

Government of Madras

HOME DEPARTMENT (EDUCATION)

G.O. No. 1182, 29th September 1919

Lawrence Memorial School, Ootacamund

Recording, with remarks, the report on the audit of accounts of the — for 1918-19.

7

ORIGIN

Government of Madras

HOME DEPARTMENT (EDUCATION)

G.O. No. 1182, 29th September 1919

Lawrence Memorial School, Ootacamund

Recording, with remarks, the report on the audit of accounts of the — for 1918-19.

READ—the following paper :—

Letter—from the Rev. W. H. G. PADFIELD, M.A., Principal and Secretary,
Lawrence Memorial School.

To—the Secretary to Government, Home (Education) Department (through the
Director of Public Instruction).

Dated—Lovedale, The Nilgiris, the 5th September 1919.

No.—Cur. 3164.

I have the honour to forward herewith audit report on account of the Lawrence Memorial school for the year ending 31st March 1919 with three spare copies and a copy of the remarks duly passed by the committee.

ENCLOSURES

(1)

**Report on the Audit of the Accounts of the Lawrence Memorial School, Lovedale,
by G. J. C. Hodson, Esq., Offg. Assistant Accounts Officer and Examiner
of Local Fund Accounts.**

I have the honour to submit the following report on the recent audit of the accounts of the Lawrence Memorial school, Lovedale, for the year ending 31st March 1919.

2. The audit which commenced on the 14th July 1919 and ended on the 22nd July 1919 was conducted by Assistant Inspector Mr. V. Rajagopalachariar in accordance with the rules on the subject.

3. The general result is satisfactory.

4. The receipts and expenditure of the Boys' and Girls' branches of the institution excluding those of the provident fund together with the assets and liabilities of the two branches are shown in the statements appended.

5. The opening balances shown in the statements are in agreement with the closing balances of the previous year's audit report and the sum of the closing balances of the two branches, viz., Rs. 1,11,350-10-3, is in agreement with the balances shown in the bank pass books (one for the current account and the other for fixed deposits).

6. The closing balance of the provident fund agreed with the balance shown in the savings bank pass book.

7. There was no check over the manufactured clothing received into the stores from the contractor Mrs. A. Perkins. Raw materials such as khaki cloth, navy blue serge, grey flannel, etc., were issued to her on indents for the manufacture of clothing but no care was taken to see that she supplied the required number of clothes. Issues were made, before the previous indents were satisfied and in the absence of an account rendered by her as to the quantity of materials received, the quantity consumed and the balance remaining with her, it was impossible to check the outturn during audit, e.g., 390 yards of khaki were issued to her (150 yards on

the 6th of May 1918, 100 yards on the 24th February 1919 and 140 yards on the 25th of March 1919) for making 312 coats at $1\frac{1}{2}$ yard per coat. She turned out only 179 coats—60 in August 1918, 59 in October 1918, 20 in February 1919 and 40 in March 1919—and she has yet to give 133 coats. An account of all the materials issued to her during 1918-19 and the outturn of manufactured articles as shown in the stock books should be prepared and the contractor be called upon to account for the balance of materials.

8. Sanction of Government was not obtained for the transfer of the Provincial grant balance of Rs. 454-15-11 to the general funds of the school on 10th October 1918.

9. The pay of Miss A. Butters, nurse, was changed from Rs. 40 to Rs. 40-1-45 from 1st April 1918. She was allowed to draw Rs. 41 from 1st April 1918 in 40-1-45 grade, before she had put in one year's service in Rs. 40 after the introduction of the graded pay, contrary to article 156 (b) of the Civil Service Regulations. It was explained that the sanction of Government to the budget for 1917-18 wherein the proposal was made was considered sufficient authority to give retrospective effect to the change in the scale of pay from 1st April 1917. The sanction of competent authority may now be obtained to allow increment to the nurse in advance, as the sanction to the budget is not a sufficient authority.

10. The term 'salary' used in the provident fund rules was said to include all allowances, such as the singing allowance, type-writing allowance, etc., excepting the acting allowance. As provident fund subscription is leviable on the salary and as the special allowances mentioned in the sanctioned scale is stated to be not attached to any particular post, it is not clear why provident fund subscription was recovered only from some of the employees on those allowances but not from all. It may be recovered from all in future.

11. The contractor Nur Muhammad who supplied vegetables in 1918-19 was paid at the rate of 35 lb. for country vegetables and 30 lb. for English vegetables. But according to the tender-rate he can be paid at only 35 lb. for all English and country vegetables except carrots, turnips and cabbages which alone are chargeable at 30 lb. a rupee. Unless he supplied only carrots, turnips and cabbages for all the months in the year, he ought not to have charged at the rate of 30 lb. for all English vegetables uniformly. The kind of English vegetables should be stated clearly in the bills in future.

12. The following articles are not traceable in the stock account of manufactured clothing relating to the female branch:—

Voucher No.	72	...	...	...	24 bed cases.
Do.	615	...	...	...	Do.
Do.	682	...	...	...	36 pillow cases.

They may be pointed out at the next audit.

G. J. C. HONSON,
Offg. Assistant Accounts Officer
and Examiner of Local Fund Accounts.

L.F. No. 22-13-1971, dated the 2nd of August 1919.

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

A. NEWMARCH,
Accountant-General.

SUB-ENCLOSURES

Statement of Receipts and Expenditure of the Ootacamund Lawrence Asylum.

Male Branch.

	Receipts.			Actuals, 1918-19.		
				RS.	A.	P.
Opening Balance ...	...	...	...	82,775	0	8
I.—FROM GOVERNMENT—	...	...	...	...	...	...
1. Grant-in-aid ...	...	...	...	37,800	0	0
2. Special grant ...	...	...	...	25,000	0	0
II.—PROFITS ON ASYLUM PROPERTY—	...	...	...	...	...	...
1. Donation and interest on Government securities	...	...	...	59,740	7	4
2. Bank interest on F.D. Account	...	...	...	3,216	13	0
III.—SPECIAL FUNDS—	...	...	...	...	...	...
1. Subsistence allowance	...	...	...	16,345	2	8
2. Fees	...	...	...	19,406	13	3
3. Telegraph department	...	...	...	700	0	0
IV.—INDUSTRIES—	...	...	...	...	...	...
1. Boot-making shop	...	...	...	...	...	...
2. Recoveries from M.W.S.	...	...	...	0	1	1
V.—MISCELLANEOUS—	...	...	...	...	...	...
1. Sale of stores	...	...	...	145	0	0
2. From N. V. R. Compensation for boots	...	...	...	...	...	...
3. Other items	...	...	...	423	11	0
4. Special money prizes	...	...	...	37	8	0
5. Sale of old organ	...	...	...	500	0	0
6. Transferred from No. II Account	...	...	...	454	15	11
Total	...	...	...	2,46,545	8	11

Expenditure.

I.—EDUCATION—	...	...	...	...	...	...
(a) Scholastic—	...	...	...	...	...	...
1. Establishment	...	...	...	20,976	0	0
2. Books, prizes and stationery	...	...	...	4,338	13	11
3. Library and museum	...	...	...	609	3	6
4. Examination fees	...	...	...	215	0	0
5. Special money prizes	...	...	...	37	8	0
6. Scholarship	...	...	...	...	...	...
7. Pocket money to orphans	...	...	...	52	8	0
(b) Artistic—	...	...	...	...	...	...
1. Music—Establishment	...	...	...	840	0	0
2. Band instruments, music and repairs	...	...	...	750	8	8
3. Honorarium to band examiner	...	...	...	...	...	...
4. Gymnastic establishment	...	...	...	540	0	0
5. Apparatus and games	...	...	...	681	8	0
(c) Telegraph—	...	...	...	...	...	...
1. Establishment	...	...	...	165	0	0
2. Premia	...	...	...	...	...	...
(d) Drawing—	...	...	...	...	...	...
1. Establishment	...	...	...	240	0	0
2. Materials, models, etc.	...	...	...	...	...	...
(e) Type-writing—	...	...	...	...	...	...
1. Establishment	...	...	...	240	0	0
2. Machines, materials, etc.	...	...	...	...	...	...
(f) Carpentry—	...	...	...	...	...	...
1. Establishment	...	...	...	720	0	0
2. Tools and plant	...	...	...	...	...	...
II.—CLOTHING AND VICTUALLING—	...	...	...	...	...	...
(a) Clothing—	...	...	...	...	...	...
1. Establishment	...	...	...	782	5	5
2. Material, etc.	...	...	...	9,405	13	3
3. Contract work and outfits	...	...	...	3,067	12	0
4. Shoeing	...	...	...	3,555	14	9
5. Sergeants' clothing	...	...	...	343	8	11
6. Servants' clothing	...	...	...	689	4	0
(b) Victualling—	...	...	...	...	...	...
1. Establishment	...	...	...	2,317	4	8
2. Provisions	...	...	...	35,635	13	11
3. Kitchen and dining-room utensils	...	...	...	385	7	8
4. Boarders	...	...	...	180	0	0

Statement of Receipts and Expenditure of the Ootacamund Lawrence Asylum—cont.

Male Branch—cont.

	Expenditure.	Actuals, 1918-19.	
		RS.	A. P.
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) Household—			
1. Establishment	...	5,879	8 0
2. Washing	...	2,070	0 6
3. Lighting	...	1,636	0 6
4. Wood-cutting, etc.	...	1,076	11 4
5. Bedding and towelling	...	2,105	1 11
6. Hardware, soap, brushes	...	1,198	8 5
7. Furniture, carpets, etc.	...	1,330	9 1
8. Contingencies	...	167	3 5
(b) Hospital—			
1. Establishment	...	1,979	14 3
2. Medicines and wines	...	182	8 2
3. Extra nursing	...	505	14 1
(c) Sanitation—			
1. Establishment	...	1,011	5 6
2. Tar and phenyle	...	478	8 0
3. Repairs to roads, drains; bush-cutting	...	973	11 7
IV.—GENERAL—			
1. Establishment	...	9,896	5 6
2. Office stationery	...	175	12 6
V.—MISCELLANEOUS—			
1. Carrying charges, etc.	...	3,814	5 5
2. Postage, telegrams, etc.	...	672	15 0
3. Contingencies	...	468	10 4
4. Entertainment allowance	...	325	1 6
5. Printing charges	...	403	4 0
VI.—BUILDINGS—			
1. Establishment	...	933	9 5
2. Material barrack damages, etc.	...	662	3 1
3. Improvements to buildings	...	824	0 0
4. New buildings	...	10,000	0 0
VII.—OTHER CHARGES—			
Pensions	...	1,380	0 0
VIII.—CHAPEL—			
1. Establishment	...	405	14 2
2. Improvements	...	64	4 0
3. Purchase of organ	...	3,054	9 6
IX.—EXTRAORDINARY—			
1. Bonus	...	1,535	10 0
2. Tuning and repairing organ	...	40	0 0
3. Special bonus	...	3,452	12 11
4. Refund of pension	...	333	5 10
5. War allowance	...	864	0 6
6. Gratuity	...	48	0 0
Total	...	1,47,649	11 1
Closing balance on 31st March 1919	...	98,895	13 10
Grand total	...	2,46,545	8 11

Female Branch.

	Receipts.	Actuals, 1918-19.	
		RS.	A. P.
Opening balance	...	18,093	1 4
I.—FROM GOVERNMENT—			
Grant-in-aid	...	25,200	0 0
II.—PROFITS ON ASYLUM PROPERTY—			
Donation and interest	...	23,226	2 4
III.—SPECIAL FUNDS—			
1. Subsistence allowance	...	10,596	1 7
2. Fees	...	9,674	11 0

Statement of Receipts and Expenditure of the Ootacamund Lawrence Asylum—cont.

Female Branch—cont.

	Receipts.	Actuals, 1918-19.	
		RS.	A. P.
IV.—MISCELLANEOUS—			
1. Sale of stores	...	17	0 0
2. Other items	...	8	0 0
3. Special money prizes	...	42	8 0
4. Refund of Bonus fund account	...	78	12 1
5. Other items	...	3	0 0
6. His Excellency the Governor's donation	...	1,000	0 0
Total	...	87,989	4 4
Expenditure.			
I.—EDUCATION—			
(a) Scholastic—			
1. Establishment	...	10,370	12 5
2. Books, stationery, prizes	...	1,695	9 7
3. Library	...	385	5 9
4. Examination fees	...	95	0 0
5. Games	...	116	8 0
6. Pocket money to orphans	...	17	4 0
7. Special money prizes	...	42	8 0
8. Scholarships	...	80	0 0
(b) Drawing—			
1. Establishment	...	180	0 0
2. Materials and models	...	...	...
(c) Typewriting—			
1. Establishment	...	180	0 0
2. Materials and machines	...	44	6 0
(d) Technical—			
1. Establishment	...	1,176	0 0
2. Needle work and cookery class	...	84	15 0
II.—CLOTHING AND VICTUALLING—			
(a) Clothing—			
1. Establishment	...	957	0 0
2. Materials	...	4,728	4 11
3. Extra tailors and contract work	...	684	11 0
4. Shoeing	...	3,651	7 3
5. Outfit allowance	...	140	0 0
6. Servants' clothing	...	234	12 0
(b) Victualling—			
1. Establishment	...	1,157	15 8
2. Provisions	...	21,904	5 4
3. Kitchen and dining-room utensils	...	457	9 9
4. Boarders	...	...	...
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) Household—			
1. Establishment	...	466	0 0
2. Washing	...	1,355	6 6
3. Lighting	...	1,302	11 0
4. Wood-cutting	...	346	11 10
5. Bedding and towelling	...	1,637	3 1
6. Hardware, soap, brushes, etc.	...	521	0 4
7. Furniture and repairs	...	554	6 0
8. Contingencies	...	26	7 1
(b) Hospital—			
1. Establishment	...	1,435	0 4
2. Medicines and wines	...	137	7 4
3. Extra nursing	...	619	3 3
(c) Sanitation—			
1. Establishment	...	674	7 2
2. Tar and phenyle	...	198	3 9
3. Bush-cutting, etc.	...	199	15 5
IV.—GENERAL—			
1. Establishment	...	6,597	13 1
2. Office stationery	...	109	1 0
V.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses	...	1,789	10 6
2. Postage, telegrams, etc.	...	101	4 9
3. Contingencies	...	69	4 0
4. Printing charges	...	250	0 0

Statement of Receipts and Expenditure of the Ootacamund Lawrence Asylum—cont.

Female Branch—cont.		Actuals, 1918-19.		
Expenditure.		RS.	A.	P.
VI.—BUILDINGS—				
1. Establishment	...	619	2	7
2. Material barrack damages, etc.	...	460	9	11
3. Improvements to buildings	...	2,946	0	0
VII.—OTHER CHARGES—				
Pension	...	360	0	0
VIII.—CHAPEL—				
1. Establishment	...	267	8	0
2. Improvements	...	42	12	0
IX.—EXTRAORDINARY—				
1. Bonus	...	883	4	3
2. Tuning and repairing organ	...	10	0	0
3. War allowance	...	370	8	1
4. Special bonus	...	2,645	10	3
5. Refund of pension	...	123	5	9
Total	...	75,484	7	11
Closing balance on 31st March 1919	...	12,454	12	5
Grand total	...	87,939	4	4

Statement of Assets and Liabilities of the Lawrence Memorial school, Lovedale, as they stood on 31st March 1919.

Girls' Branch.		RS.	A.	P.
Assets—				
Funded capital with the Accountant-General	...	2,82,318	14	0
Permanent advance with the Headmistress	...	30	0	0
Grant-in-aid	...	1,600	0	0
Special grant	...	6,000	0	0
Subsistence allowance	...	6,349	9	4
Fees in arrears	...	355	8	0
Donation on Government securities	...	10,732	12	0
Steward's stores	...	6,496	7	3
Stores made-up-clothing	...	2,036	0	0
Furniture	...	26,374	9	8
Credit balance	...	12,454	12	5
Total	...	3,54,668	8	8
Liabilities—				
Personal account	...	7,571	1	8
Net assets	...	3,47,097	7	0
Total	...	3,54,668	8	8

Boys' Branch.		RS.	A.	P.
Assets—				
Funded capital with the Accountant-General	...	10,18,800	0	0
Permanent advance with the Principal	...	120	0	0
Grant-in-aid	...	2,401	0	0
Special grant	...	9,000	0	0
Donation on Government securities	...	21,500	0	0
Subsistence allowance	...	1,159	1	7
Fees in arrears	...	1,081	8	10
Steward's stores	...	12,288	6	9
Stores made-up-clothing	...	10,457	6	6
Furniture	...	52,230	11	1
Band instruments	...	4,940	11	7
Credit balance	...	98,895	13	10
Total	...	12,32,873	12	2
Liabilities—				
Personal account	...	13,055	11	3
Net assets	...	12,19,818	0	11
Total	...	12,32,873	12	2

(2)

Remarks on the audit report, 1918-19.

Paragraph 7 of audit report.—The Principal admits that the auditor may have had some difficulty in checking the manufactured clothing with the amount of cloth issued—as the amount of cloth for a whole issue was given out at once, and the clothes paid for monthly as received. At the same time he has been carefully through the accounts of all the material issued during 1918-19 and compared this with the number of articles manufactured—and is quite satisfied that the full number of articles made from material issued have been duly received. The Principal has, as a further check, also compared the contractor's book with the school books, and found that both agree and are both quite correct.

In future he has given orders that

(1) material shall only be issued for such number of coats, shirts, etc., which can reasonably be expected to be made up within the month; and

(2) that a slip be attached to each bill before being presented for payment showing that the number of articles for which the material has been issued have actually been received and signed for by the person in charge of the clothing of the particular department for which it is made. This should prevent any further audit objections under this heading.

2. Paragraph 8 of audit report.—The grant of Rs. 26,830 was placed in a separate account in February 1913 to avoid confusion—the small balance can be spent on furniture, etc., equally well from the ordinary school funds, and the sanction of Government is solicited.

3. Paragraph 9 of audit report.—Miss A. Butters has already served over three years on Rs. 40. The committee sanctioned the one-rupee increase from 1st April 1918, and the sanction of Government, if necessary, is now solicited.

Paragraphs 10, 11 and 12 of audit report.—Noted.

LAWRENCE MEMORIAL SCHOOL, LOVEDALE,
27th August 1919.

W. H. G. PADFIELD,
Principal and Secretary.

Endorsement of the Director of Public Instruction, N. Ref. on C. No. 8152, dated 16th September 1919.

Submitted to Government, Home (Education) Department.

R. LITTLEHAILES,
Director of Public Instruction.

Order—No. 1182, Home (Education), dated 29th September 1919.

Recorded.

2. The Government note that the result of the audit continued to be satisfactory.

3. Sanction is accorded to the transfer of the provincial grant balance of Rs. 454-15-11 to the general funds of the school and to the payment to Miss A. Butters of the increment in advance of due date referred to in paragraphs 8 and 9 of the report respectively.

(True extract)

R. RAMACHANDRA RAO,
Secretary to Government.

To the Committee of the Lawrence Memorial school, Ootacamund.
" Director of Public Instruction.
" Accountant-General.

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(e) The names of the Secretary and Members should be printed in full when they occur on the right hand side, only the first time when they appear on the left side, the initials alone being printed later.

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