

Educational (1903) Department.

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[Despatch Abstract.]

Ladruce asylum Press, Cdtacannud

*Forwarding to the trustees of the Ladruce
Asylum Press the report on the audit of the
accounts of the — for the year 1902.*

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 {1903} of Madras. EDUCATIONAL.

Recd.

Enclosures

Regd.

} 1903.

Spare copies

ORIGINAL

G.O., No. 323, 4th July 1903.

JULY.

Lawrence Asylum Press, Ootacamund.

Forwarding to the trustees of the Lawrence Asylum Press the report on the audit of the accounts of the — for the year 1902.

The stationery store accounts of the Press for 1902 appear as far as could be judged from the test audit applied to them to be free from grave irregularities reported last year. It is satisfactory to note that the present Secretary, Mr. Wright, is exercising a close scrutiny over the consumption of stores.

(1) With reference to the file of Press indents, however, it is observed—
(a) When paper is indented for and issued in small quantities of sheets or quires, the quantities are erroneously posted in the column "No." instead of in the columns concerned.

(b) The alterations in indents numbered P/13, dated 27th March 1902, and P/15, dated 19th April 1902, should have been attested by the Secretary to the Press.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

From F. L. CARVALHO, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras, dated Fort St. George, 30th June 1903, O.A. No. 3329.

I have the honour to report that the accounts of the Lawrence Asylum Press at Ootacamund for the calendar year 1902 have been audited by me.

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

3. The contingent account of the Press calls for no remarks. The size of the book, which has for the past three or four years been unnecessarily large, has, during the current year 1903, been reduced, and is more handy and suitable to the limited number of the transactions of the branch press.

4. *Cash-book*.—The present size of this record is far too unwieldy and involves a waste of stationery. The old size may well be reverted to.

5. *Journal*.—In a few cases there was delay in the adjustment of the value of goods received from the head office at Madras owing to delay on the part of the latter to furnish the necessary invoices. It may be noted in this connection that the head office at Madras does not appear to render regular and periodical accounts of its transactions with the branch press. Only two such statements of accounts were received during the year under review—the first in January 1902 relating to transactions between June and December 1901 and the second in November 1902 relating to those between January and November 1902.

6. *Day-book*.—The fair day-book, which is an important record of the supplies made and of work done by the Press, should be examined with the rough daily sheets and their agreement certified to by the Secretary.

7. *Ledger*.—(a) The credit balance of As. 1-6 in the account of the Deputy Assistant Adjutant-General, Royal Artillery, brought forward from the previous year, should have been adjusted in connection with the transactions of the Press with the customer in 1902.

(b) A balance of Rs. 16-10-0 has been outstanding for more than a year against the Manager, Highland Farm Factory. There are also a few other similar outstandings. Steps should be taken for their early adjustment.

(c) The outstandings of the Press on the 31st December 1902 amounted as per personal ledger account to Rs. 2,497-2-6, of which Rs. 1,811-5-4 were collected during the current year up to 31st May 1903. The outstandings on the last day of the year exceeded those on the corresponding date of the previous year by Rupees 606-11-2, which partly accounts for the decrease of Rs. 1,866-11-6 in the receipts as compared with those of the preceding year.

8. *Stock accounts*.—The stationery store accounts of the Press for 1902 appear, as far as could be judged from the test audit applied to them, to be free from the grave irregularities reported last year. It is satisfactory to note that the present Secretary, Mr. Wright, is exercising a close scrutiny over the consumption of stores.

(1) With reference to the file of Press indents, however, it is observed—

(a) When paper is indented for and issued in small quantities of sheets or quires, the quantities are erroneously posted in the column "No." instead of in the columns concerned.

(b) The alterations in indents numbered P/13, dated 27th March 1902, and P/15, dated 19th April 1902, should have been attested by the Secretary to the Press.

(2) The last annual stock-taking of stores by the Press Secretary was not, as usual, done in the beginning of January, but in April 1903, and the differences then noticed have not yet been adjusted in the store accounts.

9. No adjustment is made in the books of the Press on account of the value of stationery used in its working. The stock account thus loses a credit to which it is entitled, and the loss, if any, under that account, which should only represent deterioration, is unnecessarily raised thereby. The loss under "Stock" thus shown in the books of the Press for 1902 was Rs. 847-3-1 instead of only Rs. 602-15-9, the difference of Rs. 244-3-4 representing the value of stationery utilized in the working of the Press for 1902. I have, however, shown the proper figures in my profit and loss account of the Press; and would suggest that, for the future, the Press should annually adjust the value of the stationery used in its working by debit to "Working expenses" and credit to "Stock" account.

10. As will be seen from statement C, Profit and Loss Account, the Press worked at a net profit of Rs. 175-13-11 in 1902; but if the contributions to the Lawrence Asylum of Rs. 3,000 in cash and of Rs. 201-2-0 in the way of printing work done gratis be taken to account, the result of the year's transactions would be a gross profit of Rs. 3,376-15-11.

11. 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 1902 as derived from the cash and contingent books for that year.

	RS.	A.	P.	RS.	A.	P.
I. Balance on the 1st January 1902--						
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
II. Receipts--						
Cash sales	44	11	0			
Collections for current and previous years.	14,746	2	7			
Collections on account of the head office.	4	4	0			
				14,795	1	7
Total ..				17,561	6	10
III. Expenditure--						
Working expenses--						
Secretary's salary	1,186	10	8			
Establishment	6,977	8	8			
Extra work	131	14	3			
Rent of premises	600	0	0			
Receipt stamps	7	8	0			
Postage	32	8	0			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Miscellaneous	143	0	9			
				9,304	2	4
Payments on account of stock--						
Lawrence Asylum Press, Madras ..	1,368	14	7			
Merchandise purchased	242	12	0			
Plant, tools, furniture, &c.	83	2	6			
				1,694	13	1
Other payments--						
Payments on account of customers ..	79	8	2			
Contribution to the Lawrence Asylum, Ootacamund	3,000	0	0			
				3,079	8	2
Total ..				14,078	7	7
IV. Balance on the 31st December 1902--						
In cash in hand	1	3	2			
In the Bank of Madras, Ootacamund.	3,438	8	10			
Contingent advance	43	3	3			
				3,482	15	3

B.

STATEMENT of Assets and Liabilities for 1902.

	RS.	A.	P.	RS.	A.	P.
Assets on the 31st December 1902--						
Cash in hand	1	3	2			
Cash in the Bank of Madras, Ootacamund.	3,438	8	10			
Contingent advance	43	3	3			
				3,482	15	3
Stock--						
Plant and dead stock	14,579	4	5			
Postage and receipt stamps	0	8	0			
Stationery, printing and depository ..	831	5	4			
				15,411	1	9
Personal ledger account				2,497	2	6
Total ..				21,391	3	6
Liabilities on the 31st December 1902--						
Lawrence Asylum Press, Madras ..	98	13	5			
Personal ledger account	252	10	6			
Profits of the year	175	13	11			
				527	5	10
Accumulated profits of previous years increased by Rs. 3,000 retransferred from the head office (<i>vide</i> paragraph 11 of the last report)				20,863	13	8
Total ..				21,391	3	6

C.

PROFIT and Loss Account for 1902.

Expenditure.				RS.	A.	P.	RS.	A.	P.
Working expenses—									
Secretary's salary				1,274	10	8			
Establishment				6,990	7	1			
Extra work				131	14	3			
Receipt stamps				8	15	0			
Postage				25	11	6			
Rent of premises				600	0	0			
Warm clothing for peons				25	0	0			
Audit fee				200	0	0			
Stationery used in the working of the Press for the year				244	3	4			
Miscellaneous				189	3	9			
							9,690	1	7
Amount written off on account of disputed bills				9	8	11			
Loss under stock account				602	15	9			
							612	8	8
Contribution to the Lawrence Asylum—									
In cash				3,000	0	0			
In the way of work done gratis				201	2	0			
							3,201	2	0
Net profits of the year							175	13	11
							13,679	10	2
Income.									
Press Job work—									
Printing				11,757	4	11			
Die press				103	5	6			
Card press				79	6	0			
Miscellaneous				149	1	9			
							12,089	2	2
Binding							1,590	8	0
							13,679	10	2

Forwarded to Government in the Educational department.

2. Attention is invited to paragraphs 6 to 9 of the Audit Report.

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

W. S. ADIE,
Offg. Accountant-General.

ORDER—No. 323, Educational, dated 4th July 1903.

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 are requested to arrange for the payment of the audit fee of Rs. 200.

(True Extract.)

A. G. CARDEW,
Ag. Secretary to Government.

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

Exd. V. A. Rajavelu.

1,000-5-75-93

READ ALSO:—

C. No. 1020, From the Accountant General, No. GA/3328, dated 30- 6- 1903.

ORDER

No. 323, dated 4-7-1903

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

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

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