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Educational (1905) Department.

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ORIGINAL

[Despatch Abstract.]

Lawrence Asylum Press.

*Forwarding to the Trustees of the — the
report on the audit of the Branch
Press at Cota Camund 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.

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Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1905.

Enclosures

Spare copies

ORIGINAL

G.O., No. 466, 7th July 1905.

Lawrence Asylum Press.

Forwarding to the Trustees of the — the report on the audit of the Branch Press at Ootacamund for the calendar year 1904.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

Letter—from E. S. HENSMAN, Esq., Chief Superintendent.
To—the Accountant-General, Madras.
Dated—20th May 1905.

I have the honour to report that the accounts of the Lawrence Asylum Branch Press at Ootacamund, for the calendar year 1904, have been audited by me.

2. The usual statements of receipts and disbursements, assets and liabilities, and profit and loss are appended marked A, B and C respectively.

Cash Book.

3. The form of cash book recommended for use in paragraph 5 of the last audit report has been introduced from January 1905, but the register of daily sales referred to in paragraph 6, has not been dispensed with as suggested in that paragraph.

Payments.

4. Rupees 1-8-0 charged in the contingent book on account of postage stamps purchased on the 5th March and the 18th November 1904, was not credited to the postage account. No explanation for this omission is forthcoming as the store-keeper who was in charge of this account has since been transferred to the head office, Madras, but the Superintendent has written to him asking him to refund the amount in view to its being credited in the accounts for 1905.

5. During the year under report a sum of Rs. 132 (Rs. 10 in cash and Rs. 122 by adjustment to the credit of the head office account) was paid by the Branch Press to Mr. H. Plumbe towards his remuneration for taking stock of all stores including plant, tools, furniture, etc. But there is no record in the office to show that the amount has been sanctioned by the Agents at Madras, except the intimation received from the Superintendent of the Head office that the amount had been actually paid to Mr. Plumbe and that it should be adjusted in the accounts of the Branch Press. It is presumed that the head office has obtained the sanction of the Agents for the payment of the remuneration.

Work Book.

6. The cancellation of the two job-works received by the press and entered as job Nos. 1296 and 1354 in the work book, otherwise known as the printing office register, should have been attested by the Superintendent as has been done by him in all similar cases, and the value of work done in job Nos. 190, 2428 and 2653 for the press together with cost of stationery used should have been adjusted in the accounts as suggested in paragraph 10 of the last audit report.

7. No disposal was marked against job No. 2408, the columns for noting the date of return of proof and the date of completion of work being left blank. The proof copy of the work was, in this instance, sent for approval of Messrs. Edge and Genge on the

5th November 1904, but it was not afterwards returned by them. The press should have either called for it immediately or the firm of solicitors should have been debited with the value of setting up the matter, if they subsequently withdrew or cancelled the order.

Stock-book and Ledger.

8. The suggestion made in paragraph 8 of the previous year's report that stores should be issued on indents prepared by the foreman or head compositor and passed by the Superintendent has not been carried out. The Superintendent explains that since the transfer of the store-keeper to the Central office, he has been holding one of the keys of the double-locked room in which the stores are kept, and that both he and the accountant (who is now discharging the duties of store-keeper in addition to his own) are present when the stores are issued and that he sees that no stores in excess of what is required for any work are issued. He has, however, promised to adopt the form of indent suggested in the previous audit report. The suggestion made in paragraph 12 of the same report that the value of stationery articles issued in the year to the office establishment should be adjusted in the accounts has also not been adopted. If it had been, there would have been a credit balance of Rs. 179-13-7 under stock account instead of a debit balance of Rs. 62-15-8, as the value of stores so issued in the year amounted to Rs. 242-13-3. It has been explained that the Superintendent has not yet been furnished with a copy of that report, and that the suggestions therein made could not, therefore, have been attended to in closing the accounts of the year under review. It is hoped that the Trustees or their Agents will communicate their orders on the last audit report to the Branch Press at an early date to enable the Superintendent to adopt the suggestions in maintaining and closing the accounts of the current year.

Bill Book.

9. The amount of bills outstanding on the 31st December 1904 as per personal account was Rs. 4,403-14-7—*vide* statement B appended. This sum has since been reduced by collections amounting to Rs. 3,406-13-3 up to the 8th May in the current year and the balance outstanding on that day was Rs. 997-1-4.

Stock List.

10. The result of stock-taking by Mr. H. Plumbe, who took stock of all stationery stores, plant, etc., about the middle of 1904, has not been communicated to the Branch Press in view to the necessary adjustment being made in its store accounts. The Superintendent has, however, taken stock of only the stationery stores in January 1905 and the list prepared does not compare, as observed in last year's report, the quantities as per stock book with those actually found at stock-taking, nor does it bring out the amount of depreciation that should be allowed on old stores. The stock list prepared of plant, tools and furniture was a mere copy of the closing entries of the plant stock book. It does not therefore represent the actual quantities of stores on hand as there will be differences between the quantities entered in it and those found by Mr. H. Plumbe at stock-taking. Attention is invited to the suggestion in paragraph 16 of the last audit report and to form F appended thereto.

11. As will be seen from the statement C appended, the press worked for the year at a profit of Rs. 1,784-10-9, but owing to the payment of contributions amounting to Rs. 2,000 to the Lawrence Asylum during the year and to work done gratis amounting to Rs. 148-14-0, the transactions closed with a loss of Rs. 364-3-3 to the press.

12. The cash balance on the evening of the 12th May 1905 and the permanent advance with the Superintendent have been verified by me and found to agree with the cash and the contingent accounts of the press.

13. I may add, in conclusion, that the defects noticed and the suggestions made to remedy them have been personally discussed with the Superintendent and settled.

14. The press should be directed to pay the usual audit fee of Rs. 200 into the Bank of Madras to the credit of Government.

ENCLOSURES.

A.

ABSTRACT of Receipts and Disbursements of the Lawrence Asylum Press, Ootacamund Branch, for the year 1904.

	RS.	A.	P.	RS.	A.	P.
<i>Receipts.</i>						
I. Balance on the 1st January 1904—						
Cash on hand	10	6	0			
In the Bank of Madras, Ootacamund ..	2,991	12	8			
Contingent advance	49	0	0			
				3,051	2	8
II. Receipts—						
Cash sales	38	14	6			
Collections for current and previous years.	11,826	11	7			
				11,865	10	1
III. Security deposits—						
From M. C. Chinnathambi Pillai, store-keeper	125	0	0			
From B. Kistnaswami Nayudu, accountant	120	0	0			
				245	0	0
				15,161	12	9
<i>Disbursements.</i>						
I. Working expenses—						
Superintendent's salary	1,440	0	0			
Establishment	6,192	2	7			
Extra work	188	13	2			
Rent of premises	600	0	0			
Receipt stamps	6	0	0			
Postage	37	6	0			
Audit fee	200	0	0			
Warm clothing for peons	28	0	0			
Law charges	5	0	0			
Tax on profession	25	0	0			
Miscellaneous	142	5	10			
				8,864	11	7
II. Payments on account of stock—						
Lawrence Asylum Press, Madras	1,038	12	3			
Merchandise purchased	64	1	0			
Plant, tools, furniture	185	13	6			
				1,288	10	9
III. Other payments—						
Payments an account of customers	290	4	6			
Contribution to the Lawrence Asylum, Ootacamund	2,000	0	0			
				2,290	4	6
IV. Security deposit of M. C. Chinnathambi Pillai, storekeeper, transferred to the head office at Madras				125	0	0
V. Balance on the 31st December 1904—						
Cash in the Bank of Madras, Ootacamund.	2,582	6	8			
Contingent advance	10	11	3			
				2,593	1	11
				15,161	12	9

B.

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Ootacamund Branch, for 1904.

	RS.	A.	P.	RS.	A.	P.
<i>Assets on the 31st December 1904.</i>						
Cash balance—						
Cash in the Bank of Madras, Ootacamund.	2,582	6	8			
Contingent advance	10	11	3			
				2,593	1	11
Stock—						
Plant and dead stock	14,398	13	6			
Stationery, printing and writing	732	11	7			
				15,131	9	1
Postage stamps				0	6	9
Receipt stamps				0	7	0
Personal ledger accounts				4,403	14	7
				22,129	7	4
<i>Liabilities on the 31st December 1904.</i>						
Lawrence Asylum Press, Madras	41	0	6			
Personal ledger account	180	0	0			
				221	0	6
Accumulated profits of previous years representing the capital of the press at the beginning of the year	22,272	10	1			
Deduct expenditure over the income of the year	364	3	3			
				21,908	6	10
Net capital on the 31st December 1904				22,129	7	4

C.

PROFIT and Loss Account of the Lawrence Asylum Press, Ootacamund Branch, for 1904.

	RS.	A.	P.	RS.	A.	P.
<i>Expenditure.</i>						
Working Expenses—						
Superintendent's salary	1,440	0	0			
Establishment	6,190	13	8			
Extra work	188	13	2			
Rent of premises	600	0	0			
Receipt stamps	6	1	0			
Postage	26	0	6			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Law charges	5	0	0			
Tax on profession	12	8	0			
Miscellaneous	269	9	10			
Printing and binding work done for the press in the year including the cost of stationery issued	28	15	0			
				8,992	13	2
Amount written off on account of disputed bills				0	5	8
Loss under stock				62	15	8
Depreciation on the value of plant, tools and furniture				565	14	7
				9,622	1	1
<i>Income.</i>						
Press job work—						
Printing	10,002	15	3			
Die press	121	7	9			
Card press	45	0	0			
Miscellaneous	61	14	2			
				10,231	5	2
Binding				1,175	6	8
				11,406	11	10
Deduct expenditure				9,622	1	1
Profit for the year				1,784	10	9
Deduct contribution to the Lawrence Asylum—						
In cash	2,000	0	0			
In the way of work done gratis	148	14	0			
				2,148	14	0
Expenditure over the income				364	3	3

Endorsement *No. O.A. 379, dated 28th May 1905.*
No. 3714, dated 1st July 1905.

Forwarded to Government in the Educational Department. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

W. DOBBIE,
 Accountant-General.

Order--No. 466, Educational, dated 7th July 1905.

The report is forwarded to the Trustees of the Lawrence Asylum Press and their attention 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.)

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

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

READ AGAIN G.O., No.

dated

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" " " "

190

READ ALSO:-

C. No. 1238, From the *accountant General*

No. *O.A. 379* dated *1-7-*
3714

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ORDER

No. *466* , dated *7-7-*

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The report is forwarded to the Trustees of the Lawrence Asylum Press and their ^{drawn} attention 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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7-7-05

To the Trustees of the L.A. Press thro' the D.P.S.
- Accountant General.

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4/8/5

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES
REQUIRED.

Order complete. 50?
Letter only.
Order complete with Letter.

READ AGAIN G.O., No.
190

, DATED

CURRENT No.

1238 - A

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ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

ORDER OF GOVERNMENT

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IN ORIGINAL.

N.B. -

- A = Print in full.
- B = Not to be printed.
- F = Print abstract only.
- C = Print heading only.

*the paper is forwarded to the printer
of the Government Press and the
attention of the printer is directed to the
the printer is requested to
arrange for the payment of the bill for
of the printer.*