

# Educational (1902) Department.

ORDINARY PRINTED.

G.O., No. 530

DATED 2<sup>nd</sup>. September.

No Notes

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 Ootacamund for  
1901.

BACK PAPERS.

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Government {1902} of Madras.  
EDUCATIONAL.

Recd.

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} 1902.

Enclosures

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ORIGINAL

G.O., No. 530, 2nd September 1902.

SEPTEMBER.

Lawrence Asylum Press.

Forwarding to the trustees of the -- the report on the audit of the accounts of the press at  
Ootacamund for 1901.

## 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, 14th August 1902.

I have the honour to report that the accounts of the Lawrence Asylum Press at Ootacamund for the year 1901 have been audited.

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

3. With the exception of the stock accounts which are separately dealt with, the several books and accounts of the press were found satisfactorily maintained, and do not call for any remarks.

4. The outstandings of the press on the 31st December 1901 amounted to Rs. 1,890-7-4, of which Rs. 1,363-3-5 were collected during the current year up to 31st July 1902.

5. The audit of the stock accounts of 1901 has disclosed inaccuracies and irregularities which leave not the slightest room for doubt that the late storekeeper misappropriated the stationery stores entrusted to his charge, by issuing material largely in excess of requirements for the printing and binding work done by the press and writing them off the stock ledgers, *e.g.*—

(a) For binding the books of the Deputy Adjutant-General thirty straw boards were shown as included in the material used when no straw boards were used, the covers being made of thick cartridge paper.

(b) Twenty-six straw boards were shown as used in binding 11 volumes,  $\frac{1}{8}$  royal size, for the Commissary-General although not more than three or four were actually so used.

(c) More than double the quantity of Bally paper than was actually required was shown as used weekly as wrappers for *The Nilgiri Gazette*.

(d) The stationery required for office use was also written off largely in excess of that actually issued to the several office and press hands.

6. I am unable to say how far the press has been defrauded in this manner as it would take more time than I have at my disposal for the investigation and the misappropriations appear to have gone on for some time. They apparently escaped detection so long owing to want of close scrutiny of the indents on the part of the Secretary.

7. In the year under report the loss on material exclusive of depreciation is shown as Rs. 512-6-2 (*vide* statement C appended). This however would also include the value of material used by the press for its own use, for which no credit is afforded. But in the case of the materials used in excess of requirements, although charged to customers in the books, the excess charge was met by a reduction in the cost of labour for which the press should have had credit, and it has therefore sustained a loss to that extent.

8. There were some omissions noticed in the stock balance list which necessitated an alteration by me of the balance sheet and the profit and loss account as made up by the press.

9. I would suggest that the accountant of the press should be made responsible for the accuracy of the store accounts as in the case of the other accounts, and that all entries in the rough day-book of the materials used be written in words and figures as has now been adopted in the case of the press indent book. All alterations in figures should be made in red ink and initialled by the Secretary. I have noticed many cases of alterations in figures which may or may not have been made with the Secretary's knowledge. Unless these precautions are taken the irregularities noticed are likely to recur and to go undetected until the accounts are audited, *i.e.*, some months after the close of the year to which they relate.

10. With reference to the value, as now entered in the stock ledger, of the stationery stores obtained from Madras, it is observed that it does not include the railway and other carrying charges which are necessarily incurred in their transmission. They are included in the case of type stock, etc., and there is no reason why they should not also be so included in the case of stationery stores.

Under the head of "stock" account in the general ledger, the debits represented by "charges merchandise," "merchandise purchased" and "plant, tools, furniture, etc.," include the carrying charges in question, while the credits represented by the adjusting entries of closing balance of stationery stores in hand at the end of the year do not include them. The effect of this practice is to lower the value of stock and thereby the profits of the press as shown in the profit and loss account. It is essential therefore that the valuation of the stationery stores as given in the ledger should, in the case of those obtained from Madras, include the carrying charges.

11. As will be seen from statement C, profit and loss account, the press worked at a nominal loss of Rs. 4,250-5-10 in 1901; but if the contributions to the Lawrence Asylum of Rs. 3,500 in cash and of Rs. 179 in the way of printing work done gratis, and of Rs. 3,000 transferred to the head office be taken to account, the result of the year's transactions would be a profit of Rs. 2,428-10-2.

12. 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 1901 as derived from the cash and contingent books for that year.

|                                                    | RS.    | A. | P. | RS.    | A. | P. |
|----------------------------------------------------|--------|----|----|--------|----|----|
| I. Balance on the 1st January 1901—                |        |    |    |        |    |    |
| 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  |
| II. Receipts—                                      |        |    |    |        |    |    |
| Cash sales .. .. .                                 | 98     | 12 | 9  |        |    |    |
| Collections for current and previous years .. .. . | 16,556 | 0  | 4  |        |    |    |
| Collections on account of the head office .. .. .  | 7      | 0  | 0  |        |    |    |
|                                                    |        |    |    | 16,661 | 13 | 1  |
| Total .. .. .                                      | 21,895 | 4  | 9  |        |    |    |

|                                                         | RS.   | A. | P. | RS.   | A. | P. | RS.    | A. | P. |
|---------------------------------------------------------|-------|----|----|-------|----|----|--------|----|----|
| III. Expenditure—                                       |       |    |    |       |    |    |        |    |    |
| Working expenses—                                       |       |    |    |       |    |    |        |    |    |
| Establishment .. .. .                                   | 7,085 | 5  | 11 |       |    |    |        |    |    |
| Allowance to the Secretary .. .. .                      | 1,440 | 0  | 0  |       |    |    |        |    |    |
| Extra work .. .. .                                      | 79    | 14 | 6  |       |    |    |        |    |    |
| Receipt stamps .. .. .                                  | 11    | 0  | 0  |       |    |    |        |    |    |
| Rent of Press premises .. .. .                          | 600   | 0  | 0  |       |    |    |        |    |    |
| Postage .. .. .                                         | 28    | 11 | 3  |       |    |    |        |    |    |
| Audit fee .. .. .                                       | 200   | 0  | 0  |       |    |    |        |    |    |
| Warm clothing for peons .. .. .                         | 25    | 0  | 0  |       |    |    |        |    |    |
| Current expenses (Miscellaneous) .. .. .                | 121   | 14 | 3  |       |    |    |        |    |    |
|                                                         |       |    |    | 9,591 | 13 | 11 |        |    |    |
| Other payments—                                         |       |    |    |       |    |    |        |    |    |
| Payments on account of customers .. .. .                | 129   | 4  | 6  |       |    |    |        |    |    |
| Contribution to the Lawrence Asylum, Ootacamund .. .. . | 3,500 | 0  | 0  |       |    |    |        |    |    |
|                                                         |       |    |    | 3,629 | 4  | 6  |        |    |    |
| Payments on account of stock—                           |       |    |    |       |    |    |        |    |    |
| Lawrence Asylum Press, Madras .. .. .                   | 2,661 | 10 | 1  |       |    |    |        |    |    |
| Merchandise purchased .. .. .                           | 236   | 15 | 0  |       |    |    |        |    |    |
| Plant, tools, furniture, etc. .. .. .                   | 9     | 4  | 0  |       |    |    |        |    |    |
|                                                         |       |    |    | 2,907 | 13 | 1  |        |    |    |
| Capital Account .. .. .                                 |       |    |    | 3,000 | 0  | 0  |        |    |    |
|                                                         |       |    |    |       |    |    | 19,128 | 15 | 6  |
| IV. Balance on the 31st December—                       |       |    |    |       |    |    |        |    |    |
| In cash in hand .. .. .                                 |       |    |    | 6     | 8  | 0  |        |    |    |
| In the Bank of Madras, Ootacamund .. .. .               |       |    |    | 2,749 | 3  | 6  |        |    |    |
| Contingent advance .. .. .                              |       |    |    | 10    | 9  | 9  |        |    |    |
|                                                         |       |    |    |       |    |    | 2,766  | 5  | 3  |

## B.

## STATEMENT of assets and liabilities for 1901.

|                                                | RS.    | A. | P. | RS.    | A. | P. |
|------------------------------------------------|--------|----|----|--------|----|----|
| Assets on the 31st December 1901—              |        |    |    |        |    |    |
| Cash in hand .. .. .                           | 6      | 8  | 0  |        |    |    |
| Cash in the Bank of Madras, Ootacamund .. .. . | 2,749  | 3  | 6  |        |    |    |
| Contingent advance .. .. .                     | 10     | 9  | 9  |        |    |    |
|                                                |        |    |    | 2,766  | 5  | 3  |
| Stock—                                         |        |    |    |        |    |    |
| Plant and dead-stock .. .. .                   | 13,225 | 3  | 3  |        |    |    |
| Postage and receipt stamps .. .. .             | 1      | 15 | 6  |        |    |    |
| Stationery, printing and depository .. .. .    | 697    | 15 | 4  |        |    |    |
|                                                |        |    |    | 13,925 | 2  | 1  |
| Personal ledger account .. .. .                |        |    |    | 1,890  | 7  | 4  |
|                                                |        |    |    | 18,581 | 14 | 8  |
| Loss during the year .. .. .                   |        |    |    | 4,250  | 5  | 10 |
|                                                |        |    |    | 22,832 | 4  | 6  |
| Liabilities on the 31st December 1901—         |        |    |    |        |    |    |
| Lawrence Asylum Press, Madras .. .. .          | 716    | 15 | 6  |        |    |    |
| Personal ledger account .. .. .                | 1      | 1  | 6  |        |    |    |
|                                                |        |    |    | 718    | 1  | 0  |
| Accumulated profits of previous years .. .. .  |        |    |    | 22,114 | 3  | 6  |
|                                                |        |    |    | 22,832 | 4  | 6  |

## C.

## PROFIT and loss account for 1901.

|                                          | RS.   | A. | P. | RS.    | A. | P. |
|------------------------------------------|-------|----|----|--------|----|----|
| Expenditure.                             |       |    |    |        |    |    |
| Working expenses—                        |       |    |    |        |    |    |
| Establishment .. .. .                    | 7,085 | 5  | 11 |        |    |    |
| Allowance to the Secretary .. .. .       | 1,440 | 0  | 0  |        |    |    |
| Extra work .. .. .                       | 79    | 14 | 6  |        |    |    |
| Receipt stamps .. .. .                   | 10    | 3  | 0  |        |    |    |
| Rent of Press premises .. .. .           | 600   | 0  | 0  |        |    |    |
| Postage .. .. .                          | 26    | 0  | 0  |        |    |    |
| Audit fee .. .. .                        | 200   | 0  | 0  |        |    |    |
| Warm clothing for peons .. .. .          | 25    | 0  | 0  |        |    |    |
| Current expenses (Miscellaneous) .. .. . | 137   | 7  | 3  |        |    |    |
|                                          |       |    |    | 9,603  | 14 | 8  |
| Amount written off as bad debts .. .. .  | 286   | 6  | 3  |        |    |    |
| Loss under stock account—                |       |    |    |        |    |    |
| By depreciation .. .. .                  | 646   | 14 | 9  |        |    |    |
| In other ways .. .. .                    | 512   | 6  | 2  |        |    |    |
|                                          |       |    |    | 1,159  | 4  | 11 |
|                                          |       |    |    | 1,445  | 11 | 2  |
| Contributions to the Lawrence Asylum—    |       |    |    |        |    |    |
| In cash .. .. .                          | 3,500 | 0  | 0  |        |    |    |
| In the way of work done gratis .. .. .   | 179   | 0  | 0  |        |    |    |
|                                          |       |    |    | 3,679  | 0  | 0  |
| Reduction of capital .. .. .             |       |    |    | 3,000  | 0  | 0  |
|                                          |       |    |    | 17,728 | 9  | 10 |

## Income.

|                                                            |        |    |   |        |    |    |
|------------------------------------------------------------|--------|----|---|--------|----|----|
| Press job-work—                                            |        |    |   |        |    |    |
| Printing .. .. .                                           | 11,789 | 3  | 8 |        |    |    |
| Die press .. .. .                                          | 101    | 11 | 0 |        |    |    |
| Card press .. .. .                                         | 93     | 4  | 0 |        |    |    |
| Miscellaneous .. .. .                                      | 66     | 10 | 7 |        |    |    |
|                                                            |        |    |   | 12,050 | 13 | 3  |
| Binding .. .. .                                            |        |    |   | 1,407  | 11 | 9  |
| Amount written off in previous years now recovered .. .. . |        |    |   | 19     | 11 | 0  |
|                                                            |        |    |   | 13,478 | 4  | 0  |
| Loss during the year .. .. .                               |        |    |   | 4,250  | 5  | 10 |
|                                                            |        |    |   | 17,728 | 9  | 10 |

No. O.A./4967.

Forwarded to Government.

2. Attention is invited to paragraphs 5 to 10 of the audit report, and to the suggestions in paragraph 9 which have my approval.

3. It is requested that orders may be passed for the payment of the audit fee of Rs. 200 to credit of Government.

26th August 1902.

To the Secretary to Government, Educational department.

C. E. CRAWLEY,  
Offg. Accountant-General.

ORDER—No. 530, Educational, dated 2nd September 1902.

The report will be forwarded to the trustees of the Lawrence Asylum Press whose attention will be drawn to the remarks and suggestions of the auditor.

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

(True Extract.)

Asst. Secretary to Government  
[in charge.]

To the Trustees of the Lawrence Asylum Press  
(through the Director of Public Instruction).  
,, Accountant-General.

Exd. P. Seetharam.

# Educational Financial (1902) Department.

CURRENT No. 1268.

From

[Name]

C. E. Crawley Esq.

[Designation]

Offg. Accountant General.

[Station]

Lat-st. Genl.

No.

0014987.

Dated

26<sup>th</sup> August

1902.

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Forwarding audit Report of the Lawrence  
Asylum Press, Botacamund for 1901-02.

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Financial Department.

Sir,

1,000-7-5-02.

EDUCATIONAL DEPARTMENT.

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

” ” ” ” ..... ” ..... 190

READ ALSO :—

C. No. 1268, From the A.G., No. 4967, dated 26<sup>th</sup> August 1902.

[illegible]

## ORDER

No. 530, dated 2-9-1902.

P.S.

The report will be forwarded to the trustees of the Lawrence Professor Press. for communication to their agents whose attention will be drawn to the remarks and suggestions of the auditor.

2. The trustees will be requested to ~~arrangement~~ <sup>arrange</sup> should be made for the payment of the audit fee of Rs. 200.

PH  
29/2

*[Handwritten signature]*

2.9.2

Rec  
29/8/2

No. The Trustees of the L. A. Pers  
in the D. P. S. *Self*  
a A. G. *Good*

INTERNATIONAL BUREAU

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for his consideration and  
approval. It is also  
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