

Educational (190 /) Department.

ORDINARY PRINTED.

G.O., No. 565

DATED 7. 10. 01

INDEXED.

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[Despatch Abstract.]

Lawrence Ayler Pres. Madras

Copy to the trustees of the — the report
on the audit of the accounts of the
Pres for the calendar year 1900.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government {1901} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1901.

Enclosures

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ORIGINAL

G.O., No. 565, 7th October 1901.

OCTOBER.

Lawrence Asylum Press, Madras.

Communicating to the Trustees of the — the report on the audit of the accounts of the press
for the calendar year 1900.

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, to the Government of Madras, dated Madras, 18th September 1901.

I have the honour to report that the accounts of the Lawrence Asylum Press, Madras, for the calendar year 1900 have been audited and found correct.

2. The several books required to be maintained by the Press have been duly kept and written up and do not call for any special remarks. The suggestions made in the last audit report have all been attended to.

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

Statement A.—The total cash receipts during the year amounted to Rupees 1,45,957-2-4 against Rs. 1,66,624-15-0 in the previous year and the disbursements to Rs. 1,63,773-9-1 against Rs. 1,53,975-11-8 in 1899.

Statement B.—In previous years the amount of pensions paid in excess of the interest realized on account of the Superannuation fund which has been in a state of deficit for some years past was shown in this statement as an asset against "Interest on superannuation". The amount should properly be taken, I think, in reduction of the capital of the Press. I have accordingly omitted it as an asset in the present statement and reduced the accumulated profits under liabilities by the amount overpaid on account of pensions to end of 1899, viz., Rs. 9,221-4-3.

Statement C—Profit and loss account.—The income of the year amounted to Rs. 1,57,448-14-7 including a sum of Rs. 654-9-9 due on account of interest to the Superannuation fund but not realized at the close of the year, the working expenses and miscellaneous charges aggregated Rs. 1,27,346-5-11 and the gross earnings were Rs. 30,102-8-8, but, as the charitable contributions to the Lawrence Asylum at Ootacamund and the upkeep of apprentices amounted to Rs. 19,159-7-9, the net result of the year's transactions was a profit of Rs. 10,943-0-11. This amount is less than the amount of net profits (Rs. 11,510-12-5) shown in the published accounts of the Press by Rs. 567-11-6 (the amount of pensions paid in excess of the interest realized in and due for the year), the difference being due to the fact that in the profit and loss account appended to the annual report of the Press the amount shown under income of the Superannuation fund is the same as that shown *per contra* as expenditure instead of the amounts received or to be received on account of interest for the year.

4. The only other point that I have to bring to notice is that no reduction is made in the value of the Press premises on account of depreciation in any year although the present valuation was fixed so far back as in 1891. It is true that the premises are kept in good repair and that the cost of the same is taken against the revenues of each year, but from a commercial point of view it seems to be necessary that a certain percentage of the value of the buildings should be written off every year to provide for their depreciation.

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

ENCLOSURES.

A.

STATEMENT of Cash Receipts and Expenditure of the Lawrence Asylum Press, Madras, for 1900.

Balance on the 1st of January 1900.

	RS.	A.	P.	RS.	A.	P.
In the Bank of Madras	22,619	13	2			
On hand, in cash and drafts	4,282	7	4			
Permanent advance	500	0	0			
				27,402	4	6

Receipts.

1. Collections by bills	1,28,154	15	10			
2. Collections without bills	4,293	12	7			
3. Sale-proceeds of books sold on commission	9,068	13	7			
4. Cash sales	484	9	3			
5. Recovery on account of supplies to Ootacamund branch	1,861	5	0			
6. Interest on Superannuation fund	654	9	9			
7. Interest on security of tender deposits	25	14	9			
8. Interest from employees' securities	46	4	0			
9. Interest realized on fixed deposits	350	0	0			
10. Rents	656	0	0			
11. Deposits from contractors with tenders	247	8	0			
12. Discount and commission	10	5	2			
13. Undisbursed pay of establishment refunded	9	14	5			
14. Sale-proceeds of old stores, plant, etc.	93	2	0			
				1,45,957	2	4
15. Fixed deposits withdrawn from the Bank of Madras				10,000	0	0
Total	1,83,359	6	10			

Disbursements.

1. Establishment	45,684	5	5			
2. Extra work	913	3	10			
3. Postage and receipt stamps	1,307	0	0			
4. Advertising charges	161	9	0			
5. Taxes and insurance	2,624	9	0			
6. Repairs to building and machines	1,610	3	10			
7. Rent for telephone	225	0	0			
8. Allowances for compiling almanacs	700	3	2			
9. Fuel for engine and stereos	1,666	13	4			
10. Law charges	254	15	0			
11. Pensions	1,876	15	0			
12. Lighting charges	149	11	0			
13. Coolies and cart-hire	661	4	9			
14. Office expenses	891	0	2			
15. Payments on account of books on commission sale	8,548	5	6			
16. Payments on personal accounts	4,786	0	6			
17. Payments on account of Ootacamund branch press	542	3	9			
18. Audit fee	300	0	0			
19. Boarding and outfit of apprentices	303	3	5			
20. Investment of employees' securities	1,528	12	0			
21. Deposits with tenders returned	406	3	0			
22. Interest on security of tenders	25	14	9			
23. Payments on account of stock	67,473	4	2			
24. Improvement to Press buildings	2,026	15	2			
25. Contribution to Lawrence Asylum, Ootacamund	18,000	0	0			
Carried over	1,62,667	11	9			

Statement of Cash Receipts and Expenditure of the Lawrence Asylum Press, Madras, for 1900—*cont.**Disbursements—cont.*

	RS.	A.	P.	RS.	A.	P.
Brought forward ..	1,62,667	11	9			
26. Stock-taking fee ..	1,050	0	0			
27. Discount and commission ..	55	13	4			
				1,63,773	9	1
28. Surplus cash balance placed in fixed deposits in the Bank of Madras ..				15,000	0	0
<i>Balance on the 31st December 1900.</i>						
In the Bank of Madras ..	417	4	6			
In hand, in cash and drafts ..	3,668	9	3			
Permanent advance ..	500	0	0			
				4,585	13	9
Total ..	1,83,359	6	10			

B.

STATEMENT of Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1900.

<i>Assets.</i>			RS.	A.	P.	RS.	A.	P.
<i>Cash balances—</i>								
With the Bank of Madras ..			417	4	6			
In hand ..			3,668	9	3			
Permanent advance ..			500	0	0			
						4,585	13	9
<i>Stock—</i>								
Plant and dead stock ..			1,64,699	6	5			
Stationery, printing and depository and stores in use in departments ..			29,832	1	1			
India Army forms and books ..			1,122	1	10			
District Municipality forms and books ..			129	5	6			
Furniture ..			4,569	10	11			
Postage and receipt stamps and post-cards ..			91	10	3			
						2,00,444	4	0
<i>Investment and interest account—</i>								
Superannuation fund ..			36,828	8	1			
Employees' security deposits ..			2,750	0	0			
Contractors' security deposits ..			655	0	0			
Interest due to Pension fund ..			654	9	9			
						40,888	1	10
<i>Deposit account—</i>								
With tender with the Madras Railway Company ..			2,122	12	8			
With the Bank of Madras ..			15,000	0	0			
						17,122	12	8
<i>Bills receivable—</i>								
From Lawrence Asylum Press, Ootacamund branch ..			1,787	7	4			
From customers ..			52,569	3	8			
						54,356	11	0
Press premises ..						1,73,694	4	8
Total ..						4,91,091	15	11

Liabilities.

	RS.	A.	P.	RS.	A.	P.
<i>Deposit account—</i>						
Employees' securities ..	2,750	0	0			
Contractors' securities ..	785	0	0			
				3,535	0	0
Bills payable ..				11,409	8	7
Personal ledger account ..				5,354	4	7

Statement of Assets and Liabilities of the Lawrence Asylum Press, Madras, on the 31st December 1900—*cont.*

	RS.	A.	P.	RS.	A.	P.
Accumulated profits at commencement of the year ..	4,69,071	6	1			
Deduct overpayments to end of 1899 under Pension fund interest account which ought to have been taken against Revenue of the years concerned ..	9,221	4	3			
	4,59,850	1	10			
Add profits of 1900 ..	10,943	0	11			
				4,70,793	2	9
Total ..				4,91,091	15	11

C.

PROFIT and Loss Account of the Lawrence Asylum Press, Madras, for 1900.

Expenditure.

	RS.	A.	P.
1. Establishment ..	45,674	7	0
2. Overtime ..	913	3	10
3. Contingencies ..	10,326	6	4
4. Pensions ..	1,876	15	0
5. Allowances for compiling almanacs ..	710	3	2
6. Amount written back ..	781	15	0
7. Value of a shed demolished and written off under "Press premises" ..	341	8	0
8. Cost of stores issued ..	66,721	11	7
	1,27,346	5	11

Income.

	RS.	A.	P.
1. Printing and binding work and lithography ..	43,344	0	7
2. Books, periodicals, forms, etc., printed (including stationery) ..	1,10,522	7	9
3. Interest realized from Superannuation fund investment ..	654	9	9
4. Interest due on the above ..	654	9	9
5. Interest on fixed deposits ..	350	0	0
6. Rents ..	660	0	0
7. Petty unclaimed balances ..	9	6	3
8. Miscellaneous (discount and commission) ..	10	7	8
9. Profits on books on commission sale ..	1,243	4	10
	1,57,448	14	7
10. Deduct expenditure ..	1,27,346	5	11
11. Gross earnings ..	30,102	8	8
12. Contribution to Lawrence Asylum ..	18,000	0	0
13. Upkeep of apprentices ..	287	11	5
14. Work done <i>gratis</i> for Lawrence Asylum, Ootacamund ..	871	12	4
	19,159	7	9
15. Net profits ..	10,943	0	11

O.A. No. 6406.

Forwarded to Government in the Educational department, with the remark, that I agree in the view expressed in paragraph 4 of the report. It is requested that orders may be passed for the payment of the audit fee of Rs. 300 to credit of Government.

20th September 1901.

W. DOBBIE,
Accountant-General.

Educational (190 /) Department.

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No. 565, EDUCATIONAL, 7TH OCTOBER 1901.

ORDER—No. 565, Educational, dated 7th October 1901.

Communicated to the Trustees of the Lawrence Asylum Press for transmission to their Agents, whose attention will be drawn to the suggestion in paragraph 4 of the report.

2. Arrangements should be made for the payment of the audit fee of Rs. 300.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

To the Trustees of the Lawrence Asylum Press.
„ Accountant-General.

CURRENT No. 1330

From

[Name]

[Designation]

[Station]

Accountant-General
Madras.

QA No. 6406

Dated 20.9.1901

Enclosures

Received 1.10.1901

Registered 1.10.1901

SUBJECT.

Forwarding the report on the audit of the accounts of the Lawrence Asylum Press, Madras for the calendar year 1900.

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ORDER No. 565, dated 7. X. 1906.

Press

Communicated to the Trustees of
the Lawrence Asylum Press for
transmission to Their Agents, whose
attention will be drawn to the
suggestion in para. 4 of the report.

2. Arrangements should be made for the payment of the audit fee of Rs 300.

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7A
4-10-01

To
The Trustees of the L.A.P.
- A.G. -

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LETTER OF GOVERNMENT.

STATEMENT WITH DETTO.

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