

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Enclosures

} 1912.

Regd.

Spare copies

G.O. No. 202, 2nd March 1912.

[Lawrence] Asylum, Ootacamund.

Expressing satisfaction at the result of the audit of the accounts of the —.

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

I

Letter—from the Rev. W. H. G. PADFIELD, M.A., Principal and Secretary,
Lawrence Asylum, Ootacamund.
To—the Director of Public Instruction, Madras.
Dated—Lovedale, the 21st December 1911.
No.—C. 3551.

I am directed by the Committee of the Ootacamund Lawrence Asylum to forward herewith the report on the audit of the accounts of the Lawrence Asylum for the year 1910–11 (with three spare copies) with sub-committee's remarks and committee's resolution for favour of submission to Government.

Paragraphs 4 (b), 13 and 15 have been duly disposed of by the committee in accordance with the rules regarding constitution of the institution.

ENCLOSURES.

(1)

Report on the Audit of the Lawrence Asylum accounts for 1910–1911 by
Mr. P. G. Jacob, Assistant Accountant-General and Examiner of Local
Fund Accounts, Madras, dated 19th September 1911.

I have the honour to submit the following report on the recent audit of the accounts of the Lawrence Asylum, Ootacamund, for the official year ending 31st March 1911.

2. The audit which commenced on the 21st August 1911 and ended on the 4th September 1911, was conducted by Assistant Inspector Mr. S. Subbuswami Aiyar in accordance with the rules on the subject.

3. The receipts and expenditure together with the assets and liabilities of both the male and female branches of the institution are shown in the statements appended.

4. *School-fee register.*—(a) Fees were collected short in the following cases:—

Name of father or step-father.	Monthly income.	Period of short collection.	Number of children in school.	Fees due.	Fees collected.	Short collection.
	RS.			RS. A. P.	RS. A. P.	RS. A. P.
Mr. A. R. Clarke ..	126	16th July 1910 to 16th August 1910.	3	28 14 6	26 13 8	2 0 10
Mr. McGowan ..	125 from 1st to 24th. 80 from 24th to 31st.	1st August 1910 to 31st August 1910.	4	29 2 8	26 11 0	2 7 8
Lieutenant Hemsworth ..	....	15th June 1910 to 30th June 1910.	1	9 1 0	8 8 0	0 9 0

(b) The rates of fees to be levied from paying boys have to be determined with reference to the monthly income of the parents under rule 42 of the Asylum rules. Many of the parents are in Government service and their monthly income is liable to changes from time to time. In order to assess them correctly for school-

fees, it is necessary that information should be obtained periodically from the parents, as to any change in their monthly income since the last reports. This was not done. The monthly income of the following parents in Police service, as noted in the school-fee register, was compared with that appearing in the Police establishment list, as corrected up to 1st July 1911 and the following differences were noticed. It is not improbable that there are similar discrepancies between the actual income of employees in other than police service and that noted in the fee register.

Name of party.	Income shown in the register.	Increased income according to the Police establishment list.	Date from which increased income had effect.	Number of children in the school subsequent to the date of increase in income.	Monthly rate of fees now levied.	Monthly rate leviable from the date of increase in income.
					RS.	RS.
Mr. A. R. Clarke.	Pay Rs. 81 .. Pension Rs. 45 ..	Pay Rs. 150 .. Pension Rs. 45 ..	20th September 1910.	1	12	19
Mr. J. H. White.	Pay Rs. 80 ..	Pay Rs. 90 ..	1st February 1911.	1	8	9
Mr. Day ..	Pay Rs. 80 .. Pension Rs. 42 ..	Pay Rs. 150 .. Pension Rs. 42 ..	1st January 1911.	3	28	49
		Pay Rs. 175 + .. Pension Rs. 42 ..	14th March 1911.	3	28	52
Mr. Holland ..	Pay Rs. 76½ .. Pension Rs. 52½ ..	Pay Rs. 80 .. Pension Rs. 52½ ..	For a long time.	2	21	23
		Pay Rs. 150 .. Pension Rs. 52½ ..	7th March 1911.	2	21	37
Mr. Walker ..	Pay Rs. 150 ..	Pay Rs. 175 ..	1st September 1909.	2	27	31

The above instances will show that the correct fees are not being levied owing to the neglect to obtain information from time to time regarding the increase in the income of parents.

5. *Register of pensions from funds.*—The monthly receipt of pensions on account of some orphans from the several funds concerned are recorded in a register. In the case of new admissions during the year to the benefit of such pensions, the recoveries were not noted from the dates from which they were effected. The postings were thus incomplete. There were certain recoveries from the Madras Assistant Surgeon's fund in the year. These were not noted in any register. They might well have found a place in the register referred to above.

6. *Stock account of receipts, etc.*—It is desirable that the stock of school fee receipts and miscellaneous receipt forms should be accounted for in a separate book. Likewise the hawker's license forms each of which bears a face value of As. 8 have to be accounted for.

7. *Payments to establishment.*—(a) Mrs. Forkgen, Hospital matron, was granted privilege leave for three months from the 28th November 1910. During the leave, she was paid a leave allowance of the full pay of her appointment and a substitute was also appointed on the full pay of the post. As the Asylum has an annual vacation of two months and the Hospital matron is permitted to enjoy half the period of vacation every year, the grant of privilege leave for three months on full pay is inadmissible under article 271 of the Civil Service Regulations.

(b) Again as the privilege leave commenced on the 28th November 1910, the matron was due back to duty on the 28th February 1911. But the leave allowance and acting allowance for the substitute were found paid also for the 28th February 1911.

8. *Personal allowance to Mr. Mumford.*—The sanction of Government was applied for for the grant of a personal allowance to Sergeant Mr. Mumford and it was accorded in G.O. No. 36, Educational, dated 21st January 1911, specifically from the 1st January 1911. Soon after the receipt of this sanction, the allowance for January 1911 was drawn on voucher No. 485. In anticipation of the receipt of sanction, allowance at the rate of Rs. 20 a month had been drawn on voucher No. 472 for the period from 20th December 1910 to 10th January 1911. Thus there was a double

payment for the period from 1st to 10th January 1911 and the payment from 20th December 1910 to 31st December 1910 was not covered by the sanction of Government. No deduction on account of Provident fund was made on the personal allowance drawn for January 1911.

9. *House-rent to the telegraph master.*—A house-rent allowance of Rs. 20 was paid to the telegraph master for April 1910 with reference to the Committee's resolution No. XI of 27th May 1910. Under the existing practice all allowances to employees would seem to require the sanction of Government.

10. A sum of Rs. 15 was paid on voucher No. 518 to one, Miss E. Butters, as the allowance for putting up a tomb-stone over the grave of her father, who was a sergeant in the school and who died so long ago as April 1903. The payment was not even sanctioned by the committee. It was stated to be usual to sanction an allowance of Rs. 15 on this account in the case of every employé who died in service. It is doubtful how far such charges can be met out of the Asylum funds.

11. *Income-tax deductions.*—No income-tax was deducted on the salary of the gymnastic instructor Sergeant M. Hurst from 1st December 1910, although his gross monthly salary from this date was Rs. 84.

12. Income-tax was deducted at 4 pies a rupee instead of at 5 pies a rupee on the salary of the headmistress, Miss Green, up to the close of October 1910, although her gross salary for a long time exceeded Rs. 166-10-8 a month.

13. No income-tax was deducted on the allowance of Rs. 50 a month paid from the Asylum funds to the Resident Medical officer, who is a medical subordinate of the Military Department. The income appears to be liable to tax under article 36 A of the Civil Account Code.

14. Abatement of income-tax was allowed on the salary of the principal, with reference to the premium paid by him to an Insurance Company. The premium receipts were not forthcoming to see if they had been presented in proper time and the abatement allowed was regular with reference to the rules on the subject.

15. A commission of 5 per cent. on the amount of income-tax collected and remitted into the treasury each month is allowed to the institute under note 7 to section 10 of the Income-tax Manual. This commission is being appropriated by the senior clerk of the institute. The income-tax is deducted from the bills which are passed by the Principal and the remittance of income-tax into the treasury is made in the name of the principal and through a servant of the asylum at the expense of the asylum funds. It is not known why, under these circumstances, the commission is left to be appropriated by the clerk, instead of being credited to the Asylum.

16. *Boarding fees—Male branch.*—(a) Rule 47 of the rules of the asylum provides that two scholarships of the value of Rs. 15 each a month and tenable for two or more years may be awarded annually to boys to enable them to learn any trade or industry. It is not clear if, under this rule, more than two scholarships can be paid at one and the same time or in other words if two fresh scholarships can be granted when those already granted in previous years are still being paid. In April 1910 there were six boys in receipt of a scholarship of Rs. 16 each excluding, the four covered by the special sanction in G.O. No. 298, Mis., Educational, dated 27th May 1910, and the above number with some slight changes continued almost throughout the year. The rate, at which the scholarship was paid, was Rs. 16 a month, although the rule provides for the payment only at Rs. 15 a month. In G.O. No. 298, Mis., Educational, dated 27th May 1910, the action of the Asylum Committee was approved in granting a stipend of Rs. 16 a month to each of the four boys apprenticed to certain firms in Madras for a period of six months. The scholarships were, however, continued by a resolution of the committee for another three months. If it was considered necessary to obtain the sanction of Government to the grant of scholarships for the original period of six months, such sanction was equally necessary for the extension of this period.

(b) Again, one of the four boys referred to was apprenticed to the Madras Automobiles, Limited. His course of apprenticeship there, was over by the first six months (i.e.) by the 30th September 1910, and thereafter he went to Vizagapatam

and other places in search of employment in the Railway Department. The scholarship was continued to be paid to this boy for the period of three months from 1st October 1910, although he was not undergoing any training in this period. This payment does not seem to be regular.

(c) Stipends were drawn in advance for each month and mostly paid to the manager of a boarding house in Madras and as some of the boys left in the middle of a month, the excess payments were adjusted in the bill for subsequent months and thus the monthly accounts have become rather complicated. Reports of the dates on which the boys actually left the boarding house, were not always available. For example, reports as to the exact dates on which the two brothers, Brunton, left the boarding house were not forthcoming. According to the foot-notes in the acknowledgments of the manager of the boarding house, one boy appeared to have left on the 1st October 1910 and his brother on the 1st November 1910. The advance payment made for the latter, for the month of November 1910 which was even required to be deducted from the next bill by the manager of the Boarding house in his letter of 2nd January 1911, was not recovered.

(d) Again, in regard to payments for boy, Taylor, there was some confusion. The boy died about the 14th November 1910 and the advance payment for the unexpired portion of the month was deducted from the bill for January 1911 (voucher No. 447). Again, in paying the manager of the boarding house for the funeral expenses of the boy, Rs. 9 was deducted as being the balance with him of the boarding fees of the boy for November 1910 (permanent advance voucher No. 242). It was not clear if this balance was other than the balance already deducted in the bill for January.

(e) The above discrepancies could have been easily avoided, if a register had been maintained showing the scholarships sanctioned by the committee from time to time with the actual payments *per contra*, giving reference to the vouchers on which the payments were made. Rule 59 required the maintenance of a register of scholarships, but none was maintained.

17. *Boarding fees—Female branch.*—A Miss Watson, who was found to be mentally deficient, was sent to a house of mercy at Bangalore and a sum of Rs. 20 a month paid towards her boarding fees. In reporting the extraordinary payment to Government, it was stated that the payment would be discontinued on the girl attaining her 18th year of age. This she did on 20th July 1910 but the boarding fees were, however, continued to be paid till 18th January 1911, when an allowance on her behalf was sanctioned from Military funds. The formal sanction of the local Government would seem to be necessary to the payment of the allowance from 20th July 1910 to 17th January 1911.

18. *Grant of outfit allowance.*—An outfit allowance of Rs. 70 for each girl and of Rs. 50 for each boy was granted on their leaving the asylum for taking up employment elsewhere. The allowance was granted to four boys and four girls in the year. The allowance is practically for the maintenance of the pupils beyond the period of their training in the asylum and hence its grant would seem to require special or general sanction of Government.

19. *Miscellaneous payments—Supply of milk (voucher No. 212).*—The daily supply of milk both to the male and the female branches of the asylum was suspended from the evening of the 16th July 1910 to the morning of the 21st July 1910 on the ground that small-pox was prevalent in the area from which the contractor collected the milk. This period was first omitted in paying the contractor for the supply of milk in July 1910. Subsequently a separate bill was made out for a sum of Rs. 90-8-0, being the cost of supply which the contractor would have made in the usual course, and after deducting a sum of Rs. 20 as fine the balance was paid to him. This payment was not even supported by a resolution of the committee. It was not known why the contractor was paid for a supply of milk which he never made. Granting that the contractor suffered a loss owing to the temporary stoppage of milk, it could hardly be contended that the loss was so much as Rs. 70-8-0 against Rupees 90-8-0, the cost of milk for the period.

20. *Washing bills.*—Washing was done by contract at As. 10 a month for each boy and As. 12 a month for each girl. There was also a provision in the agreement that, in calculating the amount due to the contractor, regard should be had to the numbers of boys and girls on the last day of each preceding month. It was not clear if by "preceding month" was meant the month preceding that for which washing was done or that preceding the month of payment. The payment was in practice made for each month with reference to the number on the last day of the month. The asylum was closed for the annual vacation for two months from the 15th December 1910 and about 177 boys and 90 girls were absent from school throughout the vacation. The contractor was rightly paid for January 1911 only for the number of boys and girls that were in the asylum during the month. But in paying him for the months of December 1910 and February 1911, regard was not had to the large numbers absent for half the period in each of these months. If the contractor had been paid according to the agreement with reference to the number in the school on the last day of each of these months, there would have been no room for the above excess payment. The short payment to the contractor for December 1910 would have been made up for, by the excess payment for February 1911. The payment made in excess was about Rs. 180 as shown below :—

	AS.
177 boys at As. 10	1,770
90 girls at As. 12	1,080
	—
	2,850 or Rs. 178-2-0
	—

21. *Tailor's bill (voucher No. 181).*—The stitching of 20 pairs of bathing drawers was paid for at As. 10 each. There was no specific provision in the tailor's agreement for the stitching of bathing drawers but there was a rate of As. 8 for each pair of flannel drawers. The rate for each pair of bathing drawers should not presumably have been higher than that for flannel drawers.

22. *Purchases of Thompson & Co., Calcutta.*—The following articles were purchased from Messrs. Thompson & Co., Calcutta. The note at the top of each page in the catalogue showed that a discount of 10 per cent. was admissible on all purchases for sums over Rs. 5 and in the preface to the catalogue there was also a note that this discount should be taken into account in comparing the rates of this company with those of others. The discount was not claimed in any instance.

	RS.
Voucher No. 226—	
One combustion stone cost	20
Twelve feet piping	6
Two elbows for above	3
	—
	29
	—

	RS. A. P.
Voucher No. 283—	
Hair dressers toilet clippers	7 0 0
Two knife sharpeners	6 0 0
One combination comb and scissors	5 0 0
Shoe-making tools	8 8 0
	—
Total	26 8 0
	—

Voucher No. 450—	
Twelve hot water plates	24 0 0

23. *Purchase of Barton & Sons (permanent advance voucher No. 216).*—A similar remark is applicable to the purchase from Barton & Sons, of a pair of spectacles at a cost of Rs. 16. In this case also a discount of 10 per cent. was due according to the rate in the bill but it was not claimed.

24. *Purchase of boots.*—(a) Boots for boys and girls were purchased from two companies in Cawnpore. Railage had to be paid by the Asylum on the supplies for boys from the Boot and Army Equipment factory, whereas the supplies for girls from the North-West Tannery Company were made free of railage at Lovedale. No quotations from the companies for boots of various sizes were forthcoming nor did any catalogues of the companies appear to have been obtained to check the rates charged in the bills. The annual expenditure on the supply of boots is large and it therefore seems advisable to call for special quotations in future for the same from the several companies.

(b) In some cases payments were found made by the Asylum on account of undercharges on parcels from Cawnpore. Particulars were not noted as to the nature of parcels on which the undercharges had to be met by the Asylum. But, as almost the only kind of parcels from Cawnpore, on which the railway freight was prepaid by the consignor, was the boot supply from the North-West tannery which had to be supplied free of rail at Lovedale, the payment by the Asylum on account of undercharges should have been deducted from the bills of the company. This may be done in future (*vide* permanent advance voucher Nos. 54, 89, etc.).

25. *Purchase of flour for cookery.*—Ten lbs. of flour were purchased almost every month from contractor, Noor Muhammad, at a cost of Rs. 1-4-0 when it could have been obtained from Messrs. Heath & Sons at a cost of Re. 1 only being the contract rate for the year.

26. *Sums not accounted for.*—A sum of Rs. 50 was paid to the headmaster on voucher No. 95 to be spent on prizes for sports on the Empire Celebration day. No account was furnished showing the details of expenditure out of this sum.

27. *Excess payment owing to errors in calculation, etc.*—The following excess and short payments due to errors in calculation were noticed :—

Voucher number.	Particulars.	Amount due.	Amount paid.
		RS. A. P.	RS. A. P.
63	Cost of 61 lbs. of suet at 5 lbs. a rupee ..	12 3 2	16 3 2
164	Cost of 14 assorted rivets at As. 10 each ..	8 12 0	7 12 0
425	Cost of 10 cocoanuts at 18 cocoanuts a rupee (contract rate) ..	0 8 11	0 10 0
424	Cost of 12 assorted chimneys at As. 4 each ..	3 0 0	3 12 0
505	Order No. 33—making and fixing a teakwood panel, 18 square feet, at Rs. 1-8-0 a square foot.	27 0 0	28 2 0

28. *Repairs to public works.*—The repairs to the buildings, furniture, etc., during the year were executed by one and the same contractor. No tenders appear to have been invited for the execution of repairs during the year, nor was any agreement obtained from the contractor. Considering that the average expenditure on this head is a little less than Rs. 3,000, it is suggested that tenders may be invited in future for the execution of all annual repairs. The bills of the contractor were not also properly prepared. The dimensions of the items of work executed should be in distinct columns for facility of check. This was not the case in this year.

29. *Excess expenditure over budget allotments.*—No. 62 of the rules for the working of the Asylum provides that minor items of excess expenditure over budget allotment shall be sanctioned by the Finance Committee in the first instance, subject to the subsequent approval of Government. In all Government departments the allotment is held to be the allotment in the original estimate of the year and any expenditure in excess of it is sanctioned by the competent authority. It is not clear if the same rule is to be observed in the case of the Asylum or whether the figures in the revised estimate, as entered in the budget estimate of the next year, are to be

taken into consideration in deciding upon the excesses requiring the specific sanction, first of the Finance Committee and subsequently of Government. Even the figures in the revised estimate were exceeded in some cases and these items of excess expenditure lacked the sanction of the Finance Committee.

	Head of account.	Allotment (revised).		Expenditure.	
		RS.	A. P.	RS.	A. P.
Male branch.	II. Clothing and Victualling—				
	(a) Clothing—(4) Shoeing	4,000	0 0	4,063	7 9
	(b) Victualling—(3) Kitchen, etc., utensils. ..	400	0 0	426	9 11
	III. (b) Hospital—(1) Establishment	1,566	0 0	1,721	0 0
Female branch.	(3) Extra nursing	500	0 0	590	6 6
	(c) Sanitation—(2) Tar and phenyle	400	0 0	424	2 0
	VI. Miscellaneous—(2) Postage, etc.	400	0 0	420	1 5
	I (a) (2) Book, stationery, etc.	1,800	0 0	1,826	10 2
	V. Buildings and repairs	500	0 0	685	13 10
	VI. Miscellaneous—(2) Postage, etc.	50	0 0	91	9 6

30. *Service register.*—The register was not brought up to date. The increment and leave granted to the employees in the year had not been posted.

31. *Acquittance roll—Female branch.*—The acquittance of Miss Trump was wanting in support of the payment to her of Rs. 1-4-0 for September 1910. It should now be obtained if possible.

32. *Stock of clothing—Male branch.*—The clothing for boys is made by a contractor, Mrs. Perkins. She is supplied with cloth from the asylum and is paid only for stitching at rates tendered by her and approved by the Committee. Every month, she makes out an indent for the several kinds of cloth required by her for the making of the several items of clothing such as coats, trousers, caps, etc., and cloth is issued accordingly. She also presents a monthly tailoring bill for the items of clothings prepared by her. But no care is taken to see that all the items of clothing for which cloth is issued to her are actually prepared by her and delivered to the Asylum. Only whatever items of clothing are returned by her are receipted in the stock account. It is desirable that the articles of clothing for which cloth is issued from time to time should be posted side by side with those actually returned by her in a separate account, so that the balance due from her may be known at any time. The articles for which cloth was issued during the year and those actually returned are shown in the statement attached. It was not known how much cloth—or how many articles—were due from her at the beginning of the year. The statement shows discrepancies under several items. The balance that was actually due from the contractor at the close of the last year should now be settled and a correct account, on the lines suggested above, should be opened.

33. *Female branch.*—The clothing for girls was partly done by the mistresses and girls and partly by a tailor. Even the indents for cloths, which were made out in the Male Branch, were absent in the female branch. As it was maintained, the stock account did not show the number and nature of articles for which the various kinds of cloth were issued.

34. *Dues from Messrs. Richardson & Co., London.*—A balance of £1-3-6 was due from Messrs. Richardson & Co., London, after a final settlement of account with the company in connection with the supplies of books and cloth received from it. This balance may with advantage be deducted from the next bill of the company.

35. The general result is fairly satisfactory. I may add that I personally inspected some of the accounts in May last and that it appeared to me that little or no supervision was exercised over the work of the accountant by any superior officer, and that consequently the entire responsibility for the proper maintenance of the accounts had devolved upon him.

P. G. JACOB,
Assistant Accountant-General
and Examiner of Local Fund Accounts.

Name of articles.	Number for which cloth had been issued in the year.	Number stitched and brought to stock in the year.
Pudding towels of $\frac{1}{2}$ yard	60	60
Towels, 1 yard	68	..
Face towels	..	34
Kitchen towels	297	309
Bath do.	161	228
Blue serge suits	277	..
Large band coats	2	5
Sunday suits	14	..
Long serge coats	..	1
Night shirts	153	112
Pillow cases	123	120
Bed cases	70	60
Aprons	119	97
Pillow slips	160	158
Corduroy trousers	400	425 (cord trousers.)
Flannel shirts	598	689
Khaki serge coat	39	14
Dusters	200	200
Puttoo coats	372	284
Striped lining	384	173
Sleeves for cook	24	24
Sergeant suits	3	..
Table cloth	5	5
Rice sheets	25	46
Nursery vests	60	60
Sergeant coat	1	..
Waist	1	..
Cassock	..	2
Surplice	..	1
Cord caps	..	382
Bread bags	..	4
Stripes	..	26
Sateen bags	..	12

APPENDIX A.

STATEMENT of Receipts and Expenditure, Male Branch, for the year 1910-1911.

Receipts.

		Actuals, 1910-11.		
		RS.	A.	P.
I.—FROM GOVERNMENT—	Opening balance	12,721	5	4
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 Press .. ..	.. ..	12,500	0	0
III.—SPECIAL FUNDS—				
1. Subsistence allowance .. ..	.. ..	8,873	14	3
2. Pensions from funds .. ..	.. ..	2	15	0
3. Fees .. ..	.. ..	10,390	9	0
4. Telegraph department .. ..	.. ..	..	..	..
IV.—INDUSTRIES—				
1. Boot-making shop .. ..	.. ..	14	2	0
2. Recoveries from Public Works Department .. ..	.. ..	1,977	10	1
V.—MISCELLANEOUS—				
1. Sale of stores .. ..	.. ..	198	0	3
2. From N.V.R. Compensation for boots .. ..	.. ..	150	0	0
3. Other items .. ..	.. ..	152	10	0
4. Special money prizes .. ..	.. ..	262	8	0
5. Donation .. ..	.. ..	141	0	0
6. Fixed deposit matured .. ..	.. ..	5,737	9	10
Total		1,21,275	3	1

APPENDIX A—cont.

Statement of Receipts and Expenditure, Male Branch, for the year 1910-1911—cont.

Expenditure.

	RS.	A.	P.
I.—EDUCATION—			
(a) <i>Scholastic—</i>			
1. Establishment	16,139	0	0
2. Books, prizes and stationery	2,313	8	5
3. Library and museum	427	1	11
4. Examination fees	225	0	0
5. Special money prizes	262	15	0
(b) <i>Artistic—</i>			
1. Band—Establishment	769	0	0
2. Band instruments, music and repairs ..	729	2	2
3. Honorarium to Band Examiner	20	0	0
4. Gymnastic establishment	495	0	0
5. Apparatus and games	718	5	6
(c) <i>Telegraph—</i>			
1. Establishment	1,000	0	0
2. Premia			
(d) <i>Drawing—</i>			
1. Establishment	600	0	0
2. Materials, models, etc.	145	6	9
(e) <i>Type-writing—</i>			
1. Establishment	240	0	0
2. Machines, materials, etc.	6	8	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing—</i>			
1. Establishment	493	1	2
2. Material, etc.	7,911	6	9
3. Contract work	2,453	14	6
4. Shoeing	4,063	7	9
5. Sergeants' clothing	421	12	0
6. Servants' do.	252	4	0
(b) <i>Victualling—</i>			
1. Establishment	1,892	7	10
2. Provisions	32,148	10	9
3. Kitchen and dining-room utensils ..	426	9	11
4. Boarders	1,547	7	1
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) <i>Household—</i>			
1. Establishment	5,382	9	0
2. Washing	2,023	12	0
3. Lighting	862	0	0
4. Wood-cutting, etc.	1,053	2	0
5. Bedding and towelling	1,757	6	9
6. Hardware, soap, brushes	815	0	0
7. Furniture, carpets, etc.	1,564	4	11
8. Contingencies	128	12	8
(b) <i>Hospital—</i>			
1. Establishment	1,721	0	0
2. Medicines and wines	169	5	0
3. Extra nursing	590	6	6
(c) <i>Sanitation—</i>			
1. Establishment	952	11	7
2. Tar and phenyle	424	2	0
3. Repairs to roads, drains, bush-cutting ..	988	2	11
IV.—GENERAL—			
1. Establishment	6,360	0	0
2. Office stationery	174	10	4
V.—BUILDINGS AND REPAIRS	2,097	13	1
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses ..	2,780	7	6
2. Postage, advertisements and telegrams ..	420	1	5
3. Contingencies	426	1	8
4. Entertainment allowance	291	13	0
VII.—OTHER CHARGES—			
1. Pensions	900	0	0
Carried over ..	1,07,585	11	10

APPENDIX A—cont.

Statement of Receipts and Expenditure, Male Branch, for the year 1910-1911—cont.

Expenditure—cont.

	RS.	A.	P.
Brought forward ..	1,07,585	11	10
VIII.—EXTRAORDINARY—			
1. Chapel improvements	138	10	3
2. Sinking fund	1,231	15	6
3. Municipal tax	21	1	8
4. Improvements to buildings	4,770	0	0
Total ..	1,13,747	7	3
Closing balance on 31st March 1911	7,527	11	10
Grand total ..	1,21,275	3	1

APPENDIX B.

STATEMENT of Receipts and Expenditure, Female Branch, for the year 1910-1911.

Receipts.

	RS.	A.	P.
Opening balance	14,979	4	5
I.—FROM GOVERNMENT—			
1. Grant-in-aid	19,200	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Donation and interest	23,564	10	4
III.—SPECIAL FUNDS—			
1. Subsistence allowance	8,242	4	4
2. Pensions from funds	36	11	0
3. Fees	4,829	6	0
IV.—MISCELLANEOUS—			
1. Sale of stores	7	8	0
2. Other items	25	0	0
3. Special money prizes	52	8	0
Total ..	70,937	4	1

Expenditure.

I.—EDUCATION—			
(a) <i>Scholastic—</i>			
1. Establishment	8,280	0	0
2. Books, stationery, prizes	1,826	10	2
3. Library	193	3	5
4. Examination fees	82	0	0
5. Games	106	1	2
6. Tuning and repairing piano	37	8	0
7. Special money prizes	35	0	0
(b) <i>Drawing—</i>			
1. Establishment	120	0	0
2. Materials and models	46	4	3
(c) <i>Type-writing—</i>			
1. Establishment	120	0	0
2. Materials and machines	385	15	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing—</i>			
1. Establishment	870	0	0
2. Materials	2,135	3	4
3. Extra tailors	353	1	0
4. Shoeing	1,549	6	0
5. Outfit allowance	350	0	0
6. Servants' clothing	86	0	0
(b) <i>Victualling—</i>			
1. Establishment	735	10	8
2. Provisions	18,290	13	0
3. Kitchen and dining room utensils	257	7	5
4. Boarders	440	0	0
Carried over ..	36,800	3	5

APPENDIX B—cont.

Statement of Receipts and Expenditure, Female Branch, for the year 1910-1911—cont.

Expenditure—cont.

	RS.	A.	P.
Brought forward ..	36,300	3	5
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) Household—			
1. Establishment	438	0	0
2. Washing	1,344	0	0
3. Lighting	683	9	6
4. Woodcutting	312	6	4
5. Bedding and towelling	1,357	3	3
6. Hardware, soap, brushes, etc.	523	13	1
7. Furniture and repairs	700	9	0
8. Contingencies	40	0	0
(b) Hospital—			
1. Establishment	1,022	12	0
2. Medicines and wines	19	8	0
3. Extra nursing	117	5	11
(c) Sanitation—			
1. Establishment	532	2	1
2. Tar and phenyle	279	4	0
3. Bush cutting, etc.	214	3	11
IV.—GENERAL—			
1. Establishment	3,853	0	0
V.—BUILDINGS AND REPAIRS—			
685	13	10	
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses	1,500	0	9
2. Postage, telegrams, advertisements	91	9	6
3. Contingencies	168	9	4
VII.—OTHER CHARGES—			
1. Pension	360	0	0
VIII.—EXTRAORDINARY—			
1. Sinking Fund	641	3	3
2. Improvements to buildings	3,180	0	0
Total ..	54,865	5	2
Closing balance on 31st March 1911 ..	16,571	14	11
Grand Total ..	70,937	4	1

APPENDIX C.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Male Branch, as they stood on the 31st March 1911.

Assets.		RS.	A.	P.
Funded capital with the Accountant-General		5,10,100	0	0
Fixed deposits in the Madras Bank, Ooty		31,044	6	10
Permanent advance with the Principal		106	11	0
Grant-in-aid		2,400	0	0
Donation on Government securities		21,460	8	0
Half-yearly interest		8,120	4	9
Subsistence allowance		693	8	0
Fees in arrears		284	5	0
Steward's stores		4,017	9	9
Stores made-up-clothing		6,650	6	0
Furniture		28,680	10	7
Band instruments		3,004	11	8
Credit balance		7,527	11	10
Sinking fund		3,945	1	11
Amount due by Richardson & Co., London £1-3-5 ..		17	9	0
Total ..		6,28,053	8	4
Liabilities.				
Personal account		7,778	15	7
Net assets		6,20,274	8	9
Total ..		6,28,053	8	4

APPENDIX D.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Female Branch, as they stood on the 31st March 1911.

Assets.

	RS.	A.	P.
Funded capital with the Accountant-General	3,02,318	14	0
Permanent advance with the headmistress	19	13	0
Grant-in-aid	1,600	0	0
Half-yearly interest	2,325	10	5
Subsistence allowance	6,160	8	0
Donation on Government securities	10,732	12	0
Steward's stores	4,676	15	0
Furniture	15,520	7	4
Sinking fund	1,773	6	2
Credit balance	16,571	14	11
Total ..	3,61,700	4	10

Liabilities.

Personal account	3,471	13	3
Net assets	3,58,168	8	7
Fee register	59	15	0
Total ..	3,61,700	4	10

L. F. No. 22-16-2143, dated 16th October 1911.

Forwarded to the Secretary to Government, Educational Department (with four spare copies) through the Principal and Secretary, Lawrence Asylum, Ootacamund, and the Director of Public Instruction, Madras.

P. G. JACOB,
for Accountant-General.

(2)

Extract from the Proceedings of the Ootacamund Lawrence Asylum Committee, dated 20th October 1911.

A sub-committee consisting of the Principal and the Finance sub-committee be appointed to report on the audit remarks on the asylum accounts for 1910-11.

Resolution No. XVIII.—Sanctioned.

(3)

Report of the sub-committee appointed under Resolution No. XVIII, dated 20th October 1911, to consider the Auditor's Report for 1910-11.

Paragraph 4.—(a) Application for these amounts have been duly made to the three parents concerned and the amounts have now been recovered.

(b) Notices are sent periodically when there is any reason to suppose that parents have received an increase of pay; but it is extremely difficult to prevent isolated cases occurring in which the parent or guardian is not charged on his total income. The fact that the fees have increased 200 per cent. in the last three years shows that the short collection is now limited to but very few cases. Fresh notices have now been sent to all parents and will in future be sent yearly.

It is suggested that the arrears up to 1st November be wiped off, as they will be impossible to recover—some of the parents named having since removed their children.

Paragraph 5.—Will be done in future.

Paragraph 6.—The expenditure of the forms in question is so small that it would not be worth while to keep an account of their receipts and issues in a separate book. The hawker's licenses are made out in duplicate and the counterfoils kept in bound books.

Paragraph 7.—The committee have already submitted that the school cannot be rigidly bound to Civil Service Regulations, though such rules and regulations will be followed as far as possible. The following are some of the reasons:—

(a) though nominally the school is closed for two months every year, actually some 200 orphans are always in residence and have to be provided for and looked after;

(b) the staff are mostly non-pensionable;

(c) the establishment is limited to the minimum number actually required for working the school; there is therefore no provision made for sickness, leave, etc., and this has to be arranged for in the best way possible from the open market.

(a) In the case of Mrs. Forkgen, the hospital matron, she had only had five months' privilege leave and one month's sick leave in her service of over seventeen years. The leave under remark was sanctioned by the committee in resolution No. XI, dated 18th September 1910.

(b) The one day's leave allowances have been recovered.

Paragraph 8.—The committee sanctioned a temporary allowance for a short period to Sergeant Mumford while performing night duty, in addition to his other duties, during Sergeant Brookes the Band Instructor's absence during a part of the Christmas holidays. A reference was then made to Government requesting that, in view of the nature of the work done by him as clothing Sergeant and his undertaking, when necessary, to do a tour of night duty, a personal allowance of Rs. 20 might be sanctioned for him and this Government was pleased to do with effect from the 1st January 1911. It was not considered worth troubling Government again about the short period (20th to 31st December 1910) during which Sergeant Mumford had previously performed the extra duty.

The excess noted was duly recovered on the 1st September 1911.

Paragraph 9.—The last two telegraph instructors were pensioners, and lived in their own houses, in or near Ootacamund. But, owing to the inability of the Telegraph department to find a suitable pensioner, *vice* Mr. Brown resigned on account of ill-health, a man on the effective list has now been appointed by the Director-General of Telegraphs.

The Asylum is bound by rules as revised by the Director-General of Telegraphs in his No. 1234 T., dated 3rd June 1910, embodied in G.O. No. 478, Educational, dated 11th August 1910, to provide quarters for the Telegraph Instructor; as however no suitable quarters were available, the committee decided to give him a house allowance until such time as quarters could be built on the Asylum grounds for him. This is not considered an "important variation" and the total budget grant has not thereby been exceeded.

Paragraph 10.—The sum of Rs. 15 has always been allowed for the tombstone of any member of the staff or child whose grave is in the Asylum Cemetery. If relatives or friends desire to put up a more elaborate tombstone, this amount has been allowed, if applied for, towards the total cost.

The widow and daughters of the late Sergeant Butters have been saving for the last eight years to erect a suitable stone, and the Rs. 15 was paid when the stone was erected.

The Principal is empowered to spend up to Rs. 50 (*vide* Resolution No. XII, dated 1st November 1901) and the amount is met from the allotment under VI. MISCELLANEOUS. The Finance sub-committee have also approved of the payment. The payment, it is submitted, is therefore quite regular.

Paragraph 11.—Sergeant M. Hurst's salary was Rs. 84 less Rs. 5-4-0, deduction on account of Provident Fund. As the Provident Fund deduction is a compulsory deduction by the orders of Government on all members of the staff, his net salary is only Rs. 78-12-0 which is not liable to income-tax.

Paragraph 12.—Miss Green has now left the institution.

Paragraph 13.—The Resident Medical Officer's pay comes from Military Funds and not through the Asylum. The Rs. 50 is a charge allowance and is paid by the Asylum. Income-tax has never been charged on this, but will be so charged if held liable to be so.

Paragraph 14.—The premium receipts have been mislaid by the Principal; but these receipts were presented at the Tahsildar's office before abatement was allowed by that official. The abatement was considered regular by the Tahsildar and was allowed by him.

Paragraph 15.—The Asylum, as an institution, cannot collect income-tax—some one person must do so. It has been suggested by the Treasury Deputy Collector that the committee should settle the matter and this will be done.

Paragraph 16 (a).—(1) Rule 48 now provides for this.

2. Sanction for the extra expenditure under II.—BOARDERS, has been obtained in the Revised Estimates covered under G.O. No. 158, Educational, dated 18th March 1911; and further, the committee under Rule 62 have the power to sanction any amount within the total allotment. Allotment under "Boarders" was Rs. 1,716 and the actuals were Rs. 1,547.

(b) Under Rule 36, the Committee are bound to take such measures as may seem best for the pupil's settlement in life. This in some cases necessarily means some expenditure. The object of the Committee is to see that each boy, on leaving the institution after the age of 18 years, is put into such a position as will give him a fair chance of earning a decent livelihood. The boys mentioned by the auditor were all orphans, and the above paragraph seems a sufficient answer to his objection. As the boys were kept on the rolls of the school as part of the establishment, there was no real extra expenditure on their account and the budget allotment was not exceeded.

(c & d). It is absolutely necessary to pay Manager of the Boarding House in question the boarding fees in advance, as he is unable to provide the necessary funds in advance himself. Should any of the boys leave or die before the expiry of the month in question the balance over-advanced on his account is invariably deducted in subsequent payments. In the case of the brothers Brunton referred to, postcards were received from the Manager intimating, in the first case, that the boy had left his house and requesting that no allowance should be sent for him with effect from the 1st October and in the other case giving the date on which the boy left his house. These two postcards were filed with vouchers 357 and 447 which were examined and initialled by the auditor. The statement that the advance payment for the month of November 1910 for one of these boys was not recovered is incorrect, as will be seen from the attached detail of payments and recoveries for the year in question.

(e) This book had already been introduced, from the 1st April 1911, prior to receipt of auditor's remarks.

Paragraph 17.—The Committee have sanctioned this payment with reference to Rule 62 without enhancing the allotment under II.—VICUALLING, 4. Boarders, provided for in the budget. She continued to be borne on the rolls of the institution and no extra expenditure was consequently incurred on her account.

Paragraph 18.—The rule has always been that outfit allowances may be given to pupils leaving the institution to take up work approved of by the Principal in order to give them a fair start—and a sum for this purpose is annually allowed for in the budget.

While no actual order of Government can be traced on this matter, it is in accord with the principle laid down in correspondence ending with Government of India, Military Department, No. 1787 C. Asylums—Lawrence, dated 26th September 1895, while it is definitely stated in No. 387, dated 8th March 1872, from Secretary to Government of India, Military Department, to Controller of Military Accounts, Bengal, that such allowances are admissible without reference to Government.

Paragraph 19.—The arrangement was made by a Sub-Committee consisting of the Civil Surgeon and the Principal, and subsequently specially considered by the Finance Sub-Committee as being under all the circumstances of the case fair both to the Asylum and to the contractor.

Paragraph 20.—Prior to 1909, the contractor was paid for the twelve months in the year for the number of children on the school rolls, no deductions being made for the holidays. In 1910, the Principal, however, informed the contractor that for the month of January he would be paid only for the actual number of pupils in residence, exclusive of those temporarily on leave. For the months of December and February however, there is actually more washing than in any other months, as when the school closes everything possible is thoroughly washed and cleaned—and the same takes place when it re-opens in February—the clothes and all washable properties of the children returning being sent immediately to the wash. Any alteration in this procedure would probably mean the outbreak of some epidemic disease.

Paragraph 21.—Annas 10 is not for the making only of bathing drawers but includes also material for them supplied by the contractor.

Paragraph 22.—Messrs. Thompson & Co. have replied that their terms are 10 per cent. discount "for cash with order" where full list prices are charged. The largest item was however billed nett. The Lawrence Asylum bills are not paid cash, but, after scrutiny by the Principal and Finance Sub-Committee, about one month after delivery. Messrs. Thompson & Co. have, however, allowed a special discount of Rs. 8.

Paragraph 23.—Messrs. Barton Son & Co. reply that the articles purchased were nett—*vide* pages 118 and 119 of catalogue.

Paragraph 24.—The Committee resolved (Resolution No. 7, dated 24th April 1908) that in case where tenders for certain articles were satisfactory, it was unnecessary to call for tenders in the open market yearly. One of these items was boots—and the tender for the Girls' school boots from the North-West Tannery Company, Cawnpore, for delivery at Lovedale, and

that for the Boys' school boots from the Government Boot Equipment Factory, Cawnpore, for factory delivery, have been continued since the abovementioned date and have proved satisfactory.

Paragraph 25.—Provisions for the cookery class are obtained from the market contractor up to a sum not exceeding Rs. 10 *per mensem*. The amount spent on flour for this class is very trifling.

Paragraph 26.—The prizes were distributed in cash personally by the Principal after the sports, on the list furnished by the Headmaster, and which the Principal vouches for as correct.

Paragraph 27.—Adjusted and shown to the auditor.

Paragraph 28.—The Principal is allowed by the Public Works Department Rs. 200 *per mensem* for petty repairs—*vide* G.O. No. 2268 W., dated 22nd November 1905, the balance is provided in the budget. The bills are checked and paid by the Public Works Department up to Rs. 2,400 yearly. The work is carried out promptly and satisfactorily under existing arrangements and as it largely consists of petty repairs of very varied descriptions, many of which admit of no delay and necessitate a staff of workmen and supply of materials being at all times available, the Sub-Committee are averse to any change.

The dimensions for items of work, if entered in distinct columns, will cover in a month between 20 to 30 sheets which is cumbersome and unnecessary. The present system is in no way unsatisfactory and requires no comment.

Paragraph 29.—All bills are sanctioned by the Finance Sub-Committee.

Paragraph 30.—Now done.

Paragraph 31.—The Headmistress signed for Miss Trump, sending the money to her, as she had left the school.

Paragraph 32.—Will be attended to.

Paragraph 33.—Will be attended to as far as possible.

Paragraph 34.—Recovered in September's payment.

Paragraph 35.—The Sub-Committee take strong exception to the observation that little or no supervision appeared to be exercised over the work of the accountant by any superior officer, the fact of the matter being that not an anna of cash passes through the accounts, nor is the smallest expenditure incurred, without the Principal's sanction and signature.

Further practically every one of the numerous books in each department of the institution is scrutinized and signed by the Principal, while all the cash account books together with the connected vouchers are checked monthly by the Finance Sub-Committee—the accounts being finally passed by the Committee of management.

An auditor has every opportunity of thorough investigation, as well as for conference, in which explanations can be obtained; such being the case, his comments especially when of a fault-finding or censorious nature—should, it is submitted, be founded on definite facts and not on mere suppositions or conjectures.

(4)
Mr. Rogers's Boarding House.

Voucher number 1910-1911.	Number of boarders.	Amount due to Mr. Rogers.	For	Amount paid to Mr. Rogers by the asylum.	Remarks.	Amount to credit with Mr. Rogers.	Reference.
8	1st April 1910. Wray, Bradshaw Cashier, Taylor, Knappett and F. R. Brunton at the municipal workshops and two Parkers, S. H. Brunton and Johnstone at the Industrials—ten boys at Rs. 16.	Rs. A. P. 160 0 0	1910. April	Rs. A. P. 160 0 0	Knappett left, 15th April 1910	Rs. A. P. 8 0 0	Letter from Superintendent of the Corporation of Madras of 3rd May 1910 stating that H. Knappett was struck off the Rolls on the 15th ultimo.
57	Eight boarders only	128 0 0	May	128 0 0	Johnstone joined Mrs. Stutz, 1st May 1910.	...	...
102	Do.	128 0 0	June	120 0 0	Rs. 8 to credit for Knappett is deducted.	...	...
156	Seven boarders for full month and Bradshaw up to 22nd August 1910.	123 5 8	July	123 5 8	Bradshaw's allowance lapsed, 22nd August 1910.	...	...
206	Seven boarders and A. V. Butcher who joined on 31st July 1910.	128 0 0	August	128 0 0	And Rs. 50 for Butcher's outfit	...	...
260	Eight boarders	128 0 0	September.	128 0 0	Wray's allowance lapsed 30th September 1910.	...	...
308	Seven boarders at Rs. 16 = 112-8-0; five for Brunton and Butcher.	104 0 0	October	104 0 0	On a complaint from Mr. Rogers, Brunton and Butcher were fined Rs. 4 each. Principal's letter 21st September 1910.	...	...
..	....	....	..	....	E. H. Brunton left 3rd October ..	16 0 0	Post card from Mr. Rogers of 3rd October 1910, not to send any boarding money for E. H. Brunton attached to No. 357.
357	Six boarders	96 0 0	November.	80 0 0	Rs. 16 to credit for E. H. Brunton deducted.	...	...
398	Six boarders—Cashier, Butcher, two Parkers, M'Leod (joined 21st November 1910) and Knappett (joined 1st December 1910).	101 5 4	November and December.	101 5 4	Taylor died 13th November 1910.	9 0 0	Telegram dated 13th November 1910 stated "Taylor dead."
P.C. No. 242	Funeral expenses of Taylor, 16th December 1910.	18 0 0	1911.	9 0 0	F. R. Brunton left 18th November 1910.	6 6 5	Post card from Mr. Rogers of 28th November 1910 stating that he missed Brunton on the 18th evening attached to 447.
447	Four boarders	64 0 0	January ..	57 9 7	And Rs. 100, outfits for M'Leod and Knappett, allowance lapsed 31st December 1910.	...	...
491	Do.	64 0 0	February ..	64 0 0	Rs. 9 to credit for Taylor deducted.	...	...
516	Wavillright (joined 31st January 1911).	16 8 3	January ..	16 8 3	Rs. 6-6-5 to credit for Brunton in November deducted.	...	...
533	Four boarders—Cashier, Butcher, M'Leod and Wavillright.	64 0 0	January ..	64 0 0	J. Knappett left February 1911 and Rs. 50, outfit allowance.	...	...
		1,323 3 3		1,283 12 10	....	39 6 5	...

Total amount due to Mr. Rogers Rs. 1,323-3-3—

Amount paid	Rs. A. P. 1,283 12 10
Amount to credit	 39 6 5
	<u>1,323 3 3</u>

II

Letter—from the Rev. W. H. G. PADFIELD, M.A., Principal and Secretary, Lawrence Asylum, Ootacamund.
To—the Director of Public Instruction, Madras.
Dated—Loveidale, the 21st December 1911.

I have the honour to forward the undernoted extract from the Proceedings of the Ootacamund Lawrence Asylum Committee at their meeting on the 15th instant.

ENCLOSURE.

Extract from the Proceedings of the Lawrence Asylum Committee, dated the 15th December 1911.

Laid on the table auditor's report for 1910-11 with sub-committee's remarks thereon.

Resolution No. 17.—"Submitted to Government, Local and Municipal. The committee endorse the remarks of the sub-committee on paragraph 35 of the auditor's report and would be glad to know on what facts he based his opinion that "little or no supervision was exercised"

III

Ref. on Cur. No. 8886/11, dated 10th January 1912.

Submitted to Government.

2. The committee's remark on paragraph 11 of the auditor's report is in conflict with the provisions of article 34 (a) 3 of the Civil Account Code.

A. G. BOURNE,
Director of Public Instruction.

Order—No. 202, Educational, dated 2nd March 1912.

The Governor in Council is glad to learn that the result of the audit of the accounts of the Lawrence Asylum, Ootacamund, was fairly satisfactory and that the account work is supervised carefully by the Principal and the vouchers checked by the Finance Committee.

(True Extract.)

L. DAVIDSON,
Ag. Secretary to Government.

To the Committee of the Lawrence Asylum, Ootacamund.
 ,, Director of Public Instruction.
 ,, Accountant-General.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O. No. 202, EDUCATIONAL,
 DATED 2ND MARCH 1912.

[SUBJECT.—*Report on the audit of the accounts of the Lawrence Asylum, Ootacamund, for 1910-11.*]

Previous paper :

G.Os. Nos. 79-80, Educational, dated 18th February 1910.

From the Director of Public Instruction, dated 10th January 1912, No. 8886/11.

The Committee of the Lawrence Asylum, Ootacamund, has explained all the points noticed in the auditor's report except the suggestions contained in paragraphs 5, 32 and 33 of the report which it undertakes to adopt. The committee's explanation of paragraphs 9, 11, 13, 19, 25 and 26 call for the following remarks:—

Paragraph 9. The rules for the working of the telegraph class approved in G.O. Nos. 79-80, Educational, dated 18th February 1910, do not require that the telegraph instructor should be provided with free quarters, but it is possible in nominating an instructor the Director-General of Telegraphs might have requested the committee to provide free quarters for the instructor. It is not clear from the rules who is to pay the instructor—the Telegraph Department or the Committee of the Lawrence Asylum. The rules look as if the pay of the instructor will be defrayed by the Telegraph department. It is for consideration whether any enquiry may be made respecting this matter.

Pages 2 and 3 of G.O. No. 79, Educational, dated 18th February 1910.

The payment of house-rent may be approved.

L. DAVIDSON.

I do not agree. The Director of Public Instruction is right. Income-tax is not leviable on contributions to provident funds; but such payments must not be regarded as reducing an officer's salary below the limit of assessment (Rs. 1,000) and thus entitling him to complete exemption from tax.

Revenue had better verify this in draft before issue.

L. DAVIDSON.

Paragraph 11.—The Director of Public Instruction states that the committee's explanation of this paragraph is in conflict with the provisions of article 34 (a) (3) of the Civil Account Code. It is submitted that the committee's explanation is in accordance with the provisions of the Civil Account Code.

Paragraph 13.—It is not clear whether the allowance of Rs. 50 *per mensem* paid to the Military Assistant Surgeon Lieutenant A.W. Thomas is liable to income-tax. The pay of the officer is not known. If the total of his pay and allowance does not exceed Rs. 500 *per mensem*, the allowance will not perhaps be liable to income-tax.

Article 36-A of Civil Account Code.

This is enough.

L. DAVIDSON.

The committee states that the tax will be charged if it is held that the allowance is liable to it.

Paragraph 19.—That the contractor should be paid Rs. 70-8-0 for the Asylum's declining to take milk from him for five days on account of the prevalence of small-pox does not appear to be reasonable. He could not have suffered such a large loss. It seems, however, undesirable to question the action of the committee.

It is not worth worrying about.

L. DAVIDSON.

Paragraph 25.—The position is not very clear. The committee's remark that the amount spent on flour purchased from the market contractor is trifling is no explanation. When there is an Asylum contractor (Messrs. Heath & Sons appear to be the Asylum contractors), the committee ought not to have obtained flour from the market and that at a higher rate.

It is not worth worrying about.

L. DAVIDSON.

Nothing need be said.

L. DAVIDSON.

Paragraph 26.—If the headmaster had furnished a list of the prizes distributed, it ought to have been shown to the auditor.

2. It is for consideration whether the papers may be merely recorded, or whether any remarks should be made on the explanations furnished by the committee.

3. The sub-committee which prepared the explanation takes strong objection to the statement of the auditor in paragraph 35 of his report to the effect that little or no supervision was exercised over the work of the accountant. The auditor's remark seems to be amply justified and no notice need, it is submitted, be taken of the sub-committee's protest.

T.K.—30-1-12.

The less Government criticizes the committee the better, I think, having regard to its constitution, but the remarks of the auditor and the committee's rejoinder cannot be passed by without some expression of concurrence or dissent by Government. I should be obliged if the Accountant-General would favour Government un-officially with his opinion whether or not the auditor's criticism was justified and such as should have been embodied in notes sent to the Asylum authorities.

L. DAVIDSON—3-2-12

To the Accountant-General.

ACCOUNTANT-GENERAL'S OFFICE.

The audit report itself, I think, contains sufficient evidence that the scrutiny and check of the accounts, referred to in the concluding remarks of the sub-committee's report, was neither very effective nor business-like. The Examiner reports that the two members of the committee who scrutinized the accounts monthly

Probably as long as they saw the money had been properly spent, they never thought of doing more.

M. H[AMMICK].

never recorded anything to show that they had noticed the excess expenditure over budget allotments (paragraph 29 of audit report), and if the Secretary noticed it he ignored the rule requiring the sanction of Government to such excesses. With reference to paragraph 16 of the audit report the Examiner states that the accountant explained to him personally that the sum of Rs. 1,716 was provided in the budget on his (the accountant's) own initiative without the sanction of the committee being obtained or recorded, as this amount was required to meet the cost of eight outside boarders on Rs. 16 each *per mensem* and one on Rs. 15, though the maximum number was six only, inclusive of the four specially sanctioned in G.O. No. 298, dated 27th May 1910, *i.e.*, 4 on 16 and 2 on 15. With reference to the committee's reply against paragraph 16 (e) it may be observed that the audit report refers to the accounts for 1910-1911, during which period the Secretary was not in a position to exercise an effective check over these monthly payments in the absence of the register referred to. The double payment referred to in paragraph 8 of the audit report and the

excess payment referred to in paragraph 17 should also, I consider, have been noticed by the committee, if their scrutiny and check of the accounts had been more than a superficial one. Paragraphs 32 and 33 of the audit report also seem to me to show that the Finance sub-committee were not sufficiently alive to their responsibilities. The Examiner states that when he was inspecting the accounts the manager who was supposed to be responsible for their proper maintenance left the accountant to explain everything, and that the auditor also found that the accountant was the only man who really knew anything about them. An officer with the position and experience of the Examiner of Local Fund Accounts can usually be fairly certain from an inspection of the accounts and from questioning the accountant whether the work is being left too largely to subordinates, and from his report on the facts I am inclined to agree with his opinion on this point. With reference to the concluding portion of Secretary's note I would point out that the rules at present require that the audit report should be sent through the Principal or Secretary of the Asylum.

Cf. paragraph 68 of the Municipal Account Code.

If Government desire it, I can of course arrange to have the audit report confined strictly to details of excess payments and irregularities and send a copy of it with criticisms or comments to the local Government direct.

A. NEWMARCH—17-2-12.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Submitted to the Secretary.

T.K.—20-2-12.

2. The Accountant-General says that the auditor's remarks were justified.

3. The Accountant-General's suggestion in the last sentence is one worthy of consideration. If the criticisms and comments are sent to Government, it will give Government an opportunity to withhold any comments at which the committee is likely to take umbrage. Rule 64 of the Lawrence Asylum Rules does not require the submission of the audit report through the committee, but this seems to be done on the analogy of paragraph 68 of the Municipal Account Code, the Examiner of Local Fund Accounts being the officer who audits the accounts of the Asylum.

R. SUNDARAM AIYAR—21-2-12

The Accountant-General supports the auditor and Government, I submit, should express general agreement as to the need for closer supervision. I would separately, *by demi-official*, communicate the

* Omitting the last two sentences.

Yes: please do this with a letter saying that the committee will no doubt be glad to know the Accountant-General's opinion.

M. H[AMMICK]—26-2-12.

L. DAVIDSON—22-2-12.

We do not require any change in the existing practice. It is just as well that the committee should see the auditor's remarks in full.

We may say we are glad to learn that the result of the audit was fairly satisfactory, and that the accounts work is supervised carefully by the Principal and the vouchers checked by the Finance Committee. I don't think we need say more or definitely agree with the Accountant-General and the auditor. As a matter of fact the faults found are not serious and the fault seems to have been not so much in want of check, as in not observing carefully the rules as to sanctions and so on.

M. H[AMMICK]—26-2-12.

No. 202, EDUCATIONAL, 2ND MARCH 1912.

The drafts are for approval.

T.K.—29-2-12.

R. SUNDARAM AIYAR—29-2-12.

L. DAVIDSON—1-3-12.

Demi-official—from the Hon'ble Mr. L. DAVIDSON, I.C.S., Acting Secretary to Government, Educational Department.

To—the Rev. Mr. PADFIELD, Principal and Secretary, Lawrence Asylum, Ootacamund.

Dated—the 2nd March 1912.

No.—109-2.

Your letter to the Director of Public Instruction, C. No. 3551, dated 21st December 1911, forwarding the report on the audit of the accounts of the Lawrence Asylum for the year 1910-1911. The Government consulted the Accountant-General personally in regard to the auditor's remarks in paragraph 35 of his report and I am directed to enclose a copy of his opinion which the committee will no doubt be glad to know.

[G.O. No. 202, Educational, dated 2nd March 1912.]

Stock Form No. 185.
4,000—2-5-10.

EDUCATIONAL DEPARTMENT.

Received 191 Registered 12. 1. 1912

Subject.

Submitting report on the audit of the accounts of the Lawrence Asylum, Ootacamund for 1910-11.

ENCLOSURES.

No.

N. Ref. on C.

No. 8886/11

Spare copies

Station, Madras, Dated the 10th January 1912.

From (Name) The Hon'ble Mr. A.G. Bourne, D.Sc. F.R.S.C.I.E.

(Designation) Director of Public Instruction

Madras.

To The Secretary to the Government of Madras,

Educational Department,

Su,

112

2
OOTACAMUND LAWRENCE ASYLUM.

LOVEDALE P. O., 14

1228
C. No. 3551

Nilgiri District, 31st December 1901..

FROM

THE REVEREND W. H. G. PADFIELD, M. A.,

PRINCIPAL AND SECRETARY,

TO

The Director of Public Instruction,

M A D R A S.

2P

SIR,

I am directed by the Committee of the Ootacamund Lawrence Asylum to forward herewith the report on the audit of the accounts of the Lawrence Asylum for the year 1910-11 (with three spare copies) with Sub-Committee's remarks and Committee's Resolution for favour of submission to Government.

Pages 15218
in file
Paras 4(b), 12, and 15 have been duly disposed of by the Committee in accordance with the rules regarding constitution of the Institution.

I have the honour to be,

Sir,

Your most obedient servant,

W. H. G. Padfield

Principal and Secretary.

Report on the Audit of the Lawrence Asylum accounts for 1910-1911 by
Mr. P. G. Jacob, Assistant Accountant-General and Examiner of Local
Fund Accounts, Madras, dated 19th September 1911.

I have the honour to submit the following report on the recent audit of the accounts of the Lawrence Asylum, Ootacamund, for the official year ending 31st March 1911.

2. The audit which commenced on the 21st August 1911 and ended on the 4th September 1911, was conducted by Assistant Inspector Mr. S. Subbuswami Aiyar in accordance with the rules on the subject.

3. The receipts and expenditure together with the assets and liabilities of both the male and female branches of the institution are shown in the statements appended.

4. School-fee register.—(a) Fees were collected short in the following cases:—

Name of father or step-father.	Monthly income.	Period of short collection.	Number of children in school.	Fees due.	Fees collected.	Short collection.
	Rs.			Rs. A. P.	Rs. A. P.	Rs. A. P.
Mr. A. R. Clarke ..	126	16th July 1910 to 16th August 1910.	3	28 14 6	26 13 8	2 0 10
Mr. MacEwan ..	125 from 1st to 24th.	1st August 1910 to 31st August 1910.	4	29 2 8	26 11 0	2 7 8
Lieutenant Hemsworth ..	80 from 24th to 31st.	16th June 1910 to 30th June 1910.	1	9 1 0	8 8 0	0 2 0

(b) The rates of fees to be levied from paying boys have to be determined with reference to the monthly income of the parents under rule 42 of the Asylum rules. Many of the parents are in Government service and their monthly income is liable to changes from time to time. In order to assess them correctly for school-fees, it is necessary that information should be obtained periodically from the parents, as to any change in their monthly income since the last reports. This was not done. The monthly income of the following parents in Police service, as noted in the school-fee register, was compared with that appearing in the Police establishment list, as corrected up to 1st July 1911 and the following differences were noticed. It is not improbable that there are similar discrepancies between the actual income of employees in other than police service and that noted in the fee register.

Name of party.	Income shown in the register.	Increased income according to the Police establishment list.	Date from which increased income had effect.	Number of children in the school subsequent to the date of increase in income.	Monthly rate of fees now levied.	Monthly rate leviable from the date of increase in income.
Mr. A. R. Clarke.	Pay Rs. 81	Pay Rs. 150	20th September 1910.	1	12	19
Mr. J. H. White.	Pension Rs. 45	Pension Rs. 45	1st February 1911.	1	8	9
Mr. Day	Pay Rs. 80	Pay Rs. 150	1st January 1911.	3	28	49
	Pension Rs. 42	Pension Rs. 42	1st March 1911.	3	28	52
Mr. Holland ..	Pay Rs. 76½	Pay Rs. 80	For a long time.	2	21	23
	Pension Rs. 52½	Pension Rs. 52½	7th March 1911.	2	21	37
Mr. Walker ..	Pay Rs. 150	Pay Rs. 175	1st September 1909.	2	27	31

The above instances will show that the correct fees are not being levied owing to the neglect to obtain information from time to time regarding the increase in the income of parents.

I have the honour to be,

Sir,

Your most obedient Servant,

Principal and Secretary.

4
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5. *Register of pensions from funds.*—The monthly receipt of pensions on account of some orphans from the several funds concerned are recorded in a register. In the case of new admissions during the years to the benefit of such pensions, the recoveries were not noted from the dates from which they were effected. The postings were thus incomplete. There were certain recoveries from the Madras Assistant Surgeon's fund in the year. These were not noted in any register. They might well have found a place in the register referred to above.

6. *Stock account of receipts, etc.*—It is desirable that the stock of school fee receipts and miscellaneous receipt forms should be accounted for in a separate book. Likewise the hawkers' license forms each of which bears a face value of As. 8 have to be accounted for.

7. *Payments to establishment.*—(a) Mrs. Forkgen, Hospital matron, was granted privilege leave for three months from the 28th November 1910. During the leave, she was paid a leave allowance of the full pay of her appointment and a substitute was also appointed on the full pay of the post. As the Asylum has an annual vacation of two months and the Hospital matron is permitted to enjoy half the period of vacation every year, the grant of privilege leave for three months on full pay is inadmissible under article 271 of the Civil Service Regulations.

(b) Again as the privilege leave commenced on the 28th November 1910, the matron was due back to duty on the 23th February 1911. But the leave allowance and acting allowance for the substitute were found paid also for the 23th February 1911.

8. *Personal allowance to Mr. Mumford.*—The sanction of Government was applied for for the grant of a personal allowance to Sergeant Mr. Mumford and it was accorded in G.O. No. 36, Educational, dated 21st January 1911, specifically from the 1st January 1911. Soon after the receipt of this sanction, the allowance for January 1911 was drawn on voucher No. 485. In anticipation of the receipt of sanction, allowance at the rate of Rs. 20 a month had been drawn on voucher No. 472 for the period from 20th December 1910 to 10th January 1911. Thus there was a double payment for the period from 1st to 10th January 1911 and the payment from 20th December 1910 to 31st December 1910 was not covered by the sanction of Government. No deduction on account of Provident fund was made on the personal allowance drawn for January 1911.

9. *House-rent to the telegraph master.*—A house-rent allowance of Rs. 20 was paid to the telegraph master for April 1910 with reference to the Committee's resolution No. XI of 27th May 1910. Under the existing practice all allowances to employees would seem to require the sanction of Government.

10. A sum of Rs. 15 was paid on voucher No. 518 to one, Miss E. Batters, as the allowance for putting up a tomb-stone over the grave of her father, who was a sergeant in the school and who died so long ago as April 1903. The payment was not even sanctioned by the committee. It was stated to be usual to sanction an allowance of Rs. 15 on this account in the case of every employe who died in service. It is doubtful how far such charges can be met out of the Asylum funds.

11. *Income-tax deductions.*—No income-tax was deducted on the salary of the gymnastic instructor Sergeant M. Hurst from 1st December 1910, although his gross monthly salary from this date was Rs. 84.

12. Income-tax was deducted at 4 pies a rupee instead of at 5 pies a rupee on the salary of the headmistress, Miss Green, up to the close of October 1910, although her gross salary for a long time exceeded Rs. 166-10-8 a month.

13. No income tax was deducted on the allowance of Rs. 50 a month paid from the Asylum funds to the Resident Medical officer, who is a medical subordinate of the Military Department. The income appears to be liable to tax under article 36 A of the Civil Account Code.

14. Abatement of income-tax was allowed on the salary of the principal, with reference to the premium paid by him to an Insurance Company. The premium receipts were not forthcoming to see if they had been presented in proper time and the abatement allowed was regular with reference to the rules on the subject.

5
3
15. A commission of 5 per cent. on the amount of income-tax collected and remitted into the treasury each month is allowed to the institute under note 7 to section 10 of the Income-tax Manual. This commission is being appropriated by the senior clerk of the institute. The income-tax is deducted from the bills which are passed by the Principal and the remittance of income-tax into the treasury is made in the name of the principal and through a servant of the asylum at the expense of the asylum funds. It is not known why, under these circumstances, the commission is left to be appropriated by the clerk, instead of being credited to the Asylum.

16. *Boarding fees—Male branch.*—(a) Rule 47 of the rules of the asylum provides that two scholarships of the value of Rs. 15 each a month and tenable for two or more years may be awarded annually to boys to enable them to learn any trade or industry. It is not clear if, under this rule, more than two scholarships can be paid at one and the same time or in other words if two fresh scholarships can be granted when those already granted in previous years are still being paid. In April 1910 there were six boys in receipt of a scholarship of Rs. 16 each excluding the four covered by the special sanction in G.O. No. 298, Mis., Educational, dated 27th May 1910, and the above number with some slight changes continued almost throughout the year. The rate, at which the scholarship was paid, was Rs. 16 a month, although the rule provides for the payment only at Rs. 15 a month. In G.O. No. 298, Mis., Educational, dated 27th May 1910, the action of the Asylum Committee was approved in granting a stipend of Rs. 16 a month to each of the four boys apprenticed to certain firms in Madras for a period of six months. The scholarships were, however, continued by a resolution of the committee for another three months. If it was considered necessary to obtain the sanction of Government to the grant of scholarships for the original period of six months, such sanction was equally necessary for the extension of this period.

(b) Again, one of the four boys referred to was apprenticed to the Madras Automobiles, Limited. His course of apprenticeship there, was over by the first six months (i.e.) by the 30th September 1910, and thereafter he went to Vizagapatam and other places in search of employment in the Railway Department. The scholarship was continued to be paid to this boy for the period of three months from 1st October 1910, although he was not undergoing any training in this period. This payment does not seem to be regular.

(c) Stipends were drawn in advance for each month and mostly paid to the manager of a boarding house in Madras and as some of the boys left in the middle of a month, the excess payments were adjusted in the bill for subsequent months and thus the monthly accounts have become rather complicated. Reports of the dates on which the boys actually left the boarding house, were not always available. For example, reports as to the exact dates on which the two brothers, Brenton, left the boarding house were not forthcoming. According to the foot-notes in the acknowledgments of the manager of the boarding house, one boy appeared to have left on the 1st October 1910 and his brother on the 1st November 1910. The advance payment made for the latter, for the month of November 1910 which was even required to be deducted from the next bill by the manager of the Boarding house in his letter of 2nd January 1911, was not recovered.

(d) Again, in regard to payments for boy, Taylor, there was some confusion. The boy died about the 14th November 1910 and the advance payment for the unexpired portion of the month was deducted from the bill for January 1911 (voucher No. 447). Again, in paying the manager of the boarding house for the funeral expenses of the boy, Rs. 9 was deducted as being the balance with him of the boarding fees of the boy for November 1910 (permanent advance voucher No. 242). It was not clear if this balance was other than the balance already deducted in the bill for January.

(e) The above discrepancies could have been easily avoided, if a register had been maintained showing the scholarships sanctioned by the committee from time to time with the actual payments *per contra*, giving reference to the vouchers on which the payments were made. Rule 59 required the maintenance of a register of scholarships, but none was maintained.

17. *Boarding fees—Female branch.*—A Miss Watson, who was found to be mentally deficient, was sent to a house of mercy at Bangalore and a sum of Rs. 20 a month paid towards her boarding fees. In reporting the extraordinary payment to Government, it was stated that the payment would be discontinued on the girl attaining her 18th year of age. This she did on 20th July 1910 but the boarding fees were, however, continued to be paid till 18th January 1911, when an allowance on her behalf was sanctioned from Military funds. The formal sanction of the local Government would seem to be necessary to the payment of the allowance from 20th July 1910 to 17th January 1911.

18. *Grant of outfit allowance.*—An outfit allowance of Rs. 70 for each girl and of Rs. 50 for each boy was granted on their leaving the asylum for taking up employment elsewhere. The allowance was granted to four boys and four girls in the year. The allowance is practically for the maintenance of the pupils beyond the period of their training in the asylum and hence its grant would seem to require special or general sanction of Government.

19. *Miscellaneous payments—Supply of milk (voucher No. 212).*—The daily supply of milk both to the male and the female branches of the asylum was suspended from the evening of the 16th July 1910 to the morning of the 21st July 1910 on the ground that small-pox was prevalent in the area from which the contractor collected the milk. This period was first omitted in paying the contractor for the supply of milk in July 1910. Subsequently a separate bill was made out for a sum of Rs. 90-8-0, being the cost of supply which the contractor would have made in the usual course, and after deducting a sum of Rs. 20 as fine the balance was paid to him. This payment was not even supported by a resolution of the committee. It was not known why the contractor was paid for a supply of milk which he never made. Granting that the contractor suffered a loss owing to the temporary stoppage of milk, it could hardly be contended that the loss was so much as Rs. 70-8-0 against Rupees 90-8-0, the cost of milk for the period.

20. *Washing bills.*—Washing was done by contract at As. 10 a month for each boy and As. 12 a month for each girl. There was also a provision in the agreement that, in calculating the amount due to the contractor, regard should be had to the numbers of boys and girls on the last day of each preceding month. It was not clear if by "preceding month" was meant the month preceding that for which washing was done or that preceding the month of payment. The payment was in practice made for each month with reference to the number on the last day of the month. The asylum was closed for the annual vacation for two months from the 15th December 1910 and about 177 boys and 90 girls were absent from school throughout the vacation. The contractor was rightly paid for January 1911 only for the number of boys and girls that were in the asylum during the month. But in paying him for the months of December 1910 and February 1911, regard was not had to the large numbers absent for half the period in each of these months. If the contractor had been paid according to the agreement with reference to the number in the school on the last day of each of these months, there would have been no room for the above excess payment. The short payment to the contractor for December 1910 would have been made up for, by the excess payment for February 1911. The payment made in excess was about Rs. 180 as shown below :—

	AS.
177 boys at As. 10	1,770
90 girls at As. 12	1,080
	—
	2,850 or Rs. 178-2-0

21. *Tailor's bill (voucher No. 181).*—The stitching of 20 pairs of bathing drawers was paid for at As. 10 each. There was no specific provision in the tailor's agreement for the stitching of bathing drawers but there was a rate of As. 8 for each pair of flannel drawers. The rate for each pair of bathing drawers should not presumably have been higher than that for flannel drawers.

22. *Purchases of Thompson & Co., Calcutta.*—The following articles were purchased from Messrs. Thompson & Co., Calcutta. The note at the top of each page in the catalogue showed that a discount of 10 per cent. was admissible on all purchases for sums over Rs. 5 and in the preface to the catalogue there was also a note that this discount should be taken into account in comparing the rates of this company with those of others. The discount was not claimed in any instance.

	RS.
Voucher No. 226—	
One combustion stone cost	20
Twelve feet piping	6
Two elbows for above	3
	—
	29

	RS.	A.	P.
Voucher No. 283—			
Hair dressers toilet clippers	7	0	0
Two knife sharpeners	6	0	0
One combination comb and scissors	5	0	0
Shoe-making tools	8	8	0
	—	—	—
Total	26	8	0

Voucher No. 450—	
Twelve hot water plates	24 0 0

23. *Purchase of Barton & Sons (permanent advance voucher No. 216).*—A similar remark is applicable to the purchase from Barton & Sons, of a pair of spectacles at a cost of Rs. 16. In this case also a discount of 10 per cent. was due according to the rate in the bill but it was not claimed.

24. *Purchase of boots.*—(a) Boots for boys and girls were purchased from two companies in Cawnpore. Railage had to be paid by the Asylum on the supplies for boys from the Boot and Army Equipment factory, whereas the supplies for girls from the North-West Tannery Company were made free of railage at Lovedale. No quotations from the companies for boots of various sizes were forthcoming nor did any catalogues of the companies appear to have been obtained to check the rates charged in the bills. The annual expenditure on the supply of boots is large and it therefore seems advisable to call for special quotations in future for the same from the several companies.

(b) In some cases payments were found made by the Asylum on account of undercharges on parcels from Cawnpore. Particulars were not noted as to the nature of parcels on which the undercharges had to be met by the Asylum. But, as almost the only kind of parcels from Cawnpore, on which the railway freight was prepaid by the consignor, was the boot supply from the North-West tannery which had to be supplied free of rail at Lovedale, the payment by the Asylum on account of undercharges should have been deducted from the bills of the company. This may be done in future (*vide* permanent advance voucher Nos. 54, 89, etc.).

25. *Purchase of flour for cookery.*—Ten lbs. of flour were purchased almost every month from contractor, Noor Muhammad, at a cost of Rs. 1-4-0 when it could have been obtained from Messrs. Heath & Sons at a cost of Re. 1 only being the contract rate for the year.

26. *Sums not accounted for.*—A sum of Rs. 50 was paid to the headmaster on voucher No. 95 to be spent on prizes for sports on the Empire Celebration day. No account was furnished showing the details of expenditure out of this sum.

27. *Excess payment owing to errors in calculation, etc.*—The following excess and short payments due to errors in calculation were noticed:—

Voucher number.	Particulars.	Amount due.	Amount paid.
		RS. A. P.	RS. A. P.
63	Cost of 61 lbs. of suet at 5 lbs. a rupee ..	12 3 2	16 3 2
164	Cost of 14 assorted rivets at As. 10 each ..	8 12 0	7 12 0
426	Cost of 10 coconuts at 18 coconuts a rupee (contract rate).	0 8 11	0 10 0
424	Cost of 12 assorted chimneys at As. 4 each ..	3 0 0	3 12 0
505	Order No. 33—making and fixing a teakwood panel, 18 square feet, at Rs. 1-8-0 a square foot.	27-0-0	27-0-0
		27-0-0	28-20

28. *Repairs to public works.*—The repairs to the buildings, furniture, etc., during the year were executed by one and the same contractor. No tenders appear to have been invited for the execution of repairs during the year, nor was any agreement obtained from the contractor. Considering that the average expenditure on this head is a little less than Rs. 3,000, it is suggested that tenders may be invited in future for the execution of all annual repairs. The bills of the contractor were not also properly prepared. The dimensions of the items of work executed should be in distinct columns for facility of check. This was not the case in this year.

29. *Excess expenditure over budget allotments.*—No. 61 of the rules for the working of the Asylum provides that minor items of excess expenditure over budget allotment shall be sanctioned by the Finance Committee in the first instance, subject to the subsequent approval of Government. In all Government departments the allotment is held to be the allotment in the original estimate of the year and any expenditure in excess of it is sanctioned by the competent authority. It is not clear if the same rule is to be observed in the case of the Asylum or whether the figures in the revised estimate, as entered in the budget estimate of the next year, are to be taken into consideration in deciding upon the excesses requiring the specific sanction, first of the Finance Committee and subsequently of Government. Even the figures in the revised estimate were exceeded in some cases and these items of excess expenditure lacked the sanction of the Finance Committee.

	Head of account.	Allotment (revised).	Expenditure.
		RS. A. P.	RS. A. P.
Male branch.	II. Clothing and Victualling— (a) Clothing—(4) Shoeing	4,000 0 0	4,063 7 9
	(b) Victualling—(3) Kitchen, etc., utensils. ..	400 0 0	426 9 11
	III. (b) Hospital—(1) Establishment	1,566 0 0	1,721 0 0
	(3) Extra nursing	500 0 0	590 6 6
	(c) Sanitation—(2) Tar and phenyle	400 0 0	424 2 0
	VI. Miscellaneous—(2) Postage, etc.	400 0 0	420 1 5
Female branch.	I (a) (2) Book, stationery, etc.	1,800 0 0	1,826 10 2
	V. Buildings and repairs	500 0 0	685 13 10
	VI. Miscellaneous—(2) Postage, etc.	50 0 0	91 9 6

30. *Service register.*—The register was not brought up to date. The increment and leave granted to the employees in the year had not been posted.

31. *Acquittance roll—Female branch.*—The acquittance of Miss Trump was wanting in support of the payment to her of Rs. 1-4-0 for September 1910. It should now be obtained if possible.

32. *Stock of clothing—Male branch.*—The clothing for boys is made by a contractor, Mrs. Perkins. She is supplied with cloth from the asylum and is paid only for stitching at rates tendered by her and approved by the Committee. Every month, she makes out an indent for the several kinds of cloth required by her for the making of the several items of clothing such as coats, trousers, caps, etc., and cloth is issued accordingly. She also presents a monthly tailoring bill for the items of clothings prepared by her. But no care is taken to see that all the items of clothing for which cloth is issued to her are actually prepared by her and delivered

to the Asylum. Only whatever items of clothing are returned by her are receipted in the stock account. It is desirable that the articles of clothing for which cloth is issued from time to time should be posted side by side with those actually returned by her in a separate account, so that the balance due from her may be known at any time. The articles for which cloth was issued during the year and those actually returned are shown in the statement attached. It was not known how much cloth—or how many articles—were due from her at the beginning of the year. The statement shows discrepancies under several items. The balance that was actually due from the contractor at the close of the last year should now be settled and a correct account, on the lines suggested above, should be opened.

33. *Female branch.*—The clothing for girls was partly done by the mistresses and girls and partly by a tailor. Even the indents for cloths, which were made out in the Male Branch, were absent in the female branch. As it was maintained, the stock account did not show the number and nature of articles for which the various kinds of cloth were issued.

34. *Dues from Messrs. Richardson & Co., London.*—A balance of £1-5-6 was due from Messrs. Richardson & Co., London, after a final settlement of account with the company in connection with the supplies of books and cloth received from it. This balance may with advantage be deducted from the next bill of the company.

35. The general result is fairly satisfactory. I may add that I personally inspected some of the accounts in May last and that it appeared to me that little or no supervision was exercised over the work of the accountant by any superior officer, and that consequently the entire responsibility for the proper maintenance of the accounts had devolved upon him.

P. G. JACOB,
Assistant Accountant-General
and Examiner of Local Fund Accounts.

Name of articles.	Number for which cloth had been issued in the year.	Number stitched and brought to stock in the year.
Pudding towels of $\frac{1}{2}$ yard	60	60
Towels, 1 yard	68	..
Face towels	..	34
Kitchen towels	297	309
Bath do.	161	228
Blue serge suits	277	..
Large band coats	2	5
Sunday suits	14	..
Long serge coats	..	1
Night shirts	153	112
Pillow cases	123	120
Bed cases	70	60
Aprons	119	97
Pillow slips	160	158
Corduroy trousers	400	425 (cord trousers.)
Flannel shirts	598	689
Khaki serge coat	39	14
Dusters	200	200
Puttoo coats	372	284
Striped lining	384	173
Sleeves for cook	24	24
Sergeant suits	3	..
Table cloth	5	5
Rice sheets	25	46
Nursery vests	60	60
Sergeant coat	1	..
Waist	1	..
Cassock	..	2
Surplice	..	1
Cord caps	..	382
Bread bags	..	4
Stripes	..	26
Sateen bags	..	12

10

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APPENDIX A.

STATEMENT of Receipts and Expenditure, Male Branch, for the year 1910-1911.

Receipts.

		Actuals, 1910-11.		
		RS.	A.	P.
	Opening balance ..	12,721	5	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 Press ..		12,500	0	0
III.—SPECIAL FUNDS—				
1. Subsistence allowance ..		8,873	14	3
2. Pensions from funds ..		2	15	0
3. Fees ..		10,390	9	0
4. Telegraph department ..				
IV.—INDUSTRIES—				
1. Boot-making shop ..		14	2	0
2. Recoveries from Public Works Department ..		1,977	10	1
V.—MISCELLANEOUS—				
1. Sale of stores ..		198	0	3
2. From N.V.R. Compensation for boots ..		150	0	0
3. Other items ..		152	10	0
4. Special money prizes ..		262	8	0
5. Donation ..		141	0	0
6. Fixed deposit matured ..		5,737	9	10
Total ..		1,21,275	3	1

Expenditure.

I.—EDUCATION—				
(a) Scholastic—				
1. Establishment ..		16,139	0	0
2. Books, prizes and stationery ..		2,313	8	5
3. Library and museum ..		427	1	11
4. Examination fees ..		225	0	0
5. Special money prizes ..		262	15	0
(b) Artistic—				
1. Band—Establishment ..		769	0	0
2. Band instruments, music and repairs ..		729	2	2
3. Honorarium to Band Examiner ..		20	0	0
4. Gymnastic establishment ..		495	0	0
5. Apparatus and games ..		718	5	6
(c) Telegraph—				
1. Establishment ..		1,000	0	0
2. Premia ..				
(d) Drawing—				
1. Establishment ..		240	0	0
2. Materials, models, etc. ..		114	8	0
(e) Type-writing—				
1. Establishment ..		600	0	0
2. Machines, materials, etc. ..		145	6	9
II.—CLOTHING AND VICTUALLING—				
(a) Clothing—				
1. Establishment ..		493	1	2
2. Material, etc. ..		7,911	6	9
3. Contract work ..		2,453	14	6
4. Shoeing ..		4,063	7	9
5. Sergeants' clothing ..		421	12	0
6. Servants' do. ..		252	4	0
(b) Victualling—				
1. Establishment ..		1,892	7	10
2. Provisions ..		32,148	10	9
3. Kitchen and dining-room utensils ..		426	9	11
4. Boarders ..		1,547	7	1
Carried over ..		75,702	1	6

11

9

APPENDIX A—cont.

STATEMENT of Receipts and Expenditure, Male Branch, for the year 1910-1911—cont.

Expenditure—cont.

		RS. A. P.		
	Brought forward ..	75,702	1	6
III.—HOUSEHOLD, HOSPITAL AND SANITATION—				
(a) Household—				
1. Establishment ..		5,382	9	0
2. Washing ..		2,023	12	0
3. Lighting ..		862	0	0
4. Wood-cutting, etc. ..		1,053	2	0
5. Bedding and towelling ..		1,757	6	9
6. Hardware, soap, brushes ..		815	0	0
7. Furniture, carpets, etc. ..		1,564	4	11
8. Contingencies ..		128	12	8
(b) Hospital—				
1. Establishment ..		1,721	0	0
2. Medicines and wines ..		169	5	0
3. Extra nursing ..		590	6	6
(c) Sanitation—				
1. Establishment ..		952	11	7
2. Tar and phenyle ..		424	2	0
3. Repairs to roads, drains, bush-cutting ..		988	2	11
IV.—GENERAL—				
1. Establishment ..		6,360	0	0
2. Office stationery ..		174	10	4
V.—BUILDINGS AND REPAIRS ..		2,097	13	1
VI.—MISCELLANEOUS—				
1. Carrying charges and travelling expenses ..		2,780	7	6
2. Postage, advertisements and telegrams ..		420	1	5
3. Contingencies ..		426	1	8
4. Entertainment allowance ..		291	13	0
VII.—OTHER CHARGES—				
1. Pensions ..		900	0	0
VIII.—EXTRAORDINARY—				
1. Chapel improvements ..		138	10	3
2. Sinking fund ..		1,231	15	6
3. Municipal tax ..		21	1	8
4. Improvements to buildings ..		4,770	0	0
Total ..		1,13,747	7	3
Closing balance on 31st March 1911 ..		7,527	11	10
Grand total ..		1,21,275	3	1

APPENDIX B.

STATEMENT of Receipts and Expenditure, Female Branch, for the year 1910-1911.

Receipts.

		RS. A. P.		
	Opening balance ..	14,979	4	5
I.—FROM GOVERNMENT—				
1. Grant-in-aid ..		19,200	0	0
II.—PROFITS ON ASYLUM PROPERTY—				
1. Donation and interest ..		23,564	10	4
III.—SPECIAL FUNDS—				
1. Subsistence allowance ..		8,242	4	4
2. Pensions from funds ..		36	11	0
3. Fees ..		4,829	6	0
IV.—MISCELLANEOUS—				
1. Sale of stores ..		7	8	0
2. Other items ..		25	0	0
3. Special money prizes ..		52	8	0
Total ..		70,937	4	1

APPENDIX B—cont.

Statement of Receipts and Expenditure, Female Branch, for the year 1910-1911—cont.
Expenditure.

	RS.	A.	P.
I.—EDUCATION—			
(a) <i>Scholastic—</i>			
1. Establishment	8,280	0	0
2. Books, stationery, prizes	1,826	10	2
3. Library	193	3	5
4. Examination fees	82	0	0
5. Games	106	1	2
6. Tuning and repairing piano	37	8	0
7. Special money prizes	35	0	0
(b) <i>Drawing—</i>			
1. Establishment	120	0	0
2. Materials and models	46	4	3
(c) <i>Type-writing—</i>			
1. Establishment	120	0	0
2. Materials and machines	385	15	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing—</i>			
1. Establishment	870	0	0
2. Materials	2,135	3	4
3. Extra tailors	353	1	0
4. Shoeing	1,549	6	0
5. Outfit allowance	350	0	0
6. Servants' clothing	86	0	0
(b) <i>Victualling—</i>			
1. Establishment	735	10	8
2. Provisions	18,290	13	0
3. Kitchen and dining room utensils	257	7	5
4. Boarders	440	0	0
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) <i>Household—</i>			
1. Establishment	438	0	0
2. Washing	1,344	0	0
3. Lighting	683	9	6
4. Woodcutting	312	6	4
5. Bedding and towelling	1,357	3	3
6. Hardware, soap, brushes, etc.	523	13	1
7. Furniture and repairs	700	9	0
8. Contingencies	40	0	0
(b) <i>Hospital—</i>			
1. Establishment	1,022	12	0
2. Medicines and wines	19	8	0
3. Extra nursing	117	5	11
(c) <i>Sanitation—</i>			
1. Establishment	532	2	1
2. Tar and phenyle	279	4	0
3. Bush cutting, etc.	214	3	11
IV.—GENERAL—			
1. Establishment	3,853	0	0
V.—BUILDINGS AND REPAIRS—			
685	13	10	
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses	1,500	0	9
2. Postage, telegrams, advertisements	91	9	6
3. Contingencies	168	9	4
VII.—OTHER CHARGES—			
1. Pension	360	0	0
VIII.—EXTRAORDINARY—			
1. Sinking Fund	641	3	3
2. Improvements to buildings	3,180	0	0
Total	54,365	5	2
Closing balance on 31st March 1911	16,571	14	11
Grand Total	70,937	4	1

APPENDIX C.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Male Branch,
as they stood on the 31st March 1911.

Assets.		RS.	A.	P.
Funded capital with the Accountant-General		5,10,100	0	0
Fixed deposits in the Madras Bank, Ooty		31,044	6	10
Permanent advance with the Principal		106	11	0
Grant-in-aid		2,400	0	0
Donation on Government securities		21,460	8	0
Half-yearly interest		8,120	4	9
Subsistence allowance		693	8	0
Fees in arrears		284	5	0
Steward's stores		4,017	9	9
Stores made-up-clothing		6,650	6	0
Furniture		28,680	10	7
Band instruments		3,004	11	8
Credit balance		7,527	11	10
Sinking fund		3,945	1	11
Amount due by Richardson & Co., London £1-3-5		17	9	0
Total		6,28,053	8	4
Liabilities.				
Personal account		7,778	15	7
Net assets		6,20,274	8	9
Total		6,28,053	8	4

APPENDIX D.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Female Branch,
as they stood on the 31st March 1911.

Assets.		RS.	A.	P.
Funded capital with the Accountant-General		3,02,318	14	0
Permanent advance with the headmistress		19	13	0
Grant-in-aid		1,600	0	0
Half-yearly interest		2,325	10	5
Subsistence allowance		6,160	8	0
Donation on Government securities		10,732	12	0
Steward's stores		4,676	15	0
Furniture		15,520	7	4
Sinking fund		1,773	6	2
Credit balance		16,571	14	11
Total		3,61,700	4	10
Liabilities.				
Personal account		3,471	13	3
Net assets		3,58,168	8	7
Fee register		59	15	0
Total		3,61,700	4	10

C. 7. 22-16-2143 L. F. Nodated 16th September 1911.

Forwarded to the Secretary to Government, Educational Department (with four spare copies) through the Principal and Secretary, Lawrence Asylum, Ootacamund, and the Director of Public Instruction, Madras.

perforated
for Accountant-General.

EXTRACT.

Item No. XVIII of A Sub-Committee consisting of the Principal and 20th October 1911. the Finance Sub-Committee be appointed to report on the Audit remarks on the Asylum accounts for 1910-1911

Resolution.

Sanctioned.



(TRUE COPY)

W. H. Apas Beid
Principal and Secretary.

Report of the Sub-Committee appointed under Resolution No. XVIII, dated 20th October 1911 to consider the Auditor's Report for 1910-11.

Para 4. (a). Application for these amounts have been duly made to the three parents concerned and the amounts have now been recovered.

Page 3 supra

(b). Notices are sent periodically when there is any reason to suppose that parents have received an increase of pay; but it is extremely difficult to prevent isolated cases occurring in which the parent or guardian is not charged on his total income. The fact that the fees have increased 200% in the last three years shews that the short collection is now limited to but very few cases. Fresh notices have now been sent to all parents- and will in future be sent yearly.

Yes: except in the case of parents who while their children at the orphanage

It is suggested that the arrears up to 1st November be wiped off, as they will be impossible to recover- some of the parents named having since removed their children.

Para 5. Will be done in future.

Page 4 supra

Para 6. The expenditure of the forms in question is so small that it would not be worth while to keep an account of their receipts and issues in a separate book. The hawker's licenses are made out in duplicate and the counterfoils kept in bound books.

Page 4 supra

Para 7. The Committee have already submitted that, the school cannot be rigidly bound to Civil Service Regulations, though such Rules and Regulations will be followed as far as possible. The following are some of the reasons

Page 4 supra

(a) though nominally the school is closed for two months every year, actually some 200 orphans are always in residence and have to be provided for and

16
and looked after;

(b) the staff are mostly non-pensionable;

(c) the establishment is limited to the minimum number actually required for working the school; there is therefore no provision made for sickness, leave, &c, and this has to be arranged for in the best way possible from the open market.

(a). In the case of Mrs. Forkgen, the Hospital matron, she had only had 5 months' privilege leave and one month's sick leave in her service of over 17 years.

The leave under remark was sanctioned by the Committee in Resolution No. XI dated 16th September 1910.

✓ (b). The one day's leave allowances have been recovered.

Page 4 supra
Go. no 369d \$
21-1-11

Para 8. The Committee sanctioned a temporary allowance for a short period to Sergeant Mumford while performing night duty, in addition to his other duties, during Sergeant Brookes' the Band Instructor's absence during a part of the Christmas holidays. A reference was then made to Government requesting that, in view of the nature of the work done by him as clothing Sergeant and his undertaking, when necessary, to do a tour of night duty, a personal allowance of Rs.30 might be sanctioned for him and this Government was pleased to do with effect from the 1st January 1911. It was not considered worth troubling Government again about the short period (20th to 31st December 1910) during which Sergt. Mumford had previously performed the extra duty.

✓ The excess noted was duly recovered on the 1st September 1911.

Page 4 supra

Para 9. The last two Telegraph Instructors were pensioners, and lived in their own houses, in or near Ootacamund. But, owing to the inability of the Telegraph Department to find a suitable pensioner, vice Mr. Brown resigned on account of ill-health, a man on the effective list has now been appointed by the Director General of

202 Ede
1-1-12

17
3.

1280

There seem to be no rules
on the subject.

H.

Telegraphs.

The Asylum is bound by rules as revised by the D.G. of Telegraphs in his No.1234 T dated 3rd June 1910 embodied in G.O. No. 478, Educational, dated 11th August 1910, to provide quarters for the Telegraph Instructor; as however no suitable quarters were available, the Committee decided to give him a house allowance until such time as quarters could be built on the Asylum grounds for him. This is not considered an "important variation" and the total budget grant has not thereby been exceeded.

Para 10. The sum of Rs.15 has always been allowed for the tombstone of any member of the staff or child whose grave is in the Asylum Cemetery. If relatives or friends desire to put up a more elaborate tombstone, this amount has been allowed, if applied for, towards the total cost.

Page 4 supra
For need not object

The widow and daughters of the late Sergeant Butters have been saving for the last 8 years to erect a suitable stone, and the Rs.15 was paid when the stone was erected.

not received.

The Principal is empowered to spend up to Rs.50- (Vide Resolution No.XII dated 1st November 1901) and the amount is met from the allotment under VI- MISCELL- ANEOUS. The Finance Sub-Committee have also approved of the payment. The payment, it is submitted, is therefore quite regular.

Para 11. Sergeant M.Hurst's salary was Rs.84 less Rs.5-4-0, deduction on account of Provident Fund. As the Pro- vident Fund deduction is a compulsory deduction by the orders of Government on all members of the Staff, his nett salary is only Rs.78-12-0 which is not liable to incometax.

Page 4 supra
X vide act 34(a)(b) of
C.A.C.
Gymnasium Instructor
pay Rs 80-2-90- drew
Rs 84 in 1910

Para 12. Miss Green has now left the Institution.

Page 4 supra

Leib. A. W. Thomas J.S.M.D.

Page 4 *supra*
 X
 Para 13. The Resident Medical Officer's pay comes from Military Funds and not through the Asylum. The Rs.50 is a charge allowance and is paid by the Asylum. Income-tax has never been charged on this- but will be so charged if held liable to be so.

Page 4 *supra*
 Para 14. The premium receipts have been mislaid by the Principal; but these receipts were presented at the Tahsildar's office before abatement was allowed by that Official. The abatement was considered regular by the Tahsildar and was allowed by him.

2 I don't agree with you but the local authorities may settle this
 Para 15. The Asylum, as an Institution, cannot collect income-tax- some one person must do so. It has been suggested by the Treasury Deputy Collector that the Committee should settle the matter and this will be done.

Page 5 *supra*
 C - pages
 Para 16. (a). 1. Rule 48 now provides for this.
 2. Sanction for the extra expenditure under II-BOARDERS, has been obtained in the Revised Estimates covered under G.O. No.158, Educational, dated 18th March 1911; and further, the Committee under Rule 62 have the power to sanction any amount within the total allotment. Allotment under "Boarders" was Rs. 1,716 and the actuals were Rs.15,47.

Page 8 of G.O. no 521 Sub A
 31-7-11
 (b). Under Rule 36, the Committee are bound to take such measures as may seem best for the pupil's settlement in life. This in some cases necessarily means some expenditure. The object of the Committee is to see that each boy, on leaving the Institution after the age of 18 years, is put into such a position as will give him a fair chance of earning a decent livelihood. The boys mentioned by the Auditor were all orphans, and the above para seems a sufficient answer to his objection. As the boys

were kept on the rolls of the school as part of the establishment there was no real extra expenditure on their account and the budget allotment was not exceeded.

Page 5 supra

(c & d). It is absolutely necessary to pay Manager of the Boarding House in question the boarding fees in advance, as he is unable to provide the necessary funds in advance himself. Should any of the boys leave or die before the expiry of the month in question the balance over advanced on his account is invariably deducted in subsequent payments. In the case of the brothers Brunton referred to, post-cards were received from the Manager intimating, in the first case, that the boy had left his house and requesting that no allowance should be sent for him with effect from the 1st October and in the other case giving the date on which the boy left his house. These two postcards were filed with vouchers 357 and 447 which were examined and ~~intitalked~~ initialled by the auditor. The statement that the advance payment for the month of November 1910 for one of these boys was not recovered" is incorrect, as will be seen from the attached detail of payments and recoveries for the year in question.

Vide page 24 below

Page 5 supra

(e). This book had already been introduced, from the 1st April 1911, prior to receipt of auditor's remarks.

Para 17.

The Committee have sanctioned this payment with reference to Rule 62 without enhancing the allotment under II- VICTUALLING, 4. Boarders, provided for in the Budget. She continued to be borne on the rolls of the Institution and no extra expenditure was consequently incurred on her account.

Page 6 supra

This was a very difficult case as I remember. There is a charitable home at Bangalore which could not afford to do without the allowance

Para 18.

The rule has always been that outfit allowances may be given to pupils leaving the Institution to take up work approved of by the Principal, in order to give

202-200
2-3-12
This is
necessary
to

not traceable

X Page 6 supra

Page 6 supra

Page 6 supra

20
21 15

them a fair start- and a sum for this purpose is annually allowed for in the Budget.

While no actual order of Government can be traced on this matter, it is in accord with the principle laid down in correspondence ending with Government of India, Military Department, No.1787 C. Asylums- Lawrence -dated 26th September 1895, while it is definitely stated in No.387 dated 8th March 1872 from Secretary to Government of India, Military Department, to Controller of Military Accounts, Bengal, that such allowances are admissible without reference to Govt.

Para 19. The arrangement was made by a Sub-Committee consisting of the Civil Surgeon and the Principal, and subsequently specially considered by the Finance Sub-Committee as being under all the circumstances of the case fair both to the Asylum and to the Contractor.

Para 20. Prior to 1909, the Contractor was paid for the twelve months in the year for the number of children on the school rolls, no deductions being made for the holidays. In 1910, the Principal however informed the Contractor that for the month of January he would be paid only for the actual number of pupils in residence, exclusive of those temporarily on leave. For the months of December and February however there is actually more washing than in any other months, as when the school closes everything possible is thoroughly washed and cleaned- and the same takes place when it reopens in February- the clothes and all washable properties of the children returning being sent immediately to the wash. Any alteration in this procedure would probably mean the outbreak of some epidemic disease.

Para 21. Annas ten is not for the making only of bathing drawers but includes also material for them supplied by the contractor.

Page 7 supra

Para 22. Messrs Thomson & Co have replied that their terms are 10% discount "for cash with order" where full list prices are charged. The largest item was however billed nett. The Lawrence Asylum bills are not paid cash, but, after scrutiny by the Principal and Finance Sub-Committee, about one month after delivery. Messrs. Thomson & Co have however allowed a special discount of Rs.8.

Page 7 supra

Para 23. Messrs. Barton Son & Co reply that the articles purchased were nett- Vide pages 118 and 119 of catalogue.

Page 7 supra

Para 24. The Committee resolved (Resolution No.VII dated 24th April 1908) that in case where tenders for certain articles were satisfactory, it was unnecessary to call for tenders in the open market yearly. One of these items was boots- and the tender for the Girls' school boots from the North-West Tannery Co, Cawnpore, for delivery at Lovedale, and that for the Boys' school boots from the Government Boot Equipment Factory, Cawnpore, for factory delivery, have been continued since the above mentioned date and have proved satisfactory.

Page 7 supra

Para 25. Provisions for the cookery class are obtained from the market contractor up to a sum not exceeding Rs.10 per mensem. The amount spent on flour for this class is very trifling.

Page 7 supra

Para 26. The prizes were distributed in cash personally by the Principal after the sports, on the list furnished by the HeadMaster, and which the Principal vouches for as correct.

Page 8 supra

Para 27. Adjusted and shewn to the auditor.

Page 8 supra

Para 28. The Principal is allowed by the Public Works Department Rs.200 per mensem for petty repairs- Vide

G.O. No.2268 W-dated 22nd November 1905- the balance is provided in the budget. The bills are checked and paid by the P.W.D. up to Rs.2,400 yearly. The work is carried out promptly and satisfactorily under existing arrangements and as it largely consists of petty repairs of very varied descriptions, many of which admit of no delay and necessitate a staff of workmen and supply of materials being at all times available, the Sub-Committee are averse to any change.

The dimensions for items of work, if entered in distinct columns, will cover in a month between 20 to 30 sheets which is cumbersome and unnecessary. The present system is in no way unsatisfactory and requires no comment.

Para 29. All bills are sanctioned by the Finance Sub-Committee.

Para 30. Now done.

Para 31. The Headmistress signed for Miss Trump, sending the money to her, as she had left the school.

Para 32. Will be attended to.

Para 33. Will be attended to as far as possible.

Para 34. Recovered in September's payment.

Para 35. The Sub-Committee take strong exception to the observation that little or no supervision appeared to be exercised over the work of the accountant by any superior officer, the fact of the matter being that not an anna of cash passes through the accounts, ~~not~~ ^{nor} is the smallest expenditure incurred, without the Principal's sanction and signature.

Further practically every one of the numerous books in each department of the Institution is

scrutinized and signed by the Principal, while all the cash account books together with the connected vouchers are checked monthly by the Finance Sub-Committee- the accounts being finally passed by the Committee of Management.

An auditor has every opportunity of thorough investigation, as well as for conference, in which explanations can be obtained; such being the case, his comments especially when of a fault-finding or censorious nature- should, it is submitted, be founded on definite facts and not on mere suppositions or conjectures.

Wm Campbell
Colonel

W. H. Aldwell

W. H. Aldwell

Voucher No	Number of boarders	amount due to Mr. Rogers	For	Amount paid to Mr. Rogers by the City	Remarks	amount to credit with Mr. Rogers	Reference
1910-11							
8	1st April 1910. Wray, Bradshaw, Cashier Taylor, Knappett & F.R. Bruntton at the Municipal and 2 Parkers, S.H. Bruntton & Johnstone at the Industrial - 10 boys @ 16/-	160	April	160	Knappett left 15th April 1910	8	Letter from Superintendent of the Corporation of Madras of 3-5-10 stating that Knappett was struck off the Rolls on the 15th ult.
57	8 boarders only	128	May	128	Johnstone joined Mr. Stutz 1st May 1910.		
102	do	128	June	120	Post to credit for Knappett's deduction.		
156	7 boarders for full month & Bradshaw up to 22 Aug 1910	123 5 8	Aug	123 5 8	Bradshaw's allowance lapsed 22 Aug 1910		
206	7 boarders & a v. Butcher who joined on 31-7-10	128	August	128	and Rs 50 for Butcher's outfit.		
260	8 boarders	128	Sept	128	Wray's allowance lapsed 30 Sept 1910		
308	7 boarders @ 16/- = 112-8 five for Bruntton & Butcher	104	Oct	104	on a Complaint from Mr. Rogers, Bruntton & Butcher		
357	6 boarders	96	Nov	80	were fined 4 Rs each - Principal's letter 21-9-10. C.H. Bruntton left 15 Oct. 16	16	Post card from Mr. Rogers of 3-10-10 not sent any boarding money for E.H. Bruntton attached to No 357
398	6 boarders - Cashier Butcher, 2 Parkers, Miles (joined 21-11-10) & Knappett (joined 1-12-10)	101 5 4	Dec	101 5 4	Taylor died 13 Nov 1910 9 F.R. Bruntton left 18 Nov 1910 6 Rs 100 outfit for Miles & Knappett - 2 Parkers all lapsed 31 Dec 1910 Rs 9 to credit for Taylor deducted. Rs 6.5 to credit for Bruntton in November deducted.		Telegraphed 13 Nov 1910 stated Taylor's card from Mr. Rogers of 28-11-10 that he missed Bruntton on the 18th evening attached to 447.
PC No 242	Funeral Expenses of Taylor 16/12 1910	18		9			Total amount due to Mr. Rogers 1323-3-
447	4 Boarders.	64	19th Jan	57 9 7			Amount paid 1283.12.10
491	4 do	64	26th Feb	64			amt to credit 39.6.5-
516	Wainwright (joined 31-1-11)	16 8 3	January	16 8 3	J. Knappett left 26th Feb 1911 & Rs 50 outfit all		
533	4 boarders - Cashier, Butcher, Miles & Wainwright	64	Mar	64			
		1323 3 3		1283 12 6		39 6 5	1323.3-

25
Ootacamund Lawrence Asylum.

LOVEDALE,
Nilgiri District, 21st December 1911.

From

The Principal and Secretary,

To

The Director of Public Instruction,

M A D R A S.

Sir,

I have the honour to forward the undernoted Extract from the Proceedings of the Ootacamund Lawrence Asylum Committee at their meeting on the 15th instant.

I have the honour to be,

Sir,

Your most obedient servant,

W. L. D. C.

Principal and Secretary.

EXTRACT.

Item No. XVII

Laid on the table auditor's report for 1910-11 with Sub-Committee's remarks thereon.

Resolution.

"Submitted to Government, Local and Municipal. The Committee endorse the remarks of the Sub-Committee on para 35 of the auditor's report and would be glad to know on what facts he based his opinion that 'little or no supervision was exercised'."

(TRUE COPY.)

W. L. D. C.

Principal and Secretary.

26

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21P

N. Ref. on C. No. 8886/11 dated 10th January 1912.
=====

Submitted to Government.

2. The Committee's remark on para 11 of the auditors' report is in conflict with the provisions of Article 34 (a) 3 of the Civil Account Code.

[Signature]

For Director of Public Instruction.

P.V.S.

READ AGAIN G.O. No., dated 191

” ” ” ” ” 191

READ ALSO:—

C. No. 109, From the DP 2, No. 8886/11, dated 10-1- 1912.

” ” ” ” ” ” ” 191

” ” ” ” ” ” ” ” 191

ORDER.

P.S.

No. 202, dated 2. 3. 1919.

not for E.T.

Issue in print
but send a copy of order only
in info to the committee first

The Gov. in - cl is glad to learn that the result of the audit of the accounts of the Lawrence Asylum, Ootacamund, was fairly ^{account. work} satisfactory and that the ~~accounts~~ ^{work} ~~of the place, the accounts~~ is supervised carefully by the Principal and the vouchers checked by the Finance Committee.

8/3/2

771
292

RS

29.2.12

To The Committee of the Law. Ass. Cnty.

-- D.P. 9 ✓ 8/9/20

.. A.G. ✓ ✓ ✓ 3/4/12

P. J. O

Current No., dated.....190
G.O., No. 202, dated 2-3-1902

INSTRUCTIONS FOR THE SECRETARIAT.

Number of MS. pages sent { Correspondence including order or orders (b)
Notes (b¹)

Docket. Lawrence Rajamotacaram
Expressing satisfaction at the results of the audit of the accounts of the

(a) If a paper is marked to be printed urgently, the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.
(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item has been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

Number (c) of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press).	Complete Correspondence and orders.	Notes
FOR RECORD.*		
Madras Records ...	30	15
Ooty Records ...	3	3
For filing with original ...	1	1
Total ...	34	19
FOR ISSUE.†		

(b¹) For rules regarding printing of notes, see the rules in G.O., No. 1220, Public, dated 30th November 1900.
(c) The number of copies and the details of distribution should be filled in by the Superintendent or Referencer concerned.

	Letter only.	Complete G.O.	Special issue copies (d) of G.O.		Notes.
			No.	Papers.	
Signature copies.....		3			
India Office.....					
Govt. of India.....Dept.					
Public Department.....					
Judicial Department.....					
Financial Department.....					
Revenue Department.....					
Public Works Department.....					
Local and Municipal Department.....					
.....Dept.					
Total ...					
Spare copies.					
The Director of Public Instruction.....		5			
The Comr. for Govt. Examinations.....					
The Superintendent, Govt. Museum.....					
The Surgeon-General.....					
The Accountant-General.....		10			
The Collector of.....					
The P.D. B.		10			
The.....					
The.....					
The.....					
The.....					
The.....					
The.....					
Total ...					

(d) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.
(e) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked urgent unnecessarily, he should send the Press slip to the Deputy Registrar with a remark to that effect.
(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Deputy Registrar any instance of incomplete or careless editing.
(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.
(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.
(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, but only the first time when they appear on the left side, the initials alone being printed later.

* Copies distributed on.....*(Press Clerk.)
† Copies distributed on.....*(Despatcher.)
* To be initialed and dated

lease send proof in triplicate. The papers have been carefully edited.

Proof returned corrected. Please strike off and send number of copies as indicated.

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated.

Type may be released after usual interval at once.

Type may be released after usual interval.

.....Clerk.

.....Clerk.

[Signature]
.....Clerk.

.....Supdt.

.....Supdt.

.....Supdt.

(b) Three copies of proof of all notes should be sent for approval, except when instructions are given to the contrary.

SPECIAL INSTRUCTIONS.

Press
Please send ³ signature copies at an early date.

SAH
6/3/12

TO BE FILLED IN BY THE PRESS.

Diary.	Initials of Press official.
Received in Press on.....	
First proof furnished on.....	<i>1.6.12</i> <i>PS</i>
Call for revised proof received on.....	
Revised proof furnished on.....	
Corrected proof received for striking on.....	<i>20/2/12</i> <i>SAH</i>
Final copies supplied on.....	<i>1-4-12</i> <i>PS</i>

Account of copies.	Complete copies.	Notes.	Issue copies.
Supplied to Secretariat for Record.....			
" " " Issue.....			
For Volumes.....			
For E. T.....			
Total ...			