

(1) பக்கங்களின் எண்ணிக்கை 39-68

(2) புதுக்கித் திருப்பிய நாள்

(3) ஆதாரக் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொது குறை

அரசாணை எண். 82	அச்சகம்
மு. திருப்பித் தாள் எண்.	பலவகை
நாள்: 4-2-1890	1890

மழக்கலோ கண்படி கையாளலோ கட்டாது.

ஆவண. கா. 1-18,006-69-90.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following papers:—

G.O., dated 11th August 1888, No. 477, Educational.

ABSTRACT.—Passing orders on Director of Public Instruction's proposal connected with the Lawrence Asylum Press.

G.O., dated 25th September 1889, No. 616, Financial.

ABSTRACT.—Communicating to the Committee report on audit of the accounts for 1888.

From E. J. FIRTH, Esq., Secretary, Lawrence Asylum Press, Madras, to the Chief Secretary to Government, dated 22nd October 1889.

Adverting to your memorandum, dated 1st October 1889, I have now the honor to forward a report on the working of the Lawrence Asylum Press and its branch at Ootacamund for the year 1888, and to explain that the auditor's report, which, agreeably to the order of Government, No. 440, dated 19th April 1876, should accompany it, was only received on the 8th instant.

From E. J. FIRTH, Esq., Secretary, Lawrence Asylum Press, Madras, to the Chief Secretary to Government, dated 22nd October 1889.

By desire of the Government Directors of the Lawrence Asylum Press, I have the honor to submit a report on the working of the Press during 1888, accompanied by four statements as per margin.

Year.	Ra.	A.	P.	
1886	1,34,104	5	9	
1887	1,35,633	13	6	
1888	1,37,385	12	2	

2. The net outturn of the year under notice was Rs. 1,37,385-12-2 against Rs. 1,35,633-13-6 in 1887, after deducting plant, &c., supplied to the branch Press at Ootacamund.

3. Of the outturn Rs. 31,812-13-3 remained uncollected at the close of the year, which has been reduced by collections to date to Rs. 5,003-9-7.

4. The opening cash balance of the year was Rupees 21,114-5-1, the receipts Rs. 1,61,470-15-2, and the disbursements Rs. 1,76,102-14-0, inclusive of payments made on account of the branch, as against Rs. 1,52,980-4-7 and Rs. 1,38,388-15-4, respectively, during 1887.

The above expenditure includes the following:—

	RS.	A.	P.
Improvements to buildings and the purchase of new land ..	12,352	6	6
Payments on account of the branch ..	10,354	6	8
Work done for the Lawrence Asylum, Ootacamund, and the Female Orphan Asylum, Madras ..	1,249	12	1
Pensions ..	1,294	1	5
Contribution to the Lawrence Asylum ..	5,000	0	0
Investment of Fire Insurance Sinking Fund ..	320	0	0
Fixed Deposits ..	25,000	0	0
Total ..	55,570	10	8

The amount invested in the purchase of land, transfer of cash to fixed deposit as above, and increase in the value of stock to the extent of Rs. 17,707-11-5, after writing off depreciation, will account for the increase in expenditure over that of 1887.

The annual stock-taking, now that the Press property has increased, is a tedious operation, interfering very much with the current work, and it is therefore proposed that in future it is taken once in three years by two experts from outside, appointed by Government.

5. Stock was taken in April 1888 by the Deputy Superintendent; on this subject I am to invite attention to the remarks contained in paragraph 5 of the report on the working of the Press during 1887, *vide* margin.

The increase in the cost of establishment by increments to the Supervising staff will account for the profits being somewhat less than in 1887.

6. There were 20 apprentices at the commencement of the year, and 20 at its close. Three retired, having served their time, and were replaced by drafts from the Lawrence Asylum.

The 20 are employed as follow:—

- 1 in the War Office department as clerk.
- 1 in the Depository as clerk and attender.
- 15 in Composing department.
- 3 in Store department.

The conduct and health of the apprentices were good.

BRANCH ACCOUNTS.

- 1. Balance Sheet.
- 2. General Press Account.
- 3. Profit and Loss Account.
- 4. Cash Account.

7. The accounts as per margin will show the financial position of the branch at the close of 1888.

	RS.	A.	P.
1887.			
Outturn ..	17,041	0	3
Receipts ..	15,978	11	5
Expenditure ..	19,715	9	4
1888.			
Outturn ..	17,383	9	4
Receipts ..	17,533	6	8
Expenditure ..	17,687	13	7

8. The net out-turn, receipts and expenditure, will be found in the margin, contrasted with those of 1887. The cash balance at close of the year was Rs. 2,586-2-8, against Rs. 2,740-9-7 in the year preceding.

9. Of the balance out-turn uncollected at the commencement of the year, *vis.*, Rs. 3,397-5-5, Rs. 2,541-1-10 has been recovered to the 31st August 1889.

The profits of the year 1887 were so small as to give rise to the question whether a continuance of the branch would be justifiable; and it now remains to be seen how far the concession made by Government in their No. 200 of the 27th March 1889, Financial Department, will remedy matters. The accounts now being received from the branch give promise of improvement.

REMARKS ON THE AUDITORS' REPORTS.

The auditors' reports on head office and branch were received on the 8th October and 21st September 1889, respectively.

The only observation in the former calling for remark has reference to stock-taking, regarding which Government will be addressed in a separate communication.

With reference to the latter in which the Accountant-General invites attention to the auditor's remark that certain suggestions contained in his report on the accounts of 1887 had not been attended to, it is observed that they will have immediate attention; but this opportunity is taken to point out that the suggestions were not submitted to the Secretary before embodiment in the auditor's report, as required by P.G., No. 2425, Financial, of the 22nd October 1883—a course that would seem more than ever necessary, now that the accounts of head office and branch, which should be kept on the same lines in every detail, are scrutinized and reported upon by two different auditors acting independently of each other with respect to their suggestions.

ORDER—dated 4th February 1890, No. 82, Public.

The history of the Lawrence Asylum Press, Madras, its relations with Government and with the amalgamated Asylums at Madras and Ootacamund, the question of utilising it as an educational institution and reorganizing the Committee of Management, and other cognate matters, were dealt with in G.O., dated 11th August 1888, No. 477, Educational, and the Government has as yet received no reply from the Director of Public Instruction to the last paragraph of that order.

2. In connection with the working of the Press itself, it is observed that neither the annual reports nor the audit reviews furnish any information regarding the cost of work executed for Government and the rates charged therefor as compared with those levied from the general public. Information on this point should be embodied in future reports, and the nature of the various items of receipt, which, as at present given, appear to exclude advances, loans, deposits, &c., (*e.g.*, the sum of Rs. 7,321 lent by the Madras Bank for opening the branch Press at Ootacamund in June 1884), should be more clearly distinguished.

The number of statements now given might conveniently be reduced, the necessary details being shown in a more succinct form.

3. The actual receipts of the Madras Press, and the value of the annual outturn during the last 5 years, as shown in the margin, exhibit a steady improvement; but those of the branch Press at Ootacamund show a gradual decline which would seem to require some further explanation than that given in paragraph 4 of the report for 1887. This latter institution, which was started in June 1884 at a cost of Rs. 37,015; is chiefly employed in (a) executing printing work connected with the army head-quarters at

Ootacamund, and (b) publishing the *Nilgiri District Gazette*, the payments for these services being met from Imperial and Provincial revenues, respectively.

In consequence of the representations made in paragraphs 12—14 of the report for 1887, and of the subsequent correspondence ending with G.O., dated 27th March 1889, No. 200, Financial, the Government has agreed to pay the branch Press 10 per cent, above Madras rates with effect from 1st January 1889.

4. As will be seen from the statement appended to these Proceedings, the expenditure in 1888 on account of the establishment at Madras is considerably in excess of that of any previous year, and amounts to 31 per cent. of the total receipts of the head Press. The increase in establishment is, however, amply justified by the increased outturn of work. The expenditure at the branch Press in 1888 was 58 per cent. of its receipts, the larger proportion being due to the grant of hill allowances to the establishment at 33½ per cent. of salary.

5. The expenditure incurred on account of the twenty apprentices received from the Lawrence Asylum, and the actual number of apprentices on the rolls at the close of each year, are shown below:—

Expenditure.	1884.	1885.	1886.	1887.	1888.
Boarding	Rs. 3,808	Rs. 3,460	Rs. 2,421	Rs. 2,697	Rs. 2,683
Outfit	236	347	631	644	675
Periodicals	..	108	39	83	361
Other charges	..	..	168	126	487
Total cost	4,044	3,915	3,259	3,461	4,206
Actual number on 31st December	18	20	19	20	20
Average cost of apprentice per mensem	17	19	14	14	16

It will be seen that the cost in 1888 was unprecedentedly high, and very much in advance of the figures of the two preceding years. There is a large increase under "Boarding," "Periodicals" and "other charges." It is also observed that the details of this expenditure as given in the cash account do not correspond with those adopted for the profit and loss account, though both entries appear to be taken from the same ledger folio.

6. Since 1883 large sums have been invested as fixed deposits in the Bank of Madras, as shown in the margin. The annual reports furnish no information as to the object of these deposits. Deducting withdrawals, the balance on account of fixed deposits on 31st December 1888 stood at Rs. 40,525 to the credit of the head Press, and at Rs. 10,000 to the credit of the branch at Ootacamund, so that the aggregate amount available under this head is Rs. 50,525.

In April 1886 the committee resolved to set apart one fourth of the annual profits to form a sinking fund of Rs. 20,000 for insuring the Press buildings, plant, &c. The total amount so invested up to 31st December 1888 was Rs. 8,320.

Besides the above, the Press possesses a capital of Rs. 37,500 in Government securities, while the balance of the Superannuation fund amounted to Rs. 36,829, and that of employees' securities to Rs. 3,350.

The estimated value of the Press buildings is correctly entered as an asset in the capital account, but should not also have been shown as a liability.

7. As stated in paragraph 4 of G.O., No. 477, Educational, dated 11th August 1888, the Committee of the Lawrence Asylum Press were bound by the orders of Government to give the whole of their net profits to the Asylum. From 1872 to 1883, the Press contribution to the Asylum funds (exclusive of Asylum work done gratis)* averaged Rs. 10,000, but in 1884 and 1885 no contribution was paid on the ground that abnormal expenditure had been incurred in opening the branch

Years.	Cost of work done gratis for.	
	Lawrence Asylum, Ootacamund.	Military Female Orphan Asylum.
1884	Rs. 794	Rs. 163
1885	686	269
1886	668	217
1887	1,063	393
1888	876	374

at Ootacamund, although it is observed that in these two years fixed deposits were made in the Bank of Madras to the extent of Rs. 5,000 and 10,088, respectively. In 1886, 1887 and 1888 the amount of contribution was reduced to Rs. 5,000 per annum, although in 1888, besides investing Rs. 25,000 as a fixed deposit, the committee purchased a piece of ground adjoining the Press buildings at a cost of Rs. 12,000.

8. It would appear that the reason why the committee has not increased its contributions to the Lawrence Asylum and has been making such large fixed deposits is that it has been engaged in a building scheme in connection with which land has been bought and extensive buildings are being erected. This scheme has been undertaken by the committee without the sanction of Government, and the demands on account of it are apparently the cause why no increase in the contributions to the Asylum has accompanied the great increase in the surpluses obtained.

9. His Excellency the Governor in Council considers it necessary in the light of these facts to exercise a strict control in future over the expenditure by the committee. The committee will accordingly submit as soon as possible a full report of what they have done and what they contemplate doing in the future in connection with these projects for the enlargement of the Press, and will be informed that operations of this nature should not have been undertaken without the approval of Government. On receipt of this report, the Government will decide whether any further contribution shall be made to the Asylum for the year 1888, and also the amount of the contribution for 1889.

10. His Excellency the Governor in Council is pleased to decide that in future a budget estimate for the Press shall be submitted to Government in the Financial Department by the beginning of November in each year, and the amount of contribution to be made to the Asylum in the following year will be fixed on consideration of the budget.

11. The Accountant-General's attention is directed to the remarks in the concluding portion of the report.

(True Extract.)

Ag. Chief Secretary.

To the Secretary, Lawrence Asylum Press.
 " Accountant-General.
 " Financial Department.
 " Military Department.

Exd. W. H. French.

[Appendix.

APPENDIX.

Expenditure.	1884.	1885.	1886.	1887.	1888.
	RS.	RS.	RS.	RS.	RS.
<i>Head Office, Madras.</i>					
Establishment including allowances, extra work and honoraria	37,154	42,645	38,939	44,827	50,694
Merchandise, tools and plant	68,844	51,641	47,298	67,496	68,876
Improvements to Press premises	10,094	3,662	1,131	122	12,352
Other charges	17,326	11,567	14,141	13,800	13,861
Contribution to the Lawrence Asylum	5,000	10,088	(d) 500	5,000	5,000
Fixed and other deposits				(c) 8,000	25,000
Investments	(a) 4,680	(b) 496	(b) 491	(b) 144	(c) 320
Total	1,42,898	1,27,210	1,07,500	1,38,389	1,76,103
<i>Ootacamund.</i>					
Establishment, &c.	5,299	11,571	10,384	10,508	10,170
Merchandise, &c.	847	1,819	3,438	2,552	5,532
Fixed deposits			5,000	5,000	
Other charges	2,415	1,525	1,629	1,666	1,986
Total	(c) 8,561	14,915	20,451	19,716	17,688
Net annual profits of Madras	25,707	18,972	34,730	26,797	23,135
the Press (Ootacamund)	398	3,245	3,703	1,482	460

- * Special expenses including the Head office consignments on the opening of the branch Press at Ootacamund.
- (a) Purchase of Government Securities for the Superannuation fund (Reserve).
- (b) Employees' securities.
- (c) The Insurance Sinking fund.
- (d) Deposit with tender.
- (e) June to December 1884.

Govt. of {1890} Madras.
PUBLIC.

Issued

Read.

Encl.

G.O., 4th February 1890, No. 82.

FEBRUARY.

Lawrence Asylum Press.

Reviewing the report on the working of the —,
Madras, and its branch at Ootacamund during the
year 1888.

Letter for the Hon. Mr. Stokes.

With reference to the H.M.
query to para 6 of the
draft f.o. his attention
is solicited to para 9
of the Director's Report
for 1885-recorded in f.o.
No 2236 of 12 Oct-86 which
is on the top of this file
From this it will be
seen that the draft
correct.

M
JG 24 Jan
24/1

144
25 Jan

Director's Report
for 1885

At

Ch

Circ

Issue

C-22/1 | C-27/1
R 24/1 | R 4/2

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9. His Excellency the Governor has considered it necessary in the light of these facts to exercise a strict supervision over the expenditure by the committee. The committee will submit as soon as possible a full report of what they have done and what they propose to do in the future, and will be informed that a large scheme of building should never have been undertaken without the approval of Government. The Government will decide whether any further contributions should be made to the Asylum for the year 1888, and also the amount of the contribution for 1889.

10. His Excellency the Governor is pleased to decide that in future a budget estimate of the Press shall be submitted to Government in the Financial Department by the beginning of December, and the amount of contribution to be made to the Asylum will be decided in the light of the remarks in the concluding portion of the report.

11. The Accountant-General's statement is attached to the concluding portion of the report.

Ag. Chief Secretary.

To the Secretary, Lawrence Asylum Press.
" Accountant-General.
" Financial Department.
" Military Department.

Exd. W. H. French.

Circ.

*in connection with these projects
for the improvement of the Press*

operation

in the following order

20/1/90

*Note 2 of the General when it was
came from 5 copies out of the
has been finished*

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	Rs.	Rs.	Rs.	Rs.
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Other charges	11,567	14,141	12,800	13,861
Contribution to the Lawrence Asylum	10,088	(a) 500	(c) 8,000	5,000
Fixed and other deposits	(b) 496	(b) 491	(b) 144	(c) 320
Investments	(a) 4			
Total	1,27,210	1,07,500	1,38,389	1,76,103
<i>Ootacamund.</i>				
Establishment, &c.	11,571	10,384	10,508	10,170
Merchandise, &c.	1,819	3,438	2,552	6,522
Fixed deposits	1,525	5,000	5,000	1,986
Other charges		1,629	1,656	
Total	(c) 14,915	20,451	19,716	17,688
Net annual profits of Madras	18,972	34,730	26,797	23,135
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- (d) Deposit with tender.
- (e) June to December 1884.

February 1890, 82, PUBLIC.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following papers:—

G.O., dated 11th August 1888, No. 7 Educational.

G.O., dated 25th September 1889, No. 16, Financial.

Public Current No. 3328.

ORDER—dated 4th January 1890, No. 82, Public.

The history of the Lawrence Asylum Press, Madras, its relations with Government and with the amalgamated Asylum Press, Madras and Ootacamund, the question of utilising it as an educational institution and organizing the Committee of management, and other cognate matters, were dealt with in G.O., dated 11th August 1888, No. 477, Educational, and the Government has received no reply to the report called for from the Director of Public Instruction in the last paragraph of that order.

2. In connection with the working of the Press itself, it is observed that neither the annual reports nor the audit review furnish any information regarding the cost of work executed for Government and the rates charged therefor as compared with those levied from the general public. Information on this point should be embodied in future reports, and the nature of the various items of receipt, which, as at present given, appear to exclude advances, loans, deposits, &c., (e.g., the sum of Rs. 7,321 lent by the Madras Bank for opening the branch Press at Ootacamund in June 1884), should be more clearly distinguished.

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Calendar years.	Madras.		Ootacamund.	
	Receipts.	Outturn.	Receipts.	Outturn.
1884 ..	Rs. 1,29,142	Rs. 1,14,250	Rs. 9,567	Rs. 10,142
1885 ..	1,29,850	1,11,458	21,078	21,078
1886 ..	1,09,653	1,34,104	19,763	19,763
1887 ..	1,52,930	1,35,634	15,979	15,979
1888 ..	1,61,471	1,37,386	17,533	17,533

Ootacamund, and (b) publishing the Provincial revenues, respectively. In consequence of the representation made in paragraphs 12—14 of the report for 1887, and of the subsequent correspondence ending with G.O., dated 27th March 1889, No. 200, Financial, the Government has agreed to pay the branch Press 10 per cent. above Madras rates with effect from 1st January 1889.

4. As will be seen from the statement appended to these Proceedings, the expenditure in 1888, on account of the establishment at Madras, is considerably in excess of that of any previous year, and amounts to 31 per cent. of the total receipts of the head Press. The increase in establishment, however, amply justified by the increased outturn of work. The expenditure at the branch Press in 1888 was 58 per cent. of its receipts, the larger proportion being due to the grant of hill allowances to the establishment at 33½ per cent. of salary.

5. The expenditure incurred on account of twenty apprentices received from the Lawrence Asylum, and the actual number of apprentices on the rolls at the close of each year, are shown below:—

Expenditure.		1884.	1885.	1886.	1887.	1888.
		Rs.	Rs.	Rs.	Rs.	Rs.
Boarding		2,400	2,431	2,697	2,882	
Outfit		3,808	631	555	675	
Periodicals		236	29	83	261	
Other charges		168	126	487		
	Total cost	4,044	3,259	3,461	4,305	
Actual number on 31st December		18	19	20	20	
Average cost of apprentice per mensem		18	14	14	48	

It will be seen that the cost in 1888 was unduly high, and very much in advance of the figures of the two preceding years. There is a large increase under "Boarding," "Periodicals" and "other charges." It is also observed that the details of this expenditure as given in the margin account do not correspond with those adopted for the profit and loss account, though both entries appear to be taken from the same ledger folio.

6. Since 1883 large sums have been invested as fixed deposits in the Bank of Madras as shown in the margin. The annual reports furnish no information as to the object of these deposits. Deducting withdrawals, the balance on account of fixed deposits on 31st December 1888 stood at Rs. 40,525 to the credit of the head Press, and at Rs. 10,000 to the credit of the branch at Ootacamund, so that the aggregate amount available under this head is Rs. 50,525.

In April 1886 the committee resolved to set apart one fourth of the annual profits to form a sinking fund of Rs. 20,000 for insuring the Press buildings, plant, &c. The total amount so invested up to 31st December 1888 was Rs. 8,320.

Besides the above, the Press possesses a capital of Rs. 37,500 in Government securities, while the balance of the Superannuation fund amounted to Rs. 36,829, and that of employes' securities to Rs. 3,350.

The estimated value of the Press buildings was correctly entered as an asset in the capital account, but should not also have been shown as a liability.

7. As stated in paragraph 4 of G.O., No. 477, Educational, dated 11th August, 1888, the Committee of the Lawrence Asylum were bound by the orders of Government to give the whole of their net profits to the Asylum. From 1872 to 1888 the Press contribution to the Asylum funds (exclusive of Asylum work done gratis) averaged Rs. 10,000, but in 1885 no contribution was paid on the ground that abnormal expenditure had been incurred in opening the branch

Years.	Cost of work done gratis for.	
	Lawrence Asylum, Ootacamund.	Military Female Orphan Asylum.
1884	Rs. 794	Rs. 152
1885	686	260
1886	688	217
1887	1,053	393
1888	876	374

7-1-54

66

It is therefore perfectly clear
that the Prep. Committee cannot
be trusted to carry out the orders
of Govt and that the strictest
control over their expenditure
shall be exercised -

I think that the proposal to
raise the contribution for '88
to \$10,000 and to fix a like
sum for this years contribution
very nearly meets the case -
Taking into consideration the
expenses & sums which have been
improperly withheld from the
treasury - I concur with my

Her annual budget shall be
submitted and Govt will
there be in a position to
control expenditure.

C. G. C.

P. 1-50

With reference to H.R.'s remarks, I
deem that there can be no question of
refund. The money has been spent and
a valuable property & business created by
skill & management, the fruit of which will
be reaped by the Acceptor in future years. The
money cannot be refunded except by making
up the property & business. N.E.O.

have to wait until
 the 1st of May
 before fixing the
 content of the
 contribution to the report
 must be laid for
 it must be submitted
 at once.

10 Jan

C. 7

67.
contributions already made for

1888 be supplemented by an additional sum of Rs 5,000, and met by a reduction of the investments in the Bank of Madras and that Rs 10,000 be paid for the current year.

9.10. The amount of contribution payable in future will be determined by Govt. on consideration of the Budget and the Press, which should be submitted to Govt. in the Finl. Department by the beginning of December in each year.

8. The Accountant's attention is directed to the remarks in the concluding portion of the report.

undertaken without the sanction of Govt. on the responsibility of the Committee alone. The Committee is Mr. Firth. Instead of giving specific orders for increase of contributions to the Asylum & production of investments in the Bank of Madras, we should call for a full report of what the Committee have done & contemplated doing. I say this, because schemes of the kind ought not to have been undertaken without approval of Govt. The direction that the Committee should submit a budget yearly is a good one, & this is the only way in which they can be brought under control.

I was not aware till I went over the Press premises the other day of the extent of the schemes of the Committee. When they are completed - if the Committee can complete them - the L.A. Press will be an immense estate. It now employs 500 men, & is purchased only by the Govt. Press.

11/11/88
5/Jan.

To
The Secy L.A.P.
" Accountant General.
" Financial Dept.
" Military Dept.

By
10/Jan

Secy
11/11/88

observed that in these two years five reports were made in the month of March to the extent of Rs. 10,000 & 10,000, respectively. In 1886, 1887 & 1888 the amount of contribution was reduced to Rs. 5,000 per annum. No reasons have been assigned for these reductions, which have been made without any authority from Govt, and which in the opinion of H. E. in Council are wholly unjustifiable.

[illegible]

Besides the above, the Press possesses a capital of Rs 37,500 in Govt. Securities, while the balance of the Superannuation fund amounted to Rs 36,829, and of Employees' securities to Rs. 3,350.

The estimated value of the Press buildings is correctly entered as an asset in the capital account, but should not also have been shown as a liability.

7. As stated in para 4 of G.O. 477 dated 21st August 1888, the Committee of the L. A. Press were bound by the orders of Govt. to give the whole of their net profits to the Asylum. From 1872 to 1883, the Press contribution to the Asylum funds (exclusive of Asylum work done gratis) averaged Rs 10,000.

In 1884 and 1885 no contribution was paid on the ground that abnormal expenditure had been incurred in opening the branch at Coimbatore, though it is observed

taken from the same ledger folio.

6. Since 1883 large sums have been invested as fixed deposits in the Bank of Madras, as shown in the margin. The annual reports furnish no information as to the object of these deposits.

years.	Rs.
1883.	20,000.
1884.	5,000.
1885.	10,088.
1886.	5,090.
1887.	5,000.
1888.	25,000.

Deducting withdrawals, the balance on account of fixed deposits on 31st December 1888 stood at Rs 40,525 to the credit of the head press, and at Rs. 10,000 to the credit of the Branch at Coimbatore, so that the aggregate amount available under this head is Rs. 50,525.

In April 1886 the Committee resolved to set apart one fourth of the annual profits to form a sinking fund which should reach Rs 20,000 for insuring the press buildings, plant &c. The total amount so invested up to 31st December 1888 was Rs. 8,320.

Besides

* years	L. A. Asylum	Military Funds or Asylum
1884.	794	153
1885.	686	260
1886.	688	217
1887.	1053	393
1888.	876	374.

and the actual number of apprentices on the rolls at the close of each year are shown below:—

Expenditure	1884	1885	1886	1887	1888
Boarding	3,808	3,460	2,431	2,697	2,882
Outfit	236	347	601	655	675
Periodicals	"	108	29	83	261
Other charges	"	"	168	126	487
Total cost	4,044	3,915	3,259	3,461	4,305
Actual number on 31 st December	18	20	19	20	20
Average cost of apprentices per annum	17	16	14	14	165

It will be seen that the cost in 1888 was unprecedentedly high, and ^{the figures of} much in advance of that of the two preceding years. The large increase under 'Boarding', 'Periodicals' and 'Other charges' ~~should be explained~~. It is also observed that the details of this expenditure as given in the cash account do not correspond with those as given for the Profit & Loss account, though both entries appear to be

10 percent above Madras rates with effect from 1st January 1889.

4. As will be seen from the Statement appended to these Proceedings, the expenditure in 1888 on account of the establishment at Madras is considerably in excess of that of any previous year, and amounts to 3.1 percent of the total receipts of the head press. This increase is ~~explained~~ to be due to annual increments, & to addition of new establishments, but in the opinion of Comt. is large and so fastly increasing an outlay, requiring to be scrutinised by the Committee of management.

Similarly the expenditure at the Branch Press in 1888 was 58 percent of its receipts, the larger proportion in this case being due to the grant of hill-allowances to the establishment at 33 1/3 percent of salary.

5. The expenditure incurred on account of the twenty apprentices received from the Lawrence Asylum and

* paras of the audit report recorded in G.O. 616 Fm 825-9-89.

The increase in cost is amply justified by the increased output of work.

Calendar years	Madras		Cotacamund	
	Receipts	Outturn	Receipts	Outturn
	Rs	* Rs	Rs	Rs
1884	1,29,142	1,14,250	9,567	10,111
1885	1,29,850	1,11,458	21,075	22,096
1886	1,09,653	1,34,104	19,763	20,991
1887	1,52,930	1,35,634	15,979	17,041
1888	1,61,471	1,37,386	17,033	17,384

of the annual outturn during the last 5 years, as shown in the margin, exhibit a steady improvement; but those of the Branch Press at Cotacamund, show a gradual decline, which would seem to require some further explanation than that given in para

4 of the report for 1887. This latter institution, which was started in June 1884 at a cost of Rs 37,215, is chiefly employed in

- (a) executing printing work connected with the Army headquarters at Cotacamund, &
- (b) publishing the Nilgiri District Gazette, the payments for these services being met from Imperial & Provincial revenues respectively.

In consequence of the representations made in paras 12-14 of the report for 1887, & subsequent correspondence ending with G. O. Fink 200 of 27th March 1889, the Govt. has agreed to pay the Branch Press

for Govt, & the rates charged - therefor as compared with those derived from the general public.

- (ii) the actual quantity of work turned out in each year for the various Govt. departments and for private individuals.
- (iii) the rates of valuation adopted in calculating the profits of the Press.

Information on these points should be embodied in future reports, and the nature of the various items of receipt, which, as at present given, appear to include advances, loans, deposits &c (e.g. the sum of Rs 732¹ lent by the Madras Bank for opening the Branch Press at Cotacamund in June 1884) should be more clearly distinguished.

The number of statements now given might conveniently be reduced, the necessary details being given in a more succinct form.

3. The actual receipts of the Madras Press, and the value of

It is not deemed necessary to know this for the purpose of the report, but it is a matter of fact that the actual receipts of the Press are not known.

The profits are based on actual receipts for work done at the valuation rates.

Read G. O. Edul-477 of 11th August 1908
- - - - - Frick 616 of 25th February 1909.

Public Ct. 3328.

Order:-

The history of the Launceston Press, Madras, its relations with Government and with the amalgamated Launceston at Madras & Cochin, the question of utilising it as an educational institution & reorganising the Committee of management, and other cognate matters, were dealt with in G. O. N-477 of 11th August 1908, Edul and the Govt. has as yet received no reply to the report called for from the D. P. I. in the last para of that order.

2. In connection with the working of the Press itself, &c. the Governor in Council observes that neither the annual reports nor the auditors' reviews furnish any information regarding -

(i) the cost of work executed

provided the Asylum does not
accumulate unutilized
surpluses

LCM
1871

By diverting from the Asylum
a legitimate source of income
the annual profit of the
Govt of India can probably
be retained, but this
appears to be scarcely justifiable

C. G. A.

8.1.90

draft accordingly put up.

With reference to H. H. H.
remarks regarding the raising
of the Imperial grants, there
seems to be no possibility

of this, unless the whole of the
profits of the press are transferred
to the Asylum and left

unutilized there seems to
attract the attention of India.

This grant was sanctioned in

G. O. 1234 of 20. 8. 1860

18 of 20. 1. 1862

166 of 2. 6. 1862

and was transferred to the
Military Department by

G. O. 780 of 12. 6. 1872.

It is a fixed sum, and will

likely to be so soon renewed,

Sub. Chs 882

Lawrence Lyburn Press Admin

Reprint: _____
Note

The last detailed review of
this report was for 1882 (L.O.

Finl 2425 of 22 Feb 1883). The

report for 1883 was simply

sketched with the G.O. Disposition

of the Accountant General's

Audit report for that year

(L.O. Finl 167 of 27 Jan 1884)

Since then there has been

no review of the report. The

views of the Hon Members and

H. E. The Commander in Chief

in G.O. Financial 616 of 25.9.89

(28131)

and G.O. Ednl 477 of 11.6.88

seem to require an annual

From

The Secretary

Lawrence Lyburn Press

Dated 22 } October 1889
Recd 22 }

Encls. 1.

G.O. 82 of 4-2-82 Onl

Forwarding report on the
working of the L. G. Press
and its Branch for 1888.

25/9/89 L.O. 418 Dir.
19/4/80 L.O. 440
27/3/89 L.O. 200
3/9/89 L.O. 1233
22/10/83 L.O. 2425

Ch. 3328

2P



LAWRENCE ASYLUM PRESS OFFICE,
MADRAS, *22* October, 1889.

FROM

THE SECRETARY, LAWRENCE ASYLUM PRESS,
Madras,

TO

THE CHIEF SECRETARY TO GOVERNMENT,
Fort Saint George.

SIR,

Adverting to your memorandum dated 1st October, 1889, I have now the honor to forward a Report on the working of the Lawrence Asylum Press and its Branch at Ootacamund for the year 1888, and to explain that the Auditor's Report, which agreeably to the order of Government No. 440, dated 19th April,

1876, should accompany it, was only received on the 8th instant.
P. G. No. 616, Financial,
dated 25th September, 1889.

I have the honor to be,

Sir,

Your most obedient Servant,

Edw. F. H. ...
Secretary.

With reference to the latter in which the Accountant-General invites attention to the Auditor's remark that certain suggestions contained in his report on the accounts of 1887 had not been attended to, it is observed that they will have immediate attention, but this opportunity is taken to point out that the suggestions were not submitted to the Secretary before embodiment in the Auditor's report, as required by P. G. No. 2425, Financial, of the 22nd October, 1883—a course that would seem more than ever necessary, now that the accounts of Head Office and Branch, which should be kept on the same lines in every detail, are scrutinized and reported upon by two different Auditors acting independently of each other with respect to their suggestions.

I have the honor to be,

Sir,

Your most obedient Servant,

E. J. Ash
Secretary.

*stop here - don't
send - statement*

LAWRENCE ASYLUM
GENERAL PRESS OR CAPITAL ACCOUNT

PRESS, MADRAS.
 FOR 1888 (L. F. 72).

CR.

[illegible]

Rupces	...	...	...	...	...	5,03,912	8	9
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1888		L. F.	RS.	A.	P.	RS.	A.	P.
Jan.	i By ASSETS ON 31st DECEMBER 1887	72	...	...	...	4,80,777	15	9
	Cash and Drafts on hand	41	630	1	8			
	With Bank of Madras	...	20,484	3	5			
	Contingent Advance on hand	9	500	0	0			
	Fixed Deposits	45	15,525	0	0			
	Stock :—	47	1,61,347	14	4			
	Plant, &c., Dead Stock Rs. 1,07,069 15 10							
	Stores Stationery „ 25,514 4 3							
	Depository Stationery „ 14,878 1 2							
	War Office Forms „ 10,892 4 7							
	War Office Books „ 2,963 3 0							
	Zincography „ 30 1 6							
	1,61,347 14 4							
	Press Premises	48	54,441	14	5			
	Investment of Superannuation Fund	46	36,828	8	1			
	Do. (Employés' Securities)	38	3,850	0	0			
	Do. of Fire Insurance Sinking Fund	46	8,000	0	0			
	Lawrence Asylum Press, Ooty Branch, No. 1 Account ...	4	37,265	3	11			
	Do. do. No. 2 „ ...	6	1,994	12	11			
	Personal Ledger Accounts	...	45,559	5	0			
			3,86,426	15	9			
	Accountant General (Government Pro. Notes in Trust) ...	40	37,500	0	0			
	Government Valuation of the Press buildings as per G.O., No. 2425, dated 22nd October 1884	40	56,851	0	0			
			4,80,777	15	9			
Dec.	31 By Profit and Loss Account for Nett Profit (Transfer)	64	...	...	...	23,134	9	0
	Rupess	...	...	...	...	5,08,912	8	9

Rupees	...	...	...	...	...	5,03,912	8	9
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For extra testimony
Assistant Superintendent,
Accounts Department.

Edward Frank
Secretary.

DR.

LAWRENCE ASYLUM PROFIT AND LOSS ACCOUNT

PRESS, MADRAS.
FOR 1888 (L. F. 64).

CR.

1888.		EXPENDITURE.						1888.		INCOME.					
Dec.	31		L. F.	RS.	A.	P.	RS.	A.	Dec.	31		L. F.	RS.	A.	P.
		To Stock:—	47				2,39,294	5			By Presses Job Work	63			
		Balance of Stock on hand on 31st December 1887		1,61,347	14	4					Printing, including work done for Ooty Branch	54	26,196	12	11
		Merchandise purchased in England	22	34,317	2	5					Card Press	56	374	13	0
		Loss in English Exchange	34	11,802	9	0					Die Press	57	339	7	2
		Merchandise purchased in Madras	20	13,053	5	10					Printing and Paper, &c., (Miscellaneous)	61	10,687	9	2
		Charges Merchandise	8	5,773	12	0							37,598	10	3
		Books on Commission Sales	48	236	0	0									
		Periodicals	44	9	8	7					By Binding Job Work	54			
		Plant, Tools, Furniture, &c.	37	374	9	0					Stock:—	47			
		Plant, Tools, Furniture, &c., of the Press	36	12,379	7	11					Stores' Stationery	52	13,312	10	7
				2,39,294	5	1					Depository Stationery	53	9,820	0	0
		To Working Expenses:—					53,788	7			Almanacs	56	4,719	8	10
		Establishment	63								Army Lists	57	9,051	3	1
		Extra work	11	49,198	9	6					Civil Lists	58	4,033	10	1
		Carriage Allowance to the Superintendent	10	1,319	9	5					Medical Lists	55	101	13	4
		Advertising	31	860	0	0					History of Services of Gazetted Officers	62	687	6	5
		Rents for Depository and Telephone	32	699	8	9					Special features to Military Constituents	50	10	0	0
		Repairs	30	570	0	0					Instructions for Payments of Native Troops	50	34,249	4	2
		Municipal Taxes for House, Water and Lighting, Cart and Trade	35	200	15	11					War Office Forms	51	20,459	13	11
		Postages	34	549	8	0					War Office Books	37	374	9	0
		Receipt Stamps	4	870	2	0					Plant, Tools, Furniture, &c.	48	296	0	0
		Honorarium	33	40	4	0					Books on Commission Sales	8	862	2	9
		Stationery supplied to different departments of the Press	30	650	0	0					Charges Merchandise (Out-door)	20	17	4	0
			69	329	14	1					Merchandise purchased in Madras	49	2,083	4	7
				53,788	7	8					Packing	4	334	9	6
											Postages	55	1,385	12	11
											Stereo Blocks	44	9	8	7
											Periodicals				
												9,487	3	3	
		To Expenses of maintaining and educating Apprentices:—					4,304	13			By Balance of Stock on hand at this date:—	47			
		Boarding of Apprentices	63								Plant, &c., Dead Stock		1,12,266	14	10
		Out-fit of do	12	2,882	0	7					Stores' Stationery		41,489	15	4
		Periodicals	13	674	12	0					Depository Stationery		15,326	13	1
		Other charges on account of Apprentices	44	261	5	9					War Office Forms		6,671	11	4
			32	186	11	6					War Office Books		3,300	3	2
				4,304	13	10							1,79,055	9	9
		To Charitable Contributions:—					6,249	12			By Interest on fixed deposits	43	1,290	13	10
		Lawrence Asylum, Ooty Contribution	63								Discount and Commission	2	125	0	5
		Principal and Secretary, Lawrence Asylum, Ooty, for work supplied gratis	38	5,000	0	0					Amount written off repaid	67	6	6	8
		Military Female Orphan Asylum, Madras, for work supplied gratis	391	875	10	6									
			392	374	1	7					By Petty Balances	70			
				6,249	12	1									
		To Amounts written back													
		Bad Debts	42	1,673	8	4									
			66	603	5	11									
							2,276	14							
		To Pensions to Superannuated Servants	31				3,05,914	4							
							1,294	1							
		To Balance (Nett Profit) transferred to General Press Account	72				3,07,208	6							
							23,134	9							
		Rupees...					3,30,342	15							

Assistant Superintendent,
Accounts Department.

Secretary.

DR.

Рассее...

PRESS, MADRAS: 11/11
ACCOUNT FOR 1888 L. F. (70 & 71).

Total Rupees..

East Ferry
Secretary.

LAWRENCE ASYLUM PRESS, OOTY BRANCH.

BALANCE SHEET FOR 1888.

R.

		L. F.	RS.	A.	P.	RS.	A.	P.	1888.			L. F.	RS.	A.	P.	RS.	A.	P.
31	To ASSETS AT THIS DATE:—								Dec.	31	By LIABILITIES AT THIS DATE:—							
	Cash ...	25	78	4	0						Lawrence Asylum Press, Madras, No. 1 Account ...	115	37,265	3	11			
	Bank of Madras, Ootacamund ...		2,507	14	8	2,586	2	8			Do. do. No. 2 do. ...	118	5,784	6	6	42,999	10	5
	Contingent Advance ...	28				50	0	0			Personal Ledger Accounts ...					15	1	6
	Fixed Deposit ...	327				10,000	0	0			General Press or Capital Account ...					43,014	11	11
	Stock ...	51				30,714	5	6								6,671	6	1
	Plant, &c., Dead Stock ...		24,154	8	1													
	Stationery, (Printing and Depository) ...		6,559	13	5													
			30,714	5	6													
	Extraordinary charges in suspense (incidental to the opening of the Branch) ...	28				2,938	4	5										
	Personal Ledger Accounts ...	97				3,397	5	5										
	Total Rupees...					49,686	2	0								49,686	2	0

DR.

GENERAL PRESS OR CAPITAL ACCOUNT FOR 1888.

		L. F.	RS.	A.	P.	RS.	A.	P.	1888.			L. F.	RS.	A.	P.	RS.	A.	P.
888.	To LIABILITIES ON 31st DECEMBER 1887								Jan.	1	By ASSETS ON 31st DECEMBER 1887							
	Lawrence Asylum Press, Madras, No. 1 Account ...	115	37,265	3	11	39,287	2	4			Cash ...	25	845	3	11	46,718	4	6
	Do. do. No. 2 do. ...	117	1,994	12	11						Bank of Madras, Ootacamund ...	28	50	0	0			
	Personal Ledger Accounts ...	407	27	1	6						Contingent Advance ...		10,000	0	0			
			39,287	2	4						Fixed Deposit ...	51	26,920	1	2			
	Extraordinary Charges for the 3rd Annual write off as per H. O. letter No. 4 O. B., dated 6th January 1887 ...	28				300	0	0			Stock ...		24,009	3	4			
	Profit & Loss Account (Nett Loss) ...					459	12	1			Plant, &c., Dead Stock ...		2,910	13	10			
	Balance (Nett Capital)...					40,046	14	5			Stationery (Printing and Depository) ...		26,920	1	2			
						6,671	6	1										
	Total Rupees...					46,718	4	6										

CR.

Assistant Superintendent, Accounts Department,
L. A. Press, Madras.

Secretary,
L. A. Press, Madras.

PRESS, OOTY BRANCH.
ACCOUNT FOR 1888.

GR.

DR.

LAWRENCE ASST.
PROFIT AND LOSS

1888.		EXPENDITURE.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	To Stock :—					36,436	15	1
		Balance of Stock on hand on 31st December 1887	51	26,920	1	2			
		Merchandise purchased	19	9,374	0	2			
		Charges Merchandise	21	142	13	9			
				36,436	15	1			
		To Working Expenses :—					12,442	10	3
		Establishment, Refund of Salaries, &c.	17	9,611	2	4			
		Allowance to Secretary	26	600	0	0			
		Charges	23	1,243	0	2			
		Rent for Office	26	880	0	0			
		Tax on Trade	27	50	0	0			
		Postage on Letters	20	58	7	9			
				12,442	10	3			
		To Discount and Commission	22	0	8	1			
		„ Amount written back	31	53	0	4			
		„ Bad Debts	329	27	9	6			
		„ Petty Balances		3	11	4			
				84	13	3	84	13	
		Total Rupees...					48,964	6	

Chennarayana Swami
Assistant Superintendent, Accounts Department,
L. A. Press, Madras.

1888.		INCOME.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	By Presses Job Work :—					10,933	15	9
		Printing	323	10,569	10	3			
		Card Press	324	110	12	0			
		Die Press	326	139	15	0			
		Miscellaneous		113	10	6			
				10,933	15	9			
		By Binding Job Work :—	323				2,200	0	8
		„ Stock :—					4,306	4	7
		Stores' Stationery	324	1,602	8	11			
		Depository do.	325	2,677	13	8			
		Packing...	325	25	14	0			
				4,306	4	7			
		By Balance on hand at this date :—					17,440	5	0
		Plant, &c., Dead Stock		24,154	8	1	30,714	5	6
		Stationery (Printing and Depository)		6,559	13	5			
				30,714	5	6			
		By Interest on Fixed Deposit	327				350	0	0
							48,504	10	6
		„ Balance (Nett Loss) transferred to General Press Account					459	12	1
		Total Rupees...					48,964	6	7

Chennarayana Swami
Secretary,
L. A. Press, Madras.

DR.

LAWRENCE ASYLUM PRESS, OOTY BRANCH.

ABSTRACT OF THE CASH ACCOUNT FOR 1888 (L. F. 40).

CR.

1888		RECEIPTS.	L. F.	RS.	A.	P.	RS.	A.	P.
Jan.	1	To Balance :—							
		On hand :—							
		Cash ...	25	845	3	11			
		With Bank of Madras, Ooty	25	1,895	5	8			
							2,740	9	7
		To Total Receipts in the year :—							
		For 1887 ...	25	2,651	11	2			
		" 1888 ...	25	14,881	11	6			
							17,533	6	8
		Total Rupees ...					20,274	0	3

1888		DISBURSEMENTS.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	By Working Expenses :—					11,571	11	1
		Establishment	17	9,620	2	4			
		Allowance to Secretary	26	550	0	0			
		Charges	23	416	4	6			
		Rent for Office	26	880	0	0			
		Tax on Trade	27	50	0	0			
		Postage on Letters	20	55	4	3			
				11,571	11	1			
		By other Payments :—							
		Discount and Commission	22	3	3	0			
		Payments on Parties' account...		581	2	4			
							584	5	4
		By Payments on account of Stock :—							
		Merchandise purchased	19				5,531	13	2
							17,687	13	7
		By Balance :—							
		Cash on hand	25	78	4	0			
		With Bank of Madras, Ooty		2,507	14	8			
							2,586	2	8
		Total Rupees ...					20,274	0	3

L. A. Press, Madras.
 Asst. Superintendent, Accounts Department,
 L. A. Press, Madras.

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

The action of the Committee of
the L. Asylum Peeps in reducing
the annual contribution to the
L. Asylum to Rs 5000/- in
my opinion is unjustifiable.

They are bound by the orders
of Government to give the
share of their net profits to the
Asylum. But without any
authority from Government
they first reduced their
annual contribution ^{from share of net profits} to

Rs 10,000 and since Rs 5,000;
and then in the year 1888

invested Rs 25,000/- as a fixed
deposit in the Bank of Madras
and purchased a piece of
ground adjoining the Peeps
buildings at a cost of Rs 12,000/-

It appears that in that year,
after paying charitable
contributions including Rs 5000/-
to the L. Asylum, the amount
of Rs 6249.12.1. there was
still a net profit of Rs 23,34.9.0
and that in the previous year
there was a net profit of
Rs 26,797.2.10 -

Then & now according

According to the orders of
Government the property of
the Asylum and the Committee
had no power to claim a
single penny of them from the
Asylum without the authority
of Government. And seeing
that the Prep was the private
property of the M. M. Orphan
Asylum before its amalgamation
with the L. Asylum and that
on the amalgamation the Govt
decided - and I think it
was the only decision which
Govt could with justice have
arrived at - that the net
profits of the Prep should be
paid to the amalgamated
Asylum, it appears to me to
be the duty of Government
to enforce the payment by the
Prep of a proper contribution
to the Asylum and that
the Prep Committee should
be compelled to pay to the
Asylum for the year 1888
an additional contribution

of Rs 5000 out of the Rs 25,000

which they have invested.

This can be now ^{from} being
in for some time - From
1872 to 1883 inclusive the
contribution to the Asylum,
exclusive of both Orphan
Asylums Rs 10,000 -

In 1884 and 1885 the expense
of establishing the branch
at Calcutta must prevent
any contribution except
the 1000. And in 1886
the Committee of the Prep
without the slightest authority
and in my opinion most
improperly reduced the
contribution to Rs 5000/

And there, unless proper action
is taken, it will probably
remain until opportunity
offers itself for a further
reduction -

As the Asylum is supported
to a great extent by Imperial
funds I am of opinion that
the case should now be submitted
to the Govt of India -

11.9.89 C. G. L.

I have the draft with reference to the note inside to the effect that the question which I raised on which Mr. C. in C. has not yet been more appropriately dealt with in the annual report than in this paper. Mr. C. note should be brought up when the annual report comes under review with regard to Mr. C. suggestion that the case should now be submitted to the Govt. of India to become that the question can be completely dealt with by this Govt. I am inclined to agree with Mr. C. in C. that the contribution to the Asylum from the Press should be increased but I should like to do this with impairing the impartiality or reducing it in any way. The grant is now a fixed sum of Rs. 4000 per annum, and the trouble of Mr. C. suggestion would be to substitute a provision for an assumed course of income. The Asylum can utilize in necessary improvement any sum which we may compel the Press to pay to it.

16th.

We must not risk losing any of the Govt. of India grant but the Press can be made to have it to pay to my mind what portion of the profit of the Govt. Press. This can be done by the annual report is revised 17/9/89

12.10.89.

21/6/90 3.3/10
27/2/90 2.14/10

25TH SEPTEMBER 1889, No. 616, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 21st August 1889, No. 2959.

I have the honor to forward the report of Mr. Pinto in charge of the Outside Audit Department of my office, on his audit of the accounts of Lawrence Asylum Press, Madras, for the year 1888, and to state that it calls for no special remark on my part.

2. I beg that the Directors may be requested to pay the usual audit fee of Rs. 200 into the Bank of Madras to the credit of Government.

ENCLOSURE.

From J. L. PINTO, Esq., General Superintendent in charge of Outside Audit Department, to the Accountant-General, dated Fort St. George, 14th August 1889.

I have the honor to submit my report on the audit of the accounts of the Lawrence Asylum Press, Madras, for the calendar year 1888.

2. The procedure of audit was as follows:—

- The fair contingent book was checked with (1) the rough contingent book, (2) the postage account, (3) the bill-collector's stamp account, and (4) the original vouchers.
- The entries on the receipt side of the fair cash-book were checked for the whole year with the daily totals in the two registers of collections in cash and in drafts, and the entries in these registers were examined with the rough cash-book for the months of February, March and September 1888. The entries on the payment side of the fair cash-book were checked for the whole year with (1) the fair contingent book, (2) bank's receipts in the case of remittances to the bank, and (3) original vouchers for other payments.
- The register of collection in drafts was checked to the extent of 5 per cent. with the office copies of acknowledgments.
- Two months' entries in the bill book (March and September 1888) were checked with the day-book.
- The bill-collector's stamp account was examined for two months (March and June 1888), with the bill-book, the counterfoil receipt book, and with the office copies of letters of acknowledgments; it was found that only such bills as exceeded Rs. 20 in amount were charged with a 1-anna stamp.
- As regards the ledger the postings were traced from the cash and draft registers for February and July 1888; from the payment side of the cash-book for the whole year; from the day-books (which are three in number (1) for stores, (2) for the depository and (3) for War Office forms) for January and September 1888; from the postage books for May and August 1888; from the transfer book for June and November 1888; from the journal for May and December 1888; and from the fair contingent book for June and October.
- The tallings in the ledger of all the impersonal accounts, and 10 per cent. of the tallings of the personal accounts, were tested.

3. In the course of audit the following irregularities came under notice:—

- A sum of Rs. 10 was advanced to Mr. B. Chase, a clerk in the Press establishment, on the 20th February 1888. It was not (as it should have been) debited at once in the contingent book, and deducted from his salary for that month, paid on the 1st March 1888. He left the service on the 3rd idem. The entry of the advance in the contingent book appears, however, under date the 28th March, with a credit of

Rs. 3-4-3 on account of the arrears of salary due to him, while the balance Rs. 6-11-9 still remains unadjusted: a similar irregularity occurred in 1887, and it was noticed in paragraph 3 of the audit report for that year, but this reached the Lawrence Asylum Press some time after the above transaction had taken place.

II. A sheet almanac was sold for 2 annas on the 17th March 1888 for cash, but the amount was not credited in the cash-book until the 20th October 1888.

4. The receipts and expenditure of the Press for the year under review are as noted below:—

	RS.	A.	P.	RS.	A.	P.
Balance on the 1st January 1888—						
In the Bank	20,484	3	5			
In hand { Cash	424	0	2			
{ Drafts	206	1	6			
				630	1	8
Permanent contingent advance on the 31st December 1887				500	0	0
				21,614	5	1
Receipts during the year				1,61,470	15	2
				1,83,085	4	3

Disbursements.

Establishment including carriage hire for the Superintendent	48,678	0	9
Extra work	1,366	2	6
Boarding and out-fit for apprentices	4,339	14	11
Pensions to superannuated servants	1,294	1	5
Postal charges	873	0	9
Advertising charges	626	6	9
Refund of securities	500	0	0
Taxes	773	0	0
Purchase of fresh stock	57,042	2	2
Loss in exchange	11,833	10	0
Improvements to Press premises	12,352	6	6
Repairs to premises	200	8	9
Rent for depository	455	0	0
Telephone rent	150	0	0
Charges on account of the Lawrence Asylum Press, Ootacamund Branch	867	3	5
Interest on employes' securities	88	14	4
Receipt stamps	40	7	0
Investment of Fire Insurance Sinking fund	320	0	0
Honorarium for editing the Press annuals	250	0	0
Honorarium for stock-taking	200	0	0
Audit fees	200	0	0
Contribution to Lawrence Asylum, Ootacamund	5,000	0	0
Fixed deposit	25,000	0	0
Payments on parties accounts and miscellaneous	3,651	14	9
			1,76,102 14 0

Balance on the 31st December 1888—			
In the Bank	5,934	8	7
In hand { Cash	849	0	4
{ Drafts	198	13	4
	1,047	13	8
			6,982 6 3

5. The receipts during the year, it will be observed, amounted to Rs. 1,61,470-15-2, against Rs. 1,52,930-4-7 realised in the previous year notwithstanding the smaller recoveries on account of outstanding of previous years, viz., Rs. 41,962, against Rs. 51,711-13-8 so recovered in 1887.

On the other hand, the amount outstanding on the 31st December 1888 was Rs. 37,547-3-9, against Rs. 47,554-1-11 in 1887. Of the former sum, Rs. 31,383-12-6 were recovered up to 1st July 1889, leaving only Rs. 6,163-7-3 to be still recovered as detailed below:—

	RS.	A.	P.
Dues of 1888	2,838	12	3
" of 1887	916	2	0
" of 1886 and previous years	2,408	9	0
Total	6,163	7	3

6. The necessary steps are being taken for the recovery of this balance.

7. The disbursements during the year exceeded those of 1887 by Rs. 37,713-14-8 in all branches, as shown in the following statement:—

	1888.	1887.	Increase.
	RS. A. P.	RS. A. P.	RS. A. P.
Working expenses	53,812 10 6	48,596 2 4	5,216 8 2
Boarding of apprentices, &c.	4,339 14 11	3,203 7 2	1,136 7 9
Miscellaneous	49,074 8 5	19,093 15 4	29,980 13 1
Stock purchased	68,875 12 2	67,495 10 6	1,380 1 8
Total	1,76,102 14 0	1,38,388 15 4	37,713 14 8

8. The charges on account of establishment amounted to Rs. 48,678-0-9 in 1888, against Rs. 42,694-3-2 in 1887. Of the excess sum, Rs. 5,613 is on account of annual increments and increases to the Press establishment as noted below, and the remainder Rs. 371 is on account of transfers to other accounts:—

	1888.	1887.	Increase.
	RS. A. P.	RS. A. P.	RS. A. P.
Secretary, Superintendent, Deputy Superintendent	13,083 11 11	10,315 9 1	2,768 2 10
Assistant Superintendent	4,705 10 1	4,418 0 5	287 9 8
Office establishment	8,595 15 8	7,831 10 6	764 5 2
Composing permanent establishment	4,981 7 9	4,561 2 6	420 5 3
Printing	8,636 14 0	7,613 8 8	1,023 5 4
Do. piece-work	3,100 11 0	2,975 11 2	124 15 11
Binding department	4,583 1 2	4,437 6 11	145 10 3
Other departments	481 5 5	402 3 3	79 2 2
Servants and watchmen			
Total			5,613 9 1

9. The total amount of pensions paid during the year was Rs. 1,294-1-5, against Rs. 963-5-0 in 1887, the increase is due to three new pensions having been granted during the year.

10. The advertising charges in 1888 amounted to Rs. 626-6-9, which is less than the amount incurred in 1887, viz., Rs. 1,191-6-9.

11. The purchase of fresh stock cost Rs. 57,042-2-2, against Rs. 55,952-14-0 in 1887.

12. The loss in exchange was Rs. 11,833-10-0, against Rs. 11,542-12-6 in 1887.

13. A sum of Rs. 25,000 was invested as a fixed deposit in the Bank of Madras, and a piece of ground adjoining the Press buildings was purchased at a cost of Rs. 12,000 during the year.

14. The balance sheet of the Press for the year under review is given below:—

Balance Sheet.

	RS. A. P.	RS. A. P.	1st January 1888—	RS. A. P.	RS. A. P.
1st January 1888—			By Sundries—Assets ..	61,025 0 0	4,19,762 15 9
To Sundries—Liabilities ..	1,08,011 8 6		31st December 1888—		
31st December 1888—			By Sundries—Liabilities ..	59,134 4 11	
To Sundries—Assets ..	86,345 0 0	3,68,690 5 2			
	86,345 0 0	4,76,701 13 8		61,025 0 0	4,78,887 4 8
		86,345 0 0			61,025 0 0
			By profit and loss ..		5,39,912 4 8
					23,134 9 8
Total		5,63,046 13 8	Total		5,63,046 13 8

15. The assets of the Press at the end of the year were made up as follows:—

	RS.	A.	P.
1. Cash in hand			
2. Drafts	349	0	4
3. Permanent contingent advance	198	13	4
4. Bank of Madras	500	0	0
	5,934	8	7
5. Government Securities with the Accountant-General ..	6,982	6	3
6. Fixed deposit account	37,500	0	0
7. Investment of Fire Insurance Sinking fund	40,525	0	0
8. Value of stock including Press premises	8,320	0	0
9. Outstanding debts	2,45,849	14	8
10. Superannuation Fund account	37,547	3	9
11. Lawrence Asylum Press branch account	36,828	8	1
12. Investment of employes' securities	37,265	3	11
13. Sundries—Impersonal accounts	3,350	0	0
	867	0	6
Total ..	4,55,035	5	2

The liabilities of the Press at the end of the year were as hereunder:—

	RS.	A.	P.
Superannuation Fund investment account	37,500	0	0
Employes' securities	8,350	0	0
Personal Ledger accounts	17,111	1	9
Impersonal Ledger accounts	305	2	1
Interest from Superannuation fund	868	1	1
Total ..	59,134	4	11

16. The difference between the two sides of the balance statement of Rs. 23,134-9-0 is the net amount of profit on the operations of the Press during 1888, and it is explained in the following Profit and Loss account:—

31st December 1888.				31st December 1889.			
	RS.	A.	P.		RS.	A.	P.
Working expenses	58,093	5	6	Printing and binding work done	46,737	6	0
Charitable contributions including work done gratis	6,249	12	1	Stock net profit	41,579	6	5
Amount written back	1,573	8	4	Interest on fixed deposit	1,299	13	10
Irrecoverable debts	603	5	11	Superannuation fund interest transferred for payment of pensions	1,294	1	5
Pensions paid	1,294	1	5	Miscellaneous receipts	166	14	7
To Balance	67,914	1	3				
	23,134	9	0				
Total ..	91,048	10	3	Total ..	91,048	10	3

17. The gross profits of the year amounted to Rs. 91,048-10-3 as above, against Rs. 89,446-6-0 in 1887; and the working expenses and miscellaneous charges amounted to Rs. 61,664-5-2, leaving a net profit of Rs. 29,384-5-1 in favor of the Press. Out of which sum, to Rs. 23,134-9-0, against Rs. 26,797-2-10 in the previous year.

18. The gross value of work done and stock sold during the year was Rs. 1,48,546-7-9 as shown in the following statement, against Rs. 1,41,777-4-0 in 1887. Notwithstanding this increased out turn, the profits of the Press were less than those of the previous year by Rs. 8,662-9-10. This decrease is reported to be due mainly to a reduction in the rates owing to keen competition in trade; but it is also in some measure due to the increased establishment charges detailed in paragraph 8:—

Statement.

Printing and Binding.				Stock.			
	RS.	A.	P.		RS.	A.	P.
Printing	26,196	12	11	Stores Stationery	13,312	10	7
Binding	9,138	11	9	Depository do.	9,820	0	0
Card Press	374	13	0	Almanacs	4,719	8	10
Die Press	339	7	2	Army Lists	9,051	3	1
Miscellaneous	10,687	9	2	Civil do.	4,033	10	1
				Medical Lists	101	13	4
				History of Services of Gazetted officers	687	6	5
				Special features to Military constituents	0	8	0
				Instruction for payment to Native Troops	10	0	0
				War Office forms	34,249	4	2
				Do. books	20,459	13	11
				Plant and dead stock	374	9	0
				Books on commission sale	296	0	0
				Charges Merchandise (out door)	862	2	9
				Merchandise purchased in Madras	17	4	0
				Packing	2,083	4	7
				Postage	334	9	6
				Stereo blocks	1,385	12	11
				Periodicals	9	8	7
Total ..	46,737	6	0	Total ..	1,01,809	1	9

19. A contribution of Rs. 5,000 was made to the Lawrence Asylum at Ootacamund during the year under report, which is included in the sum of Rs. 6,249-12-1 adverted to in paragraph 17.

20. Stock was taken on the 1st April 1888. In consequence of the great increase of Press property, annual stock-taking has been found to be a tedious operation. It interfered very much with the current work; it was, therefore, proposed by the Secretary, Lawrence Asylum Press, in paragraph 5 of his report to the Chief Secretary to Government, dated 30th October 1888, cited in G.O.; No. 41, dated 17th January 1889, Public Department, to take stock in future triennially by two experts unconnected with the Press establishment.

ORDER—dated 25th September 1889, No. 616, Financial.

Communicated to the Committee of the Lawrence Asylum Press, which will be requested to arrange for the payment of the usual audit fee to the credit of Government.

2. There will be no objection to the triennial stock-taking, but the committee will have to pay a fee to the persons selected. Definite proposals should in due course be submitted for the consideration of Government; it is presumed that April will be the most convenient time to take stock and that the committee desires the first independent examination to be in 1890.

(True Extract.)

Redmehar
Chief Secretary.

To the Committee, Lawrence Asylum Press.
" Accountant-General.
" Public Department (with notes in original).

Exd. W. H. French.

Gobt. of {1889} Madras.

FINANCIAL.

Issued

Recd. 7/10

Encl.

G.O., 25th Sept. 1889, No. 616.

2 Publs 82874-2 go and

SEPTEMBER.

Lawrence Asylum Press.

Communicating to the Committee of the —
with remarks, report on the audit of the accounts
of the — at Madras for the calendar year 1888.

LAWRENCE ASYLUM PRESS OFFICE,
MADRAS, 22^d October, 1889.

To

THE CHIEF SECRETARY TO GOVERNMENT,

Fort Saint George, Madras.

SIR,

By desire of the Government Directors of the Lawrence Asylum Press,
I have the honor to submit a report on the
working of the Press during 1888, accompanied
by four statements, as per margin.

2. The net out-turn of the year under notice was Rs. 1,37,385-12-2 against
Rs. 1,35,633-13-6 in 1887, after deducting
plant, etc., supplied to the Branch Press at
Ootacamund.

3. Of the out-turn Rs. 31,812-13-3 remained uncollected at the close of the
year, which has been reduced by collections to date to Rs. 5,003-9-7.

4. The opening Cash Balance of the year was Rs. 21,114-5-1, the Receipts
Rs. 1,61,470-15-2, and the Disbursements Rs. 1,76,102-14-0, inclusive of pay-
ments made on account of the Branch, as against Rs. 1,52,930-4-7 and
Rs. 1,38,383-15-4, respectively, during 1887.

The above expenditure includes the following :—

	Rs.	A.	P.
Improvements to buildings and the purchase of new land	12,352	6	6
Payments on account of the Branch	10,354	6	8
Work done for the Lawrence Asylum, Ootacamund, and the Female Orphan Asylum, Madras	1,249	12	1
Pensions	1,294	1	5
Contribution to the Lawrence Asylum	5,000	0	0
Investment of Fire Insurance Sinking Fund	320	0	0
Fixed Deposits	25,000	0	0
	Rs. 55,570	10	8

The amount invested in the purchase of land, transfer of cash to fixed deposit
as above, and increase in the value of stock to the extent of Rs. 17,707-11-5, after
writing off depreciation, will account for the increase in expenditure over that of
1887.

ENCLOSURES

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Ans

As regards the connection
of the Paris with folk — vide

751 & 3-6-69.
272 & 22-9-71. p.m. 20

This note has been sent. p.m. 20 852 & 15-3-72.

Print out the entire. 432 & 1-5-73.

Print 477 & 11-8-88.

Print 200 & 27-3-89.

168. For the the day
draws No 100 p.m.
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S.D. 486 & 1-5-74

The annual stock-taking, now that the Press property has increased, is a tedious operation, interfering very much with the current work, and it is therefore proposed that in future it is taken once in three years by two experts from outside, appointed by Government.

5. Stock was taken in April, 1888, by the Deputy Superintendent; on this subject I am to invite attention to the remarks contained in para. 5 of the report on the working of the Press during 1887, *vide* margin.

The increase in the cost of Establishment by increments to the Supervising staff will account for the profits being somewhat less than in 1887.

6. There were 20 Apprentices at the commencement of the year, and 20 at its close. Three retired, having served their time, and were replaced by drafts from the Lawrence Asylum.

The 20 are employed as follow :—

- 1 in the War Office Department as Clerk.
- 1 in the Depository as Clerk and Attender.
- 15 in Composing Department.
- 3 in Stereo Department.

The conduct and health of the Apprentices were good.

BRANCH ACCOUNTS.

- 1. Balance Sheet.
- 2. General Press Account.
- 3. Profit and Loss Account.
- 4. Cash Account.

7. The Accounts as per margin will show the financial position of the Branch at the close of 1888.

	Rs.	A.	P.
1887.			
Out-turn	17,041	0	3
Receipts	15,978	11	5
Expenditure	19,715	9	4
1888.			
Out-turn	17,383	9	4
Receipts	17,533	6	8
Expenditure	17,687	13	7

8. The net out-turn, Receipts and Expenditure, will be found in the margin, contrasted with those of 1887. The Cash Balance at close of the year was Rs. 2,586-2-8 against Rs. 2,740-9-7 in the year preceding.

9. Of the balance out-turn uncollected at the commencement of the year, *viz.* Rs. 3,397-5-5, Rs. 2,541-1-10 has been recovered to the 31st August, 1889.

The profits of the year 1887 were so small, as to give rise to the question whether a continuance of the Branch would be justifiable; and it now remains to be seen how far the concession made by Government in their No. 200 of the 27th March, 1889, Financial Department, will remedy matters. The Accounts now being received from the Branch give promise of improvement.

REMARKS ON THE AUDITORS' REPORTS.

The Auditors' Reports on Head Office and Branch were received on the 8th October and 21st September, 1889, respectively.

P. G. No. 616, Financial, dated 25th September, 1889, and P. G. No. 1233, Financial, dated 3rd September, 1889.

The only observation in the former calling for remark has reference to Stock-taking, regarding which Government will be addressed in a separate communication.

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18/1/12

Public
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5/2/90

12-2

Lawrence, Asylum Proc.

Reviewing the report on the
working of the ———, Maine
and its branch at Botsam
during the year 1888.