

Mr. 297, 8

No 3171 Wd 9-11-83

Govt. of (1883) Madras.

FINANCIAL.

Communicated

to the Suptg. Genl, Fifth
Circle, for the neces-
sary action, with refer-
to clause 2 para 5 of
the foregoing order.

8/10

No 3171 Wd 9-11-83

Issued

Recd 5/11/83

Encl.

Cy.

6/11

G.O., 22nd October 1883, No. 2425.

OCTOBER.

5 5 2

Lawrence Asylum Press.

Reviewing the report on the working of the —
during the year 1882

S & Fifth Circle ✓
1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st 1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st

Dec

2/10

10/11 12/11

With Order

Subd. Recd Recd

22ND OCTOBER 1883, No 2425, FINANCIAL.

GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT.

READ—the following papers —

From W DONALD, Esq, Officiating Accountant-General, to the Acting Chief Secretary to Government, dated Fort St George, 2nd August 1883, No 2619

I have the honor to forward the report of Y Venkataramiah Sastry, the officer in charge of Outside Audits, on the accounts of the Lawrence Asylum Press for 1882, and to state that I see no occasion to offer any remarks as I fully approve of the report and I have nothing to add to it

ENCLOSURE

From M R Ry Y VENKATARAMIAH SASTRY, Superior Ministerial Officer in charge of Outside Audits, to the Officiating Accountant-General, dated Fort St George, 31st July 1883

I have the honor to report that I have audited the accounts of the Lawrence Asylum Press for 1882

2 The most important of the account books maintained by the office are—

The contingent book,
The cash book, and
The ledger

The contingent book is the primary record of the contingent expenditure of the press office. It also contains charges incurred for materials and goods purchased for the customers of the press. It had to be checked, wherever original vouchers could not be had, with the rough contingent book, the postage book, and what may be called the bill collectors' books. The rough contingent book contains the particulars of all petty charges, for which vouchers cannot be expected to be had, such as cooly hire, rail charges, landing charges, postal charges, discount on stamps and cheques, receipt stamps, and sundries for the use of the press. The bill collectors' books are three in number, and contain the particulars of bills to which one anna receipt stamps are required to be attached. One month's entries from these books, viz, those for December, were traced into the bill book, and the bills to which stamps were attached were found to be for amounts above Rs 20. In a few cases the dates of payment were not marked in the column provided for in the bill book, even though the bills were paid.

3 The payments in the cash book are mostly taken in lump sums from the contingent book, and in such cases the postings in the cash book were checked with the entries in the contingent book, while for other entries the payments were checked with original vouchers and bills. It has here to be remarked that one anna receipt stamps were not attached to the three letters from the Principal and Secretary to the Lawrence Asylum at Ootacamund acknowledging the three five thousand rupees forwarded to him during the year, although a similar omission was pointed out by the auditor in his report on the press accounts for 1881 (paragraph 10, note V).

4 The receipt side of the cash book was checked for one month, viz, January, with the rough cash book and copies of the Superintendent's acknowledgments of the monies received by him. These copies, however, do not bear the signature or the initials of the Superintendent of the Press.

5 The balance in the cash book on the 31st of December 1882 was Rs 26,747-1-7, but in the Bank's pass book the amount was Rs 26,956-13-0, the difference being due to a cheque for Rs 209-11-5, which was issued by the press office on the 31st of December 1882, not having been cashed till the 4th of January 1883 following

6 The register of drafts, or as it may be called the bills receivable book, was also checked with the cash book

7 The payments in the cash book for the whole of the year, and the cash receipts and the postage, the transfer, and the day book entries for one month, viz, July, were traced into the ledger and found to be correctly posted

8 It is to be noted that alterations of figures in many instances are unattested, and that no effect has been given to Dr Cline's suggestion, that "at the close of each month's accounts, the cash account and the ledgers should be initialed by the Secretary and signed by the Superintendent"

9 The receipts and disbursements of the press during the year under review are as follow —

		RS	A	P	RS	A	P
Balance on the 1st of January 1882,	In the Bank				32,420	13	8
	Cash	226	12	9			
	In hand { Bills receivable	630	9	2			
					857	5	11
					33,278	3	7
<i>Receipts</i>							
Cash					19,550	7	10
Bills receivable					76,205	8	6
					95,756	0	4
					1,29,034	3	11
<i>Disbursements</i>							
Establishment (including carriage allowance)					26,958	0	1
Extra work					659	5	0
Boarding and out-fit of apprentices					4,317	1	10
Pensions and gratuities					268	0	0
Postage charges					1,431	2	0
Advertising charges					525	3	4
Taxes					323	9	8
Honorarium for stock-taking					150	0	0
Refunds					107	11	8
Purchase of fresh stock					28,572	1	10
Improvement to press premises					6,336	2	9
Government Promissory notes (Superannuation Fund)					10,136	8	0
Contribution to Lawrence Asylum, Ootacamund					15,000	0	0
Audit fee					400	0	0
House-rent					487	1	6
Loss in exchange					2,420	15	1
Miscellaneous (including out-door expenses)					3,264	14	4
					1,01,357	13	1
Balance on the 31st of December 1882,	In the Bank				26,747	1	7
	Cash	674	0	3			
	In hand { Bills receivable	255	5	0			
					929	5	3
					27,676	6	10

10 The receipts during 1882 were less than those of the previous year by Rs 11,607-8-8, while the expenditure was more by Rs 10,015-11-8. The increase in the expenditure may be accounted for by the increased contribution to Ootacamund Lawrence Asylum, viz, Rs 15,000 in 1882 against Rs 5,000 in 1881. The purchase of Government Promissory notes on behalf of Superannuation Fund was for Rs 10,136-8-0 in 1882 against Rs 5,093-7-7 in 1881, while the purchase of fresh stock cost only Rs 28,572-1-10 in 1882 against Rs 33,663-5-0 in 1881

11 The following is the balance account for 1882, —

1st January 1882		RS	A	P	1st January 1882		RS	A	P
To sundries (liabilities)		2,904	9	10	By sundries (assets)		2,36,953	2	5
31st December 1882					31st December 1882				
Sundries (assets), viz —					Sundries (liabilities), viz —				
Stock		1,70,870	4	4	Net Superannuation Fund investment account		625	5	6
Personal ledger account		20,302	9	2	Personal ledger account		5,772	1	8
Advances recoverable		500	0	0	Suspense account		23	4	6
Cash		674	0	3	Superannuation Fund interest for appropriation		2,955	5	11
Bank of Madras		26,747	1	7	Ptort and loss		30,924	10	2
Bills receivable		255	5	0					
Accountant General (Government Securities)		32,000	0	0					
Total		2,77,253	14	2	Total		2,77,253	14	2

It will be seen that the assets of the press on the 31st of December 1882 stood at Rs 2,51,349-4-4 as shown below —

	RS	A	P
Cash in hand and in the Bank	27,421	1	10
Government securities with the Accountant-General	32,000	0	0
Bills receivable (cheques, drafts, &c, not yet cashed)	255	5	0
Value of stock (including press premises)	1,70,870	4	4
Outstanding debts including advances recoverable	20,802	9	2
Total	2,51,349	4	4

And the liabilities stood at Rs 9,376-1-7 —

	RS	A	P
Difference between the nominal and the real value of Government Securities purchased on account of Superannuation Fund investments	625	5	6
Superannuation Fund interest account	2,955	5	11
Personal ledger accounts	5,772	1	8
Suspense account	23	4	6
Total	9,376	1	7

The value of stock shown above is what the books represent. Actual stock was taken by the Superintendent of the Press from the 7th May to the 21st June last

12 The following is the profit and loss account for 1882 —

Dr		Cr	
	Amount		Amount
Working expenses	37,044 7 3	Printing and binding	33,484 3 0
Charitable contributions	15,801 9 2	Deduct refunds	38 9 8
Net profit	30,924 10 2	Stock	33,445 9 4
Total	83,770 10 7	Miscellaneous (net)	47,289 5 3
		Total	3,035 12 0
		Total	83,770 10 7

The gross proceeds of the press during the year 1882 amounted to Rs 83,770-10-7, and the working expenses to Rs 37,044-7-3. The net profit to the press, therefore, after deducting the charitable contributions of Rs 15,801-9-2, was Rs 30,924-10-2

13 In conclusion, I have to add that the books of the office have been kept with care and attention, and that the remarks made by Dr Cline in the 10th paragraph of his report on the press accounts for 1881 have been attended to, except V and XII, to which, therefore, attention is again invited in the 3rd and the 8th paragraphs of this report

From E J FIRTH, Esq, Secretary, Lawrence Asylum Press, to the Acting Chief Secretary to Government, dated 2nd October 1883

By desue of the Committee of Management of the Lawrence Asylum Press, I have the honor to submit a report and three statements as per margin, showing the working of the press during the year 1882,

- 1 Balance sheet
- 2 Profit and loss account
- 3 Cash account,

	RS	A	P	Of the outturn* Rs 19,341-5-0
1880	93,900	5	11	remained uncollected at the close of the
1881	87,948	7	3	year, of which Rs 18,560-9-6 has since
*1882	1,01,495	15	1	been accounted for

The arrear debts prior to 1882 aggregated on 1st January 1883 Rs 961-4-2, of which Rs 229-12-9 have been recovered

The receipts of the year amounted to Rs 94,826-11-1 and disbursements to Rs 1,01,357-13-1 against Rs 1,06,506-3-1 and Rs 91,342-1-5 respectively during 1881, leaving a balance of Rs 26,747-1-7 to the credit of the press in the Bank of Madras on 31st December 1882, and Rs 929 5-3 in the cash chest

The disbursements as above include the following items —

	RS	A	P
1 Contributions to the Lawrence Asylum	15,000	0	0
2 Pension Fund	10,000	0	0
3 Work done gratis for the Lawrence Asylum	666	5	1
4 Work done gratis for the Female Orphan Asylum	135	4	1

Twenty apprentice lads from the Lawrence Asylum were also boarded and lodged gratis. Four found employment during the year—two as journeymen of the press, and two proceeded to the gold mines, one died of asthma in the General Hospital. Their places were filled by drafts from the Lawrence Asylum. Their general health and conduct is favorably reported upon by the Superintendent

In accordance with G O, 18th May 1878, No 841, Public

Stock, which is taken annually in bulk, has this year been taken in detail and valued by the Superintendent with a view to correct the stock book to date

	RS	A	P
Plant, &c	1,45,128	1	0
Buildings	25,742	3	4
Total	1,70,870	4	4

The stock book value on 31st December 1882, inclusive of the value of press buildings, was Rs 1,70,870-4-4

The Superintendent's valuation, as per details annexed, stood on the 31st May 1883 at Rs 1,46,248-11-11 which, after deducting purchases and adding issues from January to May 1883, leaves Rs 1,33,908-1-6 as the value on the 31st December 1882 against the stock book value of Rs 1,45,128-1-0 on the same date, or a deterioration since last valuation in 1875 of a fraction over $7\frac{1}{2}$ per cent, which must be considered satisfactory.

Particulars of Superintendent's valuation

	RS	A	P		RS	A	P
Superintendent's office	639	8	0	W O forms and books	13,124	0	7
Accountant's office	473	12	0	Local do	432	10	1
Types	64,155	8	1	Military do	915	2	3
Printing department	21,371	12	0	W O furniture	424	12	0
Press	10,809	4	0	Dormitory	336	8	0
Ruling	1,037	11	0	Peon's department	101	0	0
Binding	6,509	5	3	Garden tools	110	12	0
Carpenter's room	184	5	0				
Depository	9,470	2	7				
Stores	16,152	11	1	Total	1,46,248	11	11

Mr Moore, in submitting his report on his stock-taking and valuation, remarks as follows —

"It only remains for me to point out the fact that, when the value of the press plant stood at Rs 66,628 when Mr Keys took stock in 1875, that gentleman was awarded an honorarium of 150 rupees, now it is more than double, I beg therefore that you will consider whether, under the circumstances, I am not entitled to 300 rupees"

The labor of stock-taking including valuation is certainly much heavier than that of auditing, for which 200 rupees is paid annually by the press. Mr Moore's request is therefore submitted for favorable consideration.

Remarks on the Auditor's report, dated 31st July 1883

The only portion of this report calling for special notice are the remarks contained in paragraphs 3 and 8, and these might have been readily cleared up by a personal interview with the Secretary provided for by Government in paragraph 10 of their order, dated 27th June 1877, No 866, with a view apparently of clearing the auditor's reports of petty details with which it is unnecessary to trouble Government. As, however, the remarks in the above-quoted paragraphs take the form of a complaint that former auditors' suggestions have been ignored, they are noticed here for final settlement

Acknowledgments by the Principal, Lawrence Asylum, of contributions from the press, are not stamped

Paragraph 3
These remittances are made at par, Proceedings of Government, No 226, of the 5th March 1872

They are transfers for "Government purposes," for which no consideration is received, and may therefore apparently be considered "Instruments exempted from stamp duty" under schedule II, clause 6, of the "Stamp Act"

"That no effect has been given to Dr Cline's suggestion that at the close of each month's accounts, the cash account and the ledgers should be initialed by the Secretary and signed by the Superintendent"

Paragraph 8

The entries in these books, which are very numerous, and take up the whole time of the clerks detailed for the work, are checked by the accountant who is responsible for the correctness of the books under his charge, for which duties he is thoroughly competent as will be seen on reference to successive auditors' reports. The check exercised by the Secretary over these and other books kept in the office of the press has been discussed in former replies to auditor's remarks on the accounts, take for instance—

Paragraph 6 of replies to auditor's report, Proceedings of Government, No 866, of 27th June 1877, and paragraph 23 of replies to auditor's report, Proceedings of Government, No 53, of 14th January 1882, which check is in the opinion of the Directors sufficiently close, nor does it appear to them advisable to remove all responsibility from the accountant, which would be the effect of carrying out the auditor's suggestion

The Superintendent's time is fully taken up with matters more within his professional experience.

ENCLOSURE

BALANCE ACCOUNT

Dr	Securities	Cash		Securities	Cash
	RS	RS A P		RS	RS A P
1st January 1882			1st January 1882		
To sundries (liabilities)	22,000	20,904 9 10	By sundries (assets)	22,000	2,36,953 2 5
31st December 1882			31st December 1882		
Sundries (assets), viz —			Sundries (liabilities), viz —		
Stock		1,70,870 4 4	Superannuation fund, investment account	32,000	5,772 1 8
Superannuation fund, investment account		31,374 10 6	Personal ledger account		23 4 6
Personal ledger accounts		20,302 9 2	Suspense account		
Advances recoverable		500 0 0	Superannuation fund interest for appropriation		2,900 5 11
Cash		26,747 1 7	Profit and loss		30,924 10 2
Bank of Madras		205 5 0			
Bills receivable					
Accountant-General	32,000				
Total		2,76,628 8 8	Total		2,76,628 8 8

Dr PROFIT AND LOSS ACCOUNT Cr			
Amount		Amount	
Working expenses	RS A P 37,044 7 3	Printing and binding	RS A P 33,484 3 0
Refunds	38 9 8	Stock	47,299 5 3
Charitable contributions	1,801 9 2	Miscellaneous	3,747 11 8
Miscellaneous	711 15 8		
Net profit	30,924 10 2		
Total	84,521 3 11	Total	84,521 3 11

Dr		CASH ACCOUNT		Cr	
1882 1st Jan	To balance	RS A P 33 278 3 7	1882 31st Dec	By establishment	RS A P 26 633 0 1
	" collections remitted to Bank	94,826 11 1		" boarding of apprentices	3 811 9 10
	" do remaining on 31st December 1882—			" current expenses	4,799 14 1
	Cash	RS A P 674 0 3		" postages on letters, &c	1 411 2 0
	Bills receivable	200 0 0		" advertising	625 3 4
		929 5 3		" pensions to superannuated servants	2 8 0 0
				" stock purchased (payments) England	12 461 2 8
				" stock purchased (payments) Madras	16,110 15 2
				" press premises (repairs)	60 5 0
				" contribution to Lawrence Asylum, Ootacamund	15 000 0 0
				" outdoor	2 375 4 5
				" outfit of apprentices	50 8 0
				" extra work	69 5 0
				" trade tax	100 0 0
				" cart tax	4 0 0
				" refund of salaries	2 15 3
				" do payments	69 2 0
				" do stoppages	3 10 5
				" loss in exchange	2,420 15 1
				" Government promissory notes, superannuation fund	10,136 8 0
				" miscellaneous	1 1 0
				" carriage allowance	300 0 0
				" house water and lighting taxes	219 9 8
				" honorarium for stock taking	100 0 0
				" interest	3 0 8 11
				" house-rent	487 1 6
				" press room improvements	6,275 13 9
				" gratuity	30 0 0
				" audit fee	400 0 0
				" subsistence allowance	76 5 11
				" suspense account	1 12 0
				Balance in bank	26,747 1 7
				Balance in cash chest	929 5 3
					27,676 6 10
Total		1,29,034 3 11	Total		1,29,034 3 11

From E J FIRTH, Esq, Secretary of the Lawrence Asylum Press, to the Acting Under Secretary to Government, dated Madras, 3rd October 1883, No 4570

I have the honor to return the papers as per margin, received under your endorsement, No 1500, of the 8th August 1883, a reply to which has been embodied in my report on the outturn of the press for the year 1882, dated 2nd October, forwarded to the Acting Chief Secretary to Government this day

Auditor's report on the accounts of the press, dated 31st July 1883

Officiating Accountant-General's letter, No 2619, dated 2nd August 1883, on the above.

ORDER—dated 22nd October 1883, No 2425, Financial

The report on the working of the Lawrence Asylum Press shows that the outturn in 1882 was considerably larger than in the two previous years, amounting to Rs 1,01,496

2 The unrecovered arrear debts are slightly lower than in 1881, but when the report was written there were still arrears to the amount of Rs 730 to be recovered. The Government desire to learn the nature of these arrears. It is presumed that the point has received the consideration of the Directors, and that steps have been taken for the future to guard against what appear to be "bad" debts.

3 The year 1882 opened with a balance of Rs 33,278, the receipts, including "bills receivable," during the twelve months, amounted to Rs 95,756, and the charges to Rs 1,01,358, the closing balance therefore was Rs 27,676, or Rs 5,602 less than on the 31st December 1881

4 The sum of the contributions paid to the Lawrence Asylum during the year was Rs 15,000. Twenty lads from the Asylum were also boarded and lodged as apprentices, two of whom found employment as press journeymen, while two proceeded to the gold mines.

5 Stock was taken in detail by the Superintendent after the close of the year under review. The depreciation of press plant according to Mr Moore's estimate is about 7½ per cent since the last valuation in 1875.

In valuing buildings, it is desirable that professional assistance should be obtained, and the Presidency Engineer will be desired in the Public Works department to put himself in communication with the Secretary, in view to the actual value of the buildings proper being ascertained.

6 The Government desire an expression of opinion on the part of the Directors as to the fee which should be assigned to the Superintendent for taking stock, the fee for the audit of the Press accounts will, as usual, be Rs 200.

7 Turning to the auditor's report and the Secretary's comments on it, His Excellency the Governor in Council observes that no good can result from a constant repetition of objections in the audit report, which year after year the Secretary professes to refute. The questions raised are wholly technical, and the Government are not in a position to pass orders on them. Mr Firth and the Accountant-General are therefore requested to confer *personally*, and, where any difference of opinion exists, to come to a definite agreement for the future.

(True Extract)

M. Munnick

Chief Secretary.

To the Directors, Lawrence Asylum Press
" E J Firth, Esq
" the Accountant-General
" the Public Works department

Copy to Military department
" Director of Public Instruction

Exd T O'Connor

No 3171 Wd 9-11-83

Govt. of (1883) Madras.
FINANCIAL.

Communicated

to the Suptg. Engr, Fifth
Circle, for the neces-
sary action, with refer-
ence to clause 2 para 5 of
the foregoing order.

CJ

6/11

No 3171 Wd 9-11-83

Issued

Recd 5/11/83

Encl

G.O., 22nd October 1883, No. 2425.

OCTOBER.

Lawrence Asylum Press.

Reviewing the report on the working of the —
during the year 1882

With Order

Subin Recd Recd

S. E. Fifth Circle ✓
10/11/83

Law

97c

10/11/83

3171-8

P.C.

Govt. of (1883) Madras.
FINANCIAL.

No: 3171 W of 9th Nov 1883

Communicated to the
Supt Engineer Fifth Circle,
for the necessary action with
reference to clause 2 para 5
of the foregoing order.

Sof L.B.

U.S.

Issued

Recd

Encl.

G.O., 22nd October 1883, No. 2425.

No: 3171 W of 9th Nov 1883

OCTOBER.

Lawrence Asylum Press.

Reviewing the report on the working of the —
during the year 1882

S. E. Fifth Circle

With Order

GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT.

READ—the following papers —

From W DONALD, Esq, Officiating Accountant-General, to the Acting Chief Secretary to Government, dated Fort St George, 2nd August 1883, No 2619

I have the honor to forward the report of Y Venkataramiah Sastry, the officer in charge of Outside Audits, on the accounts of the Lawrence Asylum Press for 1882, and to state that I see no occasion to offer any remarks as I fully approve of the report and I have nothing to add to it

ENCLOSURE

From M R Ry Y VENKATARAMIAH SASTRY, Superior Ministerial Officer in charge of Outside Audits, to the Officiating Accountant-General, dated Fort St George, 31st July 1883

I have the honor to report that I have audited the accounts of the Lawrence Asylum Press for 1882

2 The most important of the account books maintained by the office are—

The contingent book,
The cash book, and
The ledger

The contingent book is the primary record of the contingent expenditure of the press office. It also contains charges incurred for materials and goods purchased for the customers of the press. It had to be checked, wherever original vouchers could not be had, with the rough contingent book, the postage book, and what may be called the bill collectors' books. The rough contingent book contains the particulars of all petty charges, for which vouchers cannot be expected to be had, such as cooly hire, rail charges, landing charges, postal charges, discount on stamps and cheques, receipt stamps, and sundries for the use of the press. The bill collectors' books are three in number, and contain the particulars of bills to which one anna receipt stamps are required to be attached. One month's entries from these books, viz, those for December, were traced into the bill book, and the bills to which stamps were attached were found to be for amounts above Rs 20. In a few cases the dates of payment were not marked in the column provided for in the bill book, even though the bills were paid.

3 The payments in the cash book are mostly taken in lump sums from the contingent book, and in such cases the postings in the cash book were checked with the entries in the contingent book, while for other entries the payments were checked with original vouchers and bills. It has here to be remarked that one anna receipt stamps were not attached to the three letters from the Principal and Secretary to the Lawrence Asylum at Ootacamund acknowledging the three five thousand rupees forwarded to him during the year, although a similar omission was pointed out by the auditor in his report on the press accounts for 1881 (paragraph 10, note V).

4 The receipt side of the cash book was checked for one month, viz, January, with the rough cash book and copies of the Superintendent's acknowledgments of the monies received by him. These copies, however, do not bear the signature or the initials of the Superintendent of the Press.

5 The balance in the cash book on the 31st of December 1882 was Rs 26,747-1-7, but in the Bank's pass book the amount was Rs 26,956-13-0, the difference being due to a cheque for Rs 209-11-5, which was issued by the press office on the 31st of December 1882, not having been cashed till the 4th of January 1883 following

6 The register of drafts, or as it may be called the bills receivable book, was also checked with the cash book

7 The payments in the cash book for the whole of the year, and the cash receipts and the postage, the transfer, and the day book entries for one month, viz, July, were traced into the ledger and found to be correctly posted

8 It is to be noted that alterations of figures in many instances are unattested, and that no effect has been given to Dr Cline's suggestion, that "at the close of each month's accounts, the cash account and the ledgers should be initialed by the Secretary and signed by the Superintendent"

9 The receipts and disbursements of the press during the year under review are as follow —

	RS	A	P	RS	A	P
Balance on the 1st of January 1882, { In the Bank	32,420	13	8			
{ Cash	226	12	9			
{ Bills receivable	630	9	2			
	857	5	11	33,278	3	7
<i>Receipts</i>						
Cash	19,550	7	10			
Bills receivable	76,205	8	6	95,756	0	4
				1,29,034	3	11
<i>Disbursements</i>						
Establishment (including carriage allowance) ..	26,958	0	1			
Extra work	659	5	0			
Boarding and out-fit of apprentices	4,317	1	10			
Pensions and gratuities	268	0	0			
Postage charges	1,431	2	0			
Advertising charges	525	3	4			
Taxes	323	9	8			
Honorarium for stock-taking	150	0	0			
Refunds	107	11	8			
Purchase of fresh stock	28,572	1	10			
Improvement to press premises	6,336	2	9			
Government Promissory notes (Superannuation Fund)	10,136	8	0			
Contribution to Lawrence Asylum, Ootacamund ..	15,000	0	0			
Audit fee	400	0	0			
House-rent	487	1	6			
Loss in exchange	2,420	15	1			
Miscellaneous (including out-door expenses) ..	3,264	14	4	1,01,357	13	1
Balance on the 31st of December 1882, { In the Bank	26,747	1	7			
{ Cash	674	0	3			
{ Bills receivable	255	5	0	929	5	3
				27,676	6	10

10 The receipts during 1882 were less than those of the previous year by Rs 11,607-8-8, while the expenditure was more by Rs 10,015-11-8. The increase in the expenditure may be accounted for by the increased contribution to Ootacamund Lawrence Asylum, viz, Rs 15,000 in 1882 against Rs 5,000 in 1881. The purchase of Government Promissory notes on behalf of Superannuation Fund was for Rs 10,136-8-0 in 1882 against Rs 5,093-7-7 in 1881, while the purchase of fresh stock cost only Rs 28,572-1-10 in 1882 against Rs 33,663-5-0 in 1881.

11. The following is the balance account for 1882 —

1st January 1882	RS	A	P	1st January 1882	RS	A	P
To sundries (liabilities)	25,904	9	10	By sundries (assets)	2,36,903	2	5
31st December 1882				31st December 1882			
Sundries (assets), viz —				Sundries (liabilities), viz —			
Stock	1,70,870	4	4	Net Superannuation Fund investment account	625	5	6
Personal ledger account	20,302	9	2	Personal ledger account	5,772	1	8
Advances recoverable	500	0	0	Suspense account	23	4	6
Cash	674	0	3	Superannuation Fund interest for appropriation	2,905	5	11
Bank of Madras	26,717	1	7	Profit and loss	30,924	10	2
Bills receivable	255	5	0				
Accountant General (Government Securities)	32,000	0	0				
Total	2,77,203	14	2	Total	2,77,203	14	2

It will be seen that the assets of the press on the 31st of December 1882 stood at Rs 2,51,349-4-4 as shown below —

	RS	A	P
Cash in hand and in the Bank	27,421	1	10
Government securities with the Accountant-General ..	32,000	0	0
Bills receivable (cheques, drafts, &c, not yet cashed) ..	255	5	0
Value of stock (including press premises)	1,70,870	4	4
Outstanding debts including advances recoverable ..	20,802	9	2
Total	2,51,349	4	4

And the liabilities stood at Rs 9,376-1-7 —

	RS	A	P
Difference between the nominal and the real value of Government Securities purchased on account of Superannuation Fund investments	625	5	6
Superannuation Fund interest account	2,905	5	11
Personal ledger accounts	5,772	1	8
Suspense account	23	4	6
Total	9,376	1	7

The value of stock shown above is what the books represent. Actual stock was taken by the Superintendent of the Press from the 7th May to the 21st June last

12 The following is the profit and loss account for 1882 —

Dr	Amount	Cr	Amount
Working expenses	37,044 7 3	Printing and binding	33,484 3 0
Charitable contributions	15,801 9 2	Deduct refunds	38 9 8
Net profit	30,924 10 2	Stock	33,445 9 4
		Miscellaneous (net)	47,289 5 3
Total	83,770 10 7	Total	83,770 10 7

The gross proceeds of the press during the year 1882 amounted to Rs 83,770-10-7, and the working expenses to Rs 37,044-7-3. The net profit to the press, therefore, after deducting the charitable contributions of Rs 15,801-9-2, was Rs 30,924-10-2

13 In conclusion, I have to add that the books of the office have been kept with care and attention, and that the remarks made by Dr Cline in the 10th paragraph of his report on the press accounts for 1881 have been attended to, except V and XII, to which, therefore, attention is again invited in the 3rd and the 8th paragraphs of this report

From E J FIRTH, Esq, Secretary, Lawrence Asylum Press, to the Acting Chief Secretary to Government, dated 2nd October 1883

By desire of the Committee of Management of the Lawrence Asylum Press, I

- 1 Balance sheet
- 2 Profit and loss account
- 3 Cash account

have the honor to submit a report and three statements as per margin, showing the working of the press during the year 1882,

	RS	A	P	Of the outturn* Rs 19,341-5-0
1880 . . .	93,900	5	11	remained uncollected at the close of the
1881 . . .	87,948	7	3	year, of which Rs 18,560-9-6 has since
*1882 . . .	1,01,495	15	1	been accounted for

The arrear debts prior to 1882 aggregated on 1st January 1883 Rs 961-4-2, of which Rs 229-12-9 have been recovered

The receipts of the year amounted to Rs 94,826-11-1 and disbursements to Rs 1,01,357-13-1 against Rs 1,06,506-3-1 and Rs 91,342-1-5 respectively during 1881, leaving a balance of Rs 26,747-1-7 to the credit of the press in the Bank of Madras on 31st December 1882, and Rs 929 5-3 in the cash chest

The disbursements as above include the following items —

	RS	A	P
1 Contributions to the Lawrence Asylum . . .	15,000	0	0
2 Pension Fund . . .	10,000	0	0
3 Work done gratis for the Lawrence Asylum . . .	666	5	1
4 Work done gratis for the Female Orphan Asylum . . .	135	4	1

Twenty apprentice lads from the Lawrence Asylum were also boarded and lodged gratis. Four found employment during the year—two as journeymen of the press, and two proceeded to the gold mines, one died of asthma in the General Hospital. Their places were filled by drafts from the Lawrence Asylum. Their general health and conduct is favorably reported upon by the Superintendent.

In accordance with G O, 18th May 1878, No 841, Public

Stock, which is taken annually in bulk, has this year been taken in detail and valued by the Superintendent with a view to correct the stock book to date

	RS	A	P	
Plant, &c . . .	1,45,128	1	0	
Buildings . . .	25,742	3	4	
Total . . .	1,70,870	4	4	

The stock book value on 31st December 1882, inclusive of the value of press buildings, was Rs 1,70,870-4-4

The Superintendent's valuation, as per details annexed, stood on the 31st May 1883 at Rs 1,46,248-11-11 which, after deducting purchases and adding issues from January to May 1883, leaves Rs 1,33,908-1-6 as the value on the 31st December 1882 against the stock book value of Rs 1,45,128-1-0 on the same date, or a deterioration since last valuation in 1875 of a fraction over $7\frac{1}{2}$ per cent, which must be considered satisfactory.

Particulars of Superintendent's valuation

	RS	A	P		RS	A	P
Superintendent's office . . .	639	8	0	W O forms and books	13,124	0	7
Accountant's office . . .	473	12	0	Local do	432	10	1
Types . . .	64,155	8	1	Military do	915	2	3
Printing department . . .	21,371	12	0	W O furniture . . .	424	12	0
Press . . .	10,809	4	0	Dormitory . . .	336	8	0
Ruling . . .	1,037	11	0	Peon's department . . .	101	0	0
Binding . . .	6,509	5	3	Garden tools . . .	110	12	0
Carpenter's room . . .	184	5	0				
Depository . . .	9,470	2	7				
Stores . . .	16,152	11	1	Total	1,46,248	11	11

Mr Moore, in submitting his report on his stock-taking and valuation, remarks as follows —

"It only remains for me to point out the fact that, when the value of the press plant stood at Rs 66,628 when Mr Keys took stock in 1875, that gentleman was awarded an honorarium of 150 rupees, now it is more than double, I beg therefore that you will consider whether, under the circumstances, I am not entitled to 300 rupees"

The labor of stock-taking including valuation is certainly much heavier than that of auditing, for which 200 rupees is paid annually by the press. Mr Moore's request is therefore submitted for favorable consideration

Remarks on the Auditor's report, dated 31st July 1883

The only portion of this report calling for special notice are the remarks contained in paragraphs 3 and 8, and these might have been readily cleared up by a personal interview with the Secretary provided for by Government in paragraph 10 of their order, dated 27th June 1877, No 866, with a view apparently of clearing the auditor's reports of petty details with which it is unnecessary to trouble Government. As, however, the remarks in the above-quoted paragraphs take the form of a complaint that former auditors' suggestions have been ignored, they are noticed here for final settlement.

Acknowledgments by the Principal, Lawrence Asylum, of contributions from the press, are not stamped.

Paragraph 3. These remittances are made at par, Proceedings of Government, No 226, of the 5th March 1872.

They are transfers for "Government purposes," for which no consideration is received, and may therefore apparently be considered "Instruments exempted from stamp duty" under schedule II, clause 6, of the "Stamp Act."

Paragraph 8. "That no effect has been given to Dr Chne's suggestion that at the close of each month's accounts, the cash account and the ledgers should be initialed by the Secretary and signed by the Superintendent."

The entries in these books, which are very numerous, and take up the whole time of the clerks detailed for the work, are checked by the accountant who is responsible for the correctness of the books under his charge, for which duties he is thoroughly competent as will be seen on reference to successive auditors' reports. The check exercised by the Secretary over these and other books kept in the office of the press has been discussed in former replies to auditor's remarks on the accounts, take for instance—

Paragraph 6 of replies to auditor's report, Proceedings of Government, No 866, of 27th June 1877, and paragraph 23 of replies to auditor's report, Proceedings of Government, No 53, of 14th January 1882, which check is in the opinion of the Directors sufficiently close, nor does it appear to them advisable to remove all responsibility from the accountant, which would be the effect of carrying out the auditor's suggestion.

The Superintendent's time is fully taken up with matters more within his professional experience.

ENCLOSURE

BALANCE ACCOUNT					
Dr	Securi- ties	Cash	Cr	Securi- ties	Cash
1st January 1882	RS	RS A P	1st January 1882	RS	RS A P
To sundries (liabilities)	22,000	20,904 9 10	By sundries (assets)	22,000	2,36,903 2 5
31st December 1882			31st December 1882		
Sundries (assets), viz —			Sundries (liabilities), viz —		
Stock		1,70,870 4 4	Superannuation fund, in- vestment account	32,000	
Superannuation fund, in- vestment account		31,374 10 6	Personal ledger account		5,772 1 8
Personal ledger accounts		20,302 9 2	Superannuation fund in- vestment account		23 4 6
Advances recoverable		500 0 0	Superannuation fund in- vestment account		
Cash		674 0 3	Profit and loss		2,955 5 11
Bank of Madras		26,747 1 7			30,924 10 2
Bills receivable		205 5 0			
Accountant General	32,000				
Total		2,76,628 8 8	Total		2,76,628 8 8

Dr				Cr			
PROFIT AND LOSS ACCOUNT							
Amount		Amount		Amount		Amount	
RS	A	P	RS	A	P	RS	A
Working expenses	37,044	7	3	Printing and binding	33,484	3	0
Refunds	38	9	8	Stock	47,259	5	3
Charitable contributions	13,801	9	2	Miscellaneous	3,747	11	8
Miscellaneous	711	15	8				
Net profit	30,924	10	2				
Total	84,521	3	11	Total	84,521	3	11

Dr				Cr			
CASH ACCOUNT							
1882	RS	A	P	1882	RS	A	P
1st Jan To balance	33,278	3	7	31st Dec By establishment	26,653	0	1
" collections remitted to Bank	94,826	11	1	" boarding of apprentices	3,811	9	10
" do remaining on 31st December 1882—				" current expenses	459	14	1
Cash	674	0	3	" postages on letters, &c	1,431	2	0
Bills receivable	255	5	0	" advertising	625	3	4
	929	5	3	" pensions to superannuated servants	233	0	0
				" stock purchased (payments) England	12,461	2	8
				" stock purchased (payments) Madras	16,110	15	2
				" press premises (repairs)	60	5	0
				" contribution to Lawrence Asylum, Ootacamund	15,000	0	0
				" outdoor	2,375	4	5
				" outfit of apprentices	505	8	0
				" extra work	659	5	0
				" trade tax	100	0	0
				" cart tax	4	0	0
				" refund of salaries	2	15	3
				" do payments	69	2	0
				" do stoppages	35	10	5
				" loss in exchange	2,420	15	1
				" Government promissory notes, superannuation fund	10,136	8	0
				" miscellaneous	1	1	0
				" carriage allowance	300	0	0
				" house, water and lighting taxes	219	9	8
				" honorarium for stock taking	150	0	0
				" interest	350	8	11
				" house-rent	487	1	6
				" press room improvements	6,275	13	9
				" gratuity	30	0	0
				" audit fee	400	0	0
				" subsistence allowance	76	5	11
				" suspense account	1	12	0
				Balance in bank	26,747	1	7
				Balance in cash chest	929	5	3
Total	1,29,034	3	11	Total	1,29,034	3	11

From E J FIRTH, Esq, Secretary of the Lawrence Asylum Press, to the Acting Under Secretary to Government, dated Madras, 3rd October 1883, No 4570

I have the honor to return the papers as per margin, received under your endorsement, No 1500, of the 8th August 1883, a reply to which has been embodied in my report on the outturn of the press for the year 1882, dated 2nd October, forwarded to the Acting Chief Secretary to Government this day

Auditor's report on the accounts of the press, dated 31st July 1883

Officiating Accountant-General's letter, No 2619, dated 2nd August 1883, on the above

ORDER—dated 22nd October 1883, No 2425, Financial

The report on the working of the Lawrence Asylum Press shows that the outturn in 1882 was considerably larger than in the two previous years, amounting to Rs 1,01,496

2 The unrecovered arrear debts are slightly lower than in 1881, but when the report was written there were still arrears to the amount of Rs 730 to be recovered. The Government desire to learn the nature of these arrears. It is presumed that the point has received the consideration of the Directors, and that steps have been taken for the future to guard against what appear to be "bad" debts

3 The year 1882 opened with a balance of Rs 33,278, the receipts, including "bills receivable," during the twelve months, amounted to Rs 95,756, and the charges, to Rs 1,01,358, the closing balance therefore was Rs 27,676, or Rs 5,602 less than on the 31st December 1881

4 The sum of the contributions paid to the Lawrence Asylum during the year was Rs 15,000. Twenty lads from the Asylum were also boarded and lodged as apprentices, two of whom found employment as press journeymen, while two proceeded to the gold mines

5 Stock was taken in detail by the Superintendent after the close of the year under review. The depreciation of press plant according to Mr Moore's estimate is about 7½ per cent since the last valuation in 1875

In valuing buildings, it is desirable that professional assistance should be obtained, and the Presidency Engineer will be desired in the Public Works department to put himself in communication with the Secretary, in view to the actual value of the buildings proper being ascertained

6 The Government desire an expression of opinion on the part of the Directors as to the fee which should be assigned to the Superintendent for taking stock, the fee for the audit of the Press accounts will, as usual, be Rs 200

7 Turning to the auditor's report and the Secretary's comments on it, His Excellency the Governor in Council observes that no good can result from a constant repetition of objections in the audit report, which year after year the Secretary professes to refute. The questions raised are wholly technical, and the Government are not in a position to pass orders on them. Mr Firth and the Accountant-General are therefore requested to confer *personally*, and, where any difference of opinion exists, to come to a definite agreement for the future

(True Extract)

C. G. MASTER,
Chief Secretary.

To the Directors, Lawrence Asylum Press
" E J Firth, Esq
" the Accountant-General
" the Public Works department

Copy to Military department
" Director of Public Instruction

Exd T O'Connor

Gobt. of (1883) Madras.

FINANCIAL.

—

..

No: 3171 Wof 9th Nov 1883

Communicated to the
Supt Engr. Fifth Circle for the
necessary action with reference to
Clause 2 para 5 of the foregoing order

Sd/- L. B.
U. S.

Issued

Recd

Encl.

G O., 22nd October 1883, No. 2425.

No. 3171 Wof 9th Nov 1883

OCTOBER.

S. E. Fifth Circle

Lawrence Asylum Press.

✓ Reviewing the report on the working of the —
during the year 1882

With Order

GOVERNMENT OF MADRAS

FINANCIAL DEPARTMENT.

READ—the following papers —

From W DONALD, Esq, Officiating Accountant-General, to the Acting Chief Secretary to Government, dated Fort St George, 2nd August 1883, No 2619

I have the honor to forward the report of Y Venkataramiah Sastry, the officer in charge of Outside Audits, on the accounts of the Lawrence Asylum Press for 1882, and to state that I see no occasion to offer any remarks as I fully approve of the report and I have nothing to add to it

ENCLOSURE

From M R Ry Y VENKATARAMIAH SASTRY, Superior Ministerial Officer in charge of Outside Audits, to the Officiating Accountant-General, dated Fort St George, 31st July 1883

I have the honor to report that I have audited the accounts of the Lawrence Asylum Press for 1882

2 The most important of the account books maintained by the office are—

The contingent book,
The cash book, and
The ledger

The contingent book is the primary record of the contingent expenditure of the press office. It also contains charges incurred for materials and goods purchased for the customers of the press. It had to be checked, wherever original vouchers could not be had, with the rough contingent book, the postage book, and what may be called the bill collectors' books. The rough contingent book contains the particulars of all petty charges, for which vouchers cannot be expected to be had, such as cooly hire, rail charges, landing charges, postal charges, discount on stamps and cheques, receipt stamps, and sundries for the use of the press. The bill collectors' books are three in number, and contain the particulars of bills to which one anna receipt stamps are required to be attached. One month's entries from these books, viz, those for December, were traced into the bill book, and the bills to which stamps were attached were found to be for amounts above Rs 20. In a few cases the dates of payment were not marked in the column provided for in the bill book, even though the bills were paid.

3 The payments in the cash book are mostly taken in lump sums from the contingent book, and in such cases the postings in the cash book were checked with the entries in the contingent book, while for other entries the payments were checked with original vouchers and bills. It has here to be remarked that one anna receipt stamps were not attached to the three letters from the Principal and Secretary to the Lawrence Asylum at Ootacamund acknowledging the three five thousand rupees forwarded to him during the year, although a similar omission was pointed out by the auditor in his report on the press accounts for 1881 (paragraph 10, note V).

4 The receipt side of the cash book was checked for one month, viz, January, with the rough cash book and copies of the Superintendent's acknowledgments of the monies received by him. These copies, however, do not bear the signature or the initials of the Superintendent of the Press.

	RS	A	P	Of the outturn*	Rs
1880	93,900	5	11	remained uncollected at the close of the	19,341-5-0
1881	87,948	7	3	year, of which Rs. 18,560-9-6 has since	
*1882	1,01,495	15	1	been accounted for	

The arrear debts prior to 1882 aggregated on 1st January 1883 Rs 961-4-2, of which Rs 229-12-9 have been recovered

The receipts of the year amounted to Rs 91,826-11-1 and disbursements to Rs 1,01,357-13-1 against Rs 1,06,506-3-1 and Rs 91,342-1-5 respectively during 1881, leaving a balance of Rs 26,747-1-7 to the credit of the press in the Bank of Madras on 31st December 1882, and Rs 929 5-3 in the cash chest

The disbursements as above include the following items —

	RS	A	P
1 Contributions to the Lawrence Asylum	15,000	0	0
2 Pension Fund	10,000	0	0
3 Work done gratis for the Lawrence Asylum	666	5	1
4 Work done gratis for the Female Orphan Asylum	135	4	1

Twenty apprentice lads from the Lawrence Asylum were also boarded and lodged gratis. Four found employment during the year—two as journeymen of the press, and two proceeded to the gold mines, one died of asthma in the General Hospital. Their places were filled by drafts from the Lawrence Asylum. Their general health and conduct is favorably reported upon by the Superintendent

In accordance with G O, 18th May 1873, No 841, Public

Stock, which is taken annually in bulk, has this year been taken in detail and valued by the Superintendent with a view to correct the stock book to date

	RS	A	P	
Plant, &c	1,45,128	1	0	
Buildings	25,742	3	4	
Total	1,70,870	4	4	

The stock book value on 31st December 1882, inclusive of the value of press buildings, was Rs 1,70,870-4-4

The Superintendent's valuation, as per details annexed, stood on the 31st May 1883 at Rs 1,46,248-11-11 which, after deducting purchases and adding issues from January to May 1883, leaves Rs 1,33,908-1-6 as the value on the 31st December 1882 against the stock book value of Rs 1,45,128-1-0 on the same date, or a deterioration since last valuation in 1875 of a fraction over $7\frac{1}{2}$ per cent, which must be considered satisfactory.

Particulars of Superintendent's valuation

	RS	A	P		RS	A	P
Superintendent's office	639	8	0	W O forms and books	13,124	0	7
Accountant's office	473	12	0	Local do	432	10	1
Types	64,155	8	1	Military do	915	2	3
Printing department	21,371	12	0	W O furniture	424	12	0
Press	10,809	4	0	Dormitory	336	8	0
Ruling	1,037	11	0	Peon's department	101	0	0
Binding	6,509	5	3	Garden tools	110	12	0
Carpenter's room	184	5	0				
Depository	9,470	2	7				
Stores	16,152	11	1	Total	1,46,248	11	11

Mr Moore, in submitting his report on his stock-taking and valuation, remarks as follows —

"It only remains for me to point out the fact that, when the value of the press plant stood at Rs 66,628 when Mr Keys took stock in 1875, that gentleman was awarded an honorarium of 150 rupees, now it is more than double, I beg therefore that you will consider whether, under the circumstances, I am not entitled to 300 rupees"

The labor of stock-taking including valuation is certainly much heavier than that of auditing, for which 200 rupees is paid annually by the press. Mr Moore's request is therefore submitted for favorable consideration.

Remarks on the Auditor's report, dated 31st July 1883

The only portion of this report calling for special notice are the remarks contained in paragraphs 3 and 8, and these might have been readily cleared up by a personal interview with the Secretary provided for by Government in paragraph 10 of their order, dated 27th June 1877, No 866, with a view apparently of clearing the auditor's reports of petty details with which it is unnecessary to trouble Government. As, however, the remarks in the above-quoted paragraphs take the form of a complaint that former auditors' suggestions have been ignored, they are noticed here for final settlement

Acknowledgments by the Principal, Lawrence Asylum, of contributions from the press, are not stamped

Paragraph 3
These remittances are made at par, Proceedings of Government, No 226, of the 5th March 1872

They are transfers for "Government purposes," for which no consideration is received, and may therefore apparently be considered "Instruments exempted from stamp duty" under schedule II, clause 6, of the "Stamp Act"

Paragraph 8
That no effect has been given to Dr Chae's suggestion that at the close of each month's accounts, the cash account and the ledgers should be initialed by the Secretary and signed by the Superintendent

The entries in these books, which are very numerous, and take up the whole time of the clerks detailed for the work, are checked by the accountant who is responsible for the correctness of the books under his charge, for which duties he is thoroughly competent as will be seen on reference to successive auditors' reports. The check exercised by the Secretary over these and other books kept in the office of the press has been discussed in former replies to auditor's remarks on the accounts, take for instance—

Paragraph 6 of replies to auditor's report, Proceedings of Government, No 866, of 27th June 1877, and paragraph 23 of replies to auditor's report, Proceedings of Government, No 53, of 14th January 1882, which check is in the opinion of the Directors sufficiently close, nor does it appear to them advisable to remove all responsibility from the accountant, which would be the effect of carrying out the auditor's suggestion

The Superintendent's time is fully taken up with matters more within his professional experience

ENCLOSURE

Dr

* BALANCE ACCOUNT

Cr

	Securities	Cash		Securities	Cash
1st January 1882	RS	RS A P	1st January 1882	RS	RS A P
To sundries (liabilities)	22,000	25,904 9 10	By sundries (assets)	22,000	2,36,953 2 6
31st December 1882			31st December 1882		
Sundries (assets), viz —			Sundries (liabilities), viz —		
Stock		1,70,870 4 4	Superannuation fund, investment account	32,000	
Superannuation fund, investment account		31,374 10 6	Personal ledger account		5,772 1 8
Personal ledger account		20,302 9 2	Suspense account		23 4 6
Advances recoverable		500 0 0	Superannuation fund interest for appropriation		2,955 5 11
Cash		674 0 3	Profit and loss		30,924 10 2
Bank of Madras		26,747 1 7			
Bills receivable		255 5 0			
Accountant General	32,000				
Total		2,76,628 8 8	Total		2,76,628 8 8

Dr		PROFIT AND LOSS ACCOUNT		Cr	
	Amount		Amount		
Working expenses	Rs 37,044 7 3	Printing and binding	Rs 33,484 3 0		
Refunds	38 9 8	Stock	47,289 5 3		
Charitable contributions	10,801 9 2	Miscellaneous	3,747 11 8		
Miscellaneous	711 15 8				
Net profit	30,924 10 2				
Total	84,521 3 11	Total	84,521 3 11		

Dr		CASH ACCOUNT		Cr	
	Amount		Amount		
1882 1st Jan	To balance	Rs 33,278 3 7	1882 31st Dec	By establishment	Rs 26,603 0 1
	" collections remitted to Bank	94,826 11 1		" boarding of apprentices	3,811 9 10
	" do remaining on 31st December 1882—			" current expenses	459 14 1
	Cash	Rs 674 0 3		" postages on letters, &c	1,431 2 0
	Bills receivable	205 5 0		" advertising	62 3 4
		929 5 3		" pensions to superannuated servants	238 0 0
				" stock purchased (payments) England	12,461 2 8
				" stock purchased (payments) Madras	16,110 15 2
				" press premises (repairs)	60 5 0
				" contribution to Lawrence Asylum, Ootacamund	15,000 0 0
				" outdoor	2,375 4 5
				" outfit of apprentices	505 8 0
				" extra work	639 5 0
				" trade tax	100 0 0
				" cart tax	4 0 0
				" refund of salaries	2 15 3
				" do payments	69 2 0
				" do stoppages	35 10 5
				" loss in exchange	2,420 15 1
				" Government promissory notes, superannuation fund	10,136 8 0
				" miscellaneous	1 1 0
				" carriage allowance	300 0 0
				" house water and lighting	219 9 8
				" taxes	150 0 0
				" honorarium for stock taking	350 8 11
				" interest	457 1 6
				" house-rent	6,275 13 9
				" press room improvements	30 0 0
				" gratuity	400 0 0
				" audit fee	76 5 11
				" subsistence allowance	1 12 0
				" suspense account	
				Balance in bank	26,747 1 7
				Balance in cash chest	929 5 3
				Total	27,676 6 10
	Total	1,29,034 3 11		Total	1,29,034 3 11

From E J FIRTH, Esq, Secretary of the Lawrence Asylum Press, to the Acting Under Secretary to Government, dated Madras, 3rd October 1883, No 4570

I have the honor to return the papers as per margin, received under your endorsement, No 1500, of the 8th August 1883, a reply to which has been embodied in my report on the outturn of the press for the year 1882, dated 2nd October, forwarded to the Acting Chief Secretary to Government this day

Auditor's report on the accounts of the press, dated 31st July 1883

Officiating Accountant-General's letter, No 2619, dated 2nd August 1883, on the above

ORDER—dated 22nd October 1883, No 2425, Financial

The report on the working of the Lawrence Asylum Press shows that the outturn in 1882 was considerably larger than in the two previous years, amounting to Rs. 1,01,496

2 The unrecovered arrear debts are slightly lower than in 1881, but when the report was written there were still arrears to the amount of Rs 730 to be recovered. The Government desire to learn the nature of these arrears. It is presumed that the point has received the consideration of the Directors, and that steps have been taken for the future to guard against what appear to be "bad" debts

3 The year 1882 opened with a balance of Rs 33,278, the receipts, including "bills receivable," during the twelve months, amounted to Rs 95,756, and the charges to Rs 1,01,358, the closing balance therefore was Rs 27,676, or Rs 5,602 less than on the 31st December 1881

4 The sum of the contributions paid to the Lawrence Asylum during the year was Rs 15,000. Twenty lads from the Asylum were also boarded and lodged as apprentices, two of whom found employment as press journeymen, while two proceeded to the gold mines

5 Stock was taken in detail by the Superintendent after the close of the year under review. The depreciation of press plant according to Mr Moore's estimate is about 7½ per cent since the last valuation in 1875

In valuing buildings, it is desirable that professional assistance should be obtained, and the Presidency Engineer will be desired in the Public Works department to put himself in communication with the Secretary, in view to the actual value of the buildings proper being ascertained

6 The Government desire an expression of opinion on the part of the Directors as to the fee which should be assigned to the Superintendent for taking stock, the fee for the audit of the Press accounts will, as usual, be Rs 200

7 Turning to the auditor's report and the Secretary's comments on it, His Excellency the Governor in Council observes that no good can result from a constant repetition of objections in the audit report, which year after year the Secretary professes to refute. The questions raised are wholly technical, and the Government are not in a position to pass orders on them. Mr Firth and the Accountant-General are therefore requested to confer *personally*, and, where any difference of opinion exists, to come to a definite agreement for the future.

(True Extract)

C. G. MASTER,
Chief Secretary.

To the Directors, Lawrence Asylum Press
" E J Firth, Esq
" the Accountant-General
" the Public Works department

Copy to Military department
" Director of Public Instruction

Exd T O'Connor