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Educational (190 /) Department.

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G.O., No. 506

DATED 10.9.01

INDEXED.

ORIGINAL.

[Despatch Abstract.]

Lawrence Asylum Press

Forwarding to the trustees of the — the report on
the audit of the accounts of the Press at
Ostacamm for 1900.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1901} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1901.

Enclosures

Spare copies

ORIGINAL

G.O., No. 506, 10th September 1901.

SEPTEMBER.

Lawrence Asylum Press.

Forwarding to the trustees of the — the report on the audit of the accounts of the press at Ootacamund for 1900.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From J. O. B. POWER, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras, dated Ootacamund, 26th August 1901.

I have the honour to report that the accounts of the Lawrence Asylum Press at Ootacamund for 1900 have been audited and practically found correct.

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

3. The several books and accounts of the Press have been satisfactorily maintained and do not call for any special remarks.

4. The outstandings of the Press on the 31st December 1900 amounted to Rs. 3,491-13-11, of which a sum of about Rs. 300 is stated to represent bad debts. It is desirable that a list of the latter should be made out and the orders of the head office at Madras obtained for their being written off in the accounts of 1901.

5. The stock accounts of the Press were subjected to a more detailed audit on this occasion than in previous years, the totals of the stock ledger and the closing balances being checked throughout the year for the first time. Several inaccuracies which were discovered in the accounts were brought to the notice of the Secretary for necessary action.

The total of the dead-stock balances on the 31st December was erroneously made up by the Press as Rs. 13,858-4-9 instead of Rs. 13,856-4-9 as shown in the statement B appended. This affects the results of the year. The loss of Rs. 235-5-1 shown in the published accounts of the Press should be altered to Rs. 237-5-1.

6. As will be seen from statement C, profit and loss account, the Press worked at a loss of Rs. 237 in 1900; but if the contributions to the Lawrence Asylum, Lovedale, of Rs. 3,750 in cash and Rs. 199, the value of printing work done gratis are taken into account, the actual results of the year's transactions will show a profit of Rs. 3,712.

7. In paragraph 15 of the last audit report it was suggested that the sum of Rs. 1,000 kept in fixed deposit in the Bank of Madras, Ootacamund, should be withdrawn and invested in Government securities. But under instructions from the head office the amount has been merged in the current balance which has thus been unnecessarily increased. The average monthly receipts of the Press more than cover the average monthly expenditure including the contribution to the Lawrence Asylum, and a cash balance of Rs. 2,000 should be sufficient to meet the current demands of the Press; but the balance in the Bank of Madras during the year under review averaged Rs. 4,371-7-2 a month as shown in the margin, and the balance on the 31st July 1901 was Rs. 6,418-15-2. It is suggested therefore that a sum of Rs. 3,000 may at once

be invested in Government securities out of the cash balance for the benefit of the Press.

8. The result of the audit is satisfactory on the whole.

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

ENCLOSURES.

A.

RECEIPTS and Expenditure for 1900 as derived from the cash and contingent books for that year.

	RS.	A.	P.	RS.	A.	P.
I. Balance on the 1st January—						
In cash in hand	57	3	7			
In the Bank of Madras, Ootacamund.	3,567	14	3			
Contingent advance	30	2	5			
				3,655	4	3
II. Receipts—						
Collections for current and previous years	16,205	5	3			
Fixed deposit withdrawn from Bank.	1,000	0	0			
Interest realized on the above	35	0	0			
				17,240	5	3
Total				20,895	9	6
III. Expenditure—						
Working expenses—						
Establishment	6,830	10	4			
Allowance to the Secretary	1,440	0	0			
Extra work	37	0	4			
Receipt stamps	10	0	0			
Rent of Press premises	600	0	0			
Postage on letters	23	0	0			
Audit fee	200	0	0			
Current expenses	127	13	9			
Warm clothing for peons	22	0	0			
				9,290	8	5
Other payments—						
Payments on parties account	370	10	3			
Lawrence Asylum Ootacamund contribution	3,750	0	0			
				4,120	10	3
Payments on account of stock—						
Lawrence Asylum Press, Madras	1,681	1	2			
Merchandise purchased	554	8	0			
Plant, tools, furniture, etc.	15	6	0			
				2,250	15	2
Total				15,662	1	10
IV. Balance on the 31st December—						
In cash in hand	19	15	2			
In the Bank of Madras, Ootacamund.	5,205	6	6			
Contingent advance	8	2	0			
				5,233	7	8

B.

STATEMENT of assets and liabilities for 1900.

	RS.	A.	P.	RS.	A.	P.
Assets on the 31st December 1900—						
Cash in hand	19	15	2			
Cash in the Bank of Madras, Ootacamund ..	5,205	6	6			
Contingent advance	8	2	0			
				5,233	7	8
Stock—						
Plant and dead-stock	13,856	4	9			
Stationery, printing and depository ..	1,385	8	0			
Postage and receipt stamps	0	12	9			
				15,242	9	6
Personal ledger account				3,491	13	11
Loss during the year				237	5	1
Total				24,205	4	2
Liabilities on the 31st December 1900—						
Lawrence Asylum Press, Madras ..	1,787	7	4			
Personal ledger account	66	4	3			
Accumulated profits of previous years ..	22,351	8	7			
				24,205	4	2

C.

PROFIT and Loss account for 1900.

Expenditure.

	RS.	A.	P.	RS.	A.	P.
Working Expenses—						
Establishment	6,830	1	1			
Extra work	37	0	4			
Receipt stamps	10	0	0			
Postage	19	12	3			
Secretary's allowance	1,440	0	0			
Rent of Press premises	600	0	0			
Current expenses	474	9	9			
Audit fee	200	0	0			
Warm clothing for peons	22	0	0			
				9,633	7	5
Amount written back	16	5	6			
Lawrence Asylum—work done gratis ..	198	13	0			
				215	2	6
Contribution to the Lawrence Asylum ..				3,750	0	0
Loss under stock account				1,020	6	0
Total				14,618	15	11

Income.

Press Job Work—						
Printing	12,363	0	7			
Die Press	148	4	0			
Card press	72	12	0			
Miscellaneous	39	9	4			
				12,623	9	11
Binding				1,758	0	11
Loss during the year				237	5	1
Total				14,618	15	11

O.A. No. 5749.

Forwarded.

2. It is requested that orders may be passed for the payment of the audit fee to credit of Government.

30th August 1901.

To the Secretary to Government,
Educational Department.

W. DOBBIE,
Accountant-General.

ORDER—No. 506, Educational, dated 10th September 1901.

Forwarded 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.)

C. J. WEIR,
Ag. Secretary to Government.

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

Educational (190 /) Department.

CURRENT No. 1212

From

[Name]

[Designation]

[Station]

Accountant General
Madras

O.A. No. 5749

Dated 30-8-1901.

Enclosures

Received 4-9-1901.

Registered 6-9-1901.

SUBJECT.

Forwarding the report on the audit of the
accounts of the L.A. Press at Coimbatore
for 1900.

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80. 403 of 51. 8.10.1901
" 352 of 25. 6. 11. 1901

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P. 5.

Forwarded
~~communicated~~ to the Trustees
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7/9/11
7-9-11

$$\begin{array}{r} 886 \\ \hline 1095 \end{array}$$

To The Trustees of the L.A.P. } 20th
- A.G. - u

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READ AGAIN G.O., No.
190 .

DATED

CURRENT No.

ENCLOSURES TO C.No.

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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