

Ref. B.]
105-12-1-26.
Educational (1906) Department.

ORDINARY PRINTED.

G.O., No. 487

DATED 18.7.06

[Despatch Abstract.]
Lawrence Asylum Press. Forwarding to the
Trustees of the — the report on the audit of the accounts
of the Branch Press at Cotacamund for the Calendar
year 1905.

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.

} 1906.

Enclosures

Spare copies

G.O., No. 487, 18th July 1906.

Lawrence Asylum Press.

Communicating to the Trustees of the — the report on the audit of the accounts of the Branch Press at Ootacamund for the calendar year 1905.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

I

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

To—the Accountant-General, Madras.

Dated—Fort St. George, the 26th May 1906.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Branch Press at Ootacamund for the calendar year 1905 and to state that the result of my audit has been on the whole satisfactory.

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

3. The year opened with a cash balance of Rs. 2,582-6-8 and closed with Rs. 2,074-11-4. The closing balance is made up of Rs. 11-8-0, the unremitted income on the 31st December 1905 and Rs. 2,063-3-4 with the Local Branch of the Bank of Madras. The latter, however, is less than the amount shown in the bank's pass book by Rs. 435-0-2 which represents the value of a cheque charged off in the cash book in December 1905, but not cashed at the bank till the beginning of January 1906.

4. The succeeding paragraphs deal with the more important points noticed in the course of audit, the minor ones having been settled personally.

5. *Cash book.*—This book is maintained in the form suggested in paragraph 5 of the audit report for 1903 and closed and agreed every month with the bank's pass book. But it is not free from unattested corrections, some of which are stated to be due to errors discovered in classification in closing the accounts of the year. The proper course in such cases would be to correct the mistakes by a journal entry. For this purpose, a column should be opened below the closing entries of the year showing the additions and deductions necessitated by mistakes discovered after the close of the year.

6. *Payments.*—A sum of Rs. 2,000 was paid in October 1905 from the year's income of the press to the Lawrence Asylum as a contribution on behalf of the head office and erroneously charged in the cash book to the head "Capital account" under the orders of the head office. The error, however, has been rectified in the current year by debit of the amount in question to the proper head, viz., No. 2 account, and credit to the "Capital account".

7. The sum of Rs. 1-8-0 referred to in paragraph 4 of last year's report was brought to account on the 22nd May 1905.

8. *Contingent book (a).*—A sum of Rs. 8 paid to a cooly for wheeling the press machine on the 16th December 1905 was wrongly debited to "current expenses" instead of to "establishment". The necessary corrections have been made in statement A.

(b) A sum of Rs. 21-8-0 paid in September and October 1905 on account of carriage hire, etc., said to have been incurred by Mr. Mumford, Superintendent of the head office at Madras, during his stay at Ootacamund, was ordered in head office letter No. 106 O.B., dated 14th October 1905, to be charged to the press. But no information is available whether the head office had obtained the necessary sanction of the agents for the payment of the above-mentioned sum.

9. *Journal.*—Values of stationery supplied to the press by the head office and advised for adjustment are entered in detail in this register. As these details are taken into the stock book directly from the invoices themselves, it seems a duplication of work to enter them in this register. It will quite suffice if the letter or other authority with which the invoices were forwarded is noted for facility of references. The Superintendent has no objection whatever to the proposed change. The book is otherwise properly kept but there is nothing to show except the pencil ticks that the entries were examined by the Superintendent.

10. *Register of sales.*—This register has not been dispensed with—vide paragraph 3 of last year's report. The Superintendent explained that the register was useful in checking the entries in the cash book. But as each entry in the register is copied into the cash book and the latter initialled by the Superintendent before he takes charge of the cash realized, it was pointed out to him that it was unnecessary. Against this explanation the Superintendent had nothing to urge in support of its maintenance.

11. *Stock book.*—Stores are not issued on indents prepared by the foreman or head compositor and passed by the Superintendent as required in paragraph 8 of last year's report.

12. *Stores list.*—The stock of stationery was taken by the Superintendent between the 22nd March and 20th April 1906. But no list was prepared showing the actual stock on hand nor were any adjustments made on account of excesses and deficiencies. Attention was invited to paragraph 10 of the last year's report but the Superintendent explained that he has not been furnished with copies of the orders on the auditor's reports and that therefore he has not been able to carry out the several suggestions made by the auditor and approved by the agents. He is of opinion, and I think rightly so, that except in the case of the minor points to which his attention has been drawn by the auditor he is not justified in making any change without the approval or direction of the agents. It is hoped therefore that the trustees or agents will communicate their orders on this and previous audit reports to the Branch Press to enable the Superintendent to carry out the suggestions therein made by the auditor and approved by them. The total value of tools and plant according to correct calculation should be Rs. 13,998-6-1 and not Rs. 13,948-6-1. The necessary corrections have been made in statement C.

13. *List of bills.*—According to statement B appended to this report, the total amount of bills outstanding on the 31st December 1905 was Rs. 1,856-8-10. Of this sum, Rs. 1,457-2-9 have since been collected up to the 15th of May 1906, leaving a balance of Rs. 399-6-1. In this connection I have to state that the outstandings as shown above relate not only to the years 1905, 1904, 1903, 1902 but also to those previous to 1902. The list giving details of the outstandings prior to 1902 was not forthcoming. I have therefore requested the Superintendent to have another made out as soon as possible working up to Rs. 100-3-9, which is the balance according to the lists for 1902, 1903, 1904 and 1905 required to make up the total outstanding, viz., Rs. 399-6-1 and to take very early steps for the recovery or the writing off under proper authority of the older items.

14. The result of the year's working of the press was a loss of Rs. 1,756-11-2 as will be seen from statement C appended, but if the payment of contribution amounting to Rs. 700 made to the Lawrence Asylum, and the work done gratis to that institution amounting to Rs. 170-6-0 as well as the payment of Rs. 2,000 to the Lawrence Asylum on behalf of the head office referred to in paragraph 6 *supra* be taken into account, the net loss of Rs. 1,756-11-2 would be converted into a net profit of Rs. 1,113-10-10.

15. The cash balance on the evening of the 17th May 1906 and the permanent advance with the Superintendent were verified by me and found to agree with the cash and the contingent accounts of the press.

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

A.

ABSTRACT of Receipts and Disbursements of the Lawrence Asylum Press, Ootacamund Branch, for the year 1905.

	RS.	A.	P.	RS.	A.	P.
<i>Receipts.</i>						
I. Balance on the 1st January 1905—						
Cash on hand	2,582	6	8			
In the Bank of Madras		10	11			
Contingent advance			3			
				2,593	1	11
II. Receipts—						
Cash sales	6	6	6			
Collections for current and previous years.	9,215	10	10			
				9,222	1	4
III. Security deposits—						
From B. Krishnaswami Nayudu, account- ant	20	0	0			
				20	0	0
				11,835	3	3

Disbursements.

I. Working expenses—						
Superintendent's salary	1,340	0	0			
Establishment	3,960	1	6			
Extra work	44	9	0			
Rent of premises	687	8	0			
Receipt stamps	6	0	0			
Postage	34	15	0			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	16	8	0			
Miscellaneous	180	5	6			
				6,494	15	0
II. Payments on account of stock—						
Lawrence Asylum Press, Madras	2,186	0	4			
Merchandise purchased	59	0	7			
Plant, tools and furniture	40	4	0			
				2,285	4	11
III. Other payments—						
Payments on account of customers	53	13	0			
Contribution to the Lawrence Asylum, Ootacamund	700	0	0			
				753	13	0
IV. Security deposits—						
From B. Krishnaswami Nayudu, trans- ferred to the head office, Madras	200	0	0			
				200	0	0
V. Balance on the 31st December 1905—						
Cash on hand	11	8	0			
Cash in the Bank of Madras, Ootacamund.	2,063	3	4			
Contingent advance	26	7	0			
				2,101	2	4
				11,835	3	3

B.

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Ootacamund Branch, for 1905.

RS. A. P.

Assets on the 31st December 1905.

Cash balance—						
In hand	11	8	0			
In the Bank of Madras, Ootacamund	2,063	3	4			
In contingent advance	26	7	0			
Stock—						
Plant and dead stock	13,998	6	1			
Stationery, printing and writing	933	12	8			
Postage stamps	1	2	6			
Receipt stamps	0	3	0			
Personal ledger accounts	1,856	8	10			
	18,891	3	5			

Liabilities on the 31st December 1905.

Lawrence Asylum Press, Madras	736	13	3			
Personal ledger accounts	2	10	6			
Net capital on the 31st December 1905	18,151	11	8			
	18,891	3	5			

C.

PROFIT and Loss Account of the Lawrence Asylum Press, Ootacamund Branch, for 1905.

	RS.	A.	P.	RS.	A.	P.
<i>Expenditure.</i>						
Working Expenses—						
Superintendent's salary	1,340	0	0			
Establishment	3,981	6	1			
Extra work	44	9	0			
Rent of premises	687	8	0			
Receipt stamps	6	4	0			
Postage	21	12	9			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	16	8	0			
Miscellaneous	385	9	6			
Printing and binding work done for the press during the year including cost of stationery issued	93	4	0			
				6,801	13	4
Amount written off on account of disputed bills				7	3	1
Loss under stock				106	13	9
Depreciation on the value of plant, tools and furniture				400	7	5
				7,316	5	7
Contribution to the Lawrence Asylum in cash				700	0	0
Work done to the Lawrence Asylum gratis				170	6	0
				8,186	11	7
<i>Income.</i>						
Press job work—						
Printing	5,610	14	10			
Die press	23	0	0			
Card press	51	12	0			
Miscellaneous	21	15	5			
				5,707	10	3
Binding				722	6	2
				6,430	0	5
Expenditure over income				1,756	11	2

II

Endorsement No. O.A. 74/4096, dated 9th July 1906.

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. 487, Educational, dated 18th July 1906.

Communicated to the Trustees of the Lawrence Asylum Press whose attention is drawn to the remarks and suggestions of the Auditor.

2. The Trustees will be requested to arrange for a copy of the audit report with their orders thereon being regularly furnished to the Superintendent of the Branch Press.

3. The Trustees are also requested to arrange for the payment of the audit fee of Rs. 200.

(True Extract.)

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

To the Committee of the Lawrence Asylum, Ootacamund, and
Trustees of the Lawrence Asylum Press.
" Director of Public Instruction.
" Accountant-General.

EDUCATIONAL DEPARTMENT

EDUCATIONAL DEPARTMENT.

Received

190 , Registered

190



Subject.

Report on the audit of the accounts of the Lawrence Asylum Branch Press at Ootacamund for 1905.

ENCLOSURES.

No.

Spare copies

Station, Fort St. George.

ACCOUNTANT-GENERAL'S OFFICE,
26th May 1906.

From

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

To

THE ACCOUNTANT-GENERAL,
MADRAS.

SIR,

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum Branch Press at Ootacamund for the calendar year 1905 and to state that the result of my audit has been on the whole satisfactory.

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

3. The year opened with a cash balance of Rs. 2,582-6-8 and closed with Rs. 2,074-11-4. The closing balance is made up of Rs. 11-8-0, the unremitted income on the 31st December 1905 and Rs. 2,063-3-4 with the Local Branch of the Bank of Madras. The latter, however, is less than the amount shown in the bank's pass book by Rs. 435-0-2 which represents the value of a cheque charged off in the cash book in December 1905, but not cashed at the bank till the beginning of January 1906.

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5. *Cash book.*—This book is maintained in the form suggested in paragraph 5 of the audit report for 1903 and closed and agreed every month with the bank's pass book. But it is not free from unattested corrections, some of which are stated to be due to errors discovered in classification in closing the accounts of the year. The proper course in such cases would be to correct the mistakes by a journal entry. For this purpose, a column should be opened below the closing entries of the year showing the additions and deductions necessitated by mistakes discovered after the close of the year.

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7. The sum of Rs. 1-8-0 referred to in paragraph 4 of last year's report was brought to account on the 22nd May 1905.

8. *Contingent book (a).*—A sum of Rs. 8 paid to a cooly for wheeling the press machine on the 16th December 1905 was wrongly debited to "current expenses" instead of to "establishment". The necessary corrections have been made in statement A.

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as soon as possible working up to Rs. 100-3-9, which is the balance according to the lists for 1902, 1903, 1904 and 1905 required to make up the total outstanding, viz., Rs. 399-6-1 and to take very early steps for the recovery or the writing off under proper authority of the older items.

14. The result of the year's working of the press was a loss of Rs. 1,756-11-2 as will be seen from statement C appended, but if the payment of contribution amounting to Rs. 700 made to the Lawrence Asylum, and the work done gratis to that institution amounting to Rs. 170-6-0 as well as the payment of Rs. 2,000 to the Lawrence Asylum on behalf of the head office referred to in paragraph 6 *supra* be taken into account, the net loss of Rs. 1,756-11-2 would be converted into a net profit of Rs. 1,113-10-10.

15. The cash balance on the evening of the 17th May 1906 and the permanent advance with the Superintendent were verified by me and found to agree with the cash and the contingent accounts of the press.

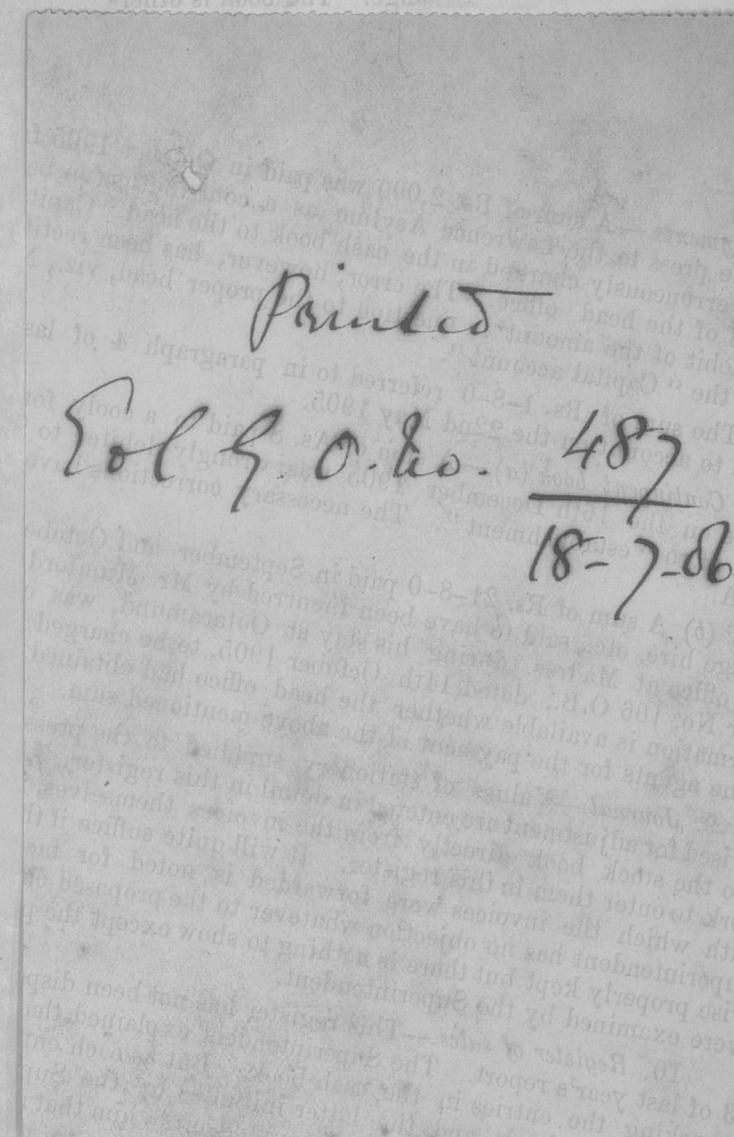
16. The press should be directed to pay the usual audit fee of Rs. 200 into the Bank of Madras to the credit of Government.

I have the honour to be,

Sir,

Your most obedient servant,

F. L. CARVALHO,
Chief Superintendent.



A.

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<i>Receipts.</i>						
I. Balance on the 1st January 1905—						
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Collections for current and previous years.	9,215	10	10			
				9,222	1	4
III. Security deposits—						
From B. Kristnaswami Nayudu, account- ant	20	0	0			
				20	0	0
				11,835	3	3

Disbursements.

I. Working expenses—						
Superintendent's salary	1,340	0	0			
Establishment	3,960	1	6			
Extra work	44	9	0			
Rent of premises	687	8	0			
Receipt stamps	6	0	0			
Postage	34	15	0			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	16	8	0			
Miscellaneous	180	5	6			
				6,494	15	0
II. Payments on account of stock—						
Lawrence Asylum Press, Madras	2,186	0	4			
Merchandise purchased	59	0	7			
Plant, tools and furniture	40	4	0			
				2,285	4	11
III. Other payments—						
Payments on account of customers	53	13	0			
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				2,101	2	4
				11,835	3	3

B.

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Ootacamund Branch, for 1905.

RS. A. P.

Assets on the 31st December 1905.

Cash balance—						
In hand	11	8	0			
In the Bank of Madras, Ootacamund	2,063	3	4			
In contingent advance	26	7	0			
Stock—						
Plant and dead stock	13,998	6	1			
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Postage stamps	1	2	6			
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Personal ledger accounts	1,856	8	10			
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Liabilities on the 31st December 1905.

Lawrence Asylum Press, Madras	736	13	3			
Personal ledger accounts	2	10	6			
Net capital on the 31st December 1905	18,151	11	8			
				18,891	3	5

C.

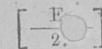
PROFIT and Loss Account of the Lawrence Asylum Press, Ootacamund Branch, for 1905.

	RS.	A.	P.	RS.	A.	P.
<i>Expenditure.</i>						
Working Expenses—						
Superintendent's salary	1,340	0	0			
Establishment	3,981	6	1			
Extra work	44	9	0			
Rent of premises	687	8	0			
Receipt stamps	6	4	0			
Postage	21	12	9			
Audit fee	200	0	0			
Warm clothing for peons	25	0	0			
Tax on profession	16	8	0			
Miscellaneous	385	9	6			
Printing and binding work done for the press during the year including cost of stationery issued	93	4	0			
				6,801	13	4
Amount written off on account of disputed bills				7	3	1
Loss under stock				106	13	9
Depreciation on the value of plant, tools and furniture				400	7	5
				7,316	5	7
Contribution to the Lawrence Asylum in cash				700	0	0
Work done to the Lawrence Asylum gratis				170	6	0
				8,186	11	7
<i>Income.</i>						
Press job work—						
Printing	5,610	14	10			
Die press	23	0	0			
Card press	51	12	0			
Miscellaneous	21	15	5			
				5,707	10	3
Binding				722	6	2
				6,430	0	5
Expenditure over income				1,756	11	2

Endorsement No. O.A. 74/4096, dated 9th July 1906.

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.

H. Dobbie.
Accountant-General.



1,500-3-12-01

EDUCATIONAL DEPARTMENT.

C. No. 1149 From the *Ag.* No. *OA 74* 4096, dated *9-7-* 1906.

SUBJECT.

Report on the Audit of the accounts of the Lawrence Asylum Branch Press, Ootacamund

The draft placed below is submitted for approval.

22/7/06

18.7.06

$\left[\frac{16}{12} \right]$
1,000-2-3-06.

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

190

READ ALSO:—

C. No. 1149, From the A.G., No. OA 74 dated 9-7- 1906.

” ” ” ” ” ” ” ” 190

" " " " " " " " 190

ORDER.

No. 487, dated 18-7-1906.

Pl

Communicated to the Trustees of the
Lawrence Aepflum Press whose attention is
drawn to the remarks and suggestions
of the Auditor.

2. The Trustees ^{upon his request} ~~should~~ arrange for a copy of the Audit report ~~being~~ with their orders thereon being regularly furnished to the

3. The Trustees ^{are} ~~are~~ ^{also requested to} arrange for the payment of the Auditor's fees 200.

77/7/6

10.7.08

70 The Committee of the Lawrence Asylum
Docteamund & Trustees of the L.A. Press
- 289 V
- 289 V

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No.
190 .

, DATED

Судянт No.

1149

—A

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

LETTER TO GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NO. FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

NUMBER OF COPIES
REQUIRED.

Order complete.

{ Letter only.

[Order complete with Letter.

40

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1101
297/06