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[Despatch Abstract.]

Lawrence Asylum Press, ~~Cotacuman~~
Comp. ~~in the remarks~~ to the agents to the Trustees
of the — the report on the audit
of the accounts of the Branch Press
at Cotacuman for the year 1898.

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 {1899} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1899.

Enclosures

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G.O., No. 603, 11th September 1899.

SEPTEMBER.

Lawrence Asylum Press.

Communicating to the Agents to the Trustees of the — the report on the audit of the accounts of the Branch Press at Ootacamund for the year 1898.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper :—

From J. O. B. POWER, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, dated Ootacamund, 10th August 1899, No. 461.

I have the honour to submit the following report on the audit of the accounts of the Lawrence Asylum Press, Ootacamund, for the calendar year 1898.

2. *Counterfoil Receipt Books.*—The practice of granting receipts for moneys received in respect of cash sales was discontinued after the 29th July 1898, through oversight on the part of the office; but the omission was discovered in March 1899 by the Secretary and receipts have since been regularly granted.

3. *Register of Collections in Cash.*—(a) A sum of six annas credited in the "Register of collections in cash" on the 19th April 1898 was omitted from the cash sale account.

Receipt No.	Rs.	A.	P.
25	..	..	..
" 21	..	..	..
Total	1	3	0

(b) The marginally-noted items represent two cash sales of the press which were omitted to be brought to account and which should now be made good.

4. *Register of Collection in Drafts.*—No remarks.

5. *Bill Book.*—(a) The amounts of Rs. 9-11-0 and Rs. 4-2-0 referred to in paragraphs 4 (b) and 4 (d) of the last audit report are still outstanding and should be adjusted in the accounts for 1899.

(b) The amount of bill No. 577 of July 1898 was erroneously taken at Rs. 41-6-6 instead of Rs. 41-8-6. The difference of two annas should now be recovered and adjusted in the accounts for 1899.

(c) The number of bills issued during 1898 was 1,028, of which seventeen aggregating Rs. 24-14-0 were still outstanding on the 31st July 1899. As regards the outstandings of the previous years, viz., Rs. 3,806-8-0, Rs. 3,050-13-7 or about 80 per cent. were collected during 1898.

(d) The outstanding register referred to in paragraph 4 (f) of my last audit report is now regularly maintained.

6. *Contingent Account.*—This register was on the whole satisfactorily maintained except that a few items were wrongly classified in the early part of the year.

7. *Postage Account.*—No remarks.

8. *Receipt Stamp Account.*—No remarks.

9. *Bank remittance or Chellan Book.*—No remarks.

10. *Cash Book.*—Amounts paid for repairs to machine presses and press furniture have been debited to "Repairs", a head of account which is annually closed to "Current Expenses," but the charges should have been debited to the same head of account to which the cost of the machinery and furniture was originally debited, viz., "Plant, Tools and Furniture."

11. *Day Book.*—(a) The journalising of the day book entries was in many cases wrong. Debits on account of stationery used for binding work done were not separately shown under the columns concerned, but were almost invariably included in the column Binding and in some cases the values of paper used for printing were credited to "Stationery Depository" instead of to "Stationery Printing."

(b) The amount of the arbitrary increase of the total outturn under "Binding" for May 1896, referred to in paragraph 11 of the last report, has been partly traced and adjusted. The difference is small and as it is practically untraceable, it is not worth while pursuing the matter further.

12. *Journal.*—(a) The marginally-noted items representing travelling allowance of clerks of the press from and to Madras, paid on account, by the head office, have been erroneously adjusted, in the journal, to debit of "Charges Merchandise," instead of to "Current Expenses"—vide paragraph 10 (d) of the last audit report.

(b) A supply of five reams of Southern Cross medium paper from the head office in February 1898 was quoted at Rs. 10 per ream in its invoice No. 12 O.B., dated 7th February 1898. The Ootacamund branch objected to the rate and the head office reduced it to Rs. 7-8-0 a ream, but the value of the supply was finally adjusted in the "Lawrence Asylum Press No. II account", at the former rate. A sum of Rs. 12-8-0 should now be adjusted to credit of the branch press at Ootacamund.

13. *Ledger.*—The division of this record into two volumes for impersonal and personal accounts appears to be unnecessary and to serve no useful end. The register should be maintained in one volume with an alphabetical index of the heads of account in the volume itself instead of in a separate book as at present.

14. *Stock Accounts.*—(a) A supply of 25 lb. of sheepskins included in the press contractors' bill for January 1898 and an issue of one quire of blotting paper for the use of the assistant storekeeper noted in the press indent sheet No. 1, dated 4th January 1898, were not posted in the stock ledger under the heads concerned. The and it was found that they were, in a few cases, somewhat extravagant. I understand, however, that they are now regulated with reference to a scale adopted at the head office.

(b) The annual deterioration on leads and brass rule has been calculated for 1898, at 5 per cent. as usual, instead of at $7\frac{1}{2}$ per cent., as suggested by Mr. Fisher in his report on the last stock-taking at the press.

(c) No depreciation has been made from the value of stores and depository articles liable to deterioration, such as ink, paper, &c., as suggested by Mr. Fisher.

(d) No account is kept of broken type, nor is any deduction made on account of such type from the book balance of the stock of the several kinds of type in use at the press. The quantity of broken type now lying at the press is said to be more than 100 lb., which has accumulated since March 1898.

As it will not be worth while to sort the collection into the several kinds of

* For example—for 10,000 lb. of type stock, 50 lb. of broken type would be apportioned as follows :—

	Stock.	Broken type.
	L.B.	L.B.
Pica	2,500	12 $\frac{1}{2}$
Small pica ..	3,500	17 $\frac{1}{2}$
Long primer ..	2,000	10
Brevier	1,000	5
Jobbing and other types.	1,000	5
Total	10,000	50

type of which it is composed, it might periodically be debited to each head of the type account in proportion to the balance of stock under the different heads concerned, as appears to be the practice in the Government Press at Madras.*

It may be noticed with reference to paragraph 14 (b) of the last audit report that the values of articles are not given in the stationery stock ledger for 1898 but steps have been taken by the Secretary to remedy this defect in the books of the current year.

15. The usual statements of receipts and expenditure, assets and liabilities, and profit and loss, as prepared by the press, marked A, B and C, respectively, are attached for the year under review. They show that the gross profits of the press amounted to Rs. 5,080-14-1 and if the contribution of Rs. 260-1-0 representing the value of work done gratis for the Lawrence Asylum be deducted therefrom, the net profits of the year amount to Rs. 4,820-13-1 against Rs. 2,442-10-2 for 1897.

It will be seen from the statement B that the effect of following the suggestion of the head office, referred to in paragraph 14 (g) of the last report, that "Mr. Fisher's figure be adopted as the opening balance of stock for 1898," has been to lower the figure representing the accumulated profits of the previous years. The adjustment of the difference referred to last year might have presumably therefore been made in the accounts for 1897, except that, as I surmised, the head office hesitated to make it in the same year in which nearly Rs. 2,000 were written off from the profit and loss account on account of bad debts. But it is only a matter of accounting whether it is the accumulated profits of the past years or that of the current year that is written down.

16. The value of work done for Government during 1898 amounted to Rupees 12,260-10-5 against Rs. 10,573-5-8 during 1897.

17. The result of my audit is satisfactory on the whole and the accounts are in a much better state than they were at my last inspection. There is still room for improvement in the stock accounts, however, and the Secretary has promised to take steps for remedying the defects brought to his notice in connection with them. The Secretary should also give more attention to the valuation of the work turned out by the press as required by rule 6 of the rules for the working of the press. At present this important matter is left too much in the hands of the storekeeper whose duties are so varied and heavy that it is doubtful whether he can perform all of them satisfactorily.

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

ENCLOSURE.

A.—Receipts and Expenditure of the year 1898 as derived from the Cash Book for that year.

(1) Balance on the 1st January.

	RS.	A.	P.	RS.	A.	P.
Cash in hand	24	2	5			
In the Bank of Madras, Ootacamund ..	2,373	3	2			
Contingent advance	38	13	3			
				2,436	2	10

(2) Receipts.

For the previous years	3,050	13	9			
For the current year	15,347	0	4			
				18,397	14	1
Total ..				20,834	0	11

(3) Expenditure.

Working expenses—						
Establishment	6,896	5	5			
Allowance to the Secretary	1,260	0	0			
Extra work	253	10	10			
Receipt stamps	10	7	0			
Rent of office premises	600	0	0			
Tax on trade	12	8	0			
Postage on letters	29	2	0			
Repairs	35	10	0			
Audit fee	600	0	0			
Current expenses	65	14	9			
Warm clothing and umbrellas for peons ..	25	0	0			
				9,788	10	0
Other payments—						
Payments on parties account	166	9	6			
				166	9	6
Payments on account of stock—						
Lawrence Asylum Press, Madras, No. I account	5,700	0	0			
Lawrence Asylum Press, Madras, No. II account	1,829	7	4			
Charges, merchandise	193	11	7			
Merchandise purchased	319	11	6			
Plant, tools and furniture	13	6	0			
				8,056	4	5
Total ..				18,011	7	11

Balance on the 31st December 1898.

Cash in hand	1	15	9			
In the Bank of Madras, Ootacamund ..	2,797	13	0			
Contingent advance	22	12	3			
				2,822	9	0
Total ..				20,834	0	11

B.—Statement of Assets and Liabilities for 1898.

		On the 31st December 1898.					
		RS. A. P.			RS. A. P.		
Assets at this date—							
Cash	.. ..	1	15	9			
Bank of Madras, Ootacamund	.. ..	2,797	13	0			
Contingent advance	.. ..	22	12	3			
Stock—					2,822	9	0
Plant, &c., dead stock	.. ..	13,152	11	6			
Stationery, printing and depository	.. ..	2,765	6	3			
Postage and receipt stamps	.. ..	1	15	0			
Personal ledger account	.. ..	4,068	5	10	15,920	0	9
					4,068	5	10
Total	..				22,810	15	7
Liabilities at this date—							
Lawrence Asylum Press, Madras, No. II account	.. ..	88	8	0			
Personal ledger account	.. ..	222	0	9			
Profits of the year	.. ..				310	8	9
Accumulated profits of previous years	.. ..	21,495	8	6	4,820	13	1
Deduct—difference between the closing balance of 1897 and opening balance of 1898, adopted under stock account with reference to Mr. Fisher's report on stock-taking in March 1898	.. ..	3,815	14	9			
					17,679	9	9
Total	..				22,810	15	7

C.—Profit and Loss account for 1898.

		Expenditure.					
		RS. A. P.			RS. A. P.		
Working expenses—							
Establishment	.. ..	7,140	9	3			
Extra work	.. ..	247	10	10			
Receipt stamps	.. ..	9	12	0			
Postage on letters	.. ..	23	12	3			
Secretary's allowance	.. ..	1,260	0	0			
Rent of press premises	.. ..	600	0	0			
Trade tax	.. ..	12	8	0			
Repairs	.. ..	35	10	0			
Discount and commission	.. ..						
Current expenses	.. ..	65	14	9			
Audit fee for 1895, 1896 and 1897	.. ..	600	0	0			
Warm clothing and umbrellas for peons	.. ..	25	0	0			
Law charges	.. ..	34	4	0			
Amount written back	.. ..	15	5	11	10,055	1	1
Principal and Secretary, Lawrence Asylum, for work done gratis	.. ..	260	1	0			
Loss under stock account	.. ..	530	1	5	275	6	11
Profits of the year	.. ..	4,820	13	1			
					5,350	14	6
Total	..				15,681	6	6
		Income.					
Press job work—							
Printing	.. ..	12,911	10	8			
Die press	.. ..	249	4	0			
Card press	.. ..	91	11	2			
Miscellaneous	.. ..	246	9	6			
Binding	.. ..	2,106	3	6	13,499	3	4
Amount written off re-paid	.. ..	75	15	8	2,106	3	6
					75	15	8
Total	..				15,681	6	6

O.A. No. 5702, dated 24th August 1899.

Forwarded.

It is requested that Government will be pleased to order the payment of the prescribed audit fee of Rs. 200 to the credit of Government.

(Signed) T. HESKETH BIGGS,
Accountant-General.

ORDER—No. 603, Educational, dated 11th September 1899.

The report will be communicated to the Agents to the Trustees of the Lawrence Asylum Press and their attention will be drawn to the defects noticed by the Auditor in the accounts.

2. Arrangements should be made for the payment of the audit fee of Rs. 200.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

To the Agents to the Trustees of the Lawrence Asylum Press.
" Committee of the Lawrence Asylum, Ootacamund (through
" Accountant-General. the Director of Public Instruction).

Educational (1899) Department.

CURRENT No. 1312

From the Accountant-General

Order. 603 dated 11/9/99
P. S. 8.9.99

The report will be communicated to the Agents to the Trustees of the L. A. Press and their attention will be drawn to the defects noticed by the Auditor in the accounts.
2 arrangements should be made for the payment of the audit fee of Rs. 200.

C.A. No. 5702.

Dated 24-8-99

Received }
Registered } 29-8-99

Enclosures

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SUBJECT.

Forwarding the report on the audit of the accounts of the Lawrence Asylum Press, Ootacamund for the Calendar year 1898.

7/8
4-4-99
P.S.
6/9/99W.H.
9.9.99

To the Agents to the Trustees of the L.A. Press
" Committee of the L.A. Press thro the D.P.O.
" A.S.

Defd 21/9/99
P.S.
The following is the account of the audit of the accounts of the Lawrence Asylum Press, Ootacamund for the Calendar year 1898.

BACK PAPERS.

G.O.	No.	Department.	Date.
	6588	12-20-88	
	55 176	888 Cdy	
	A.O. papers	72-9-89	

FURTHER PAPERS.

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LETTER OF GOVERNMENT

STATEMENT WITH DUTY

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