

Home (1917) Department.
Education
Ordinary SERIES.

G.O. No. 1240

DATED 28. 9. 17

INDEXED

[Despatch Abstract.]

Lawrence Memorial School, Ootacamund.-

Directing the Committee of the ----- to
calculate the average cost of boys and girls in the school
with reference to the actual average number of boarders and
not the authorised number.

Home (Education) Department. ✓

Table G (3) in the Annual Report of the Lawrence Memorial School purports to give the average cost per head of the boys and girls in that institution. Examining the Reports for the years 1913, 1914, and 1915, it appears that in order to arrive at the annual cost per head the total cost is divided, not by the actual average number of boarders, as apparently it should be, but by the authorized number of boarders. I do not know whether the Educational Department has issued any instructions ~~to this effect~~ ^{to this effect} ~~if so why~~ such instructions have been issued. ~~It seems~~ ^{It seems} perfectly clear that whether or not the authorized number of boarders is 300 amongst boys and 165 amongst girls, the actual cost depends not on the authorized number but on the actual number and, therefore, ~~the cost~~ ^{the total net expenditure} in order to show correctly the average cost per head, should be divided by the actual average number of boys and girls. Thus, in 1915, the actual cost of the male side was according to

Table G (1) as follows:-

	Rs.
Total expenditure	1,72,898
Less Capital charges	48,808
Balance Rs.	<u>1,24,090</u>

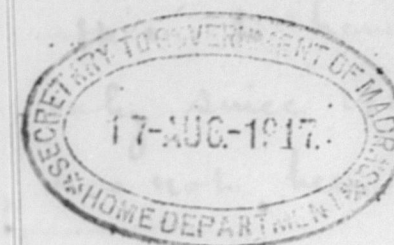
From this should apparently be deducted the difference between the opening and the closing value of stocks viz.

Rs.

cf. rule 32, p. 59 of the
26th Feb 1916.

Rs.7,190 leaving a net cost of Rs.1,16,900. If this is divided by the actual number of boys, viz., 286, the cost per head is Rs.409 or Rs.34 a month and not Rs.380 as shown in Table G (3).
or Rs.31½ per

Alf
16.8.17



Home (2nd) Department

On an examination of the back reports of the Lawrence Memorial school, Ootacamund, it is observed that prior to 1913 the average cost per head of boys and girls was estimated by dividing the total cost by the actual average no. of boarders and not by the authorized number. The latter appears to have been made the basis of calculation only since 1913. Submitted that the change has not been made in accordance with any instructions issued by the Govt. Perhaps Mr. Padfield may be consulted devis. officially as to why the deviation was made. If approved the following d.o. may be sent to Mr. Padfield.

D.O. 916 B-1 of 1-9-17

My dear Padfield,

It is observed from the reports of the Lawrence Memorial school, Ootacamund, that prior to 1913 the average cost per head of the boys and girls in the school was obtained by dividing the total expenditure by the actual average number of boarders in the respective branches, but that since 1913 the cost has been calculated with reference to the authorized number of boarders. Will you kindly let me know the reason, if any, for the change? And also what is the cost per head if the total expenditure is divided by the average actual number of boarders.

Rev. W. H. G. Padfield Esq. M.A.
Principal & Secy. Law. School,
Ootacamund.

Yours truly
C. H. 1917

cf. page 30-31 of report for 1912

pages 36-31 of report for 1913



The Lawrence Memorial School,
Lovedale,
Nalgiri Hills.



4/9/17.

My dear Harvey

R/O your No. 916-B-10/17. Sept 17.

There was no particular object in the change, except
that the Committee thought it a fair way of
computing the cost per head. Our staff, school buildings
etc are all based on the sanctioned strength,
including day scholars, our sanctioned strength
is always exceeded. Also all the clothing, bedding
etc has the order made before it is required, &
is added up to the full sanctioned strength.

As a matter of fact, our total expenditure here
includes a good many things not usually counted by
other schools eg.

(1) we do not count day scholars - though we

Foreign C. No. 1013 B
Regd 1997

Get fees for him, + add his fee with books
stationery etc - has adding curiously to the cost.
(2) all income & expenditure goes through bank -
eg. Lady Cardew has just sent me 15/- for a
box for a girl - it goes in as a contribution,
& through given to the girl, adds to the cost per head.
The same might be said of ~~reading~~ pocket money for
orphans, games, donations for treats etc, which in
most schools are not put into the accounts at all.

The cost per head (taking no account of day scholars)
in 1916 was as follows

				Rs. a. p.
<u>Boys.</u>	Average no. of boarders	283	- cost	435-11-3
<u>Girls.</u>	do	157	- cost	390-10-7

Yours sincerely
W. G. Warburton

Box 22
Circ 259 17
Retd 27.9.17
(a)-160,001-16-1-17.

NOTES.

Please see Mr. Parfield's d.o. on the previous page. As he gives no satisfactory explanation for the calculation to which objection is taken by the H.M. on page 1 ante, the Committee of the d.m. school may be requested to adopt the procedure indicated by the H.M.

2. A draft order is submitted for approval.

BB

18.9.17

Ju
20.9.17

H.E.

Hm 1

P.
26.9.17

Ref

27.9.17

24.9.17

25.9.17



Issue

28.9.17

READ AGAIN G.O. No., dated 191 .

" " " " 191 .

READ ALSO:-

C. No. 1013/B, From the No., dated 191 .

" " " " 191 .

" " " " 191 .

ORDER.
Mis.

No. 12140, dated 28. 9. 1917.

From table F (ii) on pages 42-43
of the report of the Lawrence Memorial
School, Ootacamund, for 1916 the Govern-
ment observe that the average cost per
head of the boys and girls in the school
is arrived at by the Committee by divid-
ing the total expenditure by the
authorised number of boarders. This
method of calculation is incorrect and
misleading inasmuch as the actual cost
depends not on the authorised number but
on the actual number of boarders. The
correct average cost per head is obtained

2.

by dividing the total net expenditure by
the average actual number of boys and
girls in the institution. The Committee
of the Lawrence Memorial School is there-
fore requested to adopt this method of
calculation in ~~the~~ ^{future} reports.

P.R.
18-9-17.

Tu
20.9.17

20.9.17

separated
To the Committee of the Lawrence
Memorial School, Ootacamund.
To the D.P.
A.G.

given for copying
copied
examined
signed

191

AGAIN G.O. No.
191

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITT.

PAPER NOT FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
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A A A A A A A