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Educational (1905) Department.

ORDINARY PRINTED.

G.O., No. 643

DATED 27- 9- 05

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ORIGINAL

[Despatch Abstract.]

Lawrence Asylum Press, Madras

Forwarding with remarks to the Trustees of the
the report on the audit of the accounts of the Press
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 of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1905.

Enclosures

Spare copies

ORIGINAL

G.O., No. 643, 27th September 1905.

Lawrence Asylum Press, Madras.

Forwarding, with remarks, to the Trustees of the — the report on the audit of the accounts of the Press for the calendar year 1904.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

Letter—from F. L. CARVALHO, Esq., Chief Superintendent in charge of Outside Audits.

To—the Accountant-General, Madras.

Dated—Fort St. George, 15th September 1905.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Press, Madras, for the calendar year 1904.

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

3. *Statement A.*—The total cash receipts for the year amounted to Rs. 2,15,508-12-5 against Rs. 1,87,129-3-6, and the disbursements exclusive of Rs. 15-12-0 paid on account of interest on the security deposited by one of the employes at the Ootacamund Branch Press and included in the item of Rs. 258-2-0 against that Press came up to Rs. 2,00,959-1-2 against Rs. 1,66,767-8-9 in the previous year.

4. A sum of Rs. 12,192-5-5 due to Messrs. John Dickinson & Co., Madras, in 1905 for the stores supplied by them in the last quarter of 1904 has been expunged from the balance account (Statement B) as it was not a liability in the year under report.

5. *Statement C.*—The income of the Press amounted to Rs. 2,09,398-10-11 and the working expenses and miscellaneous charges to Rs. 1,57,183-15-10. The net earnings were therefore Rs. 52,214-11-1. But as the contribution of Rs. 26,000 in the year to the Lawrence Asylum at Ootacamund together with the cost of work done gratis for and supplies made to it amounted to Rs. 27,286-3-7 the result of the year's transactions was a net surplus of Rs. 24,928-7-6.

6. *Rough Day Book.*—The monthly totals in this book are not generally inked.

7. *Bill Book.*—The fact of recovery has not been noted against every item in this book.

8. *Cash Payment Register.*—Remittances were made to London by means of

Date.	Amount.	To whom remitted.	bills of exchange but stamped acknowledgments of the payees were not obtained in the cases noted in the margin—
(1) Feb. 1904.	£32	Mr. F. Hedgers.	
(2) March "	£36-17-3	Hon. Mr. Justice Sheppard.	

(a) A sum of Rs. 1,439-9-8 was paid in April 1904 on account of the new building to Mr. Lewis on his letter demanding the amount. A receipt stamp, however, was affixed to the letter which was apparently treated as a receipt, though the payee did not receipt the amount. This is irregular, and the receipt is not valid. A separate receipt duly stamped and receipted should have been obtained.

(b) The cost of the copies of the *Hindu* purchased was debited to "purchase of country articles" instead of to "office expenses".

9. *Stock Accounts.*—From the entries in the stock books it would appear that articles of stationery (paper) were issued in excess of the receipts. This was due to the fact that articles closely resembling each other were indiscriminately issued one for the other, so that *minus* balances appeared in the accounts under certain articles

and in those cases the excess issues were transferred to those of similar articles showing credit balances. Such indiscriminate issues tend to affect the valuation of the stock balances and should be avoided. The usual stock taking of all articles except plant and machinery was carried out on the 31st December 1904. But no stock books are maintained for railway forms and books and for District Municipal forms and books. The stock, it is said, was ascertained by simply counting the number of forms and books in the press premises on the last day of the calendar year and the valuation included in the balance sheet is based on this counting. Unless stock books are maintained for them, the stock on hand cannot be accurately ascertained and the correct valuation made out. The Superintendent has promised to give his attention to this matter as soon as possible.

10. *Work Book.*—The suggestions made, as regards the maintenance of this book, in paragraph 11 of my audit report for the year 1902, and those in paragraph 19 of my last audit report have not yet been fully given effect to. The personal attention of the Superintendent has been drawn to this matter and steps have been taken by him to have them fully carried out. In the instances noted below, it was noticed that customers were debited long after their orders were executed by the press. It is desirable that they should be debited either in the same month or in the month succeeding to that on which the orders were executed.

Job No.	Nature of work, &c.	When despatched.	When debited.
(1) 444	Covers, large size, supplied to the Government Press.	5th May 1904	20th September 1904.
(2) 531	Rules for train examiners supplied to the Locomotive Superintendent, Madras Railway Company.	1st June "	30th July 1904.
(3) 618	Four hundred hymn books bound and supplied to Mr. E. E. Silliman.	26th May "	1st "
(4) 817 to 828	Printing and stamping work done for the Government Press.	10th "	20th September 1904.
(5) 923	Examination papers printed for the Madras Christian College.	26th April "	"
(6) 945	Examination papers printed for Chinnathamby Pillai.	30th "	8th June 1904.
(7) 962		3rd May "	

11. The adjustments referred to in paragraph 17 of my last audit report have been made in the accounts for the year under review as well as those necessitated by the stock-taking in June and July 1904.

12. The suggestion made in paragraph 8 of my audit report for the year 1902 has not yet been given effect to. The Superintendent has again promised to carry it out.

13. The outstanding on bills on the 31st December 1904 amounted to Rupees 40,352-10-5, of which Rs. 36,222-1-11 was collected up to 9th September 1905. The balance remaining uncollected on that date was therefore Rs. 4,130-8-6. The amount written off in the year under review on account of disputed bills owing to the careless valuation of work made by the Publication Storekeeper is Rs. 672 less than in the previous year but by a closer supervision of this work such a write-back can be prevented.

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

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

No. O.A. 543-6, dated 15th September 1905.

Forwarded to the Secretary to Government, 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.

W. DOBBIE,
Accountant-General.

A.—Statement of Receipts and Expenditure of the Lawrence Asylum Press, Madras, for the year 1904.

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Receipts.</i>						
Opening 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
Cash sales	300	0	11			
Collections by bills	1,99,986	6	9			
" without bills	12,021	8	3			
Sale of books on commission	150	7	7			
Recovery on account of supplies to the Branch Press at Ootacamund	1,248	6	10			
Interest on Superannuation fund	654	9	9			
Rents	210	0	0			
Discount on postage stamps purchased	5	6	4			
Interest on the deposit with the Madras Railway Company	68	2	10			
Interest on Government promissory-notes in Reserved fund	863	11	2			
				2,15,508	12	5
Interest on employes' securities	87	8	0			
Deposits received from contractors with their tenders	485	0	0			
Security deposited by M. C. Chinna-thamby Pillai of the Branch Press at Ootacamund	250	0	0			
				822	8	0
				2,20,036	5	8

Expenditure.

Establishment	53,961	4	4
Overtime allowance for extra work	2,201	5	3
Postage and receipt stamps	1,110	8	6
Advertising charges	165	5	3
Taxes and insurance	2,368	5	0
Repairs to buildings	1,860	8	2
" to machines	128	5	9
Telephone charges	225	0	0
Allowance for compiling almanacs	744	9	8
Fuel for engine and stereo	2,273	13	4
Pensions	1,002	2	1
Lighting charges	302	11	6
Coolies and cart hire	1,203	8	3
Office expenses	1,171	9	8
Payments on account of books on commission sales	861	1	3
Payments on personal accounts	6,966	0	8
" on account of Ootacamund Branch Press	258	2	0
Audit fee	300	0	0
Payments on account of stock	96,025	14	9
Purchase of furniture	1,047	0	0

A.—Statement of Receipts and Expenditure of the Lawrence Asylum Press, Madras, for the year 1904—cont.

	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
<i>Expenditure—cont.</i>						
Contribution to the Lawrence Asylum, Ootacamund	26,000	0	0			
Commission for canvassing advertisements and for sorting waste-paper	48	2	3			
Outfit and house-rent allowance of the present Superintendent	367	8	0			
Charges on account of Asylum lads including outfit and boarding	381	15	6			
				2,00,974	13	2
Interest on employes' securities	71	12	0			
Deposits with tenders returned	485	0	0			
Investment of employees' securities	250	0	0			
				806	12	0
Closing balance—						
Cash and drafts	71	14	0			
In the Bank of Madras	17,682	14	6			
Permanent advance	500	0	0			
				18,254	12	6
				2,20,036	5	8

B.—Statement showing the Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1904.

Assets.	Government Securities.	Cash.		Liabilities.	Government Securities.	Cash.	
		RS.	A. P.			RS.	A. P.
Cash balances— Cash and drafts in hand In the Bank of Madras Permanent advance		71 14 0 17,682 14 6 500 0 0	.. .. .. .. .. ..	Employees' securities— Mr. C. Annamalai Mudaliyar, Accountant .. " C. Latchiah Nayudu, Publication Store-keeper .. " O. Muniswami Chetty, Paper Store-keeper .. " C. Singaravelu Mudali, Bill-collector .. " M. Chinnathambi Pillai, Storekeeper, Branch Press, Ootacamund .. " B. Krishnaswami Nayudu, Accountant, Branch Press, Ootacamund ..	.. .. .. .. .. .. .. .. .. .. .. .. .. ..	1,000 0 0 400 0 0 400 0 0 250 0 0 500 0 0 200 0 0	.. .. .. .. .. .. .. .. .. .. .. ..
Balance of postage, receipt stamps and post-cards				Contractors' securities— Mr. S. Ramakrishna Nayudu .. " Mangapathi Nayudu .. " C. Periyaswami Naicker .. Messrs. V. Perumall Chetty & Sons ..	.. .. .. .. .. .. .. .. .. ..	2,750 0 0	.. ..
Stock balances— Plant and dead-stock Furniture Stationery, printing and writing stores India Army forms and books District Municipal forms and books Railway forms and books		2,05,747 8 4 6,745 15 2 11,399 5 5 75 14 1 198 2 0 9,797 1 5	.. .. .. .. .. .. .. .. .. .. .. ..	Bills payable— Messrs. John Dickinson & Co., London (Separate Account) .. Messrs. John Dickinson & Co., Madras (Paper Account) .. Messrs. Spicer Brothers, London .. Messrs. V. Perumall Chetty & Sons .. Personal ledger accounts ..	.. .. .. .. .. .. .. .. .. ..	553 5 5	.. ..
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 .. Contractors' security ..		37,500 50,000 .. .. .. ..	.. .. .. .. .. .. .. ..	Capital of the press— With accumulated profits at the end of the year including the deposits 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 1904 ..	.. .. .. .. .. .. .. .. .. ..	4,451 9 1	.. ..
Deposit account— Tender with the Madras Railway Company ..		2,000	.. ..	Total ..	.. ..	7,754 14 6	.. ..
Bills receivable— From customers						4,58,739 0 3	.. ..
Press premises						4,64,493 14 9	.. ..

C.—Profit and Loss Account of the Lawrence Asylum Press, Madras, for the year 1904.

	Amount.		Total.	
	RS.	A. P.	RS.	A. P.
<i>Expenditure.</i>				
Establishment	53,961	4 4		
Overtime allowance for extra work ..	2,201	5 3		
Contingencies	10,260	13 11		
Pensions and compassionate allowance ..	1,002	2 1		
Allowance for compiling Almanacs ..	754	9 8		
Cost of stores issued	73,568	0 4		
Deterioration of stock for 1904 ..	11,763	5 6		
Amount of disputed bills	279	9 11		
Stationery supplied to different departments of the press for proofs and forms ..	1,858	12 11		
Outfit and house-rent allowances for the present Superintendent	367	8 0		
Commission for canvassing advertisements and sorting waste-paper ..	42	11 11		
Depreciation allowed for the press premises	1,123	12 0		
Gross profits for the year			1,57,183	15 10
			52,214	11 1
Total			2,09,398	10 11
			52,214	11 1
<i>Deduct—</i>				
Contribution to the Lawrence Asylum, Ootacamund	26,000	0 0		
Work done gratis to the Lawrence Asylum, Ootacamund	955	4 1		
Upkeep of Asylum lads	330	15 6		
Net profit for the year			27,236	3 7
			24,928	7 6
<i>Income.</i>				
Printing and binding work and miscellaneous	47,489	8 11		
Books, periodicals, forms, etc., printed (including stationery)	1,58,388	11 0		
Commission allowed by Messrs. Wrenn, Bennett & Co. for not using the press stationery for their work	1,724	4 11		
Commission realised on sale of books ..	23	7 4		
Petty balances credited	6	3 0		
Interest on Government securities deposited with Madras Railway Company	68	2 10		
Interest on Government securities deposited in the Reserve fund lodged with the Accountant-General	863	11 2		
Rents	180	0 0		
Interest realised on the Superannuation fund investment	654	9 9		
			2,09,398	10 11

8

No. 643, EDUCATIONAL, 27TH SEPTEMBER 1905.

Order—No. 643, Educational, dated 27th September 1905.

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.

[E.]
1,000-23-12-01.

Educational (190⁵) Department.

CURRENT No. 1677

From

[Name] W. Dobbie Esquire,[Designation] Accountant General[Station] MadrasNo. O.A. 543-6Dated 15-9- 1905.Enclosures 38.cReceived 25-9- 1905Registered 25-9- 1905

SUBJECT.

Forwarding the report on the audit of the accounts of the
Lawrence Asylum Press, Madras, for the Calendar year 1904.

BACK PAPERS.

FURTHER PAPERS.

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

190

READ ALSO:—

C. No. 1677, From the Accountant General, No. DA 543-6 dated 15-9- 1905

ORDER No. 643, dated 27-9- 1955.
PS.

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.

28/9/5

26/9/5

To the Trustees of the L. a. Press
thru the D.P.S
" Accountant General.

Deslo
19/10/5

the report will be forwarded to the
President of the Executive Council
and then submitted to the
and suggestions of the
The President will be responsible
for the report of the
for the day

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120

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38