

[G]
[P]

ORDINARY, PRINTED.

Sub: DEPARTMENT.
G.O., DATED 9th June 1894
No. 409.

INDEXED.

First copy sent to Press. 12/6

Returned for signature. 27/6

Despatched in print. 28/6



[Despatch Abstract.]

Lawrence & Syme Press

Passing order on
the report on the working
of the — during 1892

96

14 7 1895

No. 1050.

LAWRENCE ASYLUM PRESS,
MADRAS, 9 April 1894.

FROM

THE SECRETARY, LAWRENCE ASYLUM PRESS,

Madras.

TO

THE CHIEF SECRETARY TO GOVERNMENT,

Madras.

SIR,

By desire of the Government Directors of the Lawrence Asylum Press, I have the honour to submit a report on the working of the Press during 1892 accompanied by 3 Statements, as per margin.

- (i) Balance Sheet.
(ii) Profit and Loss Account.
(iii) Cash Account.

2. The net out-turn of the year under notice was Rs. 1,52,747-12-7 against Rs. 1,59,422-1-4 in 1891 after deducting Plant, &c., supplied to the Branch Press at Ootacamund. Of the above out-turn, work done for Government amounted to Rs. 30,601-5-2, an increase of Rs. 1,032-0-7, as compared with the year preceding which shewed Rs. 29,569-4-7 under the same head. The falling off in the out-turn is more apparent than real, being due to a diminution in recoveries on account of Books sold for Constituents (a class of business not affected by the Press) to the extent of Rs. 11,126, so that, as a matter of fact, the actual out-turn of the Press of work done during 1892 exceeded that of 1891 by Rs. 1,366.

3. Of the out-turn, there remained uncollected at the close of the year, the sum of Rs. 47,188-2-8, which has been reduced to Rs. 9,655-0-3 by collections to date.

4. The opening Cash Balance of the year was Rs. 15,742-12-2, the receipts Rs. 1,68,451-7-4 and the disbursements Rs. 1,56,181-6-1, inclusive of payments made on account of the Branch, as against Rs. 1,61,264-10-2 and Rs. 1,57,959-2-9 respectively during 1891. The disbursements include Rs. 6,917-10-10 paid for exchange on remittances to England in excess of the amount so paid in 1891. But notwithstanding this heavy tax on the Press' resources (the result of having to overtake an arrear debt thrown upon it by the action of the Government of India re the Army Forms) the profits of the year exceeded those of 1891 by Rs. 5,814,* which taken in conjunction with the increased out-turn and less expenditure, fully warrants the forecast in the Press Report, No. 4023 of the 22nd December 1892, on the accounts of 1891 and is an earnest of the still further improvement anticipated for 1893.

* Rs. 4,633 10 10
Work done gratis " 1,180 10 3
" 5,814 5 1

5. There were 17 Apprentices at the commencement of the year and 11 at its close. Three retired after having served their time, two of whom were replaced by drafts from the Lawrence Asylum.

(a). The Apprentices were employed as follows :—

10 in the Composing Room.
1 in the Stereo Department.

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

BRANCH ACCOUNTS.

These accounts have now been audited for the three years ended 31st December 1891, as per G.O., dated 7th August 1893, No. 741, Financial. The corresponding accounts of the Press were duly submitted to Government with its Reports for those years.

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

These accounts as per margin will shew the financial position of the Branch at the close of the year 1892.

The net out-turn, receipts and expenditure for the years 1891 and 1892 will be found in the margin contrasted with those of 1890.

1890.			
	RS.	A.	P.
Out-turn ...	20,172	4	4
Receipts ...	19,057	4	6
Expenditure ...	21,661	7	9

1891.			
	RS.	A.	P.
Out-turn ...	17,500	3	7
Receipts ...	17,685	13	3
Expenditure ...	16,433	6	5

The Cash balance at the close of the year 1891 was Rs. 3,631-9-3 and of 1892 Rs. 1,718-12-0 against Rs. 2,379-2-5 in 1890.

Of the balance out-turn uncollected at the close of the years, viz.:—Rs. 3,159-4-7 in 1891 and Rs. 4,288-4-11 in 1892, Rs. 2,100-11-7 was collected up to 31st December 1892 and Rs. 1,194-14-1 up to 31st December 1893.

The Government work done at the Branch was Rs. 9,291-0-7 and Rs. 9,671-2-11 of the total out-turn of Rs. 17,500-3-7 and Rs. 17,277-15-4 for 1891 and 1892 respectively.

Observations on the Auditor's Report.

Order of Government, No. 1140 of the 16th November 1893, Financial.

1. The Auditor's mode of arriving at the Profits of 1892 appears to be as open to question as was that employed by him in comparing the profits of 1890-91, *vide* para. 7 of the Secretary's Report on the accounts of the year 1891, No. 4023 of the 22nd December 1892, recorded in P. G. No. 39 of the 23rd January 1893, Public.

2. In the latter case the Auditor eliminated the adjustments of one year and retained

Net Profit of 1892	Rs. 878	4	0
Add Profit of do. paid to Lawrence Asylum, Ooty, by way of Contribution.	Rs. 11,078	4	0
	Rs. 11,956	8	0
Deduct profits of 1891	Rs. 6,444	9	2
	Rs. 4,633	10	10
Add cost of gratis work	Rs. 1,180	10	3
Excess profit in 1892	Rs. 5,814	5	1

them in the other, thus arriving at an erroneous conclusion in respect to the relative profits of the two years. In respect to the accounts of 1892 he has eliminated the profits (Rs. 10,200) paid to the Lawrence Asylum, treating them as expenditure and comparing the profits thus reduced with those of the year 1891, in which no contribution was made to the Asylum—and then proceeds to inform the Accountant-General that the

profits of 1892 fall far short of those of 1891; whereas as a matter of fact they exceeded them by Rs. 4,633-10-10, *vide* Memorandum in the margin and the Profit and Loss Accounts of the two years referred to.

3. It was apparently owing to this erroneous conclusion arrived at by the Auditor that he, according to his own shewing, referred to the Stock Books for the *first time* in many years' audit, though he admits that any error in the stock balances would seriously affect the correctness of the balance sheet—*vide* para. 23, sub-section 5, of his report. Practically, therefore, his report on former years' accounts, in which he took those balances for granted, and for which the Press has been charged Rs. 200 annually, does not contain a true and accurate statement of the facts.

4. In respect to the alterations (not discrepancies affecting the Balance sheet) that he discovered, the first is erroneously reported by the Auditor himself—it is an excess not a deficiency; but this may be regarded as a matter of detail. It may be as well, however, to mention that the alterations referred to were made in consequence of errors detected after the Clerks who had charge of the books in question had left the Press, but apart from this, that the Auditor should have noticed only four alterations speaks well for the general accuracy with which books containing some thousands of items are kept.

5. As the Auditor has invited attention to the serious omission on his part in respect to his audit, the Directors consider it right to notice what appears to them to be another irregularity, and a very serious one, viz., that the entries in the accounts in which any irregularities of a serious nature would occur, are checked only by a Clerk from the Accountant-General's Office—not by the Auditor himself—on whose Memoranda the Auditor's Report is drawn up, which probably accounts for the inclusion in such reports of many irrelevant and petty items which the Accountant-General passes over, and of which the Government itself took notice of in its Order No. 1267 of the 24th November 1892, Financial.

6. In conclusion, the Directors would invite attention to the forecast in their report No. 4023 of the 22nd December 1892, which has, thanks to the time devoted to the Press by their Secretary since he has left Government Service, been fully realised in 1892,—though the reforms he has introduced were only in force for four months of that year—for which, and the promise of further savings given by the accounts of 1893 so far as they have gone,—the Directors have granted him an honorarium equivalent to an increase of pay of Rs. 100 per mensem from April 1892 which they would have made permanent but for the pending transfer of the Press to the Committee of the Lawrence Asylum.

7. This Report has been delayed that the anticipated improvement in the working of 1893 might be roughly verified in support of the "Forecast", referred to above; with the following result: The gross "Paper Profits" will probably touch Rs. 13,000 plus Rs. 6,622, loss in Exchange on the old debt thrown upon the Press by the withdrawal of the Army Forms, for which the Directors consider it has a fair claim to compensation.

8. The term "Paper profits" is used advisedly, because a further augmentation should be made to the actuals by the reduction of the amount annually written off as loss on account of deterioration. The actual profits of the Press might be fairly quoted at Rs. 25,000—and in support of this it may be stated that during the year 1893, the Press remitted to its Home Agents Rs. 61,604, inclusive of its old debt—whereas the current annual requirements do not exceed Rs. 35,000—at the present rate of exchange.

9. And in addition to the above it is possible to make a still further reduction in the case of the supervising staff, to the extent of Rs. 5,400 annually, which has only been postponed owing to the uncertainty that surrounded the future of the Press, but which the Directors have now determined to carry out at once. In view of the above facts, and the elasticity of the Press' resources, as evinced by its rapid recovery from what at one time threatened to be a total collapse, the Directors trust that Government will re-consider their determination to close the Press, which for the past 100 years has been, and still promises to be, a valuable adjunct to the Institution to which it belongs.

I have the honor to be,
Sir,
Your most obedient Servant,

Edmund F. Smith
Secretary.

DR.

LAWRENCE ASYLUM.

BALANCE SHEET OR ACCOUNT

1892.			L. F.	RS.	A.	P.	RS.	A.	P.
Jany.	1	To LIABILITIES AT THIS DATE					52,450	11	9
		Interest from Superannuation Fund		354	5	10			
		Sundries (Employés' Securities) ...		2,350	0	0			
		Do. (for Stock purchased) ...		42,914	3	2			
		Do. (for Impersonal Accounts) ...		3,837	6	1			
		Personal Ledger Accounts		2,994	12	8			
				52,450	11	9			
Dec.	31	To ASSETS AT THIS DATE					5,42,897	2	10
		Cash and Drafts on hand	41	4,831	9	11			
		With Bank of Madras	"	22,681	3	6			
		Contingent Advance on hand	5	500	0	0			
		Stock:—	17	2,29,522	0	10			
		Plant, &c., Dead Stock		1,54,360	4	0			
		Stores Stationery		53,417	4	6			
		Depository Stationery		13,554	1	6			
		War Office Forms		4,703	2	8			
		Do. Books		3,487	4	2			
				2,29,522	0	10			
		Press Premises	22	1,73,138	5	8			
		Investment of Superannuation Fund	34	36,828	8	1			
		Do. (Employés' Securities)	"	1,850	0	0			
		Interest from Superannuation Fund	35	311	3	6			
		L. A. Press, Ooty Branch, No. 1 Account	6	25,523	10	5			
		Do. do. No. 2 do.	8	522	6	2			
		Personal Ledger Accounts	63	47,188	2	9			
				5,42,897	2	10			
		Rupees					5,95,347	14	7

Assistant Superintendent,
Accounts Department.

PRESS, MADRAS.
FOR 1892 (L. F. 69).

CR.

1892.			L. F.	RS.	A.	P.	RS.	A.	P.
Jany.	1	By ASSETS AT THIS DATE					5,45,958	14	10
		Cash and Drafts on hand		3,966	7	8			
		With Bank of Madras		11,276	4	6			
		Contingent Advance on hand		500	0	0			
		Stock		2,34,058	13	8			
		Press Premises		1,73,016	7	8			
		Investment of Superannuation Fund		36,828	8	1			
		Do. of Employés' Securities		2,350	0	0			
		Do. of Fire Insurance Sinking Fund		8,427	6	3			
		L. A. Press, Ooty Branch, No. 1 Account		25,523	10	5			
		Do. do. No. 2 do.		2,803	1	10			
		Personal Ledger Accounts		47,208	2	9			
				5,45,958	14	10			
Dec.	31	By LIABILITIES AT THIS DATE					48,510	11	9
		Interest from Employés' Securities	35	10	15	0			
		Sundries (Employés' Securities)		1,850	0	0			
		Do. (for Stock purchased)		32,146	2	9			
		Do. (for Impersonal Accounts)		4,217	3	9			
		Personal Ledger Accounts	63	10,286	6	3			
				48,510	11	9			
							5,94,449	10	7
		Balance (Net Profit)					898	4	0
		Rupees					5,95,347	14	7

Secretary.

DR.

LAWRENCE ASYLUM PROFIT AND LOSS ACCOUNT

2.	EXPENDITURE.	L. F.	RS.	A.	P.	RS.	A.	P.
c.	31 To STOCK:—	17	...	...	...	3,07,084	1	9
	Balance of Stock on hand on 31st December 1891	17	2,34,058	13	8			
	Merchandise purchased in England	16	27,054	9	4			
	Loss in English Exchange	22	16,344	8	6			
	Merchandise purchased in Madras	15	8,404	12	9			
	Charges, Merchandise	9	5,316	1	8			
	Plant, Tools, Furniture, &c.	26	4,749	15	5			
	Books on Commission Sales	23	11,155	4	5			
			3,07,084	1	9			
	To WORKING EXPENSES:—	42	...	...	...	66,412	4	4
	Establishment	11	57,780	2	7			
	Extra work	12	921	2	5			
	Carriage Allowance to the Superintendent	30	360	0	0			
	Advertising	21	708	13	6			
	Rent for Telephone	25	250	0	0			
	Repairs	29	183	8	7			
	Municipal Taxes for House, Water and Lighting, Cart and Trade	31	1,454	15	2			
	Postages	3	1,156	10	6			
	Receipt Stamps	18	48	10	0			
	Honorarium	33	650	0	0			
	Law charges	32	177	0	0			
	Firewood for Engine and Stereo	27	1,066	9	1			
	Coal, English	28	85	0	0			
	Fire Insurance	37	1,343	12	0			
	Stationery supplied to different departments of the Press	66	226	0	6			
			66,412	4	4			
	To EXPENSES OF MAINTAINING AND EDUCATING APPRENTICES:—	43	...	...	...	2,347	11	1
	Boarding of Apprentices	13	1,857	6	5			
	Out-fit of do	14	224	12	0			
	Periodicals	31	111	10	8			
	Other charges on account of Apprentices	20	153	14	0			
			2,347	11	1			
	To Amounts written back	29	...	...	...	1,096	6	0
	To Pensions to Superannuated Servants	30	...	...	...	2,161	13	4
						3,79,102	4	6
	To Balance (Gross Profit)					12,258	14	3
	To CHARITABLE CONTRIBUTIONS:—	43	...	...	...	11,380	10	3
	Lawrence Asylum, Ooty, Contributions	33	10,200	...	...			
	Principal & Secy. Lawrence Asylum, Ooty, for work done gratis.	358	739	10	4			
	Secretary Military Female Orphan Asylum, Madras, do	359	440	15	11			
			11,380	10	3			
	To Balance (Net profit)					878	4	0
	Rupees					12,258	14	3

Assistant Superintendent,
Accounts Department.

PRESS, MADRAS.
FOR 1892 (L. F. 70).

CR.

1892.	INCOME.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31 By Presses, Job Work:—	64	...	...	...	57,695	5	0
	Printing, including work done for Ooty Branch	46	39,795	5	8			
	Card Press	53	195	5	2			
	Die Press	49	289	6	5			
	Printing and Paper, &c., (Miscellaneous)...	48	17,415	3	9			
			57,695	5	0			
	By Binding, Job Work	...	...	...	...	9,317	4	1
	Stock:—	...	...	...	...	91,030	1	2
	Stores Stationery	...	2,475	15	5			
	Depository Stationery	...	1,256	9	8			
	Almanacs	...	87	4	0			
	Army Lists	...	...	...	...	4,400	14	0
	Civil Lists	...	...	...	...	6,933	0	6
	Medical Lists	...	...	...	...	4,375	8	0
	History of Services of Gazetted Officers	...	...	...	...	88	3	7
	Instructions for Payments of Native Troops	...	...	...	...	1,084	12	0
	Army Dress Regulations	...	...	...	...	3	8	0
	War Office Forms	...	...	...	...	1	8	0
	Books	...	...	...	...	6,523	4	3
	Plant, Tools, Furniture, &c.	...	239	3	1	2,973	4	2
	Charges, Merchandise	...	9	12	0	250	9	1
	Packing	...	73	9	0	486	4	0
	Postages	...	2	4	6	1,468	1	7
	Electro Blocks	...	...	...	...	716	6	6
	Stereo Blocks	...	...	...	...	152	0	0
	Anglo-Tamil, 2nd Reader	...	7	8	0	3,026	5	11
	" 5th	...	...	...	...	187	14	0
	" Telugu, 4th	...	...	...	...	905	0	1
	" 5th	...	...	...	...	239	14	2
	Tamil, 1st Reader	...	...	...	...	260	14	10
	" 2nd	...	...	...	...	131	11	6
	Telugu Elementary Grammar	...	...	...	...	112	8	10
	Guide to the Nilgiris	...	...	...	...	37	6	10
	" Bangalore	...	...	...	...	26	2	0
	Notes on Military duties, Salutes and Drills	...	...	...	...	5	0	0
	Hand Book of Tamil Gymnastics	...	...	...	...	0	6	0
	School Diary and Time Table	...	...	...	...	21	13	7
	Telugu Poetical Anthology	...	...	...	...	87	11	0
	Attendance and Fee Register	...	...	...	...	16	9	11
	Madras Volunteer Guards Scoring book	...	...	...	...	104	12	0
	Books on Commission Sales	...	...	...	...	5	8	0
		...	...	...	...	13,659	2	5
	Rs. 4,198 7 8					91,030	1	2
	By Balance of Stock on hand at this date:—	17	...	...	...	57,695	5	0
	Plant, &c., Dead Stock	...	...	...	...	1,54,360	4	0
	Stores Stationery	...	...	...	...	53,417	4	6
	Depository Stationery	...	...	...	...	13,554	1	6
	War Office Forms	...	...	...	...	4,703	2	8
	Books	...	...	...	...	3,487	4	2
						2,29,522	0	10
	By Interest on Fire Insurance Sinking Fund	36	337	1	7			
	" Discount and Commission	10	23	14	3			
	" Petty Balances	67	15	10	8			
	" Rents	25	1,240	0	0			
	" Interests	37	17	15	10			
						1,634	10	4
	" Pensions to Superannuated Servants	30	...	...	...	2,161	13	4
						3,91,361	2	9
	" Balance (Gross Profit)					12,258	14	3
	Rupees					12,258	14	3

Secretary.

DR.

LAWRENCE ASYLUM ABSTRACT OF THE CASH

Date.	PARTICULARS.	Ledger Folio.	Amount as per Cash Book.			Amount as per Contingent Book.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1892.	<u>RECEIPTS.</u>										
Jan. 1	To Balance on hand:—										
	Cash and Drafts ...	41	3,966	7	8	500	0	0			
	With Bank of Madras ...	"	11,276	4	6						
			15,242	12	2	500	0	0	15,742	12	2
Dec. 31	To Total Receipts in the year:—										
	Sale of Books on Commission ...		12,844	13	9						
	L. A. Press, Ooty Branch No. 2 Account ...	8	3,387	0	6						
	Interest from Employés' Securities ...		69	14	4						
	Interest from Superannuation Fund ...		1,496	4	0						
	Rents ...		970	0	0						
	Discount and Commission ...		22	7	3						
	Charges, Merchandise ...		0	0	6						
	Establishment ...		95	2	5						
	Extra Work ...		2	1	2						
	Law Charges ...		15	9	0						
	Plant, Tools, Furniture &c. of the Press ...		426	0	0						
	Receipt Stamp ...		0	1	0						
	Cash Sales ...		851	9	6						
	Collection of Bills ...		1,31,025	1	7						
	Collection without Bills ...		8,436	10	9						
	Charges on Account of Apprentices ...		0	0	6						
	Municipal Taxes for House, Water and Lighting, Cart and Trade ...		28	14	9						
	Investment of Fire Insurance Sinking Fund ...		8,427	6	3						
	Interest on do do ...		337	1	7						
	Postages ...		0	3	6						
	Suspense Account ...		15	0	0						
	Bearing Postage on Almanac Proofs ...		0	1	0						
			1,68,451	7	4				1,68,451	7	4
	Rupees								1,84,194	3	6

Assistant Superintendent,
Accounts Department.

PRESS, MADRAS. ACCOUNT FOR 1892 (L. F. 72 A).

CR.

Date.	PARTICULARS.	Ledger Folio	Amount as per Cash Book.			Amount as per Contingent Book.			Total.	Grand Total.					
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
1892	<u>DISBURSEMENTS.</u>														
Dec. 31	By Working Expenses:—														
	Establishment	11	57,873	10	6	408	4	9	58,281	15	3	64,545	3	5	
	Extra work	12	515	9	5	356	6	11	871	10	4				
	Carriage Allowance to the Superintendent	20	300	0	0				360	0	0				
	Advertising	21	418	5	0	40	0	0	458	5	0				
	Rents for Telephone	25	250	0	0				250	0	0				
	Repairs	29	165	3	7	7	4	0	172	7	7				
	Municipal Taxes for House, Water and Lighting,														
	Cart and Trade	31	772	3	2	14	7	7	786	10	9				
	Postage on Letters	3				1,167	6	6	1,167	6	6				
	Receipt Stamps	18				50	5	0	50	5	0				
	Honorarium	33	650	0	0				650	0	0				
	Law Charges	32	37	2	0	115	9	0	152	11	0				
	Fire Insurance	37	1,343	12	0				1,343	12	0				
			62,385	13	8	2,159	5	9	64,545	3	5				
	By Other Payments:—														
	Expenses of maintaining and educating Apprentices during the year:—											2,499	13	11	
	Boarding of Apprentices	13	1,621	4	2	94	0	7	1,715	4	9				
	Out-fit of do.	14	307	12	0				307	12	0				
	Other charges on account of Apprentices	20	52	0	6	109	12	0	161	12	6				
	Periodicals	31	314	0	8	1	0	0	315	0	8				
			2,295	1	4	204	12	7	2,499	13	11				
	Pensions to Superannuated Servants	30	2,133	14	8	20	15	0	2,154	13	8				
	Press Premises	22	121	14	0				121	14	0				
	Lawrence Asylum Press, Ooty Branch, No. 2 Account.	8	172	1	0	340	11	3	512	12	3				
	Payments on Parties Account		965	1	9	2,919	2	3	3,884	4	0				
	Lawrence Asylum, Ooty, Contribution	33	7,200	0	0				7,200	0	0				
	Payments on Books on Commission Sales	28	415	2	9				415	2	9				
	Interest on Employés' Securities	35	38	15	4	10	15	0	49	14	4				
	Discount and Commission	10				18	5	8	18	5	8				
	Cash Sales	783				1	8	0	1	8	0				
	Articles purchased by the Employés of the Press	792				1	0	0	1	0	0				
			11,047	1	6	3,312	9	2	14,359	10	8	14,359	10	8	
	Payments on account of Stock:—											74,776	10	1	
	Merchandise purchased in England	16	28,525	3	4				28,525	3	4				
	Loss in English Exchange	22	16,909	4	5				16,909	4	5				
	Merchandise purchased in Madras	15	8,009	9	1	85	5	4	8,094	14	5				
	Charges, Merchandise	9	4,372	15	5	646	10	10	5,019	10	3				
	Firewood for Engine and Stereo	27				1,066	9	1	1,066	9	1				
	Plant, Tools, Furniture, &c.	26	14,959	6	7	182	10	0	15,142	0	7				
	Coal, English	28				19	0	0	19	0	0				
			72,776	6	10	2,000	3	3	74,776	10	1				
			1,48,504	7	4	7,676	14	9	1,56,181	6	1	1,56,181	6	1	
	By Balance on Hand:—														
	Cash and Drafts	41	4,831	9	11	500	0	0	5,331	9	11				
	With Bank of Madras	"	22,681	3	6				22,681	3	6				
			27,512	13	5	500	0	0	28,012	13	5				
												28,012	13	5	
	Rupees											1,84,194	3	6	

Secretary.

DR.

LAWRENCE ASYLUM BALANCE SHEET OR

1892.			L. F.	RS.	A.	P.	RS.	A.	P.
Jan.	1	To LIABILITIES AT THIS DATE.					28,338	2	3
		Lawrence Asylum Press, Madras, No. 1 Account	64	25,523	10	5			
		Do. do. No. 2 Account	68	2,803	1	10			
		Personal Ledger Accounts	23	11	6	0			
				28,338	2	3			
		„ Extraordinary Charges for the 7th Annual write off as per H. O. Letter No. ⁴ / _{O. B.} , dated 6th January 1887	53				300	0	0
Dec.	31	To ASSETS AT THIS DATE:—					36,975	4	0
		Cash	46	417	2	0			
		Bank of Madras, Ootacamund	„	1,251	10	0			
		Contingent Advance	47	50	0	0			
		Stock	52	28,863	9	11			
		Plant, &c Dead Stock					Rs. 19,356	4	10
		Stationery, (Printing and Depository)		9,507	5	1			
				28,863	9	11			
		„ Extraordinary charges in suspense (incidental to the opening of the Branch)	53	1,738	4	5			
		„ Standing General Orders	48	366	4	9			
		„ Personal Ledger Accounts	83	4,288	4	11			
				36,975	4	0			
		Rupees...					65,613	6	3

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

PRESS, OOTY BRANCH. ACCOUNT FOR 1892. (L. F. 94).

CR.

1892.			L. F.	RS.	A.	P.	RS.	A.	P.
Jan.	1	By ASSETS AT THIS DATE...					38,496	3	11
		Cash	52	68	7	6			
		Bank of Madras, Cotacamund		3,563	0	3			
		Contingent Advance	50	0	1	6			
		Stock	56	29,667	1	8			
		Plant &c. Dead Stock		Rs. 21,461	5	6			
		Stationery, (Printing and Depository)		8,205	12	2			
				Rs. 29,667	1	8			
		Extraordinary charges in suspense (incidental to the opening of the Branch)	57	2,038	4	5			
		Personal Ledger Accounts	23	3,159	4	7			
				38,496	3	11			
		By LIABILITIES AT THIS DATE					26,059	7	7
		Lawrence Asylum Press, Madras, No. 1 Account	24	25,523	10	5			
		Do. do. No. 2 Account	27	522	6	2			
		Personal Ledger Accounts	83	13	7	0			
				26,059	7	7			
							64,555	11	6
		By Balance (Net Profit)					1,057	10	9
		Rupees...					65,613	6	3

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

DR.

LAWRENCE ASYLUM PROFIT AND LOSS

1892.		EXPENDITURE.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	To Stock:—	52	...	...	...	34,637	15	7
		Balance of Stock on hand on 31st December 1891	...	29,667	1	8			
		Merchandise purchased	49	4,130	0	9			
		Plant, Tools, Furniture, &c., of the Press	37	32	10	0			
		Charges, Merchandise	36	808	3	2			
				34,637	15	7			
		To WORKING EXPENSES:—	91	...	...	...	10,299	4	0
		Establishment	44	8,747	12	9			
		Extra Work	45	130	2	9			
		Receipt Stamps...	41	7	11	0			
		Postages	40	38	9	6			
		Secretary's Allowance	42	650	0	0			
		Rent of Premises	43	650	0	0			
		Trade Tax	48	50	0	0			
		Law Charges	50	22	8	0			
		Repairs	51	2	8	0			
				10,299	4	0			
		To Discount and Commission	37	...	...	...	5	10	0
		„ Amounts written back	466	...	...	...	181	14	0
		„ Principal and Secretary L. Asylum, for work done gratis	274	...	...	...	21	11	0
		„ Suspense Account	545	...	...	...	119	5	11
							45,265	12	6
		„ Balance (Net Profit)	...	...	...	...	1,057	10	9
		Rupees	...	...	...	...	46,323	7	3

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

PRESS, OOTY BRANCH. ACCOUNT FOR 1892. (L. F. 95).

CR.

1892.		INCOME.	L. F.	RS.	A.	P.	RS.	A.	P.
Dec.	31	By Presses, Job Work	90	...	...	...	10,980	15	3
		Printing	28	10,567	7	6			
		Die Press	32	120	6	0			
		Card Press	33	103	6	0			
		Miscellaneous	34	189	11	9			
				10,980	15	3			
		By Binding, Job Work	29	...	...	...	2,231	3	10
		„ Stock.—	52	...	...	...	4,247	10	3
		Stationery, Printing	31	1,431	1	1			
		Do. Depository	30	2,789	1	8			
		Packing...	35	24	6	6			
		Charges, Merchandise	36	3	1	0			
				4,247	10	3			
		By Balance of Stock on hand at this date:—	52	...	...	...	17,459	13	4
		Plant, &c., Dead Stock	...	19,356	4	10	28,863	9	11
		Stationery, (Printing and Depository)	...	9,507	5	1			
				28,863	9	11			
		Rupees	...	...	...	...	46,323	7	3

Secretary,
L. A. Press, Madras.

DR.

LAWRENCE ASYLUM ABSTRACT OF THE CASH

Date.	PARTICULARS.	Ledger Folio.	Amount as per Cash Book.			Amount as per Contingent Book.			Total.		
			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1892.	<u>RECEIPTS.</u>										
Jan. 1	To BALANCE:—										
	Cash and Drafts ...	46	68	7	6	0	1	6			
	With Bank of Madras, Ootacamund ...	"	3,563	0	3						
			3,631	7	9	0	1	6	3,631	9	3
Dec. 31	„ TOTAL RECEIPTS IN THE YEAR:—								15,634	11	9
	L. A. Press, Madras, No. 2 Account ...	27	62	5	6						
	Collection of Bills ...		15,022	13	2						
	Do. without Bills ...		100	8	3						
	Cash Sales ...	7	449	0	10						
			15,634	11	9						
	Rupees ...								19,266	5	0

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

PRESS, OOTY BRANCH. ACCOUNT FOR 1892 (L. F. 100A).

CR.

Date.	PARTICULARS.				Ledger Folio.	Amount as per Cash Book.			Amount as per Contingent Book.			Total.		Grand Total.			
						RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1892.	<u>DISBURSEMENTS.</u>																
Dec.	31	By WORKING EXPENSES:—	...	...	91	...	...	...	...	...	...	...	...	...	10,282	11	6
		Establishment	...	...	44	8,687	3	6	48	6	9	8,735	10	3			
		Extra Work	...	...	45	127	10	9	2	8	0	130	2	9			
		Receipt Stamps...	...	...	41	...	...	...	7	11	0	7	11	0			
		Postages	...	...	40	0	1	0	36	10	6	36	11	6			
		Secretary's Allowance	...	...	42	650	0	0	...	...	...	650	0	0			
		Rent of Premises	...	...	43	650	0	0	...	...	...	650	0	0			
		Trade Tax	...	...	48	50	0	0	...	...	...	50	0	0			
		Law Charges	...	...	50	22	8	0	...	...	...	22	8	0			
						10,187	7	3	95	4	3	10,282	11	6			
		By Other Payments:—	...	...		...	...	...	...	...	...	...	...	...	250	8	5
		Discount and Commission	...	...	37	...	...	...	5	10	0	5	10	0			
		Payments on Parties account	...	...		16	8	0	228	6	5	244	14	5			
						16	8	0	234	0	5	250	8	5			
		By Payments on account of Stock:—	...	...		...	...	...	...	...	...	...	...	...	7,014	5	1
		„ Lawrence Asylum Press, Madras, No. 2 Account.	...	...	27	6,516	0	1	9	12	0	6,525	12	1			
		„ Charges, Merchandise	...	...	36	218	5	6	206	13	11	425	3	5			
		„ Merchandise purchased	...	...	49	...	...	...	63	5	7	63	5	7			
						6,734	5	7	279	15	6	7,014	5	1			
						16,938	4	10	609	4	2	17,547	9	0	17,547	9	0
		„ Balance on hand:—															
		Cash and Drafts	...	...	46	417	2	0	50	0	0	467	2	0			
		With Bank of Madras, Ooty	...	...		1,251	10	0	...	...	...	1,251	10	0			
						1,668	12	0	50	0	0	1,718	12	0	1,718	12	0

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

Pub. No. 298, 23-1-93 or 94

C. 10.82 168

Public DEPARTMENT.

govt.
Order.

150

From

The Secretary
Lawrence Apper
Pren

No. 1050

Dated 9-4-94

Received 10-4-94

Enclosures —

SUBJECT.

Submitting a
report on the work-
ing of the Press
during 1892.

Recorded.

2. The acct. Genl's
attention will be in-
vited to paras: 1 to 5 of
the "Observations on
the Auditor's report" &
he will be requested to
forward any remarks
he may have to make
thereon to the Finan-
cial Dept.

3. Para: 9 of the
"Observations" will be
considered in the
Educational Dept.

J.S.B.
18/4.

19/4/94.

Should like to know 1st why this
report on the working of the Press for 1892
was not sent in until April 9, 1894 —
A sort of explanation is given in para 7
of the Observations, which is not an
adequate one by any means — Is there any
fixed date under which this report should be
sent in? — 2nd Have the Directors been
told of the acct. Genl's salary by Rs. 100 p. m.
without the sanction of Govt? Vide para 6 of
the Observations — What did we get before? J.S.B.

To the Secretary, L. A. Press, Madras,

Ref. Encl. of 1st May 94 No. 859

with ref. to his No. 1050 of the 9th April last
the Secy L. A. Press is
requested to explain
more fully the cause
of the delay of one
year in the submission
of the report for 1892.

Information is also
requested as to the
amount of the Secy's
salary and the bonus
recently granted him
by the directors.

J.S.B.
26/4

28

21/4

WITH ORDER

No. 1480

178
LAWRENCE ASYLUM PRESS,
MADRAS, 28th May 1894.

FROM

THE SECRETARY, LAWRENCE ASYLUM PRESS,
Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
Ootacamund.

SIR,

Agreeably to your No. 859 of the 1st May 1894, I have the honor, by order of the Directors, to state that my Accounts of 1892 were submitted to the Accountant-General on the 10th April 1893, but the Auditor's Report on the same was not received until the 25th November of the year; and you are aware that the instructions of Government are (No. 440, Public Department, dated 19th April 1876, para. 2) that I am not to submit my report until that of the Auditor's has been received.

2. In addition to other matters on which the Auditor has touched, and that required carefully looking into, there is a suggestion that the Press does not pay, and therefore, as stated in para. 8 of my Report, the year 1893 having nearly come to a close, it occurred to me that before entering upon a refutation of that suggestion, it would be as well were the forecast for that year in my report No. 4032 of the 22nd December 1892—in which a gradual recovery from the depression in the affairs of the Press, caused by the action of the Government of India in respect to the sudden withdrawal of one-third of its out-turn was anticipated, verified by the preparations of a rough Profit and Loss Statement; but this could not be done before the end of January 1894.

My Report now before you was therefore withheld for a short time and was submitted to the Ven'ble the Archdeacon on the 5th February 1894, but owing to the absence of the Hon'ble Mr. Monro on tour and pressing engagements on the part of the Members, it was not found possible to hold a Meeting at Madras until the 14th of March.

3. The monthly salary of the Secretary has been Rs. 250 for some years past. The Honorarium of Rs. 100 per mensem, referred to in para. 6 of the Report under notice, was drawn from April 1892 to 30th September 1893, during which period very heavy extra work and responsibility devolved upon him in carrying out improvements in the working of the Press that have been attended with the good results touched upon in para. 6 of "Observations on the Auditor's Report" under notice: I am specially desired by the Directors to add that, "in their opinion, the present satisfactory state of the Lawrence Asylum Press, in spite of the

difficulties with which it has had to contend, is almost entirely due to the ability, care, and hard work which the present Secretary has expended on the Press since he retired from the Government service."

4. It may not be inappropriate here to invite special attention to para. 7 of my remarks on the Auditor's Report, and in view to the recent rapid fall in exchange to ask Government to permit the Press to remit Rs. 30,000 at the Government rate of exchange (1s. 2 $\frac{1}{4}$ d.) as some slight compensation for the very heavy loss it has already sustained on this account caused by the action of the Government of India above alluded to, and the uncertainty that surrounds the very existence of the Press.

I have the honor to be,

Sir,

Your obedient servant,


Secretary.

1634

Public Dept.

From

The Secretary, Lawrence
Asylum Press
Madras.

N^o 1480

Dated 28/5 }
Recd 31/5 } 1894

Subject

Explaining the long delay of
one year in the submission of
his reports for 1892 and requesting
that the Press may be permitted
to remit Rs 30,000 at the Govt rate
of Exchange (18-2/4).

Print go. N^o 1140 dj. 16-11-93 Press.
" " 741 dj. 7-8-93 "
Pub ... 39 dj. 23-1-93 "
Print ... 1267 dj. 24-8-92 "
Mily ... 6055 dj. 27-9-92 "
Est ... 477 dj. 11-8-88 "
Pub ... 358 dj. 16-3-81 "
" ... 353 dj. 15-3-72 "
" ... 440 dj. 17-4-76 "

The work does not

belong to it

shows in full

the work with

print in it

the

call for

information

the de for

the de for

(2) Please see page 22
of 2. 369 of 93.
353
26

1. The de for
2. The de for
3. The de for

Jan 20 8 9/16

18

Public Dept

Note for the Hon'ble Mr.
Bliss with reference to
his remarks on C. 1082.

This use of the word has
always puzzled me, but
no doubt it may be right
PP

"Recorded" when used
as para: 1 of an order means
merely that as far as the
officer submitting the
report is concerned no
particular orders are
necessary, and the report
is brought on the records.
In this particular case
"Recorded" refers to the
report and paras. 2 & 3
deal with the "Observa-
-tions" attached to it.

He says he sent his accounts to the
H. on 10/4 - but surely his accounts
must have been long before that,
the audit had been finished by the time
etc - PP

The report was due
with Govt: on the 10th
April '93. (page 22 of 80. 369
8.v.93)
For explanation of delay
please see C. 16 314 more sub?

It appears to me that as there
is a highly paid Dept of the Dept
(that is I believe) it was his
duty to make the improvement
in the working of the
Dept. takes credit, & that
the honorarium to the Dept was
not justifiable - PP

It is believed that
the Committee are quite
competent to grant the
honorarium to the Secy.
It has been decided that
the Govt: has no concern
in the Press. The accounts
are watched merely because
the

the press is an adjunct
of the Lawrence Asylum.
It is expected that the
press will shortly be sold
or handed over perman-
ently to the Committee
of the Lawrence Asylum.

In regard to the amount
of the Secy's salary please
see para: 3 of C. 1634.

The request in para: 4
is noted on below by the
Financial Dept.

J.S.B.

1/6.

Note on para 4

The request in para 4
cannot, it is submitted, be enter-
tained ^{however} ~~whatsoever~~ the any case as
regards the withdrawal of the
printing of Army forms ~~there~~.
may stand

C.S.
1/6 The delay in the submission of
the report is not at all satis-
factorily accounted for and
the Office was to blame as the
omission to send the report was
ought to have been noticed by
the late Clerk and ~~the~~ a reminder
sent -

I know of nothing under which Govt
could actually forbid the honorarium
to the Secy. though it could of
course express itself strongly on the
subject.
The present idea is that the Secy

should be sold of 3 lakhs. ¹⁰ ~~which~~
he obtained for it. There are these
hard times is exceedingly unlikely.
If he sold it much apparently
for as much as it is now
doing.
The request in para 4 of C. No 1634
is absurd.

J.S.
2/6/94

Public Sept 20 P
currents 1882 and 1894

Order 9th June 1894, No 409.

The report will be re-
-corded. The delay in its
submission is not at all
satisfactorily accounted for.

2. The acct: Genl's
attention will be invited to
paras: 1 to 5 of the "Observa-
-tions on the Auditor's
report", and he will be
requested to forward any
remarks he may have to
make thereon to Govt.

3. With reference to
the grant of an honorar-
-ium reported in para: 6,
it appears to the Govt: that
as there is a highly paid
Supt: of the Press it was
his business to make the
improvements in the
working of the press and
that therefore the extra
donation to the Secretary
was not justifiable.

4. Para: 9 will be
considered in the Educa-
-tional dept.

5. The request in
para

*Financial Dept.

para: 4 of the later letter
cannot be complied with
/ from orders /

3513
7/6/94
8/8/94

Secy. L. A. Press 3
acct: Genl. 6
Educ. Dept 1
Finl. Dept 1
dispo
28/6/94

9TH JUNE 1894, No. 409, PUBLIC.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following papers:—

From E. J. FIRTH, Esq., Secretary, Lawrence Asylum Press, Madras, to the Chief Secretary to Government, dated Madras, 9th April 1894, No. 1050.

By desire of the Government Directors of the Lawrence Asylum Press, I have the honour to submit a report on the working of the Press during 1892 accompanied by three statements, as per margin.

- (i) Balance Sheet.
- (ii) Profit and Loss Account.
- (iii) Cash Account.

2. The net outturn of the year under notice was Rs. 1,52,747-12-7 against

	RS.	A.	P.
1890	1,66,710	0	9
1891	1,59,422	1	4
1892	1,52,747	12	7

Rs. 1,59,422-1-4 in 1891 after deducting plant, &c., supplied to the Branch Press at Ootacamund. Of the above outturn, work done for Government amounted to Rs. 30,601-5-2, an increase of Rs. 1,032-0-7, as compared with the year preceding which showed Rs. 29,569-4-7 under the same head. The falling off in the outturn is more apparent than real, being due to a diminution in recoveries on account of books sold for constituents (a class of business not affected by the Press) to the extent of Rs. 11,126, so that, as a matter of fact, the actual outturn of the Press of work done during 1892 exceeded that of 1891 by Rs. 1,366.

3. Of the outturn, there remained uncollected at the close of the year the sum of Rs. 47,188-2-8, which has been reduced to Rs. 9,655-0-3 by collections to date.

4. The opening cash balance of the year was Rs. 15,742-12-2, the receipts Rs. 1,68,451-7-4 and the disbursements Rs. 1,56,181-6-1, inclusive of payments made on account of the Branch, as against Rs. 1,61,264-10-2 and Rs. 1,57,959-2-9 respectively during 1891. The disbursements include Rs. 6,917-10-10 paid for exchange on remittances to England in excess of the amount so paid in 1891. But notwithstanding this heavy tax on the Press' resources (the result of having to overtake an arrear debt thrown upon it by the action of the Government of India re the

	RS.	A.	P.
Work done gratis	4,633	10	10
	1,180	10	3
Total	5,814	5	1

Army forms) the profits of the year exceeded those of 1891 by Rs. 5,814,* which taken in conjunction with the increased outturn and less expenditure, fully warrants the forecast in the Press Report, No. 4023 of the 22nd December

1892, on the accounts of 1891 and is an earnest of the still further improvement anticipated for 1893.

5. There were 17 apprentices at the commencement of the year and 11 at its close. Three retired after having served their time, two of whom were replaced by drafts from the Lawrence Asylum.

(a) The apprentices were employed as follows:—

- 10 in the Composing room.
- 1 in the Stereo department.

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

BRANCH ACCOUNTS.

These accounts have now been audited for the three years ended 31st December 1891, as per G.O., dated 7th August 1893, No. 741, Financial. The corresponding accounts of the Press were duly submitted to Government with its reports for those years.

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

1890.

	RS.	A.	P.
Outturn	20,172	4	4
Receipts	19,057	4	6
Expenditure ..	21,661	7	9

1891.

Outturn	17,500	3	7
Receipts	17,685	13	3
Expenditure ..	16,433	6	5

1892.

Outturn	17,277	15	4
Receipts	15,634	11	9
Expenditure ..	17,547	9	0

to 31st December 1892 and Rs. 1,194-14-1 up to 31st December 1893.

The Government work done at the Branch was Rs. 9,291-0-7 and Rupees 9,671-2-11 of the total outturn of Rs. 17,500-3-7 and Rs. 17,277-15-4 for 1891 and 1892 respectively.

Observations on the Auditor's Report.

(Order of Government, No. 1140, of the 16th November 1893, Financial.)

1. The Auditor's mode of arriving at the profits of 1892 appears to be as open to question as was that employed by him in comparing the profits of 1890-91—*vide* paragraph 7 of the Secretary's report on the accounts of the year 1891, No. 4023, of the 22nd December 1892, recorded in P.G. No. 39, of the 23rd January 1893, Public.

2. In the latter case the Auditor eliminated the adjustments of one year and retained them in the other, thus arriving at an erroneous conclusion in respect to the relative profits of the two years. In respect to the accounts of 1892 he has eliminated the profits (Rs. 10,200) paid to the Lawrence Asylum, treating them as expenditure and comparing the profits thus reduced with those of the year 1891, in which no contribution was made to the Asylum—and then proceeds to inform the Accountant-General that the profits of 1892 fall far short of those of 1891; whereas as a matter of fact they exceeded them by Rs. 4,633-10-10—*vide* memorandum in the margin and the profit and loss accounts of the two years referred to.

	RS.	A.	P.
Net profit of 1892	878	4	0
Add profit of 1892 paid to Lawrence Asylum, Ooty, by way of contribution ..	10,200	0	0
Deduct profits of 1891	11,078	4	0
	6,444	9	2
Add cost of gratis work ..	4,633	10	10
	1,180	10	3
Excess profit in 1892	5,814	5	1

3. It was apparently owing to this erroneous conclusion arrived at by the Auditor that he, according to his own showing, referred to the Stock books for the first time in many years' audit, though he admits that any error in the stock balances would seriously affect the correctness of the balance sheet—*vide* paragraph 23, subsection 5, of his report. Practically, therefore, his report on former years' accounts,

These accounts, as per margin, will show the financial position of the Branch at the close of the year 1892.

The net outturn, receipts and expenditure for the years 1891 and 1892 will be found in the margin contrasted with those of 1890.

The cash balance at the close of the year 1891 was Rs. 3,631-9-3 and of 1892 Rs. 1,718-12-0 against Rupees 2,379-2-5 in 1890.

Of the balance outturn uncollected at the close of the years, viz., Rupees 3,159-4-7 in 1891 and Rs. 4,288-4-11 in 1892, Rs. 2,100-11- was collected up

in which he took those balances for granted, and for which the Press has been charged Rs. 200 annually, does not contain a true and accurate statement of the facts.

4. In respect to the alterations (not discrepancies affecting the balance sheet) that he discovered, the first is erroneously reported by the Auditor himself—it is an excess, not a deficiency; but this may be regarded as a matter of detail. It may be as well, however, to mention that the alterations referred to were made in consequence of errors detected after the clerks who had charge of the books in question had left the Press, but apart from this, that the Auditor should have noticed only four alterations speaks well for the general accuracy with which books containing some thousands of items are kept.

5. As the Auditor has invited attention to the serious omission on his part in respect to his audit, the Directors consider it right to notice what appears to them to be another irregularity, and a very serious one, viz., that the entries in the accounts in which any irregularities of a serious nature would occur, are checked only by a clerk from the Accountant-General's office—not by the Auditor himself—on whose memoranda the Auditor's report is drawn up, which probably accounts for the inclusion in such reports of many irrelevant and petty items which the Accountant-General passes over, and of which the Government itself took notice of in its order, No. 1267, of the 24th November 1892, Financial.

6. In conclusion, the Directors would invite attention to the forecast in their report, No. 4023, of the 22nd December 1892, which has, thanks to the time devoted to the Press by their Secretary since he has left Government service, been fully realized in 1892,—though the reforms he has introduced were only in force for four months of that year—for which, and the promise of further savings given by the accounts of 1893 so far as they have gone,—the Directors have granted him an honorarium equivalent to an increase of pay of Rs. 100 per mensem from April 1892 which they would have made permanent but for the pending transfer of the Press to the Committee of the Lawrence Asylum.

7. This report has been delayed that the anticipated improvement in the working or 1893 might be roughly verified in support of the "Forecast" referred to above; with the following result: the gross "Paper profits" will probably touch Rs. 13,000 plus Rs. 6,622, loss in exchange on the old debt thrown upon the Press by the withdrawal of the Army forms, for which the Directors consider it has a fair claim to compensation.

8. The term "Paper profits" is used advisedly, because a further augmentation should be made to the actuals by the reduction of the amount annually written off as loss on account of deterioration. The actual profits of the Press might be fairly quoted at Rs. 25,000—and in support of this it may be stated that during the year 1893, the Press remitted to its Home Agents Rs. 61,604, inclusive of its old debt—whereas the current annual requirements do not exceed Rs. 35,000—at the present rate of exchange.

9. And in addition to the above it is possible to make a still further reduction in the case of the supervising staff, to the extent of Rs. 5,400 annually, which has only been postponed owing to the uncertainty that surrounded the future of the Press, but which the Directors have now determined to carry out at once. In view of the above facts, and the elasticity of the Press' resources, as evinced by its rapid recovery from what at one time threatened to be a total collapse, the Directors trust that Government will reconsider their determination to close the Press, which for the past 100 years has been, and still promises to be, a valuable adjunct to the institution to which it belongs.

(Signed) L. VENCATARUNGUM NAIDOO,
Asst. Superintendent, Accounts Department.

PRESS, MADRAS.
for 1892 (L.F. 69).

Cr.

(Signed) E. J. FIRTH,
Secretary.

LAWRENCE ASYLUM
Profit and Loss

Dr.

1892.	EXPENDITURE.	L.F.	RS.	A.	P.	RS.	A.	P.
31st Dec. ...	To Stock	17				3,07,084	1	9
	Balance of stock on hand on 31st December 1891 ..	17	2,34,058	13	8			
	Merchandise purchased in England	16	27,054	9	4			
	Loss in English exchange	22	16,344	8	6			
	Merchandise purchased in Madras	15	8,404	12	9			
	Charges, Merchandise	9	5,316	1	8			
	Plant, Tools, Furniture, &c.	26	4,749	15	5			
	Books on commission sales	28	11,155	4	5			
			3,07,084	1	9			
	To WORKING EXPENSES	42				66,412	4	4
	Establishment	11	57,780	2	7			
	Extra work	12	921	2	6			
	Carriage allowance to the Superintendent	30	360	0	0			
	Advertising	21	708	13	6			
	Rent for Telephone	25	250	0	0			
	Repairs	29	183	8	7			
	Municipal taxes for House, Water and Lighting, Cart and Trade	31	1,454	15	2			
	Postages	3	1,166	10	6			
	Receipt Stamps	18	48	10	0			
	Honorarium	33	650	0	0			
	Law charges	32	177	0	0			
	Firewood for Engine and Stereo	27	1,066	9	1			
	Coal, English	28	85	0	0			
	Fire Insurance	37	1,343	12	0			
	Stationery supplied to different departments of the Press	66	226	0	6			
			66,412	4	4			
	To EXPENSES OF MAINTAINING AND EDUCATING APPRENTICES	43				2,347	11	1
	Boarding of Apprentices	13	1,857	6	5			
	Outfit of do.	14	224	12	0			
	Periodicals	31	111	10	8			
	Other charges on account of Apprentices	20	153	14	0			
			2,347	11	1			
	To Amounts written back	29				1,096	6	0
	„ Pensions to superannuated servants	30				2,161	13	4
						3,79,102	4	6
	„ Balance (Gross Profit)					12,258	14	3
						8,91,361	2	9
	To CHARITABLE CONTRIBUTIONS	43				11,380	10	3
	Lawrence Asylum, Ooty, contributions	33	10,200	0	0			
	Principal and Secretary, Lawrence Asylum, Ooty, for work done gratis	358	739	10	4			
	Secretary, Military Female Orphan Asylum, Madras, for work done gratis	359	440	15	11			
			11,380	10	3			
	To Balance (Net Profit)					878	4	0
	Rupees					12,258	14	3

(Signed) **L. VENCATARUNGUM NAIDOO,**
Asst. Superintendent, Accounts Department.

PRESS, MADRAS.

Account for 1892 (L.F. 70).

Cr.

1892.	INCOME.	L.F.	RS.	A.	P.	RS.	A.	P.
31st Dec. ..	By PRESSES, JOB WORK	64				57,695	5	0
	Printing, including work done for Ooty Branch ..	46	39,795	5	8			
	Card Press	53	195	5	2			
	Die Press	49	289	6	5			
	Printing and Paper, &c (Miscellaneous)	48	17,415	3	9			
			57,695	5	0			
	By BINDING, JOB WORK	46				9,317	4	1
	„ Stock	17				91,030	1	2
	„ Stores stationery	47	2,475	15	5			
	„ Depository stationery	50	1,256	9	8			
	„ Almanacs	50	87	4	0			
	„ Army Lists	50	6,933	0	6			
	„ Civil Lists	50	4,375	8	0			
	„ Medical Lists	50	88	3	7			
	„ History of Services of Gazetted officers	55	1,084	12	0			
	„ Instructions for payments of Native Troops	56	3	8	0			
	„ Army Dress Regulations	57	1	8	0			
	„ War Office Forms	54	6,523	4	3			
	„ Do. Books	54	2,973	4	2			
	„ Plant, Tools, Furniture, &c.	32	239	3	1			
	„ Charges, Merchandise	9	9	12	0			
	„ Packing	49	73	9	0			
	„ Postages	3	2	4	6			
	„ Electro blocks	56	152	0	1			
	„ Stereo blocks	48	3,026	5	11			
	„ Anglo-Tamil, 2nd Reader	57	187	14	0			
	„ Do. 5th do.	51	905	0	1			
	„ Anglo-Telugu, 4th do.	51	239	14	2			
	„ Do. 5th do.	52	260	14	10			
	„ Tamil, 1st Reader	52	131	11	6			
	„ Do. 2nd do.	57	112	8	10			
	„ Telugu Elementary Grammar	64	37	6	10			
	„ Guide to the Nilgiris	51	26	2	0			
	„ Do. Bangalore	56	5	0	0			
	„ Notes on Military duties, Salutes and Drills	52	0	6	0			
	„ Hand-book of Tamil Gymnastics	52	21	13	7			
	„ School Diary and Time Table	51	87	11	0			
	„ Telugu Postical Anthology	52	16	9	11			
	„ Attendance and Fee Register	55	104	12	0			
	„ Madras Volunteer Guards' Scoring Book	55	5	8	0			
	„ Books on commission sales	28	13,659	2	5			
			91,030	1	2			
	By BALANCE OF STOCK ON HAND AT THIS DATE ..	17				1,58,042	10	3
	Plant, &c., Dead Stock		1,54,360	4	0			
	„ Stores stationery		53,417	4	6			
	„ Depository stationery		13,554	1	6			
	„ War Office Forms		4,703	2	8			
	„ Do. Books		3,487	4	2			
			2,29,522	0	10			
	By Interest on Fire Insurance Sinking Fund	36	337	1	7			
	„ Discount and Commission	10	23	14	3			
	„ Petty balances	67	15	10	8			
	„ Rents	25	1,240	0	0			
	„ Interests	37	17	15	10			
	„ Pensions to superannuated servants	30				1,634	10	4
						2,161	13	4
	„ Balance (Gross Profit)					8,91,361	2	9
						12,258	14	3
	Rupees					12,258	14	3

(Signed) **E. J. FIRTH,**
Secretary.

LAWRENCE ASYLUM

Dr.

ABSTRACT of the Cash

Date.	Particulars.	Ledger folio.	Amount as per Cash Book.	Amount as per Contingent Book.	Total.
1892.	RECEIPTS.		RS. A. P.	RS. A. P.	RS. A. P.
1st Jan. ..	To Balance on hand—				
	Cash and Drafts	41	3,966 7 8	500 0 0	
	With Bank of Madras	"	11,276 4 6	..	
			15,242 12 2	500 0 0	
					15,742 12 2
31st Dec...	To Total Receipts in the year—				
	Sale of books on commission		12,844 13 9		
	Lawrence Asylum Press, Ooty Branch, No. 2 Account	8	3,387 0 6		
	Interest from Employes' securities		69 14 4		
	Interest from Superannuation Fund		1,496 4 0		
	Rents		970 0 0		
	Discount and commission		22 7 3		
	Charges, Merchandise		0 0 6		
	Establishment		95 2 5		
	Extra work		2 1 2		
	Law charges		15 9 0		
	Plant, Tools, Furniture, &c., of the Press		426 0 0		
	Receipt Stamp		0 1 0		
	Cash sales		851 9 6		
	Collection of Bills		1,31,025 1 7		
	Collection without Bills		8,436 10 9		
	Charges on account of Apprentices		0 0 6		
	Municipal taxes for House, Water and Lighting, Cart and Trade		28 14 9		
	Investment of Fire Insurance Sinking Fund.		8,427 6 3		
	Interest on do. do.		337 1 7		
	Postages		0 3 6		
	Surpense account		15 0 0		
	Bearing postage on Almanac proofs		0 1 0		
			1,68,451 7 4	..	
					1,68,451 7 4
	Rupees		..	..	1,84,194 3 5

(Signed) L. VENCATARUNGUM NAIDOO,
Asst. Superintendent, Accounts Department.

PRESS, MADRAS.

Account for 1892 (L.F. 72A).

Cr.

Date.	Particulars.	Ledger folio.	Amount as per Cash Book.	Amount as per Contingent Book.	Total.	Grand Total.
1892.	DISBURSEMENTS.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
31st Dec. ..	By Working Expenses					64,545 3 5
	Establishment	11	57,873 10 6	408 4 9	58,281 15 3	
	Extra work	12	515 9 5	356 0 11	871 10 4	
	Carriage allowance to the Superintendent	30	360 0 0	..	360 0 0	
	Advertising	21	418 5 0	40 0 0	458 0 0	
	Rents for Telephone	25	250 0 0	..	250 0 0	
	Repairs	29	165 3 7	7 4 0	172 7 7	
	Municipal taxes for House, Water and Lighting, Cart and Trade	31	772 3 2	14 7 7	786 10 9	
	Postage on letters	3	..	1,167 6 6	1,167 6 6	
	Receipt stamps	18	..	50 5 0	50 5 0	
	Honorarium	33	650 0 0	..	650 0 0	
	Law charges	32	37 2 0	115 9 0	152 11 0	
	Fire Insurance	37	1,343 12 0	..	1,343 12 0	
			62,385 13 8	2,159 5 9	64,545 3 5	
	By Other Payments—					
	Expenses of maintaining and educating Apprentices during the year					2,499 13 11
	Boarding of Apprentices	13	1,621 4 2	94 0 7	1,715 4 9	
	Outfit of do.	14	307 12 0	..	307 12 0	
	Other charges on account of Apprentices	20	52 0 6	109 12 0	161 12 6	
	Periodicals	31	314 0 8	1 0 0	315 0 8	
			2,295 1 4	204 12 7	2,499 13 11	
	Pensions to superannuated servants	30	2,133 14 8	20 15 0	2,154 13 8	
	Press premises	22	121 14 0	..	121 14 0	
	Lawrence Asylum Press, Ooty Branch, No. 2 Account	8	172 1 0	340 11 3	512 12 3	
	Payments on parties account. Lawrence Asylum, Ooty, contribution	..	965 1 9	2,919 2 3	3,884 4 0	
	Payments on books on commission sales	33	7,200 0 0	..	7,200 0 0	
	Interest on Employes' securities	28	415 2 9	..	415 2 9	
	Discount and commission	35	38 15 4	10 15 0	49 14 4	
	Cash sales	10	..	18 5 8	18 5 8	
	Articles purchased by the employees of the Press	788	..	1 8 0	1 8 0	
		792	..	1 0 0	1 0 0	
			11,047 1 6	3,312 9 2	14,359 10 8	
	Payments on account of stock. Merchandise purchased in England	..	..	..	..	14,359 10 8
	Loss in English exchange	16	28,525 3 4	..	28,525 3 4	
	Merchandise purchased in Madras	22	16,909 4 5	..	16,909 4 5	
	Charges, Merchandise	15	8,009 9 1	85 5 4	8,094 14 5	
	Firewood for Engine and Stereo	9	4,372 15 5	646 10 10	5,019 10 3	
	Plant, tools, furniture, &c.	27	..	1,066 9 1	1,066 9 1	
	Coal, English	26	14,959 6 7	182 10 0	15,142 0 7	
		28	..	19 0 0	19 0 0	
			72,776 6 10	2,000 3 3	74,776 10 1	
			1,48,504 7 4	7,676 14 9	1,56,181 6 1	
	By Balance on hand —					
	Cash and drafts	41	4,831 9 11	500 0 0	5,331 9 11	1,56,181 6 1
	With Bank of Madras	"	22,681 3 6	..	22,681 3 6	
			27,512 13 5	500 0 0	28,012 13 5	
	Rupees		..	..	..	28,012 13 5
						1,84,194 3 6

(Signed) E. J. FIRTH,
Secretary.

(Signed) L. VENCATARUNGUM NAIDOO,
Asst. Superintendent, Accounts Department,
L. A. Press, Madras.

Cr.

(Signed) E. J. FIRTH,
Secretary, L. A. Press, Madras.

LAWRENCE ASYLUM
Profit and Loss

Dr.

1892.	EXPENDITURE.	L.F.	RS. A. P.	RS. A. P.
31st Dec. ..	To Stock	52	..	34,637 15 7
	Balance of stock on hand on 31st December 1891 ..	..	29,667 1 8	
	Merchandise purchased	49	4,130 0 9	
	Plant, Tools, Furniture, &c., of the Press	37	32 10 0	
	Charges, Merchandise	36	808 3 2	
			34,637 15 7	
	To WORKING EXPENSES	91	..	10,299 4 0
	Establishment	44	8,747 12 9	
	Extra work	45	130 2 9	
	Receipt Stamps	41	7 11 0	
	Postages	40	38 9 6	
	Secretary's allowance	42	650 0 0	
	Rent of premises	43	650 0 0	
	Trade tax	48	50 0 0	
	Law charges	50	22 8 0	
	Repairs	51	2 8 0	
			10,299 4 0	
	To Discount and Commission	37	..	5 10 0
	„ Amounts written back	466	..	181 14 0
	„ Principal and Secretary, Lawrence Asylum, for work done gratis	274	..	21 11 0
	„ Suspense account	545	..	119 5 11
				45,265 12 6
	„ Balance (Net Profit)	..	..	1,057 10 9
				46,323 7 3
	Rupees	..	..	46,323 7 3

(Signed)

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

PRESS, OOTY BRANCH.
Account for 1892 (L.F. 95).

Cr.

1892.	INCOME.	L.F.	RS. A. P.	RS. A. P.
31st Dec. ..	By PRESSES, JOB WORK	90	..	10,980 15 3
	Printing	28	10,567 7 6	
	Die Press	32	120 6 0	
	Card Press	33	108 6 0	
	Miscellaneous	34	189 11 9	
			10,980 15 3	
	By BINDING, JOB WORK	29	..	2,231 3 10
	„ STOCK	52	..	4,247 10 3
	Stationery, Printing	31	1,431 1 1	
	Do. Depository	30	2,789 1 8	
	Packing	35	24 6 6	
	Charges, Merchandise	36	3 1 0	
			4,247 10 3	
	By BALANCE OF STOCK ON HAND AT THIS DATE ..	52	..	17,459 13 4
	Plant, &c., Dead Stock	..	19,356 4 10	28,863 9 11
	Stationery (Printing and Depository)	..	9,507 5 1	
			28,863 9 11	
				46,323 7 3
	Rupees	..	..	46,323 7 3

(Signed)

E. J. FIRTH,
Secretary, L. A. Press, Madras.

No. 859.

With reference to his No. 1050 of the 9th April last, the Secretary, Lawrence Asylum Press, is requested to explain more fully the cause of the delay of one year in the submission of the report for 1892.

Information is also requested as to the amounts of the Secretary's salary and the bonus recently granted him by the Directors.

1st May 1894.

(Signed) J. F. PRICE,
Chief Secretary.

To the Secretary, Lawrence Asylum Press, Madras.

From E. J. FIRTH, Esq., Secretary, Lawrence Asylum Press, Madras, to the Chief Secretary to Government, dated Madras, 28th May 1894, No. 1480.

Agreeably to your No. 859 of the 1st May 1894, I have the honour, by order of the Directors, to state that my accounts of 1892 were submitted to the Accountant-General on the 10th April 1893, but the Auditor's report on the same was not received until the 25th November of the year; and you are aware that the instructions of Government are (No. 440, Public Department, dated 19th April 1876, paragraph 2) that I am not to submit my report until that of the Auditor's has been received.

2. In addition to other matters on which the Auditor has touched, and that required carefully looking into, there is a suggestion that the Press does not pay, and therefore, as stated in paragraph 8 of my report, the year 1893 having nearly come to a close, it occurred to me that, before entering upon a refutation of that suggestion, it would be as well were the forecast for that year in my report No. 4032 of the 22nd December 1892—in which a gradual recovery from the depression in the affairs of the Press, caused by the action of the Government of India in respect to the sudden withdrawal of one-third of its outturn was anticipated, verified by the preparations of a rough profit and loss statement; but this could not be done before the end of January 1894.

My report now before you was therefore withheld for a short time and was submitted to the Venerable the Archdeacon on the 5th February 1894, but owing to the absence of the Honorable Mr. Monro on tour and pressing engagements on the part of the members, it was not found possible to hold a meeting at Madras until the 14th of March.

3. The monthly salary of the Secretary has been Rs. 250 for some years past. The honorarium of Rs. 100 per mensem, referred to in paragraph 6 of the report under notice, was drawn from April 1892 to 30th September 1893, during which period very heavy extra work and responsibility devolved upon him in carrying out improvements in the working of the Press that have been attended with the good results touched upon in paragraph 6 of "Observations on the Auditor's Report" under notice: I am specially desired by the Directors to add that, "in their opinion, the present satisfactory state of the Lawrence Asylum Press, in spite of the difficulties with which it has had to contend, is almost entirely due to the ability, care, and hard work which the present Secretary has expended on the Press since he retired from the Government service."

4. It may not be inappropriate here to invite special attention to paragraph 7 of my remarks on the Auditor's report, and in view to the recent rapid fall in exchange to ask Government to permit the Press to remit Rs. 30,000 at the Government rate of exchange (1s. 2½d.) as some slight compensation for the very heavy loss it has already sustained on this account caused by the action of the Government of India above alluded to, and the uncertainty that surrounds the very existence of the Press.

ORDER—dated 9th June 1894, No. 409, Public.

The report will be recorded. The delay in its submission is not at all satisfactorily accounted for.

2. The Accountant-General's attention will be invited to paragraphs 1 to 5 of the "Observations on the Auditor's report," and he will be requested to forward any remarks he may have to make thereon to Government (Financial Department).

3. With reference to the grant of an honorarium reported in paragraph 6, it appears to the Government that as there is a highly paid Superintendent of the Press, it was his business to make the improvements in the working of the Press and that therefore the extra donation to the Secretary was not justifiable.

4. Paragraph 9 will be considered in the Educational Department.

5. The request in paragraph 4 of the later letter cannot be complied with.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Secretary, Lawrence Asylum Press.

" Educational Department.
" Financial Department.
" Accountant-General.

Exd. J. Moses.

Gobt. of {1894} Madras.
PUBLIC.

Issued

Recd.

Encl.

G.O., 9th June 1894, No. 409.

JUNE.

Lawrence Asylum Press.

Passing orders on the report on the working of
the — during 1892.

READ AGAIN ORDER OF GOVERNMENT, DATED
18, No.

BACK PAPER, No.

OF 13

FURTHER PAPER, No.

3170-80 Revue 1894
2-11-94

3703794

ENCLOSURES.

CURRENT No.

1082 }
1634 } — A

STATEMENT WITH DUTY.

ORDER, &c., OF GOVERNMENT—A.

PAPERS KEPT OUT OF FILE FOR DESPATCH IN ORIGINAL
(not paged).

NUMBER OF COPIES
REQUIRED.

Order complete. 50
Letter only.
Order complete with Letter.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.