,692	15	4				
Pensions	1,904	0	9				
Amount written back	813	8	7				
Allowances	881	1	7				
Unexpended balance of Superannuation Fund interest, by which the debit balance under that account has been reduced during the year	59	12	6				
				61,339	1	7	
<i>Income.</i>							
	RS.	A.	P.	RS.	A.	P.	
Printing and binding work, lithography	44,781	6	3				
Books, periodicals and forms printed including stationery ..	1,01,502	11	11				
				1,46,284	2	2	
Less cost of materials issued from stock	55,897	10	4				
				90,386	7	10	
Interest from Pension Fund	1,963	13	3				
Interest	251	14	6				
Rents	912	0	0				
Petty balances	487	7	2				
Miscellaneous (discount and commission and amount written off)	16	13	7				
				94,018	8	4	
Profit on books on commission sales	567	12	2				
				94,586	4	6	
Deduct expenditure	61,339	1	7				
Gross earnings	33,247	2	11				
Contribution to the Lawrence Asylum, Ootacamund	15,000	0	0				
Bad debts written off	487	5	8				
Upkeep of apprentices	787	6	5				
Work done gratis for the Principal and Secretary, Lawrence Asylum, Ootacamund. ..	512	1	9				
				16,786	13	10	
Net profit ..	16,460	5	1				

O.A. No. 6116, dated 10th September 1900.

Forwarded.

2. It is requested that orders may be passed for the payment into the Bank of Madras, to the credit of Government, of the audit fee of Rs. 300.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
10th September 1900.

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

To the Secretary to Government, Educational Department.

ORDER—No. 475, Educational, dated 26th September 1900.

Communicated to the Trustees of the Lawrence Asylum Press for transmission to their Agents, whose attention will be drawn to the remarks and suggestions of the auditor.

2. Arrangements should be made for the payment of the audit fee of Rs. 300.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

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

1,000-2-6-48.

Educational (189) Department.

1900

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the audit of the accounts
of the Lawrence Asylum
Press, made on for 1899

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EDUCATIONAL.

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G.O., No. 475, 26 th September 1900.

SEPTEMBER.

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EDUCATIONAL DEPARTMENT.

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

7. *Acquittance Rolls*.—No remarks.

8. *Cash Book*.—With reference to paragraph 10 of the last audit report a sum of Rs. 10,000 in 1899 and a further sum of Rs. 15,000 in 1900 was invested in the Bank of Madras "Fixed Deposits"; but under Rule 61 of the rules of the Lawrence Asylum, Ootacamund, which should be held to be equally applicable to the Lawrence Asylum Press, Madras, these investments should be converted to Government securities.

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11. *Ledger*.—No remarks.

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(a) Under the head "almanacs and other publications" the number of copies received from the binding department was shown as received and issued, while the number actually printed and issued from the press was not shown. This was pointed out and the necessary correction was made in the ledger.

- | | |
|------------------|--------------------------|
| (1) Big Almanac. | (4) History of Services |
| (2) Pocket " | of Gazetted Officers. |
| (3) Sheet " | (5) Civil Lists, Monthly |
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- (b) Some of the constituents* of the press supply their own stationery for the printing work ordered by them, but the accounts maintained in connection with these supplies are very indifferently written up. The account department should, in future, exercise proper supervision over these, and the surplus stationery, if any, accruing from the wastage allowance received from the constituents should be duly brought to account in the general store ledger.
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15. Three statements marked A, B and C showing, respectively, receipts and expenditure, assets and liabilities, and profit and loss of the press for 1899 are appended. The total cash receipts during the year amounted to Rs. 1,66,624-15-0 against Rs. 1,56,201-15-2 in the previous year, and the disbursements to Rupees 1,53,975-11-8 against Rs. 1,54,270-11-11 in 1898. The debit balance under interest from Superannuation Fund account fell from Rs. 9,281-0-9 to Rs. 9,221-4-3 on the 31st December 1899. The income of the year amounted to Rs. 94,526-8-0 against Rs. 90,450-7-3 in the previous year. The working expenses and miscellaneous charges aggregated Rs. 61,339-1-7 against Rs. 69,562-10-8 in 1898. This left a gross profit of Rs. 33,247-2-11, but as the charitable contributions to the Lawrence Asylum and other charges specified in statement C amounted to Rupees 16,786-13-10, the net result of the year's transactions was a profit of Rs. 16,460-5-1 against Rs. 1,449-12-8 in the previous year.

16. The total value of work done for Government in 1899 was Rs. 31,373-10-3 against Rs. 26,284-3-4 in 1898.

17. The outstandings on the 31st December 1899 amounted to Rs. 30,883-10-11. The amount collected up to 31st August 1900 being Rs. 25,307-8-2, the balance remaining on this date to be recovered was Rs. 5,576-2-9.

18. The press should be requested to pay to the credit of Government the prescribed audit fee of Rs. 300.

ENCLOSURE.

A.

ABSTRACT of Cash Receipts and Expenditure of the Lawrence Asylum Press,
Madras, for 1899.

Balance on the 1st January 1899.

	RS.	A.	P.	RS.	A.	P.
In the Bank of Madras	22,526	8	10			
In hand, in cash and drafts	1,726	8	4			
Permanent advance	500	0	0			
				24,753	1	2

Receipts.

Rents	701	0	0
Interest on Superannuation Fund ..	1,963	13	3
Discount and commission	11	6	7
Interest on security of tender deposits ..	16	11	7
Interest from employees' securities ..	61	2	6
Interest realised on railway deposits ..	286	3	0
Recovery on account of supplies to Ooty Branch	1,766	5	6
Sale-proceeds of books sold on commission	12,239	5	11
Undisbursed pay of establishment refunded	53	13	5
Collection by bills	1,43,715	9	1
Collection without bills	4,065	5	6
Cash sales	528	4	8
Deposits from contractors with tenders ..	760	0	0
Security deposits of servants	200	0	0
" " contractors	170	0	0
Sale-proceeds of old stores and plant ..	57	13	0
Amount written off as bad debts repaid ..	5	7	0
Recovery of charges incurred for maintaining and educating apprentices ..	8	0	0
Recovery of allowances for compiling almanacs	10	0	0
Cooly and cart hire	4	4	0
Miscellaneous	0	6	0

1,66,624 15 0

Total .. 1,91,378 0 2

Disbursements.

Establishment	53,539	12	10
Extra work	770	2	8
Postage and receipt stamps	1,213	8	0
Advertising charges	179	6	6
Taxes, insurances, &c.	2,947	12	2
Repairs to building and machine ..	850	6	1
Rent for telephone	225	0	0
Allowances for compiling almanacs ..	691	1	7
Discount and commission	19	14	9
Fuel for engine and stereo	1,873	14	10
Law charges	84	10	0
Boarding and outfit of apprentices ..	797	6	5
Pensions	2,130	7	10
Contribution to Lawrence Asylum, Ooty	15,000	0	0
Payments on account of Ooty Branch Press	153	2	9
Lighting charges	145	10	6
Coolies and cart-hire	536	9	9
Office expenses	286	7	1

Carried over .. 81,445 5 9

Abstract of Cash Receipts and Expenditure of the Lawrence Asylum Press,
Madras, for 1899—cont.

Disbursements—cont.

	RS.	A.	P.	RS.	A.	P.
Brought forward	81,445	5	9			
Payments on account of books on commission sale	5,239	1	10			
Interest on employees' securities	44	2	5			
Deposits with tenders returned	600	0	0			
Payments on personal accounts	2,659	0	9			
Investment of employees' securities ..	200	0	0			
" contractors'	170	0	0			
Payments on account of stock	62,423	5	7			
Audit fee	500	0	0			
Interest on security for tenders	16	11	6			
Improvement to press building	677	15	10			
				1,53,975	11	8
Fixed deposits				10,000	0	0

Balance on the 31st December 1899.

In the Bank of Madras	22,619	13	2
In hand, in cash and drafts	4,282	7	4
Permanent advance	500	0	0
			27,402 4 6

B.

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Madras, on the
31st December 1899.

Assets on the 31st December 1899.

	RS.	A.	P.	RS.	A.	P.
Cash and drafts in hand	4,282	7	4			
With the Bank of Madras	22,619	13	2			
Permanent advance	500	0	0			
				27,402	4	6

Stock.

Plant and dead stock	1,59,982	1	1			
Stationery, printing, depository and stores in use in departments	26,861	8	4			
War Office forms and books	1,272	13	10			
District Municipality forms	68	6	11			
Furniture, &c.	4,601	1	1			
				1,92,785	15	3
Postage, receipt stamps and printed post-cards				57	8	6
Press premises				1,72,008	13	6
Superannuation Fund and employees' securities (investment account)				39,078	8	1
Interest from Superannuation Fund ..				9,221	4	3
Lawrence Asylum Press, Ooty Branch. Investment of contractors' securities (in fixed deposits)				163	7	5
Fixed deposits in Bank of Madras				655	0	0
Deposits with Madras Railway Company				10,000	0	0
Personal ledger account—outstandings, including rent due by Miss Linsell and Mr. Brown				2,122	12	8
				30,883	10	11
				4,84,379	5	1

Statement of Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1899—cont.

<i>Liabilities.</i>										
				RS.	A.	P.		RS.	A.	P.
Employees' securities ..	..	..	2,781	2	0					
Contractors' securities ..	..	..	968	11	0					
Stock supply account ..	..	..	1,287	10	8					
Personal ledger account ..	..	..	10,270	7	4					
								15,307	15	0
Accumulated profits of previous years ..			..					4,69,071	6	1
			Total ..					4,84,379	5	1

C.

PROFIT and Loss Account of the Lawrence Asylum Press, Madras, for the year 1899.

Expenditure.					RS.	A.	P.	RS.	A.	P.
Working expenses	..	..	..	..	49,357	14	8			
Overtime	..	..	..	..	629	12	2			
Contingencies	..	..	..	..	7,692	15	4			
Pensions	..	..	..	..	1,904	0	9			
Amount written back	..	..	..	..	813	8	7			
Allowances	..	..	..	..	881	1	7			
Unexpended balance of Superannuation										
Fund interest, by which the debit										
balance under that account has been										
reduced during the year					59	12	6			
								61,339	1	7

Income.

Printing and binding work, lithography	..	44,781	6	3				
Books, periodicals and forms printed including stationery ..	..	1,01,502	11	11				
						1,46,284	2	2
Less cost of materials issued from stock	..	55,897	10	4				
						90,386	7	10
Interest from Pension Fund	..	1,963	13	3				
Interest	..	251	14	6				
Rents	..	912	0	0				
Petty balances	..	487	7	2				
Miscellaneous (discount and commission and amount written off)	..	16	13	7				
						94,018	8	4
Profit on books on commission sales	..	567	12	2				
						94,586	4	6
Deduct expenditure	..	61,339	1	7				
Gross earnings	..	33,247	2	11				
Contribution to the Lawrence Asylum, Ootacamund	..	15,000	0	0				
Bad debts written off	..	487	5	8				
Upkeep of apprentices	..	787	6	5				
Work done gratis for the Principal and Secretary, Lawrence Asylum, Ootacamund. ..	..	512	1	9				
						16,786	13	10
Net profit ..		16,460	5	1				

O.A. No. 6116, dated 10th September 1900.

Forwarded.

2. It is requested that orders may be passed for the payment into the Bank of Madras, to the credit of Government, of the audit fee of Rs. 300.

FORT ST. GEORGE,
ACCOUNTANT-GENERAL'S OFFICE,
10th September 1900.

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

To the Secretary to Government, Educational Department.

ORDER—No. 475, Educational, dated 26th September 1900.

Communicated to the Trustees of the Lawrence Asylum Press for transmission to their Agents whose attention will be drawn to the remarks and suggestions of the auditor.

2. Arrangements should be made for the payment of the audit fee of Rs. 300.

(True Extract.)

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

Note It will be observed that the Net earnings are not less than Rs 33,247—Compared with Rs 20,007. Last year. I understand from a conversation with the Principal, that the net earnings are likely to be larger again this year. It will be a matter for consideration, when the question of selling the Press comes up, whether the price to be realized should not be higher than that originally proposed.

Exd. S. J. Perera

Mm
24.9.00

First copy sent to Press. 26/9

Returned for signature.

Despatched in print.

RETO AGAIN G.O. No.
155

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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

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