

Educational (191 /) Department.

ORDINARY MS.

G.O., No. 574

DATED 16. 8. 11.

[Despatch Abstract.]

Lawrence Asylum Poor.

Recording report on the working
of the — for the year ending
31st December 1910.

BACK PAPERS.

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EDUCATIONAL DEPARTMENT.

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EDUCATIONAL DEPARTMENT.

Received



191 ,

Registered

7 8 1911.

Subject.

Part 3

Submitting three copies of the report, Balance sheet and Profit and Loss account of the Lawrence Asylum, Ootacamund, for the year ending 31st December 1910.

ENCLOSURES

No.

N. Ref on Cur No. 5212 / 11.

Spare copies

Station M a d r a s , Dated the 4th August 1911.

From (Name) The Hon'ble Mr. J.H. Stone, M.A., F.R.H.S.,
(Designation) Ag. Director of Public Instruction,

To The Secretary to the Government of Madras, Madras.
Educational Department.

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POTACAMUND LAWRENCE ASYLUM.

LOVEDALE P. O. MADRAS
23rd July 1911
190

Nilgiri District.

FROM

THE PRINCIPAL AND SECRETARY,

POTACAMUND LAWRENCE ASYLUM,

LOVEDALE,

TO

The Director of Public Instruction,

M A D R A S.

SIR,

I have the honour to forward herewith for
favour of submission to Government, three copies of
the Report, Balance Sheet and Profit and Loss Account
of the Lawrence Asylum Press for the year ended 31st
December 1910.

I have the honour to be,

Sir,

Your most obedient Servant,

W. A. C. C.
Principal and Secretary.

LAWRENCE ASYLUM PRESS,
Madras, 16th May 1911.

FROM

THE AGENTS TO THE TRUSTEES

OF THE LAWRENCE ASYLUM PRESS,

Madras.

TO

THE PRINCIPAL & SECRETARY,

LAWRENCE ASYLUM, LOVEDALE,

Ootacamund.

SIR,

We have the honour to submit our report on the working of the Lawrence Asylum Press for the year ending 31st December 1910. Appended to the Report are a Balance Sheet and Profit and Loss Account of the Press, certified by Messrs. Fraser and Ross, Chartered Accountants, whose report, referred to in the certificate, is also attached hereto.

Capital Account.

The outstanding feature of the year's working is the reduction of the Capital of the Press by Rs. 25,464-9-5, or 4·2 per cent., brought about by the fact that while the net profits amounted to only Rs. 1,810-3-2, after allowing Rs. 13,459 as Depreciation on Machinery, Plant and Types, the Press paid to the Lawrence Asylum during the year:—

As contribution	...	...	...	...	...	Rs. 26,250
Cost of work done gratis and amount paid for upkeep of	...	...	...	...	...	Rs. 1,025
apprentices	...	...	...	...	...	Total Rs. 27,275

the excess amount of Rs. 25,465 being consequently a withdrawal from Capital.

Decline in Profits and Outturn.

The decline in the amount of profit earned during the year is due, mainly, to the decrease of Rs. 71,000 in the outturn of the Press as compared with 1909 and, partly, to a general reduction in our rates for printing, which reduction has been forced on us by the excessive and keen competition of the Native Presses in Madras. We lost close on Rs. 57,000 of Railway Contract work by the Railway getting its revised forms printed at its own Press at Dharwar, and Rs. 31,500 of Railway Miscellaneous and Government work through competition of the Native Presses, but against this we have increased our outturn on general jobbing work by nearly Rs. 17,000, the details of the two years' outturns comparing as follows:—

	1910.	1909.
M. & S. M. Railway Contract work	Rs. 38,770	95,590
Do. Miscellaneous work	33,853	42,610
Other Railways	4,196	21,861
Government work	18,016	20,151
Commission on books sold	2,052	5,037
District Municipal work	13,012	11,528
General Job work	71,049	54,383
	Rs. 1,80,948	2,51,160

Development of Jobbing and General Work.

In view of the possible termination of the Railway Contract, the Superintendent has devoted particular attention to the extension of the jobbing work of the Press, and, as the above figures shew, with some considerable measure of success. During the year a representative from the Head Office was deputed to visit the Kolar Gold Fields, Bangalore and Secunderabad, with all of which stations we have opened up a fairly satisfactory connexion. We have also appointed representatives at Calcutta and Bombay, whose efforts to secure work for the Press, especially in Calcutta, have, so far, been reasonably productive. But to make up in jobbing work, an outturn of nearly three-quarters of a lakh of rupees, which was the Railway's contribution to our Revenue, must be a work of time, and if the present year's rate of progress in this direction continues, we may reasonably hope, in the next 2 or 3 years, to have so developed our general jobbing work as not to feel, as acutely as we do at present, the loss of the Railway Contract.

Railway Contract.

The Press continued during the whole of the year to supply the M. & S. M. Railway, under the terms of the contract, with a proportion of the forms and books required for the several Departments. In December 1910 we received from the Agent of the Railway a letter No. 1364M, dated 12th idem, sending us final indents for forms and books required by the several Departments, "compliance with which," we were told, "will terminate Contract orders". These indents have now almost all been fully complied with. The Agents understand that it is the intention of the Railway to invite tenders for a new contract as from the 1st July 1911; and if this be so, we shall have the opportunity of submitting our tender for that contract.

Contributions to Asylum.

The Agents at a meeting held on the 28th March last, had under consideration the Auditor's report and the falling off in the profits of the Press, and after much deliberation, recorded the following resolution for communication to the Trustees:—

"The Agents considered that the contributions should be calculated by the
"calendar year, to correspond with the accounts of the Press. Also, that Rs. 12,000
"only shall be promised for the current year, and that any balance of profits, after the
"accounts are closed at the end of the year, should be considered in view to an additional grant."

Reduction of Working Expenses.

The question of a reduction of working expenses, in view of the decreased outturn of work, is receiving constant attention and, as will be seen from the statement below, there has been a decline in the cost of wages of all Departments, except the Composing Room, where, owing to the increase in general job work, it has not been possible to effect any saving; indeed, with the addition of overtime charges, this Department has cost over Rs. 2,000 more in 1910 than it did in 1909. It must be borne in mind also that the falling off in Railway Contract work of close on Rs. 57,000, has not effected any saving of labour in the work of the Composing Department, because the forms for the Contract work are all kept standing and there is no question of composition in regard to this work.

Comparative Statement of cost of wages for the years 1910 and 1909.

	1910.	1909.	Difference.
Composing Department	Rs. 20,068	19,956	+ 112
Overtime	" 6,870	4,967	+ 1,903
Typesetting Department	" 1,897	1,935	- 38
Machine Department	" 8,306	10,247	- 1,941
Binding & Ruling Department	" 9,430	10,953	- 1,523
Menial labour	" 2,340	2,769	- 429
Office Expenses	" 6,335	7,422	- 1,087
Supervision	" 14,047	15,089	- 1,042
Total Rs.	69,293	73,338	- 4,045

This matter of the cost of working the Press will continue to receive our careful consideration, and during the current year considerable further reductions have been made.

Stock-taking of Machinery and Plant.

The Agents were not able during the year under report to take stock of the Machinery, Plant and Type in the Press, but they secured, early in the current year, the services of a suitable man who has been deputed to this work, which, it is hoped, will be completed at an early date.

Ooty Branch Press.

The Agents received the resolution of the Trustees, dated 24th February 1911, authorizing the closing of the Branch Press at Ootacamund, and in accordance therewith steps were taken to dispense with the services of the employees after the 30th April and to dispose by sale, before that date, of as much of the Machinery and Plant as possible. Arrangements are now being made for the transfer to Madras of such of the property of the Press as still remains unsold and which would be of service here, and for the disposal by auction or otherwise of the balance.

General.

Mr. T. Fisher, one of the Agents to the Trustees, resigned during the year and the Venerable Archdeacon Cox was absent on leave in Europe from the middle of July to the end of the year, during which period Col. R. F. R. Formby acted as Working Agent.

I have the honour to be,

Sir,

Your most obedient Servant,

[Signature]
Working Agent to the Trustees,
For the Agents.

20.10.
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17, ARMENIAN STREET,
Madras, 15th March, 1911.

THE AGENTS TO THE TRUSTEES,
LAWRENCE ASYLUM PRESS,
MOUNT ROAD, Madras.

DEAR SIRs,

We have completed the Audit of your accounts for the year ending 31st December 1910, and have to report as follows :—

TRADING ACCOUNT, shews a decrease in the out-turn of the Press of Rs. 71,007, and a gross profit of Rs. 53,719 as against Rs. 86,004 for the previous year. This reduction in out-turn is accounted for to the extent of Rs. 56,760 by a falling off in Railway Contract Sales, the balance being made up of a decrease in General Sales. That the average rates of profit earned have been fairly well maintained is shewn by the fact that Gross Profit for the year bears a relative percentage on the sales to that of the previous year of 33½% to 37%.

PROFIT AND LOSS ACCOUNT.—Whilst the out-turn of the Press has been reduced, the General Working Expenses and Salaries and Non-Productive Wages have remained at comparatively the same figure, and bear a percentage to Sales of 22 against 16 for the year 1909. Included under the head of Working Expenses is an item "Discount and Allowances" Rs. 1,232-5-1. This mainly consists of amounts remitted by Government Press and over-charges to customers. The usual depreciation has been written off Plant, Type, Machinery and Furniture. There has been a further reduction on the Ooty Branch plant and type by reason of a shortage in the valuation at 31st December 1910, additional to the amount written off under this head last year.

There are two other items in the Profit and Loss Account to which we wish to draw your attention. One is "Shortage in Paper and Stores at the Head Office, Rs. 1,311-8-11" and the other is "Value of type written off during the year, Rs. 4,041-13-7." The shortage referred to, represents the difference between the amounts indented for upon the Store-keeper and the amounts debited in the work dockets, and is occasioned, we presume, by issues from paper and stores stock not being charged up in the ledgers to the various constituents of the Press. The appearance of the item "Type written off during the year" as a charge in the Profit and Loss Account is accounted for by the fact that a Departmental account was raised for the purpose of taking to account the labour and materials used in the recasting and manufacture of type, and at the same time of estimating the value of the type taken out of stocks as battered metal to be converted into fresh type. The amount written off represents the difference between the values of type taken out, and its valuation as lead for recasting. As a set off, a profit in the manufacture of same, of Rs. 2,966-11-1, has been taken to credit of the Profit and Loss Account.

The net profit on Trading, before charging the contribution to and expenditure incurred on account of the Lawrence Asylum, amounted to Rs. 1,810-3-2.

After charging Rs. 27,274-12-7, expenditure so incurred, there is a net balance representing excess of Expenditure over Income of Rs. 25,464-9-5 which has been charged against the accumulated capital of the Press.

Page 7 of 9
No. 474
11-8-10

BALANCE SHEET.—Machinery, Plant, Type and Furniture are shown in the Balance Sheet at the figure carried forward from last year, with the additional outlay added, and the usual depreciation deducted. We have again, as in last year's report, to urge the necessity for a valuation of these assets. We reported somewhat exhaustively last year on this point, and do not propose to add anything to what we then said. We understand that an attempt will be made to make a valuation this year, but we are of opinion that such a valuation will be absolutely useless unless it is done by a competent, qualified and experienced man. We would further suggest that, if necessary, the Press should be closed for a few days, as we do not see how a systematic stock-taking of types, which are in constant use, can be made otherwise.

Outstanding Book Debts show a considerable reduction upon last year's figure, but this is coincident with a reduced turn-over.

Cash and Investments have also been reduced by Rs. 18,043. Stock-in-trade and unfinished orders have been taken, and certified to, by your Chief Accountant.

There is a Decrease in the Assets of the Press since	Rs. A. P.
last Balance Sheet of	16,866 10 5
and an Increase in Liabilities of	<u>8,597 15 6</u>

which corresponds with the Excess of Expenditure over Income withdrawn from Capital as per Profit and Loss Account of 25,464 9 5

Yours faithfully,
FRASER & ROSS,
Chartered Accountants.

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3,00,000
9,500
29,00,000

BALANCE SHEET AS

AT 31st DECEMBER 1910.

CAPITAL AND LIABILITIES—	Rs.	A.	P.	Rs.	A.	P.
Sundry Creditors—						
On open account	21,333	3	1			
Customers' credit Balances	1,042	8	0			
Undisbursed wages	5,845	0	4			
Contractors' Deposits	100	0	0			
Employees' Security Deposits	1,400	0	0			
Commission due to Superintendent, outstanding	37	0	0			
Ooty Rent, outstanding	45	0	0			
M. E. Publishing Press, for Stereos, for Rama Krishna Mission	173	12	0			
				30,036	7	5
Pension Fund Interest Account				1,610	11	6
Capital Account—						
Balance accumulated to 31st December 1909	6,68,856	4	10			
Deduct Excess of Expenditure over Income for year ending 31st December 1910, as per Profit and Loss Account	25,464	9	5			
				5,78,391	11	5
Total				6,10,938	14	4

Wm. J. P. P.
Superintendent.

Accountant.

We have examined the books and securities of the Lawrence Asylum Press, and compared same with the above Balance Sheet, the foregoing presents a true and correct view of the state of the affairs of the Press as at 31st December, 1910.

MADRAS,
15th March, 1911.

PROPERTY AND ASSETS—

	Rs.	A.	P.	Rs.	A.	P.
Land and Buildings as per Balance Sheet, dated 31st December 1909...	2,08,453	13	8			
Outlay during year	140	0	0			
				2,08,593	13	8
Machinery, Plant and Type—						
<i>Madras—</i>						
Book value at 31st Dec. 1909	2,42,335	6	4			
Net Outlay during year	29,739	9	10			
	2,72,075	0	2			
Deduct Depreciation	12,674	2	4			
	2,59,400	13	10			
<i>Ootacamund—</i>						
Book values	8,843	6	6			
Deduct Depreciation	430	13	3			
	8,412	9	3			
Furniture—						
<i>Madras</i>	6,905	4	10			
<i>Less Depreciation</i>	330	5	8			
	6,574	15	2			
<i>Ootacamund</i>	1,120	1	1			
<i>Less Depreciation</i>	23	13	10			
	1,096	3	3			
Stock in Trade—						
<i>Madras—</i>						
Paper	53,444	2	7			
Stores	14,132	11	8			
Municipal forms and books	168	10	4			
Railway forms	709	14	4			
	48,455	6	11			
<i>Ootacamund—</i>						
Paper	299	13	6			
Stores	828	13	3			
	1,128	10	9			
Unfinished orders, labour and material charged	6,579	2	10			
	56,168	4	6			
Outstanding Book Debts—						
Per Sales ledger	29,946	14	1			
Deduct—						
Reserve against Bad Debts	503	10	8			
	29,443	3	5			
Investments—						
Bank of Madras, 12 months Deposit Receipts	10,406	9	0			
Do, Short Deposits	15,000	0	0			
Madras Railway Govt. Paper Security Deposit	2,000	0	0			
Bank of Madras Deposit Receipts (Employees' Security Deposits)	1,400	0	0			
Cash—						
<i>Madras—</i>						
Cash in Bank	11,043	2	7			
Cash and Stamps on hand	406	9	5			
<i>Ootacamund—</i>						
Cash in Bank	59	4	3			
Cash and Stamps on hand	38	6	0			
	11,547	6	3			
Total				6,10,938	14	4

and hereby certify it to be in accordance therewith. We further certify that, in our opinion, and subject to our Report of even date,

FRASER & ROSS,
Chartered Accountants, } Auditors.

10
TRADING ACCOUNT FOR YEAR

1910 Dec.	31		Rs.	A.	P.	Rs.	A.	P.
		To Cost of Production	...	...	...	1,02,128	1	8
		Customs Duty and Landing charges on Paper and Stores, ...	...	...	...	2,550	13	10
		Maintenance of Electric Plant and Fuel	...	...	...	2,960	3	0
		Gross Profit carried forward	...	...	...	53,719	1	2
		Total	...	...	...	1,61,358	3	8

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ENDING 31st DECEMBER 1910.

	Rs.	A.	P.	Rs.	A.	P.
By Outturn of the Press—						
Machining	20,063	15	0			
Binding	23,054	11	4			
Composing	40,074	12	3			
	83,193	6	7			
Profit on paper issued—						
Head office	5,478	5	8			
Branch	211	2	7			
	5,689	8	3			
Miscellaneous	3,924	14	10			
				92,807	13	8
Press Publication Sales				16,768	4	9
Railway Contract Sales	38,769	15	6			
Municipal Contract Sales	13,012	1	9			
				51,782	1	3
Total				1,61,358	3	8

PROFIT AND LOSS ACCOUNT FOR

1910 Dec.	31	To Working Expenses—	Rs.	A.	P.	Rs.	A.	P.
		Postage and telegrams—						
		Paid	1,504	11	3			
		Received	944	0	6			
			560	10	9			
		Rail freight and cartage	129	12	9			
		Taxes and Fire Insurance	2,773	0	5			
		Repairs and Renewals	449	13	0			
		Lighting	423	7	0			
		Stationery and Printing for Office	1,414	3	3			
		Establishment Salaries and non-productive wages	24,729	12	11			
		Rent on Ooty Premises	540	0	0			
		Travelling expenses	171	3	6			
		Law Charges	1,104	1	8			
		Advertising	332	12	3			
		Audit fees	1,200	0	0			
		Miscellaneous	920	0	5			
		Carried forward	34,748	13	11			

YEAR ENDING 31st DECEMBER 1910.

1910 Dec.	31	By Gross Profit—	Rs.	A.	P.	Rs.	A.	P.
		Forward	...	...	...	53,719	1	2
		Packing—						
		Amount recovered from customers	984	11	7			
		Less Paid	589	6	1			
						345	5	6
		Trade Commission—						
		Received	305	13	4			
		Paid	233	4	6			
						72	8	10
		Interest on Investments—						
		Received	1,151	0	0			
		Paid on clerks' Security Deposits	48	0	0			
						1,103	0	0
		Type-casting Department—						
		Type manufactured	10,947	3	10			
		Less Cost of manufacture	7,956	8	9			
						2,990	11	1
		Consultation fee recovered from Madras Electric Supply Corporation upon completion of Installation	...	...	...	500	0	0
		Carried forward	...	...	...	58,700	10	7

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PROFIT AND LOSS ACCOUNT FOR

1910 Dec.	31		Rs.	A.	P.	Rs.	A.	P.
		Brought forward ...	84,748	13	11			
		To Working Expenses—						
		Donations ...	80	0	0			
		Telephone Rent ...	150	0	0			
		Commission paid ...	136	2	3			
		Discounts and Allowances, amounts written off bills ...	1,232	5	1	36,347	5	3
		Bad Debts written off ...				660	10	11
		Depreciation on—						
		Machinery, Plant, Types, etc., Head office ...	12,674	2	4			
		Furniture, Head office ...	330	5	8			
		Plant, Type, and Furniture, Ooty ...	454	11	1	13,459	3	1
		Loss on Sale of Government Paper ...				612	8	0
		Value of Type written off during year ...				4,041	13	7
		Shortage in valuation of Machinery, Plant, Type, & Furniture, Ooty ...				420	5	8
		Shortage on Paper & Stores, Head office ...	1,579	14	4			
		Deduct surplus of Ooty ...	268	5	5	1,311	8	11
		Superintendent's Commission—				56,853	7	5
		2 % on Rs. 1,847-3-2 ...				37	0	0
		Net Profit on Trading carried forward ...				1,810	3	2
		Total ...				58,700	10	7

1910 Dec.	31		Rs.	A.	P.	Rs.	A.	P.
		To Lawrence Asylum Ootacamund—						
		Work done gratis ...	641	15	4			
		Upkeep of Asylum apprentices ...	382	13	3			
		Contribution to Lawrence Asylum ...	26,250	0	0	27,274	12	7
		Total ...				27,274	12	7

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YEAR ENDING 31st DECEMBER 1910—(continued).

1910 Dec.	31		Rs.	A.	P.	Rs.	A.	P.
		By Gross Profit forward ...				58,700	10	7
		Total ...				58,700	10	7

1910 Dec.	31		Rs.	A.	P.	Rs.	A.	P.
		By Net Profit ...				1,810	3	2
		Balance, being excess of Expenditure over Income ...				25,464	9	5
		Total ...				27,274	12	7

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to

N. Ref on Cur No. 5212 / 11., dated 4th August 1911.

Submitted to Government.

R Sundaram
for Director of Public Instruction.

M. S. S.
MS

READ ALSO:—

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" " " " , " "

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ORDER

No. 574, dated 16. 8. 1911

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H.M.

Recorded.

LD.
14. 8. 11

The net profit on the working of the Press in 1910 was only Rs 1810 against Rs 2810 in 1909, with the result that the contribution to the Lawrence Asylum has to be paid out of the Capital.

12-8-11

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15 văm

T.H.
11-8-11

12.8.11

[a very serious falling off
in profits]

Please get over
the papers.
The mother
is now apparently going I think in
W. Bradford -
about 20 years ago I
was taken up about we were 3 black and
much. But he was 25 years old & still.

Ms
B. VIII. v.

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The D.P.I.
- Committee of the L.A. Party

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Ms
15. v. 11. 4.

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A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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