

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1909.

Enclosures

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G.O., No. 114, 1st March 1909.

Lawrence Asylum, Ootacamund.

Recording explanation of points noticed in the report on the audit of the accounts of the
— for the year 1907-1908.

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G.O., No. 114, 1st March 1909.

Lawrence Asylum, Ootacamund.

Recording explanation of points noticed in the report on the audit of the accounts of the
— for the year 1907-1908.

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

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 114, EDUCATIONAL, DATED
1st MARCH 1909.

[SUBJECT.—Points noticed in the report on the audit of the accounts of the Lawrence
Asylum, Ootacamund, for the year 1907-1908.]

Previous papers.

G.O., No. 100,	Educational,	dated 24th March	1869.
" "	212	" " 17th June	"
" "	280	" " 25th August	"
" "	259	" " 19th August	1870.
" "	568	" " 23rd July	1891.
" "	572	" " 15th September	1896.
" "	689	" " 2nd December	1900.
" "	636	" " 4th November	1901.
" "	473	" " 14th August	1902.
" "	74	" " 29th January	1904.
" "	213	" " 5th April	"
" "	304	" " 20th May	1907.
" "	588	" " 17th September	"
" "	692	" " 11th October	"
" "	231	" " 25th March	1908.
" "	240	" " 27th "	"
" "	489	" " 29th June	"
" "	768	" " 14th November	"

From the Director of Public Instruction, dated 21st January 1909, No. 61.

Please see G.O., No. 768, Educational, dated 14th November 1908, communicating the report on the audit of the accounts of the Lawrence Asylum, Ootacamund, for 1907-1908 to the Committee of the Asylum.

2. In this order, the Committee were asked to state—

(1) Why the arrangement referred to in paragraph 6 of the Audit report, under which Mrs. Perkins, an employee of the Asylum, was given the contract for the tailoring work for the Asylum, was not discontinued?

Paragraph 2 of G.O., No. 768, Educational, dated 14th November 1908.

Paragraph 4 (i), *ibid.*

(2) On what ground and by what authority articles of crockery, glassware, cutlery and kitchen utensils were supplied to the Principal at the cost of the Asylum?

Paragraph 4 (ii), *ibid.*

(3) Whether the general charges connected with the Asylum should not be divided in the proportion of 60 to 40 between the male and female branches of the Asylum?

Paragraph 6, *ibid.*

(4) Whether all the excess charges incurred over and above the budget grants were not being sanctioned by the Finance Committee of the Asylum?

Paragraph 3, *ibid.*

Pages 2 and 3 of G.O., No. 768, Educational,
14th November 1908.

report and to maintain a register of leave and leave allowances.

3. The Committee now submit their reply to the points referred to above.

4. *Discontinuance of the contract given to Mrs. Perkins.*—The Committee state that Mrs. Perkins

Paragraph 1 (3) of G.O., No. 231, Educational,
dated 25th March 1908.

Government in the Committee's Resolution No. 6, dated 15th May 1908, and recorded with G.O., No. 489, Educational, dated 29th June 1903, and that as Mrs. Perkins

No action needed.

C. A. SOUTER—16-2-09.

A. BUTTERWORTH-18-2-09.

G. S. F[OREES].

2. The Committee were also asked to adopt the revised forms of acquittance roll and the fee register suggested by the Auditor in paragraphs 7 and 11 of his and leave allowances.

has resigned the service of the Asylum with effect from the 1st January 1909, the objection will cease to exist from that date.

5. Supply of articles of crockery, etc., to the Principal at the cost of the Asylum.—

See further note at end.

C. A. SOUTER—16-2-09.

articles mentioned which are entered in the stock book. Most of the articles referred to appear to have been supplied to the Rev. Canon Foley who acted as Principal during the absence on leave of Mr. Atkinson, as the articles supplied to the latter had been broken and had become unserviceable. The present Principal, it is stated, uses entirely his cutlery and largely his own crockery and glassware.

A furnished house does not usually contain, in India, these articles * and I do not think they should be supplied in future. If people have to supply their own crockery, etc., they are usually more careful with it. In England I believe that as a rule a furnished house contains everything except linen and plate.

* Except bed room-crockery.

A. BUTTERWORTH-18-2-09.

G. S. F[ORBES].

7. *Apportionment of the general charges of the Asylum between the male and female*

Paragraph 9 of the Auditor's report on page 3 of G.O., No. 768, Educational, dated 14th November 1908.

chiefly to the debit balances of the female branch, and he suggested that as the financial position of the female branch had improved owing to the amalgamation with it of the Military Female Orphan Asylum, the charges might be divided in the proportion of 60 to 40 between the male and the female branches.

8. The Committee state that as the Government grant to the Asylum is divided

Paragraph 2 of G.O., No. 473, Educational,
dated 14th August 1902.

the general charges also in the same proportion; but that with the revised staff as recently sanctioned by Government in G.O., No. 764, Educational, dated 13th November 1908, the female branch will probably work at an annual loss.

9. The following statement shows the receipts, charges and surplus of the male and the female branches of the Asylum during the past five years as entered in the budgets:—

Year.	Opening balance.	Receipts.	Charges.	Surplus or deficit.	Closing balance.
<i>Male branch.</i>					
	RS.	RS.	RS.	RS.	RS.
1904-1905	17,187	1,12,206	1,23,476	- 11,270	5,917
1905-1906	5,917	1 10,548	1,11,233	- 690	5,227
1906-1907	5,227	1,09,024	1,04,435	+ 4,543	9,765
1907-1908	9 765	1,23,752	1,20,781	+ 2,981	12,737
1908-1909	12,737	1,15,989	1,19,772	- 3,783	8,954
<i>Female branch.</i>					
	817	33,713	37,738	- 6,025	- 5,238
1904-1905	- 5,208	55,711	50,708	+ 5,003	- 205
1905-1906	- 205	53,413	47,098	+ 5,705	5,510
1906-1907	5,510	48,704	51,470	- 2,766	2,744
1907-1908	2,744	53,113	54,567	- 1,454	1,290
1908-1909					

*Budget Estimate.

10. In consequence of the revision of the establishment of the Asylum sanctioned in G.O., No. 764, Educational, dated 13th November 1908, the additional cost of the female branch of the Asylum amounted to Rs. 155 per mensem or Rs. 1,860 per annum. Having regard to the fact that the average annual surplus of the female branch during the four years ending 1908-1909 was Rs. 1,622 and that in the last two years this branch closed with a deficit, the observation of the committee that the female branch will probably

K.R.

C. A. Souther.

A. BUTTERWORTH.

G. S. F[ORBES].

Submitted that the question of dividing the general charges in the proportion of 60 to 40 may be dropped for the present.

11. *Excess charges over budget grant.*—The Auditor stated as follows:—

Paragraph 12 of his report on page 3 of G.O., No. 768, Educational, dated 14th November 1908.

"think it will be well if no expense is incurred in excess of the budget grants without the sanction of the Finance Committee and that all such excesses should be reported to Government for orders after the close of the year".

12. The Committee state that all expenditure—not only expenditure in excess of budget grants—is passed by the Finance Committee.

13. The estimated expenditure for 1907-1908 under each head is entered in pencil against the actuals for the year given on pages 5 to 8 of G.O., No. 768, Educational, dated 14th November 1908. The total actual expenditure for 1907-1908 of the female branch (Rs. 48,657) was less than the budget allotment (Rs. 51,959). In the case of the male branch, the total actual expenditure was Rs. 1,12,703 against Rs. 1,09,367 in the sanctioned budget. It is, however, observed that the actual expenditure above given included the following extraordinary items of expenditure, for which no provision existed in the budget and for which the Committee obtained the special sanction of Government, namely,—

(1) Rs. 5,133—towards certain improvements to the Asylum buildings—G.O., No. 240, Educational, dated 27th March 1908, paragraph 2.

(2) Rs. 7,500—towards bonus to Mrs. Atkinson—G.O., No. 588, Educational, dated 17th September 1907.

(3) Rs. 500—towards the cost of construction of a Roman Catholic Chapel near the Lawrence Asylum --G.O., No. 304, Educational, dated 20th May 1907.

Excluding these items, the total expenditure of the male branch was Rs. 9,797 less than the total budget allotment. It has, however, to be pointed out that in several individual cases, both in the male and in the female branches of the Asylum, the expenditure exceeded the budget grant.

Vide pages 5—8 of G.O., No. 768, Educational, dated 14th November 1908.

There seems no need to interfere if the total budget grant is not exceeded.

C. A. SOUTER—16-2-09.

Page 13 of G.O., No. 689, Educational, dated 22nd December 1900.

14. Rule 61 of the Rules for the working of the Lawrence Asylum runs as follows:—

"The committee shall see that the expenditure of the year is in accordance with the budget as sanctioned by Government. When any important variations This is all, I think, that need be insisted upon.

A. BUTTERWORTH.

"committee shall appoint a finance sub-committee of two members to scrutinize the accounts and to pass, pending the sanction of Government, such charges as are urgent and unforeseen and for which no allotment has been made in the budget."

15. In 1907-1908, the Committee have obtained, as stated in paragraph 13 *supra*, the special sanction of Government for all items of expenditure not provided for in the budget estimate, although such sanction does not appear to have been obtained for the several variations in the allotments. It does not, however, appear to be necessary to require a special report to Government, as suggested by the auditor, total sanctioned allotment is not exceeded and the Finance Committee passes all expenditure from the funds of the Asylum.

Vide paragraph 13 *supra*.

It is unnecessary, except in the case of important variations as provided in rule 61.

A. BUTTERWORTH.

in regard to such variations, so long as the

C. A. SOUTER—16-2-09.

16. *Revised forms of acquittance roll and fee register.*—With regard to the revised form of fee register suggested by the auditor, the Committee state that it appears to be somewhat cumbersome for an institute with a large number of children and suggest a slight alteration. The form suggested by the auditor requires that one page or one form should be allotted for each pupil while in the form as revised by the Committee, the names of several pupils may be entered in a page. The form suggested by the Committee appears therefore to be more convenient and may be adopted. Perhaps the auditor may be asked to state whether he has any objection to the form proposed by the Committee.

C. A. SOUTER—16-2-09.

The auditor can be asked whether the proposed form will do.

A. BUTTERWORTH—18-2-09.

G. S. F[ORBES].

C.S.—10-2-09.

K. RANGASWAMI AIYANGAR—10-2-09.

On what terms did Mr. Atkinson get the Principalship? Was he given crockery, etc.?

C. A. SOUTER—11-2-09.

Before the Principal of the Lawrence Asylum was provided with separate free quarters he was given an allowance of Rs. 30 per mensem; Mr. Bliss, who was appointed Principal in 1869, was given an allowance of Rs. 90 per mensem on the recommendation of the Committee until the house intended for him at Lovedale was ready—*vide* G.O., No. 100, Educational, dated 24th March 1869.

2. Later on the Committee requested a grant of Rs. 5,000 for furnishing, etc., the Principal's house. The Committee stated that, besides ordinary furniture, grates and kitchen stoves were required for the house and also wall-papers and chimney-pieces. The Government, however, declined to sanction the grant of any funds for furnishing the house of the Principal in G.O., No. 212, Educational, dated 17th June 1869.

3. When the Committee again requested that the Principal's house should be provided with furniture, the Government declined to reconsider the above order—*vide* G.O., No. 280, Educational, dated 25th August 1869.

4. It is, however, observed from G.O., No. 259, Educational, dated 19th August 1870, that the Government subsequently sanctioned the supply of curtains, blinds, carpets and matting to the Principal's house in addition to the sanction already given for teak furniture.

5. It does not appear that articles of crockery, etc., were supplied to any of the Principals at the cost of the Asylum, nor is there anything in the papers relating to the appointment of Mr. Atkinson to show that the Principal was entitled to be supplied with articles of crockery, etc.

G.O., No. 568, Educational, dated 23rd July 1891.

G.O., No. 572, Educational, dated 15th September 1896.

G.O., No. 636, Educational, dated 4th November 1901.

C.S.—15-2-09.

K. RANGASWAMI AIYANGAR—16-2-09.

It seems very doubtful whether furniture can include ordinary kitchen crockery and so on. But apparently Mr. Atkinson was given such articles—*vide* paragraph 5 *supra* and also Canon Foley. There is no authority for this.

C. A. SOUTER—16-2-09.

My remarks appear in the margin of the office-note.

A. BUTTERWORTH—18-2-09.

See margins.

As to crockery, etc., say that these cannot be supplied at the expense of the funds of the Asylum: and that the expenditure should not have been incurred.

G. S. F[ORBES]—20-2-09.

Draft please.

A. BUTTERWORTH—22-2-09.

A draft order is placed below for approval.

C.S.—23-2-09.

K. RANGASWAMI AIYANGAR—23-2-09.

C. A. SOUTER—23-2-09.

Issue.

A. BUTTERWORTH—28-2-09.

[G.O., No. 114, Educational, dated 1st March 1909.]

6P

READ ALSO:—

C. No. 120; From the ~~S.F.S~~ Rec. No. 61, dated 21 May 1909.

” ” , ” ” , ” 190

ORDER.

No. 114, dated 1-3 1909.

Recorded.

2. Articles of crockery, glassware, ^{other than bedroom crockery,} and cutlery and kitchen utensils cannot be supplied to the Principal of the Lawrence Asylum, Ootacamund at the expense of the funds of the Asylum. The expenditure on the purchase of these articles to which exception has been taken by the auditor should

not have been incurred, but it will be admitted in the accounts.

3. The Government do not ^{require} consider it necessary to call for a special report from the Committee.

Para. 8 of his report in
EON-768 EOL, 14.11.08 G.

The expenditure will ^{however} as a special case ^{be} ~~be~~ not have been incurred, but it will be admitted in the accounts.

3. The Government do not ^{require} consider it necessary to call for a special report from the Committee

Para 12 of ^{report} ~~this~~ ⁱⁿ
G.O. 768 E.C., 14-11-08 G

of the Lawrence Asylum, as suggested by the Auditor, in regard to ^{very item of} excess expenditure over budget grants.

~~The Committee should however see~~

that the provisions of rule 61 of

15. the rules issued under G.O. N° 689 Educational dated 22nd December ¹⁹⁰⁰ ~~1901~~

requiring the sanction of Government to all important variations

in the ^{budget} allotments ^{appear adequate these} ~~are~~ ^{provisions should be} strictly

followed for the future.

4. The Accountant General

will be ~~is~~ requested to state whether the form of the Fee register now proposed by the Committee may be adopted.

Page 5 of Et file.

CS
23.2.09 R.D.
23.2.09

CS
23.2.09.
CS
28/2

To
The Committee of the Lawrence Asylum
(Chrs' the ^{Protamund} D.F.D.)
a D.F.D.
a Accountant General
with ~~the~~ form of Fee Register

A	B	C
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