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Financial (1895) Department.

ORDINARY MS.

G.O., No. 249.

DATED 18th March 1895.

INDEXED. 14/15

[Despatch Abstract.]

LAWRENCE ASYLUM PRESS ACCOUNTS.—

Requesting the Accountant-General to scrutinise the figures of the-----for 1895 and to report and statements in the report on certain points specified.

PRINTED IN G.O., dated

18th March 1896 No. 182

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BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	D648		96				
	2247		96				

DR.

LAWRENCE ASYLUM BALANCE SHEET OR ACCOUNT

1893.						L. F.	RS.	A.	P.	RS.	A.	P.
Jany.	1	To LIABILITIES AT THIS DATE	...	...	...	...	...	...	...	48,510	11	9
		Interest from Employés' Securities	...	...	...	...	10	15	0			
		Sundries (Employés' Securities)	...	...	...	...	1,850	0	0			
		Do. (for Stock purchased)	...	...	...	...	32,146	2	9			
		Do. (for Impersonal Accounts)	...	...	...	...	4,217	3	9			
		Personal Ledger Accounts	...	...	...	...	10,286	6	3			
							48,510	11	9			
Dec.	31	To ASSETS AT THIS DATE	...	...	...	...	...	...	...	5,20,749	0	8
		Cash and Drafts on hand	...	...	...	43	10,262	13	1			
		With Bank of Madras	...	...	...	„	11,469	14	9			
		Contingent Advance on hand	...	...	...	7	500	0	0			
		To Stock on hand :—										
		Postage Stamps	...	...	17 5 9	4						
		Post Cards (printed)	...	...	9 15 9	19						
		Receipt Stamps	...	...	2 12 0	18	30	1	6			
		To Stock :—	...	...	...	17	2,13,902	0	8			
		Plant, &c., Dead Stock	...	...	1,50,438 8 11							
		Stores Stationery	...	...	43,461 7 7							
		Depository Stationery	...	...	12,451 7 6							
		War Office Forms	...	...	4,148 14 8							
		Do. Books	...	...	3,401 10 0							
					2,13,902 0 8							
		To Press Premises	...	...	...	30	1,73,154	10	5			
		To Investment of Superannuation Fund	...	...	...	38	36,828	8	1			
		To Do. (Employés' Securities)	...	...	...	„	1,850	0	0			
		To Interest from Superannuation Fund	...	...	...	39	1,833	7	5			
		To L. A. Press, Ooty Branch, No. 1 Account...	...	...	...	8	22,500	0	0			
		To Personal Ledger Accounts	...	...	...	64	48,417	8	9			
							5,20,749	0	8			
						</						

K. S. Sivasubramanian
Assistant Superintendent,
Accounts Department.

PRESS, MADRAS. FOR 1893 (L. F. 70).

CR.

1893.					L. F.	RS.	A.	P.	RS.	A.	P.
Jany.	1	By ASSETS AT THIS DATE	...	...	...	...	...	...	5,42,897	2	10
		Cash and Drafts on hand	...	...	...	4,831	9	11			
		With Bank of Madras	...	...	...	22,681	3	6			
		Contingent Advance on hand	...	...	...	500	0	0			
		Stock	...	...	...	2,29,522	0	10			
		Press Premises	...	...	...	1,73,138	5	8			
		Investment of Superannuation Fund	...	...	...	36,828	8	1			
		Do. of Employés' Securities	...	...	...	1,850	0	0			
		Interest from Superannuation Fund	...	...	...	311	3	6			
		L. A. Press, Ooty Branch, No. 1 Account	...	...	...	25,523	10	5			
		Do. do. No. 2 do.	...	...	...	522	6	2			
		Personal Ledger Accounts	...	...	...	47,188	2	9			
			...	...	...	5,42,897	2	10			
Dec.	31	By LIABILITIES AT THIS DATE	...	...	...	...	...	...	24,970	0	10
		Interest from Employés' Securities	...	...	...	39	22	10	0		
		Sundries (Employés' Securities)	...	...	...	1,850	0	0			
		Do. (for Stock purchased)	...	...	...	16,371	0	0	x		
		Do. (for Impersonal Accounts)	...	...	...	3,539	12	7			
		L. A. Press, Ooty Branch, No. 2 Account	...	...	...	10	176	13	11		
		Personal Ledger Accounts	...	...	...	3,009	12	4			
			...	...	...	24,970	0	10			
			...	...	...				5,67,867	3	8
		By Balance (Net Profit)	...	...	...				1,392	8	9
		Rupees	...	...	...				5,69,259	12	5

X Local = 2101-3-8
Home = 14289-12-4
16371-0-0

Secretary.

LAWRENCE ASYLUM PROFIT AND LOSS ACCOUNT

DR.

1893.			L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	To Stock:—	...	...	...	...	3,01,695	11	10
		Balance of Stock on hand on 31st December 1892	17	2,29,522	0	10			
		Merchandise purchased in England	16	22,035	8	0			
		Loss in English Exchange	33	22,966	9	11			
		Merchandise purchased in Madras	15	7,129	10	0			
		Charges, Merchandise	6	4,011	14	1			
		Plant, Tools, Furniture, &c.	26	4,928	7	0			
		Books on Commission Sales	31	11,101	10	0			
				3,01,695	11	10			
		To WORKING EXPENSES:—	69	...	...	...	59,727	5	2
		Establishment	11	50,109	3	3			
		Extra work	12	1,017	10	5			
		Carriage Allowance to the Superintendent	34	360	0	0			
		Advertising	21	354	11	0			
		Rent for Telephone	45	150	0	0			
		Repairs	32	256	15	1			
		Municipal Taxes for House, Water and Lighting, Cart and Trade	35	1,408	7	9			
		Postages	4	978	4	3			
		Receipt Stamps	18	40	0	0			
		Honorarium	37	2,250	0	0			
		Law charges	36	259	12	0			
		Firewood for Engine and Stereo	29	1,050	0	8			
		Coal	31	54	0	0			
		Fire Insurance	41	1,250	0	0			
		Stationery supplied to different departments of the Press	50	188	4	9			
				59,727	5	2			
		To EXPENSES OF MAINTAINING AND EDUCATING APPRENTICES:—	69	...	...	...	2,000	11	9
		Boarding of Apprentices	13	1,591	5	0			
		Out-fit of do	14	238	12	0			
		Other charges on account of Apprentices	20	79	12	9			
		Periodicals	35	90	14	0			
				2,000	11	9			
		To Amount written back	32	...	...	...	1,325	10	5
		To Pensions to Superannuated Servants	34	...	...	...	3,018	7	11
							3,67,767	15	1
		To Balance (Gross Profit)	...	...	...	...	11,936	15	7
							3,79,704	14	8
		To CHARITABLE CONTRIBUTIONS:—	68	...	...	...	10,544	6	10
		Lawrence Asylum, Ooty, Contributions	37	10,000	...	...			
		Principal & Secy. Lawrence Asylum, Ooty, for work done gratis.	366	544	6	10			
				10,544	6	10			
		To Balance (Net profit)	...	...	...	...	1,392	8	9
		Rupees	...	...	...	...	11,936	15	7

PRESS, MADRAS.
FOR 1893 (L. F. 71).

CR.

1893.			L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	By Presses, Job Work:—	68	...	...	...	63,582	14	11
		Printing, including work done for Ooty Branch	46	38,013	0	1			
		Card Press	53	212	6	7			
		Die Press	48	406	15	1			
		Printing and Paper, &c., (Miscellaneous) Rs. 14 3 0	53	24,950	9	2			
				63,582	14	11			
		By Binding, Job Work	10 11 0	46	...	...	8,590	5	7
		By Stock:—	17	...	...	...	89,069	3	0
		Stores Stationery	47	42,472	14	11			
		Depository Stationery	47	2,487	5	6			
		Almanacs	44	4,946	6	1			
		Army Lists	52	6,930	13	5			
		Civil Lists	52	4,419	8	0			
		Medical Lists	52	87	6	7			
		History of Services of Gazetted Officers	51	838	0	0			
		Instructions for Payments of Native Troops	53	3	0	0			
		War Office Forms	54	5,510	5	9			
		Do. Books	54	1,701	9	0			
		Plant, Tools, Furniture, &c.	36	771	10	9			
		Charges, Merchandise	6	912	4	7			
		Packing	53	1,521	2	0			
		Postages	4	663	14	0			
		Stereo Blocks	48	2,401	4	10			
		Guide to the Nilgiris	51	53	10	0			
		Bangalore	51	1	0	0			
		School Diary and Time Table	52	84	2	0			
		Attendance and Fee Register	51	125	12	0			
		Madras Volunteer Guards Scoring book	55	...	8	0			
		Books on Commission Sales	31	13,076	9	7			
		Rs. 2,316 2 4		89,069	3	0			
		By Balance of Stock on hand at this date:—	17	...	...	...	1,61,242	7	6
		Plant, &c., Dead Stock	...	1,50,438	8	11	2,13,902	0	8
		Stores Stationery	...	43,461	7	7			
		Depository Stationery	...	12,451	7	6			
		War Office Forms	...	4,148	14	8			
		Books	...	3,401	10	0			
				2,13,902	0	8			
		By Discount and Commission	3	18	6	2			
		By Petty Balances	5	80	10	8			
		By Rents	45	1,073	5	4			
		By Interests	41	38	7	5			
		By Law charges	36	294	11	0			
		By Amount written off repaid	33	36	6	0			
		By Pensions to Superannuated Servants	34	...	...	...	1,541	14	7
							3,018	7	11
		By Balance (Gross Profit)	...	...	...	...	11,936	15	7
							3,79,704	14	8
							11,936	15	7
		Rupees...	...	...	...	...	11,936	15	7

S. S. Srinivasan
Assistant Superintendent,
Accounts Department.

S. S. Srinivasan
Secretary.

LAWRENCE ASYLUM ABSTRACT OF THE CASH

DR.

Date.	PARTICULARS.	Ledger Folio.	Amount as per Cash Book.			Amount as per Contingent Book.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1893.	<u>RECEIPTS.</u>										
Jan. 1	To Balance on hand:—										
	Cash and Drafts	43	4,831	9	11	500	0	0			
	With Bank of Madras		22,681	3	6						
			27,512	13	5	500	0	0	28,012	13	5
Dec. 31	To Total Receipts in the year:—										
	Sale of Books on Commission	31	12,054	15	10						
	L. A. Press, Ooty Branch No. 1 Account	8	3,023	10	5						
	L. A. Press, Ooty Branch No. 2 Account	10	2,378	15	3						
	Interest from Employes' Securities	39	67	2	4						
	Interest from Superannuation Fund	29	1,496	4	0						
	Rents	45	753	0	0						
	Discount and Commission	3	24	7	8						
	Establishment	11	37	4	4						
	Extra Work	12	51	12	7						
	Law Charges	36	83	13	0						
	Plant, Tools, Furniture &c. of the Press	26	6	0	0						
	Receipt Stamps	18	0	2	0						
	Cash Sales	365	804	5	11						
	Collection of Bills		1,31,206	13	3						
	Collection without Bills		8,775	11	8						
	Pensions to Superannuated Servants	34	27	5	4						
	Municipal Taxes for House, Water and Lighting, Cart and Trade	35	7	11	0						
			1,60,799	6	7				1,60,799	6	7
	Rupees								1,88,812	4	0

PRESS, MADRAS. ACCOUNT FOR 1893 (L. F. 72A).

CR.

Date.		PARTICULARS.	Ledger Folio	Amount as per Cash Book.			Amount as per Contingent Book.			Total.			Grand Total.		
		DISBURSEMENTS.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1893			69										58,861	8	7
Dec.	31	By Working Expenses:—	11	49,422	9	5	323	9	5	49,746	2	10			
		Establishment	12	674	5	6	375	7	5	1,049	12	11			
		Extra work	34	360	0	0				360	0	0			
		Carriage Allowance to the Superintendent	21	243	8	6	60	10	0	304	2	6			
		Advertising	45	150	0	0				150	0	0			
		Rents for Telephone	32	234	1	1	17	14	0	251	15	1			
		Repairs													
		Municipal Taxes for House, Water and Lighting.	35	2,091	9	6	21	12	5	2,113	5	11			
		Cart and Trade	4				1,076	14	6	1,076	14	6			
		Postage on Letters	18				44	8	0	44	8	0			
		Receipt Stamps	37	2,250	0	0				2,250	0	0			
		Honorarium	36	167	6	0	92	6	0	259	12	0			
		Law Charges	41	1,250	0	0				1,250	0	0			
		Fire Insurance	41				4	14	10	4	14	10			
		Interest													
				56,843	8	0	2,018	0	7	58,861	8	7			
		By Other Payments:—													
		Expenses of maintaining and educating Apprentices	69										1,928	4	7
		during the year:—	13	1,521	14	3	75	6	5	1,597	4	8			
		Boarding of Apprentices	14	126	14	0	18	10	0	145	8	0			
		Out-fit of do.	20	30	4	9	44	8	6	74	13	3			
		Other charges on account of Apprentices	35	110	10	8				110	10	8			
		Periodicals													
				1,789	11	8	138	8	11	1,928	4	7			
		By Pensions to Superannuated Servants	34	2,952	10	9	30	8	5	2,983	3	2			
		By Press Premises	30				16	4	9	16	4	9			
		By Lawrence Asylum Press, Ooty Branch, No. 2 Account.	10				158	8	3	158	8	3			
		By Payments on Parties Account		420	15	8	2,681	3	4	3,102	3	0			
		By Lawrence Asylum, Ooty, Contribution	37	10,000	0	0				10,000	0	0			
		By Payments on Books on Commission Sales	31	13,607	11	6				13,607	11	6			
		By Interest on Employés' Securities	39	38	15	4	7	8	0	46	7	4			
		By Discount and Commission	3				17	0	4	17	0	4			
		By Cash Sales	365				12	8	0	12	8	0			
		By Articles purchased by the Employés of the Press	788				0	8	0	0	8	0			
				27,020	5	3	2,924	1	1	29,944	6	4	29,944	6	4
		By Payments on account of Stock:—											75,845	4	8
		Merchandise purchased in England	16	38,548	0	8				38,548	0	8			
		Loss in English Exchange	33	22,946	1	5				22,946	1	5			
		Merchandise purchased in Madras	15	6,341	6	1	119	3	11	6,460	10	0			
		Charges, Merchandise	6	2,292	6	3	550	8	9	2,842	15	0			
		Firewood for Engine and Stereo	29				1,050	0	8	1,050	0	8			
		Plant, Tools, Furniture, &c.	26	3,764	15	1	178	9	10	3,943	8	11			
		Coal	31				54	0	0	54	0	0			
				73,892	13	6	1,952	7	2	75,845	4	8			
				1,59,546	6	5	7,033	1	9	1,66,579	8	2	1,66,579	8	2
		By Balance on Hand:—	43	10,262	13	1	500	0	0	10,762	13	1			
		Cash and Drafts		11,469	14	9				11,469	14	9			
		With Bank of Madras		21,732	11	10	500	0	0	22,232	11	10			
													22,232	11	10
													1,88,812	4	0
		Rupees													

Sd/- C. S. Srinivasan
Assistant Superintendent,
Accounts Department.

Sd/- P. S. Srinivasan
Secretary.

DR.

LAWRENCE ASYLUM
BALANCE SHEET OR

1893.			L. F.	RS.	A.	P.	RS.	A.	P.
Jan.	1	To LIABILITIES AT THIS DATE.					26,059	7	7
		Lawrence Asylum Press, Madras, No. 1 Account		25,523	10	5			
		Do. do. No. 2 Account		522	6	2			
		Personal Ledger Accounts		13	7	0			
				26,059	7	7			
		To Extraordinary Charges for the 8th Annual write off as per H. O. Letter No. ⁴ / _{O. B.} , dated 6th January 1887					300	0	0
Dec.	31	To ASSETS AT THIS DATE:—					34,101	15	9
		Cash and Drafts	34	300	4	9			
		Bank of Madras, Ootacamund		1,011	7	7			
		Contingent Advance	35	50	0	0			
		Stock on hand—Postage Stamps	40	0	7	6			
		Stock...	64	27,156	0	4			
		Plant, &c Dead Stock		Rs. 19,531	7	11			
		Stationery, (Printing and Depository)		7,624	8	5			
				27,156	0	4			
		Extraordinary charges in suspense (incidental to the opening of the Branch) ...	66	1,438	4	5			
		Personal Ledger Accounts	59	3,968	9	3			
		Lawrence Asylum Press, Madras, No. 2 Account	26	176	13	11			
				34,101	15	9			
		Rupees...					60,461	7	4

W. H. Venkatasubramanian
Assistant Superintendent, Accounts Department,
L. A. Press, Madras.

PRESS, OOTY BRANCH.
ACCOUNT FOR 1893. (L. F. 72.)

CR.

1893.			L. F.	RS.	A.	P.	RS.	A.	P.
Jan.	1	By ASSETS AT THIS DATE...					36,975	5	8
		Cash	34	417	2	0			
		Bank of Madras, Ootacamund		1,251	10	0			
		Contingent Advance	50	50	0	0			
		Stock		28,863	11	7			
		Plant &c. Dead Stock		Rs. 19,356	6	6			
		Stationery, (Printing and Depository)		9,507	5	1			
				Rs. 28,863	11	7			
		Extraordinary charges in suspense (incidental to the opening of the Branch) ...		1,738	4	5			
		Standing General Orders		366	4	9			
		Personal Ledger Accounts		4,288	4	11			
				36,975	5	8			
Dec.	31	By LIABILITIES AT THIS DATE ...					22,504	4	0
		Lawrence Asylum Press, Madras, No. 1 Account	24	22,500	0	0			
		Personal Ledger Accounts	58	4	4	0			
				22,504	4	0			
		By Balance (Net Profit)					981	13	8
		Rupees...					60,461	7	4

L. A. Press
Secretary,
L. A. Press, Madras.

DR.

LAWRENCE ASYLUM PROFIT AND LOSS

1893.		EXPENDITURE.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	To Stock:—	64	...	...	...	31,637	6	5
		Balance of Stock on hand on 31st December 1892	52	28,863	11	7			
		Merchandise purchased	30	1,122	14	6			
		Plant, Tools, Furniture, &c., of the Press	42	1,107	10	1			
		Charges, Merchandise	36	543	2	3			
				31,637	6	5			
		To WORKING EXPENSES:—	63	...	...	...	10,241	5	11
		Establishment	31	8,214	13	8			
		Extra Work	32	84	0	0			
		Receipt Stamps	41	9	0	0			
		Postages	40	43	8	3			
		Repairs	43	15	0	0			
		Secretary's Allowance	42	600	0	0			
		Rent of Premises	43	600	0	0			
		Trade Tax	32	75	0	0			
		Audit Fee	44	600	0	0			
				10,241	5	11			
		To Discount and Commission	37	0	4	0			
		To Amounts written back	190	25	0	2			
		To Principal and Secretary L. Asylum, for work done gratis	127	59	1	4			
		To Bad Debts	577	123	9	6			
		To Suspense Account	192	13	0	10			
							220	15	10
							42,099	12	2
		To Balance (Net Profit)					981	13	8
		Rupees...					43,081	9	10

PRESS, OOTY BRANCH. ACCOUNT FOR 1893. (L. F. 73.)

CR.

1893.		INCOME.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	By Presses, Job Work	62	...	...	...	10,468	3	11
		Printing	28	10,135	1	10			
		Die Press	33	127	0	0			
		Card Press	33	112	8	10			
		Miscellaneous	39	93	9	3			
				10,468	3	11			
		By Binding	29	...	...	...	1,954	13	3
		By Stock —	64	...	...	...	3,446	15	7
		Stationery, Printing	37	1,232	15	11			
		Do. Depository	38	2,005	15	8			
		Charges, Merchandise	36	203	9	0			
		Postages	40	0	3	0			
		Packing	38	4	4	0			
				3,446	15	7			
		By Petty Balance	50	...	...	...	15,870	0	9
		By Balance of Stock on hand at this date:—	64	...	...	...	41	2	6
		Plant, &c., Dead Stock	...	19,531	7	11	27,156	0	4
		Stationery, (Printing and Depository)	...	7,624	8	5			
				27,156	0	4			
		By Amount written off—Repaid	190	...	...	...	14	6	3
		Rupees...					43,081	9	10

[Signature]
Assistant Superintendent, Accounts Department,
L. A. Press, Madras.

[Signature]
Secretary,
L. A. Press, Madras.

DR.

LAWRENCE ASYLUM ABSTRACT OF THE CASH

Date.	PARTICULARS.	Ledger Folio.	Amount as per Cash Book.			Amount as per Contingent Book.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1893.	<u>RECEIPTS.</u>										
Jan. 1	To BALANCE:—										
	Cash and Drafts ...	34	417	2	0	50	0	0			
	With Bank of Madras, Ootacamund ...	"	1,251	10	0						
			1,668	12	0	50	0	0	1,718	12	0
Dec. 31	To TOTAL RECEIPTS IN THE YEAR:—								15,957	11	6
	L. A. Press, Madras, No. 2 Account ...	25	55	7	0						
	Collection of Bills ...		15,338	5	6						
	Do. without Bills ...		268	13	0						
	Cash Sales ...	85	295	2	0						
			15,957	11	6						
	Rupees ...								17,676	7	6

W. S. Venkatasubramanian
Assistant Superintendent, Accounts Department,
L. A. Press, Madras.

PRESS, OOTY BRANCH. ACCOUNT FOR 1893 (L. F. 75.)

CR.

Date.	PARTICULARS.		Ledger Folio.	Amount as per Cash Book.			Amount as per Contin- gent Book.			Total.		Grand Total.			
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1893.	DISBURSEMENTS.														
Dec.	31	By Working Expenses:—											10,253	10	11
		Establishment	31	8,211	13	8	25	0	0	8,236	13	8			
		Extra Work	32	84	0	0				84	0	0			
		Receipt Stamps...	41				8	15	0	8	15	0			
		Postages	40				36	14	3	36	14	3			
		Secretary's Allowance	42	600	0	0				600	0	0			
		Rent of Premises	43	600	0	0				600	0	0			
		Trade Tax	32	75	0	0				75	0	0			
		Audit fee for the Years 1889-90-91...	44	600	0	0				600	0	0			
		Repairs	43				12	0	0	12	0	0			
				10,170	13	8	82	13	3	10,253	10	11			
		By Other Payments:—											234	2	6
		Discount and Commission	37				0	4	0	0	4	0			
		Payments on Parties account					233	14	6	233	14	6			
							234	2	6	234	2	6			
		By Payments on account of Stock:—											5,826	13	9
		Lawrence Asylum Press, Madras, No 1 Account.	24	3,023	10	5				3,023	10	5			
		do " 2 "	25	2,500	0	0				2,500	0	0			
		Charges, Merchandise	36				264	8	6	264	8	6			
		Merchandise purchased	30				12	14	10	12	14	10			
		Plant Tools Furniture, &c. of the Press	42				25	12	0	25	12	0			
				5,523	10	5	303	3	4	5,826	13	9			
				15,694	8	1	620	3	1	16,314	11	2	16,314	11	2
		By Balance on hand:—											1,361	12	4
		Cash and Drafts	34	300	4	9	50	0	0	350	4	9			
		With Bank of Madras, Ooty		1,011	7	7				1,011	7	7			
				1,311	12	4	50	0	0	1,361	12	4			
		Rupees											17,676	7	6

Joseph H. Smith
Secretary,
L. A. Press, Madras

No. 3423

LAWRENCE ASYLUM PRESS,
Madras, 17th December 1894.

From
THE SECRETARY,
Lawrence Asylum Press,
Madras.

To
THE CHIEF SECRETARY TO GOVERNMENT,
Madras.

SIR,
In acknowledging the receipt of the Proceedings of Government, No. 877 of the 23rd October 1894, on the 2nd November, I have the honor, by order of the Directors of the Press, to submit its Accounts for 1893 and such remarks on the Auditor's report on the same of the 26th September recorded in the above Government Order, as may be called for. I am to add that the Accountant-General was advised that the Accounts now submitted were ready for audit on the 10th of April 1894.

REPORT ON THE ACCOUNTS OF THE PRESS FOR 1893.

2. The net out-turn of the year under notice was Rs. 1,57,600-10-9 against Rs. 1,52,747-12-7 in 1892 after deducting Plant, &c., supplied to the Branch Press at Ootacamund. Of the above out-turn work done for Government amounted to Rs. 27,707-12-3 a decrease of Rs. 2,893-8-11 as compared with the year preceding which shewed Rs. 30,601-5-2 under the same head.

3. Of the out-turn, there remained uncollected at the close of the year, the sum of Rs. 48,417-8-9 which has been reduced to Rs. 12,282-8-8 by collections to date.

4. The opening Cash Balance of the year was Rs. 28,012-13-5 the receipts Rs. 1,60,799-6-7 and the disbursements Rs. 1,66,579-8-2 inclusive of payments made on account of the Branch, as against Rs. 1,68,451-7-4 and Rs. 1,56,181-6-1 respectively during 1892. The disbursements include Rs. 6,036-13-0 paid for exchange on remittances to England in excess of the amount so paid in 1892.

5. There were 11 Apprentices at the commencement of the year and 10 at its close. One retired after having served his time. Two joined a Regiment and two absconded. Four were replaced by drafts from the Lawrence Asylum.

- 1 Retired.
- 2 Joined the Regiment.
- 2 Absconded.
- 4 Joined newly.

(a) The Apprentices were employed as follows:—

- 9 in the Composing Room.
- 1 in the Stereo Department.

(b) Their conduct and health were good and progress satisfactory.

HISTORY OF THE PRESS FROM 1876.

6. At the present stage of the history of the Press, and in view to its recent transfer to the Lawrence Asylum, it may not be out of place, in dealing with the Auditor's report, to give a retrospect of the history of the Press for the past eighteen years from the time when the Accounts, under the present Secretary, were first kept by Double Entry and stock taken by Government officials, both of Plant and Buildings, with a view to place the Accounts on a sound basis.

Recd 1828/1893

1896
B.O.
Enclos. No. 1
48

7. This took place in 1876 and the following synopsis of the Accounts audited by the Accountant-General from year to year will show at a glance the results obtained from that date until 1893.

	RS.	A.	P.
Capital in 1876	1,08,317	0	0
Do. 31st December 1893	Rs. 4,95,779	0	0
Contributions to the Lawrence Asylum			
from 1876—1893	1,24,200	0	0
Half Cost of Board and Lodging Apprentices from 1876—1893	33,944	0	0
Work done Gratis for the Asylums			
from 1876-1893	21,527	0	0
	6,75,450	0	0
Nett: gain in 17 years after writing off a percentage on depreciation of material and plant annually	5,67,133	0	0

8. From the above it will be seen that the profits of the Press during the seventeen years embraced by the statement, were Rs. 5,67,133 or Rs. 33,360-12-3 per annum, apportioned as follows. For the benefit of the Lawrence Asylum Rs. 1,79,673 or Rs. 10,569 per annum nearly 10 per cent. on the Capital of Rs. 1,08,317—a very fair Commercial return in itself independent of an addition to Buildings, Plant, &c., of Rs. 3,87,461. On the other hand had the cry of those interested in closing the Press been adopted in 1876 and its Capital of Rs. 1,08,317 been converted into Cash (assuming that full value could have been obtained for its plant and buildings), the Asylum would have received as interest Rs. 4,332-10-10 per annum with a prospect of that being reduced to Rs. 3,791—instead of Rs. 10,569—plus a property that has this year (1894) given it Rs. 15,000 in cash besides the half cost of Apprentices and value in work done gratis; but even this could not have been accomplished owing to the heavy loss in Exchange and falling off in rates obtainable for work; had not the Direction been in a position to appropriate a portion of their annual profits to the purchase of extra Machinery, Plant, Buildings, &c.

9. It will be observed that the profits of the Press have been apportioned after the manner of a Joint Stock Company: so much to the Shareholders or Proprietors on its paid up capital, which, in the absence of more reliable data, has been assumed to be Rs. 1,08,317, though as a matter of fact the Press was started on a few thousands only, and the remainder to a reserve fund appropriated to additions to and replenishment of stock, &c., and it is contended that so long as the Press can shew that it is paying a percentage on Capital in excess of what would be realized by selling its Stock and Plant for what it would fetch in open market and placing the amount out at interest it would, as a matter of business, be a mistake to sell.

10. The Press has recently suffered reverses, by the sudden withdrawal of a very considerable portion of its annual out-turn, and it may not be inappropriate to consider whether it can be satisfactorily shewn that such reverses are only temporary, or are they of a nature that, from a business point of view, would render it advisable to close the concern by sale.

11. The Press has no doubt gone perilously near to a collapse during the past three years, as the Government of India anticipated it would when communicating the fact in September 1890 that a contract was in the hands of a private firm in Calcutta under which it could claim a monopoly of the printing of Army and other Government Forms; but lest it should be inferred from this admission that the Press has hitherto owed its existence and prosperity to the fact that it has had a monopoly of a large proportion of Government work at liberal rates, it may be as well to go into the history of the past three years not only to refute this assumption but with a view to ascertain whether there is reasonable ground for supposing that it has successfully tided over its difficulties, and has an assured future before it. In this enquiry statements A and B annexed will be found of assistance.

12. The Government rates fixed by the Superintendent of the Government Press some years ago were no doubt at that time more liberal than they are now—but not more so than the rates then obtainable from the Public, the Controller of Military Accounts having on two occasions at least, attempted to get the work done by other firms at lower rates without success. But the Government rates both for printing and material have remained stationary, whilst the payment for that material has had to be remitted at a rapidly depreciating Rupee and the rates are now in consequence less favorable than those obtainable from the public, which can be adjusted to cover up loss by exchange. When therefore the Army Forms were transferred to Calcutta the Press felt less anxiety on account of the rates, than it did in respect to the falling off in the quantity of work. That the deficiency under this head was soon covered up will be seen by statement (B) Annexed.

13. But though there was no appreciable falling off in the quantity of work, there was a falling off in profits which had to be accounted for, and on a careful analysis it was found that, owing apparently to a considerable portion of its income having been hitherto assured to the Press at fixed rates on a steady supply of work, the requirements for which were known and provided for on periodical indents on our Home Agents, the necessity for a strict supervision over estimates for outside work, and their subsequent manipulation by the several Departments engaged on it had not apparently received that close attention that they otherwise might have done; a view of the case which is warranted by the figures in statement (A) annexed, which shews the savings effected during the fifteen months preceding and subsequent to certain reductions made by the Secretary hereafter referred to.

14. To remedy this state of things, which came to the notice of the Secretary through the annual accounts, he proposed to the Directors, and obtained their permission to carry out a scheme for testing the working of the Press in all its branches, to which his retirement in April 1892 enabled him to devote his whole time. It is not necessary to detail the particulars of that scheme here, it may be sufficient to say that a comparison of its working in actual Cash disbursements alone from October 1892 to 31st December 1893—with

the fifteen months immediately preceding shews a saving of Rs. 15,966*—vide statement (A) annexed, a result which the Directors maintain not only fully justified them in voting the

honorarium referred to in G. O., No. 409 of the 9th June 1894, but in further recommending that that allowance be continued to the date of the Superintendent's retirement in September current, when they propose that the Secretary's salary be raised to Rs. 350, as it is abundantly clear that, had he not taken the matter promptly in hand, at a risk to himself of failure, not being a professional printer, and an expenditure of time that might have been more remunerative to himself, the Press would have been disorganized, whereas during the current year it has been able to give the Lawrence Asylum Rs. 15,000.

15. The Savings above alluded to are those ascertainable from a comparison of Cash outlay alone, those derivable from a careful preparation of Estimates and a close watch over the same through their several stages until their final appearance in Bills of Charge has yet to be ascertained, as the system proposed by the Secretary gets into working order.

16. There is an apparent discrepancy between the savings shewn in Statement (A) already referred to and the profits shewn in the Profit and Loss Accounts of 1892 and 1893; but in considering this question allowance must be also made for ascertainable losses—such as loss by Exchange on the old debt thrown upon the Press by the withdrawal of the Army Forms at the time that it was involved in extra expenditure consequent upon a necessary addition to its accommodation, a very small proportion of which could be covered by a rise in the rates—as some of the material had been issued at a more favorable rate of Exchange. One disability will however now disappear as the debt has been overtaken (at what loss to the Press will be seen in Statement (B) annexed) and the others by a closer attention to details as provided for in the Secretary's scheme already alluded to.

under cover
of Rs. 15,966
7th 7
31/12/94

THE AUDITOR'S REPORT.

17. Beyond the fact that the Auditor admits that there is ground for complaint that the *modus operandi* adopted by him in arriving at a comparison between the Profits of the three years 1890-93, there is little to notice in this report; except perhaps the recurrence of a similar inadvertence in 1892 which if not noticed may mislead. The Auditor states that of the Rs. 10,000 given to the Asylum Rs. 3,000 was paid by the Branch, whereas the sum in question was a payment to Head Quarters for stock supplied, and is credited in its Books as such, but for convenience the Secretary of the Branch was requested to draw the amount from the Branch Bank direct. As a matter of fact the Branch is still indebted to Head Office for a considerable portion of its original plant, &c., and so far from being in a position to assist the Head Office, the Directors would have closed it 1889 but for the intervention of Government (P. G. No. 200 of the 27th of March 1889) and are prepared to, and would advise doing so now, should the Committee of the Lawrence Asylum consider such a step advisable.

18. It is noted that the examination of the Stock Books is not provided for in the Accountant-General's instructions to the Auditor, but that a promise is given that such examination will be as in 1892 a feature in the audit of future accounts.

19. With reference to the arrangement for audit, the Press pays for the same and the Directors consider that it is absolutely necessary they should point out what may appear to them unsatisfactory in regard to it, and they cannot accept the fact that Mr. Pinto has too much work to do elsewhere as a reason why he does not go more thoroughly into the Press Accounts himself, for it does not even now appear that he does more than go over some of the items brought to his notice by his juniors.

877, G. O. Fin., dated 23rd October 1894.

20. Para. 1.—The Accountant-General's fee for auditing the Accounts of 1893 has been paid.

Outstandings.

21. Para. 2.—Unceasing efforts have been made to recover the outstandings referred to, a list of which is being prepared with a view to determine which are unrecoverable and therefore to be written off. They have been reduced by Rs. 422-3-6 since June 1894, and a portion is secured by an order of Court and an agreement to pay by instalments and it is hoped that still further recoveries will be feasible.

Pension Fund.

22. Para. 3.—The uncertainty of the future of the Press is the reason why this matter has been held in abeyance. Before the Directors can express an opinion as to the necessity for augmenting the Pension Fund, as suggested by the Auditor, it would appear to be advisable to define its position in respect to present and future recipients of Pensions, should the Press be sold and pass into the hands of a private individual. The Directors have never pledged themselves to pension off their employees, each individual case has been dealt with on its merits—but as the Press until very recently appeared to be considered a *Quasi* Government Institution, those who have or might hereafter grow old in its service have come to consider that some provision would be made for them when they were past work.

* P. G. No. 390, 6th April 1876.

+ P. G. No. 1506, 2nd December 1882.

Prior to 1876—pensions were paid out of Revenue; in that year the present Fund was started and Government sanctioned* a proportion of profits being set apart annually for the purpose. In 1882 it stood at Rs. 32,000 when it was ruled† that further contributions to it were unnecessary except by accumulation of interest.

23. It is only very recently that the interest accruing from the fund has been found inadequate to cover pensions, but from the age of the Pensioners this, in the ordinary course, may be looked upon as temporary, and if the Press is to be sold and no further additions are

made to the Pension list, the fund would appear to be ample to meet its liabilities by treating the excess pensions as a debt upon it to be liquidated by such periodical appropriations from the Capital of the Fund, as may be hereafter determined upon; but to do this the opinion of the Advocate-General and an Actuary would appear to be necessary; the one to determine the position of the Fund in the event of the Press being sold, and the other on the question as to how far the fund is able to cover an accumulated debt such as that proposed above, and if necessary to provide some compensation to those who have been many years in the Press and who may, with some reason, have been looking forward to some provision for their old age, should the Advocate-General advise that such provision would be equitable and right under the circumstances.

24. Para. 4.—The remarks of the Auditor on the delay in remitting collections to the Bank refer apparently to the accumulation of a large sum during the Christmas holidays—which is unavoidable—as some of the large firms for whom we do work pay their bills in Cash during that period. Remittances are made three times a week as a rule. For many years the Auditor has not objected to this, and as the bulk of collections is in Cheques, &c., there appear to be no necessity for interfering with present arrangements.

A.

Expenses under certain disbursement headings during fifteen months prior and subsequent to the 1st October 1892 contrasted.

PRIOR.	Rs.	A.	P.	SUBSEQUENT.	Rs.	A.	P.	Savings effected.
Establishment ...	84,521	0	0		72,035	0	0	Rs. 12,486
Cost of Printing Materials used at higher rate than at present ...	2,221	4	0		621	2	1	1,600
Cost of petty stores purchased on Contingent Account ...	...	...	...	Savings arrived at by contrasting former with present rates ...	...	...	...	728
Local purchases of Stores ...	10,049	0	0		8,897	0	0	1,152
				Total...	...	...	...	15,966

Prospective, if the Secretary's suggestion is acted upon.

PRESENT COST PER MENSEM.	Rs.	A.	P.	FUTURE COST PER MENSEM.	Rs.	A.	P.	
Superintendent ...	525	0	0	Secretary ...	250	0	0	
Horse Allowance ...	30	0	0	Deputy Superintendent ...	250	0	0	
Secretary ...	250	0	0	Foreman ...	100	0	0	
Deputy Superintendent ...	200	0	0					
Foreman (Printing) ...	60	0	0					
				465 x 15	600	0	0	6,975
	1,065	0	0					22,941

	Out-turn.	Gross Profits.	Net Profits.	Loss by Exchange.	Work done gratis.	Contribution.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1890 ...	1,74,745 3 6	45,076 12 9	10,626 1 8	5,254 12 6	1,464 6 1	...
1891 ...	1,67,302 6 8	29,214 14 7	8,422 13 5	10,627 13 7	1,978 4 3	...
1892 ...	1,58,042 10 3	12,258 14 3	12,258 14 3	16,344 8 6	1,180 10 3	10,200 0 0
1893 ...	1,57,600 10 9	11,936 15 7	11,936 15 7	22,966 9 11	544 6 10	10,000 0 0

A—Adjusted re Stock ... Rs. 34,450-11-1.

B—Adjusted Premises ... ,, 20,792-1-2.

BRANCH ACCOUNT.

1. Balance Sheet.
2. Profit and Loss Account.
3. Cash Accounts.

1. The Accounts as per margin will show the financial position of the Branch at the close of the year 1893.

1891.
Out-turn ... Rs. 17,500-3-7.
Receipts ... " 17,685-13-3.
Expenditure.. " 16,433-6-5.

2. The net out-turn, receipts and expenditure for the years 1892 and 1893, will be found in the margin contrasted with those of 1891.

1892.
Out-turn ... Rs. 17,277-15-4.
Receipts ... " 15,634-11-9.
Expenditure.. " 17,547-9-0.

3. The cash balance at the close of the year 1892 was Rs. 1,718-12-0 and of 1893 Rs. 1,361-12-4 against Rs. 3,631-9-3 in 1891.

1893.
Out-turn ... Rs. 15,845-0-7.
Receipts ... " 15,957-11-6.
Expenditure.. " 16,314-11-2.

4. Of the outstandings uncollected at the close of the years, viz., Rs. 4,288-4-11 in 1892 and Rs. 3,968-9-3 in 1893, Rs. 1,194-14-1 was collected up to 31st December 1893 and Rs. 2,775-4-4 up to 31st October 1894.

5. The Government work done at the Branch was Rs. 9,671-2-11 and Rs. 9,162-2-11 of the net out-turn of Rs. 17,277-15-4 and Rs. 15,845-0-7 for 1892 and 1893 respectively.

I have the honor to be
Sir,
Your most obedient servant
Edw. J. Firth
Secretary

No. 3423 A

From

THE SECRETARY,

Lawrence Asylum Press,

Madras.

To

THE CHIEF SECRETARY TO GOVERNMENT,

Madras.

SIR,

In forwarding this Office report of the Accounts of the year 1893 and of the Auditor's report of the same, I have the honor to state that the Directors are ordered not to send in their report till they receive from Government the Auditor's report.

2. It has been necessary to send the report for approval to Calcutta to Col. Thomas, Comptroller of Military Accounts, who was one of the Directors, whose action in respect to the honorarium granted to the Secretary was objected to in G. O. No. 409, June 9th, 1894, where action it will be seen Col. Thomas upholds to common with Dr. Duncan and the Venerable The Archdeacon.

I have the honor to be,

Sir,

Your most obedient servant,

Edw. J. Firth
Secretary.

G.O. No. 2 Fird. 18/3/95 - 9

CURRENT NO.

43. 3703
3377
3703

LAWRENCE ASYLUM PRESS,
Madras, 17 December 1894.
CHIEF SECRETARY
GOVERNMENT OF MADRAS

Public Dept

3703

Pub. No. 1041 D 2-11-94 Kontu
409 D 9-6-94 Mingle
Finl 1140 D 16-11-93 A C
200 D 27-3-89 M
Pub 1506 D 2-12-82 A
390 D 6-4-76 A

Still.

May this be simply
recorded & come to final?

3.5.13
21/1/14

22/12/14

Preceded in the Public Dept, it
should be thoroughly exam'd in the
F. D. - I don't profess to under-
stand all this, but I suppose
there is someone in the office com-
petent to criticise the figures
& state put forward. But, I
think say that the criticism of the
A. J. should be invited -

8/1/95-43

Transferred to the
Financial Dept.

3.5.13
for ch.
9/1/95

Subject

Forward: This Office report of the
acts of 1893 & of the Auditor's
report of the same & stating that
the Directors are ordered not to
send in their report till they
receive from Govt the Auditor's
report:

Please put up the order 976 & 822 quoted at
the bottom of page 1 of the current
1911/12 Budget

This report is due on the 10 April

G.
21
500-8-2-95.

Financial DEPARTMENT.

Papers to be rd in proceedings:-

Again G.O., dated 1, No.
Again G.O., dated 1, No.
Current No. 43 of 1895, dated from

Current No. of 1-9, dated from

ORDER. 18 March 1895 No 249

The Accountant General will be re-
quested to scrutinise the figures and
statements in the Secretary's letter,
especially paragraphs 7, 8, 14, 16, and to
offer such ^{remarks} criticisms on the general
questions raised in paragraphs 9, 10 & 23
as may appear necessary, in the light of
the audit of the accounts for 1894.

2. The following points appear to call
for notice:-

/a/ In calculating the profits of the
Press, the Secretary does not appear to
have taken into account the interest
chargeable on capital outlay, e.g. on
buildings, plant, &c from the very com-
mencement.

/b/ The capital in 1876 is assumed ^{to be} at
1.08 lakh. The Press came into existence
in 1790, and it seems anomalous that
the

the profits during 85 years should be placed at this figure against 5.67 lakhs during the last 17 years.

/c/ The amount spent on additions to Buildings, plant &c. is stated to be 3.87 lakhs, but in the balance sheet the valuation of Press premises is taken at 1.75 and other stock at 3.02. These figures appear to include adjustments and other fictitious entries which should be eliminated to admit of a fair comparison.

/d/ According to statement B the out-turn during the last 4 years showed a steady decline still ^{the} net profits would have as steadily increased, but for loss by exchange. This requires scrutiny and explanation.

para 8 of Secy's letter

<u>Years.</u>	<u>Out-turn.</u>	<u>Profit but for exchange</u>
1890.	1.75	-16
1891	1.67	-19
1892	1.58	-29
1893	1.57	-35

*C.S.
12/3/95*

*20
16/3/95*

enclos

TO
The Accountant General/report & ord
20 MAR 95
~~Directors of the L.A.P. in (C.F.C.)~~

*Cepd
18/3.*

NOTE.

Besides the above points, which are for the Accountant General to examine by personal reference to the books of the Press, the following may be reserved for the final order to be issued on receipt of the Accountant General's report.

/i/ The Secretary says he effected a saving of .16 lakh in the last 15 months, and has proposed a further saving of .06, and that in consideration of these he was fully entitled to the honoraria, additions to pay & so forth. Such claims are not admitted in Government service. It was the duty of the Superintendent as well as the Secretary not to have allowed expenditure now shown to be unnecessary to go on unchecked during all these years.

/ii/ The contribution given to the Lawrence Asylum 1.80 is rather poor when compared to the total profits 5.67 and the bulk of that sum was given during the earlier years, and not recently, ^{much} less would have been given but for the pressure of Government.

/iii/

/iii/ The Government work done at the
Branch Press at Ootacamund is
getting less every year.

1890 - 10,345
1895 9,162

CB
12/5/95

See
1613

C.S.
mis.

Laurence Asylum
Press account.

When given for copying _____
When copied _____
When examined _____
When signed _____

189.

READ AGAIN G.O., No.
189 ,

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BRING MEANT FOR DESPATCH
IN ORIGINAL.

N.B. -

A = Copy in full.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only