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Educational (1904) Department.

ORDINARY PRINTED.

G.O., No. 613

DATED 8.10.04

INDEXED

ORIGINAL

[Despatch Abstract.]

Lawrence Asylum Press, Madras

Forwarded to the Trustees of the Lawrence
Asylum Press, the report on the audit of the
accounts of the — for the calendar year 1904

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 {1904} of Madras. EDUCATIONAL. 2

Recd.

Regd.

} 1904.

Enclosures

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ORIGINAL

G.O., No. 613, 8th October 1904

OCTOBER.

Lawrence Asylum Press, Madras.

Forwarding to the Trustees of the Lawrence Asylum Press the report on the audit of the accounts of the press for the calendar year 1903.

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 29th September 1904, No. O.A. 169/7384.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Press, Madras, for the calendar year 1903.

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

3. *Statement A.*—The total cash receipts for the year amounted to Rupees 1,87,129-3-6 against Rs. 2,01,959-3-10, and the disbursements exclusive of investments in Government securities to Rs. 1,66,767-8-9 against Rs. 1,98,954-9-2 in the previous year. Government securities of the nominal value of Rs. 20,000 were purchased at a net cost of Rs. 19,842-0-11 for the Reserve fund during the year from the surplus cash balance with the press against Rs. 30,000 at a net cost of Rupees 29,836-11-5 in the previous year.

4. *Statement B.*—A sum of Rs. 7,528-3-1 due to Messrs. John Dickinson & Co., Madras, in 1904 for the store articles supplied by them in the last quarter of 1903 has been expunged from the balance account, as it was not a liability in the year under report.

5. *Statement C.*—The income of the press for the year amounted to Rupees 1,72,063-1-0, and the working expenses and the miscellaneous charges aggregated Rs. 1,41,670-11-11, inclusive of Rs. 56-3-3 charged off in the profits of the year (*vide* paragraph 14 below). The gross earnings were therefore Rs. 27,392-5-1. But as the contribution of Rs. 25,000 in this year to the Lawrence Asylum at Ootacamund, together with the cost of work done gratis and supplies made to it and the loss sustained by the press on account of bad debts written off amounted to Rs. 26,844-8-7, the result of the year's transactions was a net profit of Rs. 547-12-6.

6. The suggestions made in paragraphs 8 and 14 of my audit report for 1902 have not been given effect to. The Superintendent who has been only lately appointed has promised to have them carried out. Although the job work book is now signed at the close of each month by the Superintendent (paragraph 11 of last year's report), yet there are no signs of the entries therein having been made and checked by any responsible officials. It would be well to have this done as it is an important record of the press. Moreover I have noticed that large amounts have had to be written back on account of disputed bills owing to the careless valuation of work made by the publication storekeeper. If the necessary check had been exercised on his valuation, such writes back would not have occurred. The attention of the Superintendent has been drawn to these mistakes.

7. *Contingent charges.*—Annas 6 refunded in cash to A. Kasi Rao on the 29th January 1903 on account of excess charge paid by him should have been debited to

"amount written back" in the ledger instead of to the personal account of A. Kasi Rao. The debit to the latter account in the first instance involved the unnecessary correcting entry in the journal on the 29th January 1903.

8. The rates tendered by the contractors for supply of sheep-skins of different sizes for the year not having been approved by the Agent, the bulk of the quantity consumed in the year was purchased locally through the bill-collector of the press who, it is said, was instructed to make the purchases at the rates given by the Agent for the different sizes. This course is objectionable for the reason that the market price of skins cannot be expected to be at an uniform rate throughout the year equal to that given by the Agent, while the acknowledgments obtained in support of the charges should have been signed and stamped by the vendors and not by the bill-collector who should not be put out of pocket for the value of stamps affixed to the receipts unless he is benefited by the bargain. In like manner a stamped receipt was obtained from the bill-collector for the payment of Rs. 28-1-0 on the 3rd June 1903 towards the cost of articles purchased for the Asylum lads. In giving the order to the bill-collector to make local purchases of articles required for the press use, it is not the intention of the authority who issues the order that the bill-collector should submit his own receipt (stamped in cases in which the amount exceeds Rs. 20) merely because they were purchased by him. Every effort should be made to get the supply of articles as much as possible through the contractors and vendors' acknowledgments should invariably be obtained for those purchased otherwise than by contract.

9. The value of paper and other stores supplied to the press by the contractor, the Agent of Messrs. John Dickinson & Co. at Madras has hitherto been paid three months after the date of invoice probably in terms of the agreement. But this has

Date of invoices.	Amount.	When due.	When paid.
	RS. A. P.		
October 1902	5,619 15 1	January 1903 ..	December 1902.
April 1903	2,900 3 7	July	June 1903.
October	3,593 10 5	January 1904 ..	December ..
April 1904	2,569 11 7	July	June 1904.
	14,773 8 8		

not been strictly adhered to. The instances noted in the margin show that payments were made before the due date, *i.e.*, one month in advance. It is for consideration whether in such cases the press might not charge the Agent and be credited with the discount for the payments in advance, which for those noted in the margin amounts in the aggregate to about Rs. 146, interest being calculated at the rate of 12 per cent. per annum.

10. The agreement of the closing balances of the cash and the contingent books with the actual cash held by the cashkeeper has not been certified to by the Superintendent every month. Attention is invited to paragraph 6 of the last audit report.

11. *Day book.*—Advertisements in the almanacs and civil lists have not been charged for at an uniform rate by the press. Some parties have been charged at Rs. 10 per page in the quarterly civil lists and others at Rs. 5 and Rs. 6. In the scale laid down in the circular issued by the press in October 1903, the charge for an advertisement on half page in the almanac is Rs. 7-8-0, while the amount charged to the Proprietor, Victoria Hotel, Egmore, in December 1903, was Rs. 7.

12. *Journal.*—All the correcting entries made in the press books through the journal have not been supported by slips passed by the Superintendent. In the absence of separate adjustment slips, the entries in the journal should be closed regularly at the end of each month and signed by the Superintendent in token of his having passed them with reference to the explanation afforded in support of each.

13. *Ledger.*—The press ledger for the year contains two heads for the transactions in connection with the English exchange—one for profit and the other for loss. The balance of the latter head was adjusted to the debit of the stock account as the exchange was incurred solely on the stores ordered from England while the balance of the former which represented gain obtained in accordance with the suggestion in paragraph 10 of the last audit report was closed to "profit and loss" account. This is incorrect. The two heads are unnecessary and the transactions relating to exchange

should be summarised under one head "exchange" in the ledger and the result, *i.e.*, the net gain or loss for the year should be adjusted to the "stock account". The gain on exchange for the year under audit was Rs. 9-4-0, and I have included this sum by deduction under the correct head "cost of stores issued" in statement C appended.

14. The "books on commission sales" account in the ledger was opened in this year with a credit balance of Rs. 481-8-0 in accordance with the suggestion contained in paragraph 7 of the audit report for 1901. But the balance that should have remained in its favour on the 1st January 1903 was Rs. 548-8-0 as per statement D appended to this report. The difference of Rs. 67 should, therefore, have been brought forward to the credit of "books on commission sales" account by *per contra* debit to "capital" account. The press has, however, adjusted Rs. 56-3-3 to the credit of the former account from its profit for the year instead of from its capital; hence that amount has been shown as expenditure on the debit side of the "profit and loss account", statement C. Whether the adjustment is made from the capital account or the profit and loss account is not of much importance as the latter account is, at the end of each year, finally closed to the former. The balance of Rs. 10-12-9 which still remains out of the "books on commission sales" account should now be adjusted as shown in paragraph 17 below.

15. The balance account of the press, a copy of which was appended to the press administration report, includes the assets and liabilities of the previous year, and hence the excess of the assets over the liabilities does not indicate the capital at the end of the year but only the profit. The exhibition of the year's profit in the balance account is unnecessary as it is obtained in a separate "profit and loss" account. Moreover, the balance account should clearly indicate the state of the press, whether it is solvent or not at a particular time, generally at the end of the year, and this object is not secured in the way in which the balance account is made out by the press. It is therefore suggested that the balance account should, in future, be made out by transfer of credit and debit balances of the several accounts in the ledger at the end of the year so that the closing entry may represent the capital as shown in the statement B appended to this report.

16. *Stock accounts.*—The adjustments referred to in items (1), (2) and (4) of paragraph 15 (a) of the last audit report have not been made in the press books for this year also. The stock list prepared by the press in accordance with paragraph 14 of that report shows that the aggregate of items (1) and (2) is Rs. 11,811-8-8 and this sum has been adjusted by me in statement C appended. I could not ascertain the value of bound books, etc., supplied to different departments of the press in this year. As regards paragraph 15 (b) of the last audit report which suggested that the cost of labour should be separated from that of material, it appears that the Agents have not yet determined the proportion for the distribution of the value of books, forms and the Madras Railway contract work. It will be well if the proportion is determined and the separation effected as soon as possible.

17. As the accounts of the press for 1903 have been closed, the undermentioned adjustments should be made in the current year's accounts:—

Head of account.	Amount to be debited.	Amount to be credited.	
	RS. A. P.	RS. A. P.	
Capital account	88 15 3	..	Value of Small Cause Court Act supplied in March 1903.
Books on commission sales account	..	10 12 9	
Stock account	..	78 2 0	Value of country sheep-skins issued to the Binding department in October 1903.
W. Sanders, Esq., Dehra Dun	..	0 0 6	
Capital account	..	88 8 0	Cost of postage on printed copies sent on the 3rd September 1903.
Stock account	38 8 0	..	
			Value of stereo blocks cast in January 1903 and one gold leaf book purchased in December 1903.

18. The stock of stores in the press not having been taken in December 1903, the stock list prepared for the year under report was a mere copy of the closing entries of the stock books, hence it cannot be accepted unless verified by a stock-taking officer. But as the stock was taken in June and July 1904, as stated in paragraph 21 of the press administration report for the year, the adjustments referred to in the preceding paragraph should be made before the accounts of the current year are corrected with reference to the stock-taking officer's report.

19. *Printing work register.*—In the course of the test audit applied to the printing work register it has been observed that the disposals marked in the remark column against the job numbers noted below are not satisfactory. If the order for the execution of work is cancelled, the entry in the remark column should be made in ink under the initials of the Superintendent. In cases in which proof copies are not returned, the press appears to have taken no action till now although some months have elapsed since the composition of matter for the work. The parties in such cases should be addressed and if the work is not to be executed, bills for setting up charges should be made out and issued. As regards the entries against which the disposal is not marked, if the work is still in progress, a note to that effect should be made in red ink in the remarks column and the entry brought forward to the work register of the succeeding year, so that the item may not be lost sight of after the close of the year. In this connection I may note that 196 books were received in job No. 76 on the 13th January 1903 from Messrs. A. J. Combridge & Co. for being bound but the party was charged in the day book with the cost of binding 194 books only.

Date.	Job No.	Name of party.	Nature of work.	Remarks.
September 1903.	1513	Lieut.-Colonel Formby ..	Printing visiting cards	Cancelled (entered in pencil).
"	1518	Lawrence - Asylum Press, Ootacamund.	Form sea kit bags	Do.
"	1577	Loco. Superintendent, Madras Railway.	Circular regarding method of making joints.	Proof sent on 12th September 1903.
"	1583	Agent and Manager, Madras Railway.	Leave rules	Proof sent on 7th October 1903.
"	1592	Hindustan Cigar Factory ..	Brass plates engraved	Nil.
"	1594	Chief Engineer, Madras Railway.	Notes on Bezvada Junction arrangements.	Nil.
"	1597	V. Kalyanaram Aiyar ..	Aranyakandam	Nil.
"	1688	E. H. Elliot, Esq., Secretary, Government Examinations.	Music paper ruled	Cancelled (entered in pencil).

20. *Establishment.*—The cost of establishment sanctioned in the list of August 1902 differs from that shown under the corresponding column in the list of establishment sanctioned in July 1903 and no sanctioned lists are forthcoming for the interim period. In the former list, section VII of composing department is entered as temporary, while in the latter it has been included in the permanent sections, but no authority is forthcoming for the transfer. While in the list of August 1902 the sanctioned cost is shown as Rs. 4,543-8-0 per month, it is incorrectly shown as Rs. 4,612-8-0 in the list for July 1903 in which sanction has been accorded for an establishment at a monthly cost of Rs. 4,592-8-0 probably under the impression that a saving of Rs. 20 was effected thereby when there was really an increase of cost by Rs. 49, as compared with the figure of the previous list.

21. The outstandings on bills on the 31st December 1903 amounted to Rs. 47,988-10-6, of which Rs. 45,213-10-0 was collected up to 30th August 1904. The balance remaining uncollected on that date was therefore Rs. 2,775-0-6.

22. The result of the audit has been on the whole satisfactory.

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

ENCLOSURES.

A.—STATEMENT of Receipts and Expenditure of the Lawrence Asylum Press, Madras, for the year 1903.

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Receipts.</i>						
Opening balance—						
Cash and drafts	1,036	13	2			
In the Bank of Madras	1,543	10	3			
Permanent advance	500	0	0			
				3,080	7	5
Cash sales	425	14	4			
Collections by bills	1,73,522	6	9			
" without bills	4,751	7	11			
Sale of books on commission	2,979	13	3			
Recovery on account of supplies to the Branch Press at Ootacamund	2,261	9	2			
Interest on Superannuation fund	1,309	3	6			
Rents	360	0	0			
Discount on postage stamps purchased.	10	1	7			
Interest on the deposit with the Madras Railway Company	102	5	11			
Sale-proceeds of old stationery	141	13	0			
Interest on Government promissory notes in Reserved fund	1,217	6	1			
Unexpended balance of illumination charges for coronation	16	6	0			
Sale-proceeds of types, machines and furniture	30	12	0			
				1,87,129	3	6
Interest on employees' securities	93	12	0			
Deposits received from contractors with their tenders	360	0	0			
Employee's security withdrawn from Messrs. Arbuthnot & Co. for investment in fixed deposits in the Madras Bank	1,000	0	0			
Security deposited by M. C. Chinna-thamby Pillai of the Branch Press at Ootacamund	250	0	0			
				1,703	12	0
				1,91,913	6	11
<i>Expenditure.</i>						
Establishment	50,208	2	9			
Overtime allowance for extra work	1,993	0	4			
Postage and receipt stamps	971	15	0			
Advertising charges	77	10	6			
Taxes and insurance	2,450	10	7			
Repairs to buildings	817	15	11			
" to machines	23	14	5			
Telephone charges	225	0	0			
Allowance for compiling almanacs	903	12	10			
Lithographing	114	10	0			
Fuel for engine and stereos	1,816	4	0			
Pensions	1,349	1	4			
Lighting charges	271	8	9			
Coolies and cart hire	962	0	6			
Office expenses	607	5	0			
Payment on account of books on commission sales	373	7	3			
Payments on personal accounts	3,401	6	1			
" on account of Ootacamund Branch Press	192	7	6			
Audit fee	300	0	0			
Payments on account of stock	72,996	7	5			
Purchase of furniture	40	8	0			

A.—Statement of Receipts and Expenditure of the Lawrence Asylum Press, Madras, for the year 1903—cont.

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Expenditure—cont.</i>						
Contribution to the Lawrence Asylum, Ootacamund	25,000	0	0			
Commission for canvassing advertisements and for sorting waste paper	55	12	10			
Travelling and outfit allowance of the present Superintendent	890	12	1			
Charges on account of Asylum lads including outfit and boarding	723	11	8			
				1,66,767	8	9
Interest on employees' securities	93	12	0			
Deposits with tenders returned	255	0	0			
Investment of employees' securities	1,250	0	0			
				1,598	12	0
Surplus cash invested in Government promissory notes of the nominal value of Rs. 20,000 for the Reserve fund				19,842	0	11
Closing balance—						
Cash and drafts	366	6	5			
In the Bank of Madras	2,838	10	10			
Permanent advance	500	0	0			
				3,705	1	3
				1,91,913	6	11

B.—STATEMENT showing the Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1903.

Assets.	Government Securities.	Cash.	Liabilities.	Government Securities.	Cash.
Cash balances— Cash and drafts in hand In the Bank of Madras Permanent advance	Rs.	Rs. A. P. 366 6 5 2,838 10 10 500 0 0	Employees' securities— Mr. C. Arumalay Madaliar, Accountant .. " C. Lutchmiah Naidu, Publication Store-keeper .. " O. Moonesawmy Chetty, Paper Store-keeper .. " C. Singaravello Madaliar, Bill-collector .. " M. C. Chinnathumby Pillay, Storekeeper .. Branch Press, Ootacamund .. " B. Kistnasawmy Naidu, Accountant, Branch Press, Ootacamund ..	Rs. ..	Rs. A. P. 1,000 0 0 400 0 0 400 0 0 250 0 0 250 0 0 200 0 0 2,500 0 0
Balance of postage, receipt stamps and post-cards .. ..	.. .. ..	.. .. ..	Contractors' securities— Messrs. V. Perumall Chetty & Sons .. Mr. Mungapthy Naidu .. " S. Ramakrishna Naidu .. " C. Periasawmy Naicker ..	.. .. .. .. .. .. .. .. .. .. .. ..	265 0 0 25 0 0 25 0 0 105 0 0
Stock balances— Plant and dead-stock Furniture Stationery, printing and writing stores .. India Army forms and books District Municipal forms and books ..	.. .. .. .. .. .. .. .. .. .. .. .. .. .. ..	1,93,509 7 4 4,260 9 1 21,938 1 7 326 5 7 187 4 0	Bills payable— Messrs. John Dickinson & Co., Madras, paper Account .. Messrs. J. H. Dickinson & Co., London (Separate Account) .. Messrs. V. Perumall Chetty & Sons (Separate Account) .. Mr. W. H. Smith (Separate Account) .. " Mungapthy Naidu (Separate Account) .. " C. Periasawmy Naicker (Separate Account) .. Messrs. Spicer Brothers, London .. " Harrod & Sons, London .. Mrs. E. Paczensky .. Mr. C. Singaravello (Separate Account) .. Messrs. Oakes & Co. (do. do.) .. Mr. F. N. Bowden (do. do.) .. Messrs. Addison & Co. (Separate Account) .. " Higginbotham & Co. (Separate Account) .. Personal ledger accounts ..	.. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. .. ..	3,997 14 1 1,794 9 0 409 7 7 51 0 0 168 10 0 184 7 8 885 3 0 2,068 11 0 41 2 0 121 1 6 12 6 0 62 14 11 3 0 0 0 12 0 985 12 0
Investment and interest account— Superannuation fund in Government securities lodged with the Accountant-General .. Reserve fund in Government securities lodged with the Accountant-General .. Employees' securities in fixed deposits with the Bank of Madras ..	37,500 50,000 .. .. .. .. ..	.. .. .. .. .. .. .. .. ..	Capital of the press— With accumulated profits at the end of the year including the deposit with the Madras Railway Company and Government securities in Reserve and Superannuation funds lodged with the Accountant-General and balances of cash and stock on the 31st December 1903 ..	.. .. ..	10,786 14 9 13,708 14 9
Deposit account— Tender with the Madras Railway Company ..	2,000 .. ..	.. .. ..	Total ..	89,500 ..	4,31,861 0 0
Bills receivable— From customers .. ..	.. .. ..	.. .. ..			4,45,567 14 9
Press premises .. ..	.. .. ..	.. .. ..			
Total ..	89,500 ..	4,45,567 14 9			

C.—PROFIT and Loss Account of the Lawrence Asylum Press, Madras, for the year 1903.

	Amount.	Total.
	RS. A. P.	RS. A. P.
Expenditure.		
Establishment	50,208 2 9	
Overtime allowance for extra work ..	1,993 0 4	
Contingencies	7,846 0 11	
Pensions	1,349 1 4	
Allowances for compiling Almanacs ..	913 12 10	
Law charges	2 7 9	
Cost of stores issued	67,644 15 5	
Deterioration of stock for 1903 ..	11,811 8 8	
Stationery supplied to different departments of the press and for proof forms.	741 9 11	
Commission paid for the purchase of Government promissory notes for the Reserve fund	25 0 0	
New Superintendent's travelling and outfit expenses	890 12 1	
Depreciation allowed on the press premises	1,132 3 10	
Commission for canvassing advertisements and sorting waste paper ..	55 12 10	
Amount transferred to the credit of "books on commission sales" account.		1,44,614 8 8
Gross profit for the year		56 3 3
Total ..	1,72,063 1 0	1,44,670 11 11
		27,392 5 1
Gross profit		27,392 5 1
Deduct—		
Contribution to the Lawrence Asylum, Ootacamund	25,000 0 0	
Work done gratis to the Lawrence Asylum, Ootacamund	489 4 3	
Upkeep of Asylum lads	774 11 8	
Bad debts written off	580 8 8	
		26,844 8 7
Net profit for the year ..		547 12 6
Income.		
Printing and binding work and lithographing and miscellaneous	37,943 2 2	
Books, periodicals, forms, etc., printed (including stationery)	1,28,345 12 9	
Commission allowed by Messrs. Wrenn, Bennett & Co. for not using the press stationery for their work	1,974 0 1	
Commission realised on sale of books ..	579 4 3	
Petty balances credited	8 2 7	
Interest on the Government securities deposited with Madras Railway Company	102 5 11	
Interest on the Government securities in the Reserve fund lodged with the Accountant-General	1,169 1 2	
Discount on the Government securities purchased for the Reserve fund ..	231 4 0	
Unexpended balance of illuminating and decorating charges for coronation.	16 6 0	
Bad debts written off repaid	14 5 0	
Rents	360 0 0	
Interest realised on the Superannuation fund investment	1,309 3 6	
Discount on postage stamps purchased.	10 1 7	
		1,72,063 1 0

D.—STATEMENT showing the balance that should be brought forward to the credit of "books on commission sales" account in the press ledger for 1903. (Prepared from the press commission sale registers.)

	Indian Contract Act.	Transfer of Property Act.	Law of Easement.	Presidency Small Cause Court Act.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Balance remaining uncollected on the 31st December 1901	15 0 0	72 0 0	16 0 0	..	103 0 0
Add sales in 1902	1,587 4 9	1,366 3 4	356 12 10	..	3,310 4 11
Total ..	1,602 4 9	1,438 3 4	372 12 10	..	3,413 4 11
Deduct collections in 1902— On account of sales in 1901	15 0 0	72 0 0	16 0 0	..	103 0 0
Do. 1902	1,042 12 9	1,342 3 4	340 12 10	..	2,725 12 11
Value of books returned	36 0 0	..	..	..	36 0 0
Total collections ..	1,093 12 9	1,414 3 4	356 12 10	..	2,864 12 11
Balance which remained uncollected on the 31st December 1902	508 8 0	24 0 0	16 0 0	..	548 8 0

Forwarded to Government of Madras, Educational Department.

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.

10th September 1904.

W. DOBBIE,
Accountant-General.

ORDER—No. 613, Educational, dated 8th October 1904.

The report will be forwarded to the Trustees of the Lawrence Asylum Press and their attention 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. 300.

(True Extract.)

H. D. TAYLOR,
Ag. Secretary to Government.

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

Exd. W. Kandasawmy.

[E.]
1

1,000-5-12-02.

Educational (1904) Department.

CURRENT No. 1749

From

[Name] W. Dobbie Esq.

[Designation] Accountant General

[Station] Madras

No. O.A. 169/7384

Dated 29-9- 1904

Enclosures 28-C.

Received 30-9- 1904

Registered 30-9- 1904

SUBJECT.

Submitting the report on the credit of the Accounts of the Madras
Lawrence Asylum Press for 1903.

BACK PAPERS.

to 567-18-9-02 copy ✓
412-3-9-03 ✓

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1,200—7-19-03

190

190

C. No. 1749, From the Accountant General, No. O-A-169, dated 29-9- 1904
73874

190

19

No. 613, dated 8-10-190

8/10/74

lec

1459
8.600

To the Trustees of the L. A. B. Socy, }
thru' the D. P. G. }
Accountant General. ✓ } 11/11/41

THE SECRETARY OF THE ARMY

The report will be forwarded to the Secretary of the Army, and the original of the report will be retained in the file of the report.

First copy sent to Press.

Returned for signature.

Despatched in print.

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DATED

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ORDER OF GOVERNMENT

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