

Law (1925) Department.
Education

General SERIES.

G.O. No.

216

DATED

11/2/25

[Despatch Abstract.]

Lawrence Memorial School

Report - Audit of accounts for 1924-25 - Recorded with remarks

BACK PAPERS.

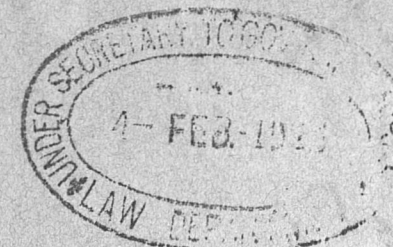
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Registered Lawrence Memorial School,

C. No. 4454.



LOVEDALE, NILGIRIS,

26th January.....1925.

H. E. 326B
4/2/25

From

The Reverend W. H. G. PADFIELD, M. A.,

PRINCIPAL AND SECRETARY.

To

The Secretary to Government,

Law (Education) Department,

Madras.

Through:- The Director of Public Instruction, Madras.

SIR,

I have the honour to forward herewith the Audit Report of the Accounts of the Lawrence Memorial School, Lovedale, for the period extending 1st April 1923 to the 31st of March 1924, with three spare copies and the remarks of the Committee thereon.

I have the honour to be,

Sir,

Your most obedient Servant,

Enc. 6.

W. H. G. Padfield

Principal and Secretary.

Urgent

Report on the audit of the Lawrence Memorial School accounts of Love dale, the Nilgiris district, by Mr. J. M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1924.

The audit which commenced on the 19th November 1924 and ended on the 5th December 1924, was conducted by the senior clerk Mr. L. S. Sivasubrahmanyam in accordance with the rules on the subject.

2. During the period under audit, the office of Principal and Secretary was held by the Rev. W. H. G. Padfield, M.A., from 1st April 1923 to 26th March 1924 and by the Rev. W. R. Ramshaw from 27th March 1924 to 31st March 1924.

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 balance shown in the statements is in agreement with the closing balance of the previous year and the sum of the closing balances of the two branches, viz., Rs. 13,472-10-10, is in agreement with the balance shown in the pass book.

6. The closing balance of the Provident Fund agrees with the balance shown in the Savings Bank Pass Book.

7. Inadmissible leave sanctioned and passage money paid—

	RS.	A.	P.
Voucher No. 646 of March 1924 for	...	...	931 13 0
Petty cash voucher No 494 of March for	...	...	15 10 0
	594		
Total	...	...	947 7 0

vide paragraph 1 on p. 8 infra
- No Remarks

In the above vouchers, a total sum of Rs. 947-7-0 being the equivalent of £66 was paid as passage money to Headmistress Miss W. H. Wortham for her passage to England.

She joined the institution on 7th September 1922 only. Under paragraph 3 of the agreement entered into with her at the time of appointment, her leave, furlough and pension are to be regulated by the Civil Service Regulations. Under paragraph 4 of the same agreement, she can have a free return passage to England in the middle of her service only if she has to proceed home owing to a break-down of health, civil disturbance or other cause necessitating her return before the completion of her term.

During her service, she has enjoyed leave on average pay as follows:—

- From 29th March 1923 to 15th April 1923.
- From 1st January 1924 to 1st February 1924.

The Committee, in passing orders finally in her case, decided to grant her as a special case leave on full average pay for twelve months with passage money to England. The papers on the subject disclosed that she resigned her post on 26th February 1924 which was accepted by the Committee, the resignation to take effect after the date of inspection of the school in May 1924. The leave on average pay granted to her for twelve months is inadmissible and she is not also entitled to any passage money according to the terms of her agreement as she resigned her post in the middle of her term of service.

vide para- graph 1, p. 8 infra - No Remarks

1923

8. *Inadmissible travelling allowance*—Voucher No. 58 of May 1924 for Rs. 101-6-0. —Travelling allowance paid to Mrs. Shephard, Assistant Mistress on Rs. 100, being double second-class fare from Colombo to Lovedale—Rupees 101-6-0. She received the travelling allowance subject to the condition that the amount shall be refunded if she leaves before the end of the year. Having left the school on 31st July 1923 even before three months elapsed, she does not seem to be entitled to retain the travelling allowance of Rs. 101-6-0 paid for joining the appointment.

9. *Exchange of daily allowance or train fare for mileage*.—In the following cases mileage was paid for journeys between places connected by railway without necessary certificates required by rule 28 of the Madras Travelling Allowance Rules:—

- (1) Petty cash voucher No. 19 of April 1923—Mileage paid to the Band Instructor, Rs. 6-12-0.
- (2) Voucher No. 520 of February 1924 for Rs. 15 paid to the Principal.
- (3) Voucher No. 434 of December 1923 for Rs. 23-4-0 paid to Sergeant Muddle.

10. *Excess rate of travelling allowance paid*—Voucher No. 495 of December 1923 for Rs. 122-4-0.—Travelling allowance bill of Headmaster Mr. W. R. Ramshaw to go to Madras and back for ordination. The Committee in Resolution XVII, dated 6th December 1923, sanctioned a first-class return fare and it was accordingly paid. But as his pay is only Rs. 575 per month, the payment of first-class fare is in excess of the limit allowed by the Madras Travelling Allowance Rules and therefore requires the sanction of Government.

11. *Pay bill drawn in the month itself*.—The pay bill for the entire staff for the month of August 1924, amounting to Rs. 11,312-7-0 net, was drawn on 31st August 1924 and the cheque cashed on the last working day of August 1924 itself. The drawal of pay before the first working day of the next month is irregular and opposed to the instructions contained in article 38 of the Civil Account Code.

12. *Retention after 60 years*—Mrs. H. E. Forkgan, Additional Matron, pay Rs. 110.—Her date of birth is 5th May 1863. In G.O. No. 1075, Law (Education), dated 2nd August 1923, a pension of Rs. 36-5-0 was granted to her. She was allowed to continue in service to the end of February 1924 even after the receipt of the Government Order sanctioning her pension. Her retention in service after 60 years requires the sanction of Government under rule 56 of the Fundamental Rules.

The date of birth of Captain W. H. Holton, chief clerk, pay Rs. 220, is 31st December 1863. In resolution VIII, dated 25th October 1923, the Committee sanctioned his retention in service till March 1924. The incumbent continues in service and this requires the sanction of Government.

13. *Diversion of school funds requiring Government sanction*.—Government in Education Department D.O. No. 3256 B-1, dated 5th September 1923, sanctioned the diversion of Rs. 13,299-8-3 out of the Viceroy's fund for purposes of increasing the bonus of all incumbents for past periods from 75 per cent to 100 per cent of subscription. This was duly carried out for past periods up to 1st April 1923 with the above sum and, since 1st April 1923, the bonus was being adjusted monthly out of the institute funds at 100 per cent of subscription. Again in G.O. No. 103, Law (Education), dated 23rd January 1924, while passing orders on the audit report for 1922-23, Government approved of the action of the Committee in having set apart a sum of Rs. 26,000 from the school funds to the credit of the provident fund account of the staff. This approval was subject to certain reservations mentioned in the Government Order. During 1923-24 another sum of Rs. 6,000 was set apart out of the school funds in voucher No. 567 of February 1924 and invested along with the Rs. 26,000 set apart during 1922-23. The pass book relating to this special investment of Rs. 3,200 showed that another sum of Rs. 6,000 was also set apart during 1924-25 on 3rd November 1924. The formation of a separate fund and the annual contribution of Rs. 6,000 to it require the sanction of Government.

14. *Excess bonus paid to Telegraph Master*—

Voucher No. 112 of June 1923—Bonus paid for four boys at Rs. 15 each, Rs. 60.

Voucher No. 599 of March 1924—Bonus paid for seven boys at Rs. 15 each, Rs. 105.

Voucher No. 630 of March 1924—Bonus paid for five boys at Rs. 15 each, Rs. 75.

The last item for five boys appears to be an excess payment to the Telegraph Master as only eleven students were actually trained by him and recruited by the Telegraph Department against sixteen paid for. From an extract of paragraph 11 of G.O. No. 872, Law (Education), dated 16th December 1892, hung up at the office, it was observed that the Telegraph Master is only entitled to a bonus of Rs. 15 for each student admitted into the Telegraph Department. As during the year 1923-24 only eleven students were admitted to the department as is apparent from the bonus of Rs. 1,100 at Rs. 100 per boy received from the Telegraph Department according to the Government Order cited above, the payment of a bonus of Rs. 75 in voucher No. 630 of March 1924 is inadmissible.

J. M. HOOPER,
Examiner of Local Fund Accounts.

ENCLOSURE

Statement of "Receipts" and "Expenditure" of Male and Female Branches of the Oulacamund Lawrence Memorial School, 1923-24.

MALE BRANCH.

Receipts.

		Actuals, 1923-24.		
		RS.	A.	P.
Opening balance	...	12,500	14	7
I. Grant from Imperial Government	...	1,30,800	0	0
II. Interest on Government securities belonging to school.	...	40,014	7	6
III. Special funds—				
(1) War pensions	...	12,401	8	0
(2) Fees	...	27,033	13	0
(3) Contribution from Government Telegraph Department.	...	1,100	0	0
IV. Miscellaneous—				
(1) Sale of stores	...	57	0	0
(2) Other items	...	44	0	0
(3) Interest on donation of Lord Pentland	...	90	11	6
(4) Refund of bonus	...	29	2	3
Total	...	2,24,071	8	10

Expenditure.

I. Staff (Administration and Education)—				
(1) Salaries	...	74,420	9	0
(2) Allowance in lieu of free board	...	5,710	0	0
(3) Bonus to Provident Fund	...	4,481	1	3
(4) Clothing allowance	...	575	0	0
II. Menials—				
(1) Salaries	...	11,376	3	5
(2) Clothing	...	456	0	0
III. Travelling allowance	...	1,052	8	0
IV. Education—				
(1) Books, prizes and stationery	...	5,262	11	6
(2) Library	...	158	7	6
(3) Examination fees	...	190	0	0
(4) Pocket money	...	78	4	0
(5) Band instruments	...	960	6	8
(6) Premia to Telegraph Instructor	...	240	0	0
(7) Typewriting and Shorthand book	...	...	...	...
(8) Tools and plant for carpentry class	...	...	...	...
(9) Apparatus, games and sports	...	601	10	5
(10) Stipends to apprentices and outboarders	...	572	4	0

4
MALE BRANCH—cont.

Expenditure—cont.

Actuals, 1923-24.

RS. A. P.

V. Boarding—					
(1) Provisions	51,170	0	4		
(2) Kitchen and dining room utensils	1,213	14	6		
VI. Clothing and household—					
(1) Clothing materials and machines	8,129	8	2		
(2) Contract work and outfits	4,796	15	0		
(3) Shoeing	4,938	9	4		
(4) Washing	2,188	0	0		
(5) Lighting	2,858	10	0		
(6) Bedding and towelling	2,563	11	0		
(7) Hardware soap and brushes	1,268	14	11		
(8) New furniture and carpets	1,070	10	0		
(9) Contingencies	520	11	4		
VII. Hospital and sanitation—					
(1) Medicines and wines	449	7	0		
(2) Extra nursing	216	2	7		
(3) Tar and phenyle	167	0	0		
VIII. Petty construction and repairs—					
(1) Temporary establishment (labour)	759	2	0		
(2) Material and barrack damages	789	11	6		
IX. Taxes	37	6	4		
X. Miscellaneous—					
(1) Pensions	961	15	0		
(2) Office stationery	82	1	0		
(3) Rail, Postal and Telegraph charge	5,487	2	11		
(4) Contingencies	800	0	0		
(5) Printing charges	673	11	0		
(6) Chapel improvements	...	...	...		
(7) Tuning and repairing organ	36	0	0		
(8) Fire insurance	1,792	15	0		
(9) Refund of fees or pension	193	14	0		
(10) Pension and Provident Fund	3,600	0	0		
(11) Reserve fund in fixed deposits	9,000	0	0		
Total ...	2,11,911	2	8		
Closing balance on 31st March 1924 ...	12,160	6	2		
Grand total ...	2,24,071	8	10		

FEMALE BRANCH.

Receipts.

Opening balance	—	6,944	11	11	
I. Grant from Imperial Government	87,200	0	0		
II. Interest on Government Securities belonging to school.	12,693	10	4		
III. Special funds—					
(1) War pensions	6,262	0	7		
(2) Fees	10,028	5	0		
IV. Miscellaneous—					
(1) Sale of stores	125	0	0		
(2) Other items	22	10	6		
(3) Interest on donation of Lord Pentland	...	...	...		
Total ...	1,09,886	14	6		

5
FEMALE BRANCH—cont.

Expenditure.

Actuals, 1923-24.

RS. A. P.

I. Staff (Administration and Education)—					
(1) Salaries	35,321	13	0		
(2) Allowance in lieu of free board	9,719	2	0		
(3) Bonus to Provident Fund	2,101	9	3		
(4) Clothing Allowance	160	0	0		
II. Menials—					
(1) Salaries	3,688	12	9		
(2) Clothing	212	8	0		
III. Travelling Allowance	515	15	3		
IV. Education—					
(1) Books, prizes and stationery	2,768	14	6		
(2) Library	120	8	10		
(3) Examination fees	80	0	0		
(4) Pocket money	19	4	0		
(5) Material for needlework and cookery class	91	8	0		
(6) Typewriting and Shorthand book	28	12	0		
(7) Apparatus, games and sports	74	8	0		
(8) Stipends to apprentices and out boarders	200	0	0		
V. Boarding—					
(1) Provisions	22,577	15	2		
(2) Kitchen and dining room utensils	916	3	6		
VI. Clothing and Household—					
(1) Clothing materials and machines	3,114	11	7		
(2) Contract work and outfits	841	9	0		
(3) Shoeing	4,163	14	8		
(4) Washing	1,419	3	0		
(5) Lighting	1,444	12	0		
(6) Bedding and towelling	1,204	13	0		
(7) Hardware soap and brushes	1,102	6	6		
(8) New furniture and carpets	1,420	1	0		
(9) Contingencies	203	11	0		
VII. Hospital and Sanitation—					
(1) Medicines and wines	128	4	0		
(2) Extra Nursing	54	2	6		
(3) Tar and Phenyle	61	0	0		
VIII. Petty construction and repairs—					
(1) Temporary Establishment (Labour)	505	8	0		
(2) Material and Barrack damages	332	4	4		
IX. Miscellaneous—					
(1) Pensions	321	5	0		
(2) Office stationery	...	...	...		
(3) Rail, Postal and Telegraph charge	3,319	2	3		
(4) Contingencies	147	7	0		
(5) Printing charges	420	1	0		
(6) Chapel improvements	...	...	...		
(7) Tuning and repairing organ	24	0	0		
(8) Fire Insurance	726	9	0		
(9) Refund of fees or pension	122	6	9		
(10) Pension and Provident Fund	2,400	0	0		
(11) Reserve fund in fixed deposits	6,000	0	0		
Total ...	1,08,074	9	10		
Closing balance on 31st March 1924 ...	1,312	4	8		
Grand total ...	1,09,386	14	6		

Statement of Assets and Liabilities of the Lawrence Memorial School, Lovedale,
as they stood on 31st March 1924.

<i>Assets</i>				Boys.		Girls.	
		RS.	A. P.	RS.	A. P.		
Funded Capital with Account- ant-General	...	10,18,800	0 0	2,82,318	14 0		
Permanent Advance	...	280	0 0	30	0 0		
Imperial Grant	...	1,38,000	0 0	92,000	0 0		
Provincial Grant	...	19,200	0 0	12,800	0 0		
Interest on Government Securities	...	3,000	0 0	...	...		
Subsistence Allowance	...	1,048	0 0	479	14 0		
Fees in arrears	...	963	0 0	189	4 0		
Steward's Stores	...	11,026	3 0	7,619	4 2		
Stores made-up-clothing	...	9,970	6 0	1,647	14 0		
Furniture	...	74,040	6 9	25,586	0 10		
Band Instruments	...	5,642	4 2	...	...		
Balance as per cash book	...	12,160	6 2	1,312	4 8		
Amount in fixed deposits under rule 38.	...	9,000	0 0	6,000	0 0		
Total	...	13,03,130	10 1	4,29,983	7 8		

<i>Liabilities.</i>					
Personal Account	...	12,845	14 3	6,444	14 10
Net assets	...	12,90,284	11 10	4,23,538	8 10
Total	...	13,03,130	10 1	4,29,983	7 8

Accounts of the Lawrence Memorial
School, Lovedale, for the period from 1st April
1923 to 31st March 1924.

Para 7 of Audit Report.

The Committee most carefully considered the case of Miss Wortham - first - by appointing a Sub-Committee to go carefully into the question and, secondly - by granting a hearing to Miss Wortham at a full Committee meeting. The decision of the Committee was an endeavour to be fair to Miss Wortham and at the same time to act in the best interests of the School.

2. Para 8 of Audit Report.

Mrs. Shephard was not altogether a success in the school and it was considered advisable to allow her to resign without penalty.

3. Para 9 of Audit Report.

(1). The Band Instructor was instructed by the Principal to proceed to Wellington with urgent papers for the General Officer Commanding. The amount represented 18 miles at 6 annas per mile.

(2). The Principal's car was out of order and the Rs.15/- was the actual amount paid by him for the hire of the car to see the General Officer Commanding at Wellington on urgent business.

(3). This represents the amount paid to the Band Instructor, who was ordered to go to Mettapolayam to enquire about a boy Morris who was absent from school without leave. 62 miles at 6 annas per mile.

p. 3 ante

4. Para II of Audit Report.

The pay bill was drawn in the month itself in order that the Staff might be paid before the Founder's Day holidays.

p. 3 ante

5. Para I2 of Audit Report.

(1). Mrs. Forkgen was allowed by the Committee to stay on till February in order to help nurse a boy who was dying from an obscure form of Sarcoma. This boy was very ill for many months and needed two nurses. He was very much attached to Mrs. Forkgen and there seemed no reason why the change should be made for the last month or two of his life.

(2). Captain Holton has been given the necessary notice to terminate his services.

p. 3 ante

6. Para I3 of Audit Report.

The sums mentioned represent the annual grant of Rs. I3,000/-, ear marked for the pensions of the Staff from the Government of India grant. They have been included, and duly sanctioned, in the Budget - Provident Fund Rules to regularise the distribution of this amount have been drawn up by the Committee for the final approval of the Trustees.

Item 12 on p. 7 and item 10
on p. 10 is Rs. 387
14.2.24 (T)
6,000

p. 4 ante

7. Para I4 of Audit Report.

The voucher of June 1923 represented the payment for boys who should have joined the Telegraph Department before the 31st of March but whose appointments were delayed by the Telegraph Department owing to lack of vacancies. The Committee resolved, in Resolution I2 of the meeting dated 6th March 1924, that

the Telegraph Instructor should be granted the payment of the bonus for a minimum class of twelve probationers, but at the same time they considered that a permanent monthly allowance to the Telegraph Instructor would be preferable.

Lawrence Memorial School

Audit report for 1923-24.

cf [C-326 B] From the Principal + Secy., L.M. School

No. 4454 of 26.1.25.

u.s.

The points in the audit report which call for orders are noted on below:

(i) Paragraph 10 of report on p. 3 cf. and the excess rate of travelling allowance paid to Mr. Ramshaw may be sanctioned by the Govt.

(ii) Paragraph 12 of report on p. 3 cf. and paragraph 5 of remarks on p. 9 cf.

The retention in service after 60 years of Mr. Forkgen and Captain Holton may be formally sanctioned by Govt.

(iii) Paragraph 13 of report on p. 3 cf. and paragraph 6 of remarks on p. 9 cf.

Attention is invited to paragraph 2 of the note on pp. 16-18

(B) of No. 103 of 23.1.24 and paragraph 3 of

What about para 7 of sanction required?

In paragraph 7 the Examiner does not say that the sanction of Govt is necessary. The committee's sanction would suffice.
SA
7.2.25

SECRETARY TO GOVERNMENT OF MADRAS
11-FEB-1925
LAW DEPARTMENT

Sectt. II-10 (a)-36,502-27-11-23. (c)

When received for Fair-copying.	
When copied	..
When examined	..
When signed	..
When despatched	..

Date:	Initials
11/17	WV

10
Law ¹³ ~~Ed~~ DEPARTMENT.
Lawrence Memorial School

Report - Audit of
accounts for 1923-24 - Records
with remarks.

READ AGAIN G.O No., dated 192
 " " " " " 192

READ ALSO:—

C. No. <u>326B</u>	From the	No.	dated	192
" "	" "	" "	" "	192
" "	" "	" "	" "	192

ORDER

mis

No. 216, dated 11-2- 1925

Recorded.

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

3. The Govt. sanction the payment ^{to} of Mr. W. R. Ramshaw of the excess ~~cost of~~ travelling allowance referred to in paragraph 10 of the report.

4. With reference to paragraph 12 of the report, the Govt. sanction the retention in service of Mrs.

He
H. E. Forkgen and Captain
W. H. Holtton ^{after} ~~before~~ the age
of 60 years.

5. With reference to
paragraph 13 of the report,
the Govt. approve of the action
of the committee in setting
apart Rs. 6,000 every year
from the school funds to
the credit of the provident
fund account of the staff.
This approval is subject to
the reservation ~~mentioned~~ ^{laid down}
in paragraph 3 of G.O. 103,
Law (Edn.), of 23.1.24.

Page 3 CF

(B)

cm
6.2.25
8/9
6.2.25

✓
7/1
1.2

To

The D.P.O. (with copy of
Mp. 2-10 CF)

.. Principal Secy., L.M.
school (with ref. to
his letter No. 4454 of
26.1.25)

.. A.G. (with copy of Mp.
2-10 CF)

.. Exr. of L.F. Account
(with copy of Mp.
8-10 CF)

(add
copies of Mp. 2-10 CF
below)

Report on the audit of the Lawrence Memorial School accounts of Lovedale,
the Nilgiris district, by Mr. J. M. Hooper, Examiner of Local Fund
Accounts, for the period extending from 1st April 1923 to 31st March
1924.

The audit which commenced on the 19th November 1924 and ended on the 5th
December 1924, was conducted by the senior clerk Mr. L. S. Sivasubrahmanyam in
accordance with the rules on the subject.

2. During the period under audit, the office of Principal and Secretary was
held by the Rev. W. H. G. Padfield, M.A., from 1st April 1923 to 26th March 1924
and by the Rev. W. R. Ramshaw from 27th March 1924 to 31st March 1924.

3. The general result is satisfactory.

4. The receipts and expenditure of the Boys' and Girls' branches of the institu-
tion 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 balance shown in the statements is in agreement with the
closing balance of the previous year and the sum of the closing balances of the two
branches, viz., Rs. 13,472-10-10, is in agreement with the balance shown in the pass
book.

6. The closing balance of the Provident Fund agrees with the balance shown in
the Savings Bank Pass Book.

7. Inadmissible leave sanctioned and passage money paid—

	RS.	A.	P.
Voucher No. 646 of March 1924 for	...	...	931 13 0
Petty cash voucher No. 494 of March for	...	...	15 10 0
Total	...	947	7 0

In the above vouchers, a total sum of Rs. 947-7-0 being the equivalent of
£66 was paid as passage money to Headmistress Miss W. H. Wortham for her
passage to England.

She joined the institution on 7th September 1922 only. Under paragraph 3
of the agreement entered into with her at the time of appointment, her leave,
furlough and pension are to be regulated by the Civil Service Regulations. Under
paragraph 4 of the same agreement, she can have a free return passage to England
in the middle of her service only if she has to proceed home owing to a break-down
of health, civil disturbance or other cause necessitating her return before the
completion of her term.

During her service, she has enjoyed leave on average pay as follows:—

From 29th March 1923 to 15th April 1923.

From 1st January 1924 to 1st February 1924.

The Committee, in passing orders finally in her case, decided to grant her as a
special case leave on full average pay for twelve months with passage money to
England. The papers on the subject disclosed that she resigned her post on 26th
February 1924 which was accepted by the Committee, the resignation to take effect
after the date of inspection of the school in May 1924. The leave on average pay
granted to her for twelve months is inadmissible and she is not also entitled to any
passage money according to the terms of her agreement as she resigned her post in
the middle of her term of service.

8. *Inadmissible travelling allowance*—Voucher No. 58 of May 1924 for Rs. 101-6-0. Travelling allowance paid to Mrs. Shephard, Assistant Mistress on Rs. 100, being double second-class fare from Colombo to Lovedale—Rupees 101-6-0. She received the travelling allowance subject to the condition that the amount shall be refunded if she leaves before the end of the year. Having left the school on 31st July 1923 even before three months elapsed, she does not seem to be entitled to retain the travelling allowance of Rs. 101-6-0 paid for joining the appointment.

9. *Exchange of daily allowance or train fare for mileage*.—In the following cases mileage was paid for journeys between places connected by railway without necessary certificates required by rule 28 of the Madras Travelling Allowance Rules:—

(1) Petty cash voucher No. 19 of April 1923—Mileage paid to the Band Instructor, Rs. 6-12-0.

(2) Voucher No. 520 of February 1924 for Rs. 15 paid to the Principal.

(3) Voucher No. 434 of December 1923 for Rs. 23-4-0 paid to Sergeant Muddle.

10. *Excess rate of travelling allowance paid*—Voucher No. 495 of December 1923 for Rs. 122-4-0.—Travelling allowance bill of Headmaster Mr. W. R. Ramshaw to go to Madras and back for ordination. The Committee in Resolution XVII, dated 6th December 1923, sanctioned a first-class return fare and it was accordingly paid. But as his pay is only Rs. 575 per month, the payment of first-class fare is in excess of the limit allowed by the Madras Travelling Allowance Rules and therefore requires the sanction of Government.

11. *Pay bill drawn in the month itself*.—The pay bill for the entire staff for the month of August 1924, amounting to Rs. 11,312-7-0 net, was drawn on 31st August 1924 and the cheque cashed on the last working day of August 1924 itself. The drawal of pay before the first working day of the next month is irregular and opposed to the instructions contained in article 38 of the Civil Account Code.

12. *Retention after 60 years*—Mrs. H. E. Forkgan, Additional Matron, pay Rs. 110.—Her date of birth is 5th May 1863. In G.O. No. 1075, Law (Education), dated 2nd August 1923, a pension of Rs. 36-5-0 was granted to her. She was allowed to continue in service to the end of February 1924 even after the receipt of the Government Order sanctioning her pension. Her retention in service after 60 years requires the sanction of Government under rule 56 of the Fundamental Rules.

The date of birth of Captain W. H. Holton, chief clerk, pay Rs. 220, is 31st December 1863. In resolution VIII, dated 25th October 1923, the Committee sanctioned his retention in service till March 1924. The incumbent continues in service and this requires the sanction of Government.

13. *Diversion of school funds requiring Government sanction*.—Government in Education Department D.O. No. 3256 B-1, dated 5th September 1923, sanctioned the diversion of Rs. 13,299-8-3 out of the Viceroy's fund for purposes of increasing the bonus of all incumbents for past periods from 75 per cent to 100 per cent of subscription. This was duly carried out for past periods up to 1st April 1923 with the above sum and, since 1st April 1923, the bonus was being adjusted monthly out of the institute funds at 100 per cent of subscription. Again in G.O. No. 103, Law (Education), dated 23rd January 1924, while passing orders on the audit report for 1922-23, Government approved of the action of the Committee in having set apart a sum of Rs. 26,000 from the school funds to the credit of the provident fund account of the staff. This approval was subject to certain reservations mentioned in the Government Order. During 1923-24 another sum of Rs. 6,000 was set apart out of the school funds in voucher No. 567 of February 1924 and invested along with the Rs. 26,000 set apart during 1922-23. The pass book relating to this special investment of Rs. 3,200 showed that another sum of Rs. 6,000 was also set apart during 1924-25 on 3rd November 1924. The formation of a separate fund and the annual contribution of Rs. 6,000 to it require the sanction of Government.

14. *Excess bonus paid to Telegraph Master*—

Voucher No. 112 of June 1923—Bonus paid for four boys at Rs. 15 each, Rs. 60.

Voucher No. 599 of March 1924—Bonus paid for seven boys at Rs. 15 each, Rs. 105.

Voucher No. 630 of March 1924—Bonus paid for five boys at Rs. 15 each, Rs. 75.

The last item for five boys appears to be an excess payment to the Telegraph Master as only eleven students were actually trained by him and recruited by the Telegraph Department against sixteen paid for. From an extract of paragraph 11 of G.O. No. 872, Law (Education), dated 16th December 1892, hung up at the office, it was observed that the Telegraph Master is only entitled to a bonus of Rs. 15 for each student admitted into the Telegraph Department. As during the year 1923-24 only eleven students were admitted to the department as is apparent from the bonus of Rs. 1,100 at Rs. 100 per boy received from the Telegraph Department according to the Government Order cited above, the payment of a bonus of Rs. 75 in voucher No. 630 of March 1924 is inadmissible.

J. M. HOOPER,
Examiner of Local Fund Accounts.

ENCLOSURE

Statement of "Receipts" and "Expenditure" of Male and Female Branches of the Ootacamund Lawrence Memorial School, 1923-24.

MALE BRANCH.

Receipts.

		Actuals, 1923-24.		
		RS.	A.	P.
Opening balance	...	12,500	14	7
I. Grant from Imperial Government	...	1,30,800	0	0
II. Interest on Government securities belonging to school.	...	40,014	7	6
III. Special funds—				
(1) War pensions	...	12,401	8	0
(2) Fees	...	27,033	13	0
(3) Contribution from Government Telegraph Department.	...	1,100	0	0
IV. Miscellaneous—				
(1) Sale of stores	...	57	0	0
(2) Other items	...	44	0	0
(3) Interest on donation of Lord Pentland	...	90	11	6
(4) Refund of bonus	...	29	2	3
Total	...	2,24,071	8	10

Expenditure.

I. Staff (Administration and Education)—				
(1) Salaries	...	74,420	9	0
(2) Allowance in lieu of free board	...	5,710	0	0
(3) Bonus to Provident Fund	...	4,481	1	3
(4) Clothing allowance	...	575	0	0
II. Menials—				
(1) Salaries	...	11,376	3	5
(2) Clothing	...	466	0	0
III. Travelling allowance	...	1,052	8	0
IV. Education—				
(1) Books, prizes and stationery	...	5,262	11	6
(2) Library	...	158	7	6
(3) Examination fees	...	190	0	0
(4) Pocket money	...	78	4	0
(5) Band instruments	...	960	6	8
(6) Premia to Telegraph Instructor	...	240	0	0
(7) Typewriting and Shorthand book	...	...	...	...
(8) Tools and plant for carpentry class	...	...	...	...
(9) Apparatus, games and sports	...	601	10	5
(10) Stipends to apprentices and outboarders	...	572	4	0

MALE BRANCH—cont.

Expenditure—cont.

		Actuals, 1923-24.		
		RS.	A.	P.
V. Boarding—				
(1) Provisions	...	51,170	0	4
(2) Kitchen and dining room utensils	...	1,213	14	6
VI. Clothing and household—				
(1) Clothing materials and machines	...	8,129	8	2
(2) Contract work and outfits	...	4,796	15	0
(3) Shoeing	...	4,938	9	4
(4) Washing	...	2,188	0	0
(5) Lighting	...	2,858	10	0
(6) Bedding and towelling	...	2,563	11	0
(7) Hardware soap and brushes	...	1,268	14	11
(8) New furniture and carpets	...	1,070	10	0
(9) Contingencies	...	520	11	4
VII. Hospital and sanitation—				
(1) Medicines and wines	...	449	7	0
(2) Extra nursing	...	216	2	7
(3) Tar and phenyle	...	167	0	0
VIII. Petty construction and repairs—				
(1) Temporary establishment (labour)	...	759	2	0
(2) Material and barrack damages	...	789	11	6
IX. Taxes	...	37	6	4
X. Miscellaneous—				
(1) Pensions	...	961	15	0
(2) Office stationery	...	82	1	0
(3) Rail, Postal and Telegraph charge	...	5,487	2	11
(4) Contingencies	...	800	0	0
(5) Printing charges	...	673	11	0
(6) Chapel improvements	...	...	...	...
(7) Tuning and repairing organ	...	36	0	0
(8) Fire insurance	...	1,792	15	0
(9) Refund of fees or pension	...	193	14	0
(10) Pension and Provident Fund	...	3,600	0	0
(11) Reserve fund in fixed deposits	...	9,000	0	0
Total	...	2,11,911	2	8
Closing balance on 31st March 1924	...	12,160	6	2
Grand total	...	2,24,071	8	10

FEMALE BRANCH.

Receipts.

Opening balance	...	—	6,944	11	11
I. Grant from Imperial Government	...	87,200	0	0	
II. Interest on Government Securities belonging to school.	...	12,693	10	4	
III. Special funds—					
(1) War pensions	...	6,262	0	7	
(2) Fees	...	10,028	5	0	
IV. Miscellaneous—					
(1) Sale of stores	...	...	...	...	
(2) Other items	...	125	0	0	
(3) Interest on donation of Lord Pentland	...	22	10	6	
Total	...	1,09,586	14	6	

FEMALE BRANCH—cont.

Expenditure.

		Actuals, 1923-24.		
		RS.	A.	P.
J. Staff (Administration and Education)—				
(1) Salaries	...	35,321	13	0
(2) Allowance in lieu of free board	...	9,719	2	0
(3) Bonus to Provident Fund	...	2,101	9	3
(4) Clothing Allowance	...	160	0	0
II. Menials—				
(1) Salaries	...	3,688	12	9
(2) Clothing	...	212	8	0
III. Travelling Allowance	...	515	15	3
IV. Education—				
(1) Books, prizes and stationery	...	2,768	14	6
(2) Library	...	120	8	10
(3) Examination fees	...	80	0	0
(4) Pocket money	...	19	4	0
(5) Material for needlework and cookery class	...	91	8	0
(6) Typewriting and Shorthand book	...	28	12	0
(7) Apparatus, games and sports	...	74	8	0
(8) Stipends to apprentices and out boarders	...	200	0	0
V. Boarding—				
(1) Provisions	...	22,577	15	2
(2) Kitchen and dining room utensils	...	916	3	6
VI. Clothing and Household—				
(1) Clothing materials and machines	...	3,114	11	7
(2) Contract work and outfits	...	841	9	0
(3) Shoeing	...	4,163	14	8
(4) Washing	...	1,419	3	0
(5) Lighting	...	1,444	12	0
(6) Bedding and towelling	...	1,204	13	0
(7) Hardware soap and brushes	...	1,102	6	6
(8) New furniture and carpets	...	1,420	1	0
(9) Contingencies	...	203	11	0
VII. Hospital and Sanitation—				
(1) Medicines and wines	...	128	4	0
(2) Extra Nursing	...	54	2	6
(3) Tar and Phenyle	...	61	0	0
VIII. Petty construction and repairs—				
(1) Temporary Establishment (Labour)	...	505	8	0
(2) Material and Barrack damages	...	332	4	4
IX. Miscellaneous—				
(1) Pensions	...	321	5	0
(2) Office stationery	...	...	...	...
(3) Rail, Postal and Telegraph charge	...	3,319	2	3
(4) Contingencies	...	147	7	0
(5) Printing charges	...	420	1	0
(6) Chapel improvements	...	...	...	...
(7) Tuning and repairing organ	...	24	0	0
(8) Fire Insurance	...	726	9	0
(9) Refund of fees or pension	...	122	6	9
(10) Pension and Provident Fund	...	2,400	0	0
(11) Reserve fund in fixed deposits	...	6,000	0	0
Total	...	1,08,074	9	10
Closing balance on 31st March 1924	...	1,312	4	8
Grand total	...	1,09,386	14	6

Statement of Assets and Liabilities of the Lawrence Memorial School, Lovedale,
as they stood on 31st March 1924.

	Assets					
		Boys.			Girls.	
	RS.	A.	P.	RS.	A.	P.
Funded Capital with Accountant-General	10,18,800	0	0	2,82,318	14	0
Permanent Advance	280	0	0	30	0	0
Imperial Grant	1,38,000	0	0	92,000	0	0
Provincial Grant	19,200	0	0	12,800	0	0
Interest on Government Securities	3,000	0	0	...	...	...
Subsistence Allowance	1,048	0	0	479	14	0
Fees in arrears	963	0	0	189	4	0
Steward's Stores	11,026	3	0	7,619	4	2
Stores made-up-clothing	9,970	6	0	1,647	14	0
Furniture	74,040	6	9	25,586	0	10
Band Instruments	5,642	4	2	...	...	...
Balance as per cash book	12,160	6	2	1,312	4	8
Amount in fixed deposits under rule 38.	9,000	0	0	6,000	0	0
Total	13,03,130	10	1	4,29,983	7	8

Liabilities.						
Personal Account	12,845	14	3	6,444	14	10
Net assets	12,90,284	11	10	4,23,538	8	10
Total	13,03,130	10	1	4,29,983	7	8

LAWRENCE MEMORIAL SCHOOL,

LOVEDALE, NILGIRIS,

23rd February 1925

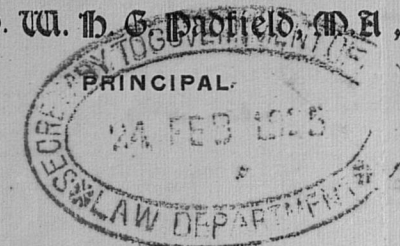
The Rev. W. H. G. Padfield, M.A.,

To

Mr. V. T. Krishnama Achariyar

Secretary to Government

Madras.



Dear Mr. Krishnama Achariyar,

I am so sorry to bother you but my office sent the Audit Report, vide your G.O. No. 216 Law (Education) dated 11th February 1925, direct to you instead of to the Director of Public Instruction. I should be so very much obliged if you could kindly return to me one spare copy of the Audit Report so that I can send it to the Director of Public Instruction.

Yours sincerely,

W. H. G. Padfield
Law (Ed.)

A copy of the Audit report was communicated to the D.P.O. by this dept. with G.O. 216 of 11.2.25. A draft reply

reply to Mr. Padfield is submitted.

D.O. N. 519B-1 26.2.25

[]

Audit report of Lawrence Memorial school - your D.O. N. 474

p. 1 ante. 23.2.25

I am desired to inform you that a copy of the audit report has been communicated to the D.P.J. with go. 11.2.16 8

(E)

11.2.25

yours sincerely

8th/11/26/2
The Rev. W.H.G. Padfield
M.A., Principal + Secy,
L.M. school

8th/11/26/2

CVV
25.2.25
8th/11/26/2
25.2.25

copy 26/2
26/2

CONFIDENTIAL

to the end of the paper

in the

to the end of the paper

to the end of the paper

at the end of the paper
to the end of the paper
to the end of the paper
to the end of the paper

to the end of the paper

to the end of the paper
to the end of the paper
to the end of the paper

When given for copying
When copied
When examined
When signed

192

READ AGAIN G.O. No. 192 DATED

CURRENT No.

ENCLOSURES to C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED OF, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.