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Government of Madras.

EDUCATIONAL DEPARTMENT.

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G.O., No. 572, 2nd September 1907.

N. P.

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Lawrence Asylum, Ootacamund.

Communicating to the Committee of the —, with remarks: the report on the audit of the accounts of the Asylum.



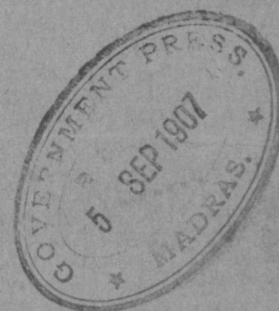
## Educational (1907) Department.

ORDINARY PRINTED.

G.O., No. 572

DATED 2-9-07

N. P.



[Despatch Abstract.]

Lawrence Asylum, Ootacamund

Communicating to the Committee  
of the — with remarks, the report  
on the audit of the accounts  
of the Asylum.



| G.O. | Department. | Date. | G.O. | No. | Department. | Date. |
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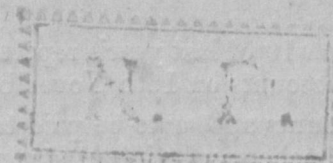
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EDUCATIONAL DEPARTMENT.

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G.O., No. 572, 2nd September 1907.



Lawrence Asylum, Ootacamund.

Communicating to the Committee of the —, with remarks, the report on the audit of the accounts of the Asylum.



## 572 Edl.—2



## APPENDIX A.

STATEMENT of Receipts and Expenditure of the Male Branch for the year 1906-1907.

## Receipts.

|                                                      | RS.      | A. | P. |
|------------------------------------------------------|----------|----|----|
| Opening balance .. .. .                              | 5,226    | 14 | 4  |
| I.—FROM GOVERNMENT—                                  |          |    |    |
| 1. Grant-in-aid .. .. .                              | 28,800   | 0  | 0  |
| II.—PROFITS ON ASYLUM PROPERTY—                      |          |    |    |
| 1. Donation and interest on Government securities .. | 39,352   | 15 | 4  |
| 2. Donation from Lawrence Asylum Presses ..          | 19,500   | 0  | 0  |
| III.—SPECIAL FUNDS—                                  |          |    |    |
| 1. Subsistence allowance .. .. .                     | 12,909   | 9  | 4  |
| 2. Pensions from funds .. .. .                       | 743      | 4  | 7  |
| 3. Fees .. .. .                                      | 4,632    | 8  | 0  |
| IV.—INDUSTRIES—                                      |          |    |    |
| 1. Tailors' shop .. .. .                             | 130      | 0  | 0  |
| 2. Boot-making shop .. .. .                          | 74       | 2  | 0  |
| 3. Recoveries from Public Works Department ..        | 1,399    | 15 | 11 |
| V.—MISCELLANEOUS—                                    |          |    |    |
| 1. Sale of stores .. .. .                            | 153      | 13 | 0  |
| 2. From N.V.R. compensation for boots .. ..          | 150      | 0  | 0  |
| 3. Other items .. .. .                               | 381      | 14 | 7  |
| 4. Boarding money .. .. .                            | 436      | 4  | 4  |
| 5. Special money prizes .. .. .                      | 310      | 0  | 0  |
| 6. Donation .. .. .                                  | 50       | 0  | 0  |
| Total .. .. .                                        | 1,14,251 | 5  | 5  |

## Expenditure.

## I.—EDUCATION—

## (a) Scholastic—

|                                         |        |    |   |
|-----------------------------------------|--------|----|---|
| 1. Establishment .. .. .                | 12,835 | 0  | 0 |
| 2. Books, prizes and stationery .. .. . | 1,256  | 15 | 0 |
| 3. Library and museum .. .. .           | 111    | 9  | 9 |
| 4. Examination fees .. .. .             | 21     | 0  | 0 |
| 5. Special money prizes .. .. .         | 221    | 15 | 3 |

## (b) Artistic—

|                                              |     |    |   |
|----------------------------------------------|-----|----|---|
| 1. Band—establishment .. .. .                | 803 | 13 | 3 |
| 2. Band instruments, music and repairs .. .. | 442 | 10 | 3 |
| 3. Gymnastic establishment .. .. .           | 480 | 0  | 0 |
| 4. Apparatus and games .. .. .               | 222 | 10 | 0 |

## (c) Telegraph—

|                       |       |   |   |
|-----------------------|-------|---|---|
| Establishment .. .. . | 1,200 | 0 | 0 |
|-----------------------|-------|---|---|

## (d) Drawing—

|                       |     |   |   |
|-----------------------|-----|---|---|
| Establishment .. .. . | 600 | 0 | 0 |
|-----------------------|-----|---|---|

## (e) Type-writing, etc.—

|                                      |     |    |    |
|--------------------------------------|-----|----|----|
| 1. Establishment .. .. .             | 283 | 13 | 10 |
| 2. Machines, materials, etc. .. .. . | 89  | 15 | 0  |

## APPENDIX A—cont.

Statement of Receipts and Expenditure of the Male Branch for the year 1906-1907—cont.

## Expenditure—cont.

## II.—CLOTHING AND VICTUALLING—

RS. A. P.

## (a) Clothing—

|                                         |       |    |   |
|-----------------------------------------|-------|----|---|
| 1. Establishment .. .. .                | 471   | 4  | 0 |
| 2. Material, etc. .. .. .               | 9,056 | 2  | 8 |
| 3. Contract work, extra tailors .. .. . | 2,528 | 0  | 0 |
| 4. Shoemg .. .. .                       | 1,334 | 0  | 6 |
| 5. Sergeants' clothing .. .. .          | 261   | 4  | 3 |
| 6. Servants' do. .. .. .                | 257   | 10 | 0 |

## (b) Victualling—

|                                           |        |    |   |
|-------------------------------------------|--------|----|---|
| 1. Establishment .. .. .                  | 1,743  | 12 | 0 |
| 2. Provisions .. .. .                     | 32,124 | 6  | 2 |
| 3. Kitchen and dining-room utensils .. .. | 232    | 1  | 8 |
| 4. Boarders .. .. .                       | 1,116  | 12 | 0 |

## III.—HOUSEHOLD, HOSPITAL AND SANITATION—

## (a) Household—

|                                          |       |    |    |
|------------------------------------------|-------|----|----|
| 1. Establishment .. .. .                 | 5,338 | 8  | 3  |
| 2. Washing .. .. .                       | 1,723 | 0  | 0  |
| 3. Lighting .. .. .                      | 954   | 9  | 0  |
| 4. Wood-cutting, etc. .. .. .            | 977   | 14 | 0  |
| 5. Bedding and towelling .. .. .         | 2,662 | 10 | 9  |
| 6. Hardware, soap, brushes .. .. .       | 759   | 10 | 10 |
| 7. Furniture, carpets, etc. .. .. .      | 1,403 | 3  | 3  |
| 8. Contingencies—cleaning doors, etc. .. | 81    | 0  | 9  |

## (b) Hospital—

|                                |       |    |   |
|--------------------------------|-------|----|---|
| 1. Establishment .. .. .       | 1,800 | 0  | 0 |
| 2. Medicines and wines .. .. . | 318   | 6  | 7 |
| 3. Extra nursing .. .. .       | 456   | 12 | 0 |
| 4. Contingencies .. .. .       | 0     | 2  | 0 |

## (c) Sanitation—

|                                              |     |    |   |
|----------------------------------------------|-----|----|---|
| 1. Establishment .. .. .                     | 763 | 4  | 0 |
| 2. Tar and phenyle .. .. .                   | 36  | 8  | 0 |
| 3. Repairs to roads, drains, bush-cutting .. | 862 | 12 | 0 |

## IV.—GENERAL—

|                          |        |    |   |
|--------------------------|--------|----|---|
| 1. Establishment .. .. . | 10,696 | 14 | 8 |
| 2. Stationery .. .. .    | 120    | 13 | 0 |

## V.—BUILDINGS, LABOUR AND MATERIALS .. ..

3,161 10 6

## VI.—MISCELLANEOUS—

|                                                |       |   |   |
|------------------------------------------------|-------|---|---|
| 1. Carrying charges and travelling expenses .. | 2,947 | 1 | 1 |
| 2. Postage, advertisements and telegrams ..    | 490   | 4 | 5 |
| 3. Audit fee .. .. .                           | 210   | 0 | 0 |
| 4. Contingencies .. .. .                       | 424   | 6 | 6 |
| 5. Entertainment allowance .. .. .             | 148   | 2 | 7 |

## VII.—OTHER CHARGES—

|                     |     |   |   |
|---------------------|-----|---|---|
| 1. Pensions .. .. . | 360 | 0 | 0 |
|---------------------|-----|---|---|

## VIII.—EXTRAORDINARY—

|                                |    |   |   |
|--------------------------------|----|---|---|
| 1. Chapel improvements .. .. . | 90 | 0 | 0 |
| 2. Refunds .. .. .             | 2  | 4 | 2 |

|                                           |          |    |    |
|-------------------------------------------|----------|----|----|
| Total .. .. .                             | 1,04,484 | 9  | 11 |
| Closing balance on the 31st March 1907 .. | 9,766    | 11 | 6  |

Grand Total .. 1,14,251 5 5



## APPENDIX B.

## STATEMENT of Receipts and Expenditure of the Female Branch for the year 1906-1907.

## Receipts.

|                                  | RS.    | A. | P. |
|----------------------------------|--------|----|----|
| Opening balance .. .. .          | 205    | 10 | 3  |
| I.—FROM GOVERNMENT—              |        |    |    |
| 1. Grant-in-aid .. .. .          | 19,200 | 0  | 0  |
| II.—PROFITS ON ASYLUM PROPERTY—  |        |    |    |
| 1. Donation and interest .. .. . | 23,415 | 13 | 7  |
| III.—SPECIAL FUNDS—              |        |    |    |
| 1. Subsistence allowance .. .. . | 7,885  | 0  | 8  |
| 2. Pensions from funds .. .. .   | 425    | 10 | 3  |
| 3. Fees .. .. .                  | 2,063  | 8  | 0  |
| IV.—MISCELLANEOUS—               |        |    |    |
| 1. Sale of stores .. .. .        | 4      | 15 | 6  |
| 3. Other items .. .. .           | 258    | 3  | 7  |
| 4. Special money prizes .. .. .  | 160    | 0  | 0  |
| Total .. .. .                    | 53,207 | 9  | 4  |

## Expenditure.

|                                             |        |    |    |
|---------------------------------------------|--------|----|----|
| I.—EDUCATION—                               |        |    |    |
| (a) <i>Scholastic</i> —                     |        |    |    |
| 1. Establishment .. .. .                    | 6,071  | 9  | 7  |
| 2. Books, stationery, prizes .. .. .        | 854    | 6  | 3  |
| 3. Library .. .. .                          | 74     | 9  | 3  |
| 5. Games .. .. .                            | 75     | 9  | 0  |
| 6. Tuning and repairing piano .. .. .       | 7      | 8  | 0  |
| 7. Special money prizes .. .. .             | 125    | 0  | 0  |
| (b) <i>Type-writing and Shorthand</i> —     |        |    |    |
| 1. Establishment .. .. .                    | 10     | 0  | 0  |
| 2. Machines, materials .. .. .              | 7      | 12 | 0  |
| (c) <i>Drawing</i> —                        |        |    |    |
| 1. Establishment .. .. .                    | 120    | 0  | 0  |
| 2. Materials, models .. .. .                | 88     | 12 | 0  |
| II.—CLOTHING AND VICTUALLING—               |        |    |    |
| (a) <i>Clothing</i> —                       |        |    |    |
| 1. Establishment .. .. .                    | 1,440  | 0  | 0  |
| 2. Materials .. .. .                        | 4,849  | 2  | 6  |
| 4. Shoeing .. .. .                          | 1,446  | 14 | 0  |
| 5. Outfit allowance .. .. .                 | 309    | 3  | 0  |
| (b) <i>Victualling</i> —                    |        |    |    |
| 1. Establishment .. .. .                    | 762    | 3  | 0  |
| 2. Provisions .. .. .                       | 16,868 | 7  | 0  |
| 3. Kitchen and dining room utensils .. .. . | 416    | 6  | 5  |
| III.—HOUSEHOLD, HOSPITAL AND SANITATION—    |        |    |    |
| (a) <i>Household</i> —                      |        |    |    |
| 1. Establishment .. .. .                    | 96     | 0  | 0  |
| 2. Washing .. .. .                          | 1,415  | 8  | 0  |
| 3. Lighting .. .. .                         | 539    | 4  | 3  |
| 4. Wood-cutting .. .. .                     | 264    | 0  | 0  |
| 5. Bedding and towelling .. .. .            | 2,703  | 7  | 2  |
| 6. Hardware, soap, brushes, etc. .. .. .    | 475    | 8  | 9  |
| 7. Furniture and repairs .. .. .            | 338    | 4  | 9  |
| 8. Contingencies .. .. .                    | 121    | 8  | 11 |
| (b) <i>Hospital</i> —                       |        |    |    |
| 1. Establishment .. .. .                    | 628    | 3  | 10 |
| 2. Medicines and wines .. .. .              | 242    | 8  | 1  |
| 3. Extra nursing .. .. .                    | 211    | 10 | 0  |
| (c) <i>Sanitation</i> —                     |        |    |    |
| 1. Establishment .. .. .                    | 477    | 9  | 0  |
| 2. Tar and phenyle .. .. .                  | 46     | 8  | 0  |
| 3. Bushcutting, etc. .. .. .                | 86     | 12 | 0  |

## APPENDIX B—cont.

## Statement of Receipts and Expenditure of the Female Branch for the year 1906-1907—cont.

## Expenditure—cont.

|                                                     | RS.    | A. | P. |
|-----------------------------------------------------|--------|----|----|
| IV.—GENERAL—                                        |        |    |    |
| 1. Establishment .. .. .                            | 3,876  | 12 | 10 |
| V.—BUILDINGS AND REPAIRS .. .. .                    | 517    | 8  | 11 |
| VI.—MISCELLANEOUS—                                  |        |    |    |
| 1. Carrying charges and travelling expenses .. .. . | 1,384  | 15 | 9  |
| 2. Postage, telegrams, advertisements .. .. .       | 71     | 14 | 10 |
| 3. Audit fee .. .. .                                | 140    | 0  | 0  |
| 4. Contingencies .. .. .                            | 76     | 8  | 0  |
| 5. Refunds .. .. .                                  | 16     | 4  | 0  |
| VII.—OTHER CHARGES—                                 |        |    |    |
| 1. Out-boarders .. .. .                             | 200    | 0  | 0  |
| 2. Scholarship .. .. .                              | 240    | 0  | 0  |
| Total .. .. .                                       | 47,698 | 3  | 1  |
| Closing balance on the 31st March 1907 .. .. .      | 5,509  | 6  | 3  |
| Total .. .. .                                       | 53,207 | 9  | 4  |

## APPENDIX C.

## STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Male Branch, as they stood on the 31st March 1907.

## Assets.

|                                                            | RS.      | A. | P. |
|------------------------------------------------------------|----------|----|----|
| Funded capital with the Accountant-General .. .. .         | 5,10,100 | 0  | 0  |
| Fixed deposits in the Madras Bank, Ootacamund .. .. .      | 11,430   | 15 | 7  |
| Permanent advance with the Principal .. .. .               | 60       | 3  | 10 |
| Grant-in-aid .. .. .                                       | 2,400    | 0  | 0  |
| Donation on Government securities .. .. .                  | 21,460   | 8  | 0  |
| Half-yearly interest .. .. .                               | 8,120    | 4  | 9  |
| Subsistence allowance .. .. .                              | 771      | 0  | 0  |
| Pension from the Military Assistant Surgeons' fund .. .. . | 10       | 8  | 0  |
| Fees in arrears .. .. .                                    | 337      | 0  | 0  |
| Sale-proceeds of old clothing sold by auction .. .. .      | 106      | 12 | 0  |
| Bills claimable .. .. .                                    | 50       | 11 | 4  |
| Steward's stores .. .. .                                   | 4,355    | 13 | 8  |
| Stores, made-up clothing .. .. .                           | 201      | 12 | 0  |
| Furniture, etc. .. .. .                                    | 25,188   | 2  | 11 |
| Band instruments .. .. .                                   | 2,382    | 0  | 0  |
| Credit balance .. .. .                                     | 9,766    | 11 | 6  |
| Total .. .. .                                              | 5,96,742 | 7  | 7  |

## Liabilities.

|                          |          |   |   |
|--------------------------|----------|---|---|
| Personal account .. .. . | 7,424    | 7 | 7 |
| Net assets .. .. .       | 5,89,318 | 0 | 0 |
| Total .. .. .            | 5,96,742 | 7 | 7 |



## APPENDIX D.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Female Branch,  
as they stood on the 31st March 1907.

| Assets.                                              |       | RS.      | A. | P. |
|------------------------------------------------------|-------|----------|----|----|
| Funded capital with the Accountant-General           | .. .. | 3,02,318 | 14 | 0  |
| Permanent advance with the Headmistress              | .. .. | 8        | 3  | 0  |
| Grant-in-aid                                         | .. .. | 1,600    | 0  | 0  |
| Half-yearly interest                                 | .. .. | 2,325    | 10 | 5  |
| Subsistence allowance                                | .. .. | 686      | 14 | 4  |
| Pension from the Military Assistant Surgeon's fund   | .. .. | 21       | 0  | 0  |
| Donation on Government securities                    | .. .. | 10,732   | 12 | 0  |
| Fees in arrears                                      | .. .. | 235      | 0  | 0  |
| Steward's stores                                     | .. .. | 7,445    | 3  | 0  |
| Furniture                                            | .. .. | 15,522   | 14 | 5  |
| Sale-proceeds of old clothing, etc., sold by auction | .. .. | 16       | 10 | 0  |
| Credit balance                                       | .. .. | 5,509    | 6  | 3  |
| Total                                                | .. .. | 3,46,422 | 7  | 5  |

| Liabilities.     |       | RS.      | A. | P. |
|------------------|-------|----------|----|----|
| Personal account | .. .. | 3,554    | 11 | 4  |
| Net assets       | .. .. | 3,42,867 | 12 | 1  |
| Total            | .. .. | 3,46,422 | 7  | 5  |

Endorsement No. O.A., 102, dated 10th August 1907.  
55, dated 22nd August 1907.

Forwarded to Government in the Educational Department. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

W. DOBBIE,  
Accountant-General.

## Order—No. 572, Educational, dated 2nd September 1907.

The report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1906-1907 will be communicated to the Committee of the Asylum and their attention drawn to the remarks and suggestions of the auditor.

2. The Committee will be requested to report on the points noticed in paragraphs 8 and 10 to 17 of the Audit report, and to state what decision was come to on the suggestion made in G.O., No. 736, Educational, dated 14th November 1906, regarding the adoption of the rules of the Civil Service Regulations for calculating acting allowances.

3. Arrangements should be made for the payment of the audit fee of Rs. 350.

(True Extract.)

H. D. TAYLOR,  
Ag. Secretary to Government.

To the Committee of the Lawrence Asylum (through the Director  
of Public Instruction).  
,, Director of Public Instruction.  
,, Accountant-General.

NOTES CONNECTED WITH G.O., No. 572, EDUCATIONAL,  
DATED 2ND SEPTEMBER 1907.

[SUBJECT.—Report on the audit of the accounts of the Lawrence Asylum, Ootacamund,  
for 1906-1907.]

From the Accountant-General, dated 22nd August 1907, No. 55.

The draft placed below is submitted for approval.

T.K.—29-8-07.

In G.O., No. 736, Educational, dated 14th November 1906, the Committee were requested to consider the desirability of adopting the rules of the Civil Service Regulations in regard to acting allowances. It is not known what decision was come to by the Committee on this subject. From paragraphs 10, 12 and 13 of the Audit report, it is observed that they have not been following the provisions of the Civil Service Regulations in regard to acting allowances. The Auditor now suggests in paragraph 15 that the rules of the Civil Service Regulations may be followed in regard to the grant of travelling allowances also.

K. RANGASWAMI AYYANGAR—29-8-07.

C. A. SOUTER—30-8-07.

The present system of grant of allowances is most uneconomical and unsatisfactory.

H. D. TAYLOR—31-8-07.

G. S. F[ORBES]—31-8-07.

Issue.

H. D. TAYLOR—2-9-07.

[G.O., No. 572, Educational, dated 2nd September 1907.]



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*Station, Madras.*

*Dated the 29th July 1907.*

From

F. L. CARVALHO, Esq.,

Chief Superintendent, in charge of Outside Audits.

To

W. DOBBIE, Esq.,

ACCOUNTANT-GENERAL,

MADRAS.

SIR,

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the official year 1906-1907.

2. The usual statements of receipts and expenditure and of assets and liabilities of both the Male and Female branches are appended.

3. The cash balances of the permanent advance with the Principal and the Headmistress on the morning of the 24th July 1907, were verified by me, and with the exception of a difference of annas two found short in the balance of the latter, they agreed with those recorded in the contingent register. The difference of annas two has been made good by the Headmistress. Of the collections, there was a balance of Rs. 3 unremitted to the Bank on the 25th idem.

4. The remittances to, and the withdrawals from, the Branch Bank at Ootacamund, as recorded in the cash book, were examined with the Bank's pass book and found to be correct.

5. Unserviceable articles were sold by auction to the extent of Rs. 133-6-0, of which Rs. 75 was credited in the accounts of January, and Rs. 56-13-0 in July 1907 leaving a balance of Rs. 1-9-0 with the auctioneers. But the list of articles sent to the auctioneers has not been produced for audit.

6. The accounts for April, May and June 1906 have not been signed by the Principal.

7. With reference to paragraph 10 of last year's report Rs. 5 was recovered from Mr. Kodange and credited in the accounts on 16th November 1906.

8. *Payments.*—(a) Large amounts appear to be paid to barbers for cropping the hair of the children without any voucher and without stating the number of children whose hair has been cropped or the rate at which it has been done. It will be well if a monthly paid barber be entertained to the advantage of the institution.

(b) It is not understood how the sum of Rs. 2-8-0 paid to the office assistant on 27th July 1906 for typing the draft power-of-attorney in connection with the Lawrence Asylum Press is a legitimate charge against the Asylum Funds.

TK 800  
4/8



(c) A sum of Rs. 1-4-0 was charged for in the petty cash register of the Female branch against voucher No. 40 whilst the Telegraph receipt is for one rupee only. Annas four should be recovered.

9. A sum of Rs. 138-5-7 was paid to the milk contractor on voucher No. 429 without a stamped receipt. The omission has since been supplied in my presence.

10. It is objectionable under article 71 of the Civil Service Regulations, if not on other grounds, to allow an employee of the Asylum to do contract work for the Asylum. It has been discovered in the course of audit that Mrs. Perkins, the upper school matron of the Asylum on Rs. 50 per mensem, is the contractor for tailoring. As a permanent employee of the Asylum, she is in charge of the mending of the boys' clothing and their bedding and has four tailors paid by the Asylum for the purpose under her. The bills drawn by her on account of this contract amount to Rs. 2,500 to Rs. 3,000 a year.

11. Under G.O., No. 536, Educational, dated 13th August 1906, the late Mr. Atkinson was granted privilege leave for three months from 17th July 1906 and under G.O., No. 710, Educational, dated 5th November 1906, that leave was extended up to 31st December 1906, and during the whole period of his leave he was granted full pay of Rs. 950 per mensem. But his leave allowances were disbursed to his daughter without any requisition from him and without a certificate that he was alive for the period for which they were disbursed to her. This is not all. The following telegram and medical charges were finally debited to the Asylum funds instead of being recovered from him when he returned from leave:—

|                                                                                 | RS. | A. | P. |
|---------------------------------------------------------------------------------|-----|----|----|
| Telegram charges, voucher No. 308 .. .. .                                       | 85  | 8  | 0  |
| " " 362 .. .. .                                                                 | 31  | 8  | 0  |
| " " P.C.R. .. .. .                                                              | 25  | 8  | 0  |
| Dr. Ogle's charges for report on Mr. Atkinson's health, voucher No. 368 .. .. . | 54  | 15 | 0  |
| Total .. .. .                                                                   | 197 | 7  | 0  |

12. Though Government, in G.O., No. 736, Educational, dated 14th November 1906, expressed the desirability of adopting the rules of the Civil Service Regulations for regulating the grant of acting allowances, yet in the following cases the acting allowances were irregularly granted:—

(a) Mrs. Lambert, Kitchen matron on Rs. 35, was granted, for doing hospital matron's work in addition to her own work, an allowance of Rs. 30 per mensem for February 1907.

(b) Mrs. Carmody, third matron on Rs. 35, was granted, for doing hospital matron's work, an allowance at the rate of Rs. 30 per mensem for eight days in October and 14 days in November 1906. In this bill (voucher No. 340) she was allowed Rs. 24-11-10 instead of Rs. 21-11-10. The excess of Rs. 3 which was paid to her by an error in totalling was recovered as the result of the audit.

13. The eighth mistress's appointment (Rs. 30) was vacant from 7th September to 30th November 1906, and its pay was distributed among five mistresses of the Asylum. The rules of the Civil Service Regulations do not permit the distribution of salaries by giving an officer more than the sanctioned pay of the appointment.

14. Mr. Houghton, the type-writing instructor on Rs. 25, having been appointed a teacher of the Asylum on Rs. 65, has been granted a special allowance of Rs. 10 for teaching type-writing to the Female branch and Mr. Nageswariah, the office assistant on Rs. 45, a special allowance of Rs. 20 per mensem for teaching type-writing to the Male branch. As these two appointments carry special allowances, the sanction of Government seems necessary.

15. As it was pointed out by Government that the rules of the Civil Service Regulations may be adopted advantageously by the committee for regulating acting allowances, it would seem desirable to adopt the rules of the Civil Service Regulations

for the grant of travelling allowances also. The following instances will show that they have been paid in excess of the limits allowed by the Civil Service Regulations:—

(a) Miss Green, the Head-mistress on Rs. 175, was granted double first-class fare, etc., from Bombay to Lovedale amounting to Rs. 154-6-0.

(b) Miss Vardon, acting school-mistress on Rs. 45, was granted double second-class fare from Bangalore to Lovedale and back when her acting appointment ceased.

(c) Miss Read's travelling allowance bill for Rs. 53-1-0 included tonga fare of Rs. 14-10-0 and luggage Rs. 1-12-0 and bill of fare, viz., Rs. 5-14-0 besides double second-class fare.

(d) Miss Callaghan's travelling allowance bill included bill of fare, viz., Rupees 1-8-0.

16. As in previous years, stores continue to be obtained in bulk as the question of establishing a general agency seems still to be under the consideration of the Committee.

17. The stock and inventory books and the list of band instruments on the 31st March 1907 have not been signed as usual by the Principal and Secretary. It will be well if a little more attention is paid to the postings in these books by having them checked monthly by the Office Manager or his assistant and stock taken by them annually. Twenty-four yards of red flannel have been written off as lost in transit under the initials of the late Principal and Secretary.

18. The result of the audit has on the whole been satisfactory.

19. The Committee should be requested to pay the audit fee of Rs. 350 into the Bank of Madras to the credit of Government.

I have the honour to be,

Sir,

Your most obedient servant,

F. L. CARVALHO,  
Chief Superintendent.



## APPENDIX A.

STATEMENT of Receipts and Expenditure of the Male Branch for the year 1906-1907.

## Receipts.

|                                                      | RS.      | A. | P. |
|------------------------------------------------------|----------|----|----|
| Opening balance .. .. .                              | 5,226    | 14 | 4  |
| I.—FROM GOVERNMENT—                                  |          |    |    |
| 1. Grant-in-aid .. .. .                              | 28,800   | 0  | 0  |
| II.—PROFITS ON ASYLUM PROPERTY—                      |          |    |    |
| 1. Donation and interest on Government securities .. | 39,352   | 15 | 4  |
| 2. Donation from Lawrence Asylum Presses ..          | 19,500   | 0  | 0  |
| III.—SPECIAL FUNDS—                                  |          |    |    |
| 1. Subsistence allowance .. .. .                     | 12,909   | 9  | 4  |
| 2. Pensions from funds .. .. .                       | 743      | 4  | 7  |
| 3. Fees .. .. .                                      | 4,632    | 8  | 0  |
| IV.—INDUSTRIES—                                      |          |    |    |
| 1. Tailors' shop .. .. .                             | 130      | 0  | 0  |
| 2. Boot-making shop .. .. .                          | 74       | 2  | 0  |
| 3. Recoveries from Public Works Department ..        | 1,399    | 15 | 11 |
| V.—MISCELLANEOUS—                                    |          |    |    |
| 1. Sale of stores .. .. .                            | 153      | 13 | 0  |
| 2. From N.V.R. compensation for boots .. ..          | 150      | 0  | 0  |
| 3. Other items .. .. .                               | 381      | 14 | 7  |
| 4. Boarding money .. .. .                            | 436      | 4  | 4  |
| 5. Special money prizes .. .. .                      | 310      | 0  | 0  |
| 6. Donation .. .. .                                  | 50       | 0  | 0  |
| Total .. .. .                                        | 1,14,251 | 5  | 5  |

## Expenditure.

## I.—EDUCATION—

## (a) Scholastic—

|                                       |        |    |   |
|---------------------------------------|--------|----|---|
| 1. Establishment .. .. .              | 12,835 | 0  | 0 |
| 2. Books, prizes and stationery .. .. | 1,256  | 15 | 0 |
| 3. Library and museum .. .. .         | 111    | 9  | 9 |
| 4. Examination fees .. .. .           | 21     | 0  | 0 |
| 5. Special money prizes .. .. .       | 221    | 15 | 3 |

## (b) Artistic—

|                                           |     |    |   |
|-------------------------------------------|-----|----|---|
| 1. Band—establishment .. .. .             | 803 | 13 | 3 |
| 2. Band instruments, music and repairs .. | 442 | 10 | 3 |
| 3. Gymnastic establishment .. .. .        | 480 | 0  | 0 |
| 4. Apparatus and games .. .. .            | 222 | 10 | 0 |

## (c) Telegraph—

|                       |       |   |   |
|-----------------------|-------|---|---|
| Establishment .. .. . | 1,200 | 0 | 0 |
|-----------------------|-------|---|---|

## (d) Drawing—

|                       |     |   |   |
|-----------------------|-----|---|---|
| Establishment .. .. . | 600 | 0 | 0 |
|-----------------------|-----|---|---|

## (e) Type-writing, etc.—

|                                    |     |    |    |
|------------------------------------|-----|----|----|
| 1. Establishment .. .. .           | 283 | 13 | 10 |
| 2. Machines, materials, etc. .. .. | 89  | 15 | 0  |

## APPENDIX A—cont.

Statement of Receipts and Expenditure of the Male Branch for the year 1906-1907—cont.

## Expenditure—cont.

## II.—CLOTHING AND VICTUALLING—

RS. A. P.

## (a) Clothing—

|                                       |       |    |   |
|---------------------------------------|-------|----|---|
| 1. Establishment .. .. .              | 471   | 4  | 0 |
| 2. Material, etc. .. .. .             | 9,056 | 2  | 8 |
| 3. Contract work, extra tailors .. .. | 2,528 | 0  | 0 |
| 4. Shoeing .. .. .                    | 1,334 | 0  | 6 |
| 5. Sergeants' clothing .. .. .        | 261   | 4  | 3 |
| 6. Servants' do. .. .. .              | 257   | 10 | 0 |

## (b) Victualling—

|                                        |        |    |   |
|----------------------------------------|--------|----|---|
| 1. Establishment .. .. .               | 1,743  | 12 | 0 |
| 2. Provisions .. .. .                  | 32,124 | 6  | 2 |
| 3. Kitchen and dining-room utensils .. | 232    | 1  | 8 |
| 4. Boarders .. .. .                    | 1,116  | 12 | 0 |

## III.—HOUSEHOLD, HOSPITAL AND SANITATION—

## (a) Household—

|                                          |       |    |    |
|------------------------------------------|-------|----|----|
| 1. Establishment .. .. .                 | 5,338 | 8  | 3  |
| 2. Washing .. .. .                       | 1,723 | 0  | 0  |
| 3. Lighting .. .. .                      | 954   | 9  | 0  |
| 4. Wood-cutting, etc. .. .. .            | 977   | 14 | 0  |
| 5. Bedding and towelling .. .. .         | 2,662 | 10 | 9  |
| 6. Hardware, soap, brushes .. .. .       | 759   | 10 | 10 |
| 7. Furniture, carpets, etc. .. .. .      | 1,403 | 3  | 3  |
| 8. Contingencies—cleaning doors, etc. .. | 81    | 0  | 9  |

## (b) Hospital—

|                                |       |    |   |
|--------------------------------|-------|----|---|
| 1. Establishment .. .. .       | 1,800 | 0  | 0 |
| 2. Medicines and wines .. .. . | 318   | 6  | 7 |
| 3. Extra nursing .. .. .       | 456   | 12 | 0 |
| 4. Contingencies .. .. .       | 0     | 2  | 0 |

## (c) Sanitation—

|                                              |     |    |   |
|----------------------------------------------|-----|----|---|
| 1. Establishment .. .. .                     | 763 | 4  | 0 |
| 2. Tar and phenyle .. .. .                   | 36  | 8  | 0 |
| 3. Repairs to roads, drains, bush-cutting .. | 862 | 12 | 0 |

## IV.—GENERAL—

|                          |        |    |   |
|--------------------------|--------|----|---|
| 1. Establishment .. .. . | 10,696 | 14 | 8 |
| 2. Stationery .. .. .    | 120    | 13 | 0 |

## V.—BUILDINGS, LABOUR AND MATERIALS—

|                       |       |    |   |
|-----------------------|-------|----|---|
| Establishment .. .. . | 3,161 | 10 | 6 |
|-----------------------|-------|----|---|

## VI.—MISCELLANEOUS—

|                                                |       |   |   |
|------------------------------------------------|-------|---|---|
| 1. Carrying charges and travelling expenses .. | 2,947 | 1 | 1 |
| 2. Postage, advertisements and telegrams ..    | 490   | 4 | 5 |
| 3. Audit fee .. .. .                           | 210   | 0 | 0 |
| 4. Contingencies .. .. .                       | 424   | 6 | 6 |
| 5. Entertainment allowance .. .. .             | 148   | 2 | 7 |

## VII.—OTHER CHARGES—

|                     |     |   |   |
|---------------------|-----|---|---|
| 1. Pensions .. .. . | 360 | 0 | 0 |
|---------------------|-----|---|---|

## VIII.—EXTRAORDINARY—

|                                |    |   |   |
|--------------------------------|----|---|---|
| 1. Chapel improvements .. .. . | 90 | 0 | 0 |
| 2. Refunds .. .. .             | 2  | 4 | 2 |

|                                           |          |    |    |
|-------------------------------------------|----------|----|----|
| Total .. .. .                             | 1,04,484 | 9  | 11 |
| Closing balance on the 31st March 1907 .. | 9,766    | 11 | 6  |

Grand Total .. 1,14,251 5 5



## APPENDIX B.

STATEMENT of Receipts and Expenditure of the Female Branch for the year 1906-1907.

## Receipts.

|                                 | RS.    | A. | P. |
|---------------------------------|--------|----|----|
| Opening balance .. ..           | 205    | 10 | 3  |
| I.—FROM GOVERNMENT—             |        |    |    |
| 1. Grant-in-aid .. ..           | 19,200 | 0  | 0  |
| II.—PROFITS ON ASYLUM PROPERTY— |        |    |    |
| 1. Donation and interest .. ..  | 23,415 | 13 | 7  |
| III.—SPECIAL FUNDS—             |        |    |    |
| 1. Subsistence allowance .. ..  | 7,885  | 0  | 8  |
| 2. Pensions from funds .. ..    | 425    | 10 | 3  |
| 3. Fees .. ..                   | 2,063  | 8  | 0  |
| IV.—MISCELLANEOUS—              |        |    |    |
| 1. Sale of stores .. ..         | 4      | 15 | 6  |
| 3. Other items .. ..            | 258    | 3  | 7  |
| 4. Special money prizes .. ..   | 160    | 0  | 0  |
| Total .. ..                     | 53,207 | 9  | 4  |

## Expenditure.

|                                           |        |    |    |
|-------------------------------------------|--------|----|----|
| I.—EDUCATION—                             |        |    |    |
| (a) Scholastic—                           |        |    |    |
| 1. Establishment .. ..                    | 6,071  | 9  | 7  |
| 2. Books, stationery, prizes .. ..        | 854    | 6  | 3  |
| 3. Library .. ..                          | 74     | 9  | 3  |
| 5. Games .. ..                            | 75     | 9  | 0  |
| 6. Tuning and repairing piano .. ..       | 7      | 8  | 0  |
| 7. Special money prizes .. ..             | 125    | 0  | 0  |
| (b) Type-writing and Shorthand—           |        |    |    |
| 1. Establishment .. ..                    | 10     | 0  | 0  |
| 2. Machines, materials .. ..              | 7      | 12 | 0  |
| (c) Drawing—                              |        |    |    |
| 1. Establishment .. ..                    | 120    | 0  | 0  |
| 2. Materials, models .. ..                | 88     | 12 | 0  |
| II.—CLOTHING AND VICTUALLING—             |        |    |    |
| (a) Clothing—                             |        |    |    |
| 1. Establishment .. ..                    | 1,440  | 0  | 0  |
| 2. Materials .. ..                        | 4,849  | 2  | 6  |
| 4. Shoeing .. ..                          | 1,446  | 14 | 0  |
| 5. Outfit allowance .. ..                 | 309    | 3  | 0  |
| (b) Victualling—                          |        |    |    |
| 1. Establishment .. ..                    | 762    | 3  | 0  |
| 2. Provisions .. ..                       | 16,868 | 7  | 0  |
| 3. Kitchen and dining room utensils .. .. | 416    | 6  | 5  |
| III.—HOUSEHOLD, HOSPITAL AND SANITATION—  |        |    |    |
| (a) Household—                            |        |    |    |
| 1. Establishment .. ..                    | 96     | 0  | 0  |
| 2. Washing .. ..                          | 1,415  | 8  | 0  |
| 3. Lighting .. ..                         | 539    | 4  | 3  |
| 4. Wood-cutting .. ..                     | 264    | 0  | 0  |
| 5. Bedding and towelling .. ..            | 2,703  | 7  | 2  |
| 6. Hardware, soap, brushes, etc. .. ..    | 475    | 8  | 9  |
| 7. Furniture and repairs .. ..            | 338    | 4  | 9  |
| 8. Contingencies .. ..                    | 121    | 8  | 11 |
| (b) Hospital—                             |        |    |    |
| 1. Establishment .. ..                    | 628    | 3  | 10 |
| 2. Medicines and wines .. ..              | 242    | 8  | 1  |
| 3. Extra nursing .. ..                    | 211    | 10 | 0  |
| (c) Sanitation—                           |        |    |    |
| 1. Establishment .. ..                    | 477    | 9  | 0  |
| 2. Tar and phenyle .. ..                  | 46     | 8  | 0  |
| 3. Bushcutting, etc. .. ..                | 86     | 12 | 0  |

## APPENDIX B—cont.

Statement of Receipts and Expenditure of the Female Branch for the year 1906-1907—cont.

## Expenditure—cont.

|                                                   | RS.    | A. | P. |
|---------------------------------------------------|--------|----|----|
| IV.—GENERAL—                                      |        |    |    |
| 1. Establishment .. ..                            | 3,876  | 12 | 10 |
| V.—BUILDINGS AND REPAIRS .. ..                    | 517    | 8  | 11 |
| VI.—MISCELLANEOUS—                                |        |    |    |
| 1. Carrying charges and travelling expenses .. .. | 1,384  | 15 | 9  |
| 2. Postage, telegrams, advertisements .. ..       | 71     | 14 | 10 |
| 3. Audit fee .. ..                                | 140    | 0  | 0  |
| 4. Contingencies .. ..                            | 76     | 8  | 0  |
| 5. Refunds .. ..                                  | 16     | 4  | 0  |
| VII.—OTHER CHARGES—                               |        |    |    |
| 1. Out-boarders .. ..                             | 200    | 0  | 0  |
| 2. Scholarship .. ..                              | 240    | 0  | 0  |
| Total .. ..                                       | 47,698 | 3  | 1  |
| Closing balance on the 31st March 1907 .. ..      | 5,509  | 6  | 3  |
| Total .. ..                                       | 53,207 | 9  | 4  |

## APPENDIX C.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Male Branch, as they stood on the 31st March 1907.

## Assets.

|                                                          | RS.      | A. | P. |
|----------------------------------------------------------|----------|----|----|
| Funded capital with the Accountant-General .. ..         | 5,10,100 | 0  | 0  |
| Fixed deposits in the Madras Bank, Ootacamund .. ..      | 11,430   | 15 | 7  |
| Permanent advance with the Principal .. ..               | 60       | 3  | 10 |
| Grant-in-aid .. ..                                       | 2,400    | 0  | 0  |
| Donation on Government securities .. ..                  | 21,460   | 8  | 0  |
| Half-yearly interest .. ..                               | 8,120    | 4  | 9  |
| Subsistence allowance .. ..                              | 771      | 0  | 0  |
| Pension from the Military Assistant Surgeons' fund .. .. | 10       | 8  | 0  |
| Fees in arrears .. ..                                    | 337      | 0  | 0  |
| Sale-proceeds of old clothing sold by auction .. ..      | 106      | 12 | 0  |
| Bills claimable .. ..                                    | 50       | 11 | 4  |
| Steward's stores .. ..                                   | 4,355    | 13 | 8  |
| Stores, made-up clothing .. ..                           | 201      | 12 | 0  |
| Furniture, etc. .. ..                                    | 25,188   | 2  | 11 |
| Band instruments .. ..                                   | 2,382    | 0  | 0  |
| Credit balance .. ..                                     | 9,766    | 11 | 6  |
| Total .. ..                                              | 5,96,742 | 7  | 7  |

## Liabilities.

|                        |          |   |   |
|------------------------|----------|---|---|
| Personal account .. .. | 7,424    | 7 | 7 |
| Net assets .. ..       | 5,89,318 | 0 | 0 |
| Total .. ..            | 5,96,742 | 7 | 7 |



## NOTES.

## APPENDIX D.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Female Branch,  
as they stood on the 31st March 1907.

| Assets.                                              |    |    |    | RS.      | A. | P. |
|------------------------------------------------------|----|----|----|----------|----|----|
| Funded capital with the Accountant-General           | .. | .. | .. | 3,02,318 | 14 | 0  |
| Permanent advance with the Headmistress              | .. | .. | .. | 8        | 3  | 0  |
| Grant-in-aid                                         | .. | .. | .. | 1,600    | 0  | 0  |
| Half-yearly interest                                 | .. | .. | .. | 2,325    | 10 | 5  |
| Subsistence allowance                                | .. | .. | .. | 686      | 14 | 4  |
| Pension from the Military Assistant Surgeon's fund   | .. | .. | .. | 21       | 0  | 0  |
| Donation on Government securities                    | .. | .. | .. | 10,732   | 12 | 0  |
| Fees in arrears                                      | .. | .. | .. | 235      | 0  | 0  |
| Steward's stores                                     | .. | .. | .. | 7,445    | 3  | 0  |
| Furniture                                            | .. | .. | .. | 15,522   | 14 | 5  |
| Sale-proceeds of old clothing, etc., sold by auction | .. | .. | .. | 16       | 10 | 0  |
| Credit balance                                       | .. | .. | .. | 5,509    | 6  | 3  |
| Total                                                | .. | .. | .. | 3,46,422 | 7  | 5  |

| Liabilities.     |    |    |    | RS.      | A. | P. |
|------------------|----|----|----|----------|----|----|
| Personal account | .. | .. | .. | 3,554    | 11 | 4  |
| Net assets       | .. | .. | .. | 3,42,867 | 12 | 1  |
| Total            | .. | .. | .. | 3,46,422 | 7  | 5  |

## II

Endorsement No. O.A. 102, dated 10th August 1907

Forwarded to Government in the Educational Department. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

*B. Dobbie*  
Accountant-General.



[ E. ]

1,000-12-11-03.

572-802

2-9-07

8

12

EDUCATIONAL DEPARTMENT.

1P

C. No. 2062, From the AG, No 55, Dated 22-8-1907.

## SUBJECT.

Report on the audit of the Accounts  
of the Law. Academy, octacum und for 1906-07.The draft placed below is submitted for  
approval.7H.  
29.8.07

C

Only No. 736 Es! dated 14<sup>th</sup> November 1906,  
the Committee were requested to consider  
the desirability of adopting the rules of  
the Civil Service Regulations in regard to  
allowances. It is not known what  
decision was come to by the Committee  
on this subject. From paragraphs 10, 12 + 13  
of the audit report, it is observed that  
they have not been following the provisions  
of the C.S.R. in regard to allowances.  
The Auditor <sup>now</sup> suggests in paragraph 15, that  
the rules of the C.S.R. maybe followed in  
regard to the grant of travelling allowances  
also.

800  
29.8.07Sec  
30.8.07The present system of grant of allowances is most  
uneconomical & unsatisfactory

Hough

HM

21.10.07



190

190

C. No. 2062, From the A. G., No. 55, dated 22-8-1907.

190

190

No. 512, dated 2-9-1907

P. S.

The report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1906-07 will be communicated to the Committee of the Asylum and their attention drawn to the remarks and suggestions of the auditor.

2. The Committee will be requested to report on the points noticed in paragraphs 8 & 10 to 17 of the <sup>audit</sup> report, and,

3. Arrangements should be made for the payment of the audit fee of Rs 350

to state what decision was  
come to on the suggestion made  
in No. 73688, dated 14<sup>th</sup> November  
1906 regarding the adoption of the  
Tables of the C. & P. for calculating  
allowances -  
The Committee of the C. & P. tho' the D.P.

- J. P. J.

.. A. F. ✓

7.2  
29-8-07

Clas  
30.8.7

112  
36-8m



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READ AGAIN G.O., No.  
100

DATED

DEPARTMENT No.

2062 A

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

no to A A

LETTER TO GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DISPATCH  
IN ORIGINAL.

N.B.—

- A = Print in full.
- B = Not to be printed.
- P = Print abstract only.
- Q = Print heading only.

NUMBER OF COPIES  
REQUIRED.

Order complete.

50

Letter only.

Order complete with Letter.

14

3P.  
Notes 1P

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8  
4/9/02

The report on the audit of  
the accounts of the Revenue  
Department for the year 1901-02  
will be submitted to the Committee  
of the House and the attention of  
the members will be drawn to it.

1. The Committee will be requested  
to report on the audit of the  
accounts of the Revenue  
Department for the year 1901-02  
and to recommend the steps to be  
taken for the improvement of the  
system.

1. The Committee will be requested  
to report on the audit of the  
accounts of the Revenue  
Department for the year 1901-02  
and to recommend the steps to be  
taken for the improvement of the  
system.