

Law Education (1926.) Department.

His SERIES. 4

G.O. No. 126.

DATED 28-1-26.

[Despatch Abstract.]

School:-

Aided training, at Lovedale - Report - Audit of
accounts for 1923-24 and 1924-25 - Recorded.

BACK PAPERS.

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

FURTHER PAPERS.

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

Lawrence Memorial School,

ROYAL MILITARY

20 1863
21/26

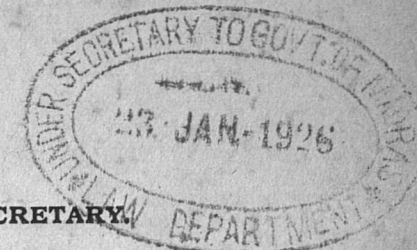
C. No. 3406

LOVEDALE, NILGIRIS,
.....21st January.....192 6

From

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

PRINCIPAL AND SECRETARY



To

The Secretary to Government,

Law (Education) Department,
Fort St. George,
Madras.

SIR,

I have the honour to forward herewith in original report on the audit of accounts of the Lovedale Training School with remarks thereon of the Board of Governors, which have been duly passed by the Sub-Committee.

I have the honour to be,

Sir,

Your most obedient servant,

W. H. G. Padfield

Principal and Secretary.

Enclosures 1.

Local Audit DEPARTMENT.

3/2

Received 192 . Registered 192 .

Subject.

ENCLOSURES.

No.

Spare copies

L.F. No. 8145

Station Madras, Dated the 7th January 1926.

From (Name) J. M. Hooper Esquire.

(Designation) Examiner of Local Fund Accounts,
MADRAS.

To The Secretary to the Government of Madras,

Law (Education) Department.
Through the Superintendent, Lovedale Training School,
The Nilgiris.
Sir.

I have the honour to forward a report on the audit of
the accounts of the Lovedale Training School of the Nilgiri
district, for the period extending from 1st April 1923 to
31st March 1925:

I have the honour to be,
Sir,
Your most obedient servant,

J. M. Hooper

Examiner of Local Fund Accounts.

V.N.K.
V.N.

3/4

Report on the Audit of the Lovedale Training School accounts of the Nilgiris district, by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1923 to 31st March 1925.

The audit which commenced on the 19th September 1925 and ended on the 20th September 1925, was conducted by Senior clerk Mr. K. Srinivasa Aiyar in accordance with the rules on the subject.

2. During the period under audit the office of Superintendent was held by the Reverend W.H.G. Padfield from 1st April 1923 to 26th March 1924 and from 21st October 1924 to 31st March 1925 and by the Reverend W. R. Ramshaw from 27th March 1924 to 20th October 1924.

3. The general result is satisfactory.

4. The receipts and expenditure together with the assets and liabilities of the school 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 closing balance, viz., Rs. 10,329-5-4 is in agreement with that appearing in the Pass Book.

6. The counterfoils of the cheque book of the series 451 to 475 were stated to be missing. It was explained that the book was lost in the course of the shifting of the school from the old to the new building. The vouchers concerned, the entries in the Cash Book, and those in the Pass Book were checked with each other and found to agree.

7. Cheque No. 004965 of June 1924 - Rs. 150/- Pay of the Establishment. Of this amount Rs. 11-5-0 were refunded into the treasury on 12th June 1924 as an excess drawn by mistake. This transaction was exhibited in the cash book by the correction of the cheque amount of Rs. 150/- into Rs. 138-11-0. This procedure is not correct. The excess drawn should have been credited under "Cash" and shown as refunded into the treasury on the charges side of the cash book.

8. In the following cases of payments of amounts in excess of Rs.20/- the acquittances were all unstamped.

(i) Stipends to students from 1st April 1923 to 31st December 1923 at Rs.40/- each per mensem.

(ii) Allowance of Rs.150/- per mensem to the Head Mistress of the Girls Branch for the above period.

(iii) Do for the three assistants at Rs.33-5-4 per mensem.

(iv) Pay of the clerk at Rs.35/- per mensem for the above period.

9. Vr.No.307 of 1923-24 - Rs.36- 5- 0. The amount includes Rs.23-13-0 paid to Mrs.Blake, Head Mistress of Method, on account of the conveyance of her personal effects from Madras to Coonoor by Railway. The claim is supported by a railway receipt. As Mrs. Blake was not allowed any travelling allowance for her journey on appointment to this school, the charge for her personal effects is not admissible.

10. Vr.No.333/A, dated 5th June 1924 - Rs.198- 9- 0, and Vr.No.347/A, dated 27th August 1924. 68- 0- 0. These items represent the cost of books purchased. The suppliers bills were produced but not the vouchers.

11. One Mr. Barnard, who was the acting clerk of the training school in the 35 - 60 grade till 1st February 1925 was appointed as an assistant clerk on Rs.40/- in the General Branch of the school from that date and was also deputed to do the duties of the clerk of the Training School. He was paid an additional allowance of Rs.15/- per mensem from 1st February 1925. As the office staff of the school are governed by the Rules in the Civil Service Regulations and the Fundamental Rules, the clerk was not entitled to any amount more than an addition of 1/5 of his pay of Rs.40/- i.e., Rs.8/-under Rule 49 A of the Fundamental Rules. There has been an excess payment of Rs.7/- per mensem from 1st February 1925.

12. In the following cases, the expenditure exceeded the allotment sanctioned by Government.

via para
1 on p.9
info - no
remarks

via para
2 on p.9 info
- no remarks

via para
3 on p.9
info - no
remarks
the clerk is
not strictly
applicable
to the school

(a) 1923-24. Maximum expenditure allowed to be incurred on initial equipment during the first year, in paragraph 4 of Government Order No.167, dated 29th January 1923.

Rs.1,500- 0- 0

Actual expenditure.

Books and Maps.	316-15- 0
Furniture. ...	2,413-10- 6
	2,730- 9- 6
Excess:-	1,230- 9- 6

(b) 1924-25.

Recurring equipment sanctioned by Government in their Order quoted above. ... Rs.500- 0- 0

Actuals.

Library books.	325-10- 0
Furniture and repairs.	270- 1- 6
Stationery Etc.,	210-13- 6
	806- 9- 0
Excess.	306- 9- 0

Attention is invited to the concluding sentence of paragraph 7 of the Government Order, reproduced below:-

"The charges will for the present be limited to those approved above."

V.N.K.
K.N.

Examiner of Local Fund Accounts.

p.86 n(2)

Lovedale Training School - Statement of Receipts and Expenditure for 1923-24.

Receipts.	Actuals.	Expenditure.	Actuals.
	Rs. As.Ps.		Rs. As.Ps.
OPENING BALANCE.	* 5,741-10- 5	1. Staff (Administration and Education.)	3,192- 0- 0
1. Grant from Government.	4,578- 4- 9	II. Travelling Allowance.	155-15- 0
II. Interest on Government Securities belonging to school.	8,977- 8- 0	III. Education.	
III. Interest on fixed deposit account with the Imperial Bank of India.	382-11- 2	1. Books.	316-15- 0
		2. Stipends.	4,000- 0- 0
* Represents surplus of the accumulated amount of the Imperial grant after an investment on war bonds to the value of Rs.1,50,000/- transferred to the current account of the school.		IV. Household.	
		1. Rent (including water, lighting)	2,111- 0- 0
		2. New furniture and Repairs.	2,413-10- 6
		3. Contingencies (Insurance)	35- 2- 0
		V. Miscellaneous.	
		1. Stationery.	63-11- 6
		2. Rail, Postal & Telegraph charges.	49-12- 0
		3. Contingencies.	55- 7- 0
		Closing balance on 31st March 1925.	7,286- 9- 4
Grand Total Rs.	19,680- 2- 4	Grand Total Rs.	19,680- 2- 4

(True Copy)

Devanathangar
Superintendent.

Lovedale Training School - Statement of Receipts and Expenditure for 1924-25.

Receipts.	Actuals. Rs. As.Ps.	Expenditure.	Actuals.
Opening balance.			
Petty cash balance.			
I. Grants from Government.			
1. Stipendiary Grant.	1,500- 0- 0		
2. Provincial Grant.	2,356- 0- 0		
II. Interest on Government Securities belonging to school.	8,977- 8- 0		
III. Interest on fixed Deposit account with the Imperial Bank of India.	404- 0- 0		
		1. Staff (Salaries and Allowances)	2,953-11- 0
		II. Clerk and Peon.	594- 8- 0
		III. Education:	
		1. Library books.	325-10- 0
		2. Stipends.	3,360- 0- 0
		IV. Household:	
		1. Rent (including water and Lighting).	2,480- 0- 0
		2. New furniture and Repairs.	270- 1- 6
		V. Miscellaneous:	
		1. Stationery.	45- 4- 6
		2. Rail, Postal and Telegraph charges.	19- 3- 0
		3. Contingencies. petty cash balance.	146- 6- 0 45- 3- 0
		Closing balance on 31st March 1925.	10,284- 2- 4
Total Rs.	20,524- 1- 4	Total Rs.	20,524- 1- 4

Total Rs.

20,524- 1- 4

Total Rs.

20,524- 1- 4

(True Copy)

Deewanthi Anand

Superintendent.

4
2024
110240

8/8

Statement of Assets and liabilities of the Training School attached to the Lawrence Memorial Royal Military School as it stood on 31st March 1925.

Details.

Rs. As. Ps.

Assets.

Cash balance.	10,329-	5-	4
Furniture.	2,500-	0-	0
Investment in war bonds.	1,50,000-	0-	0
Training School Deposit account.	10,000-	0-	0
	<u>1,72,829-</u>	<u>5-</u>	<u>4</u>

Liabilities.

Nil.

(True Copy)

Pranathanayake
Superintendent.

V.N.K.

V.N.

Remarks of the Board of Governors on the audit report of the
Training School Lovedale. (a) 9

1. Para 8 of the audit report.

p. 4 ante

At the commencement of the school stamped receipts were not required, but from January 1924 acquittances have in all cases been stamped.

2. Para 9 of the audit report:

p. 4 ante

The amount of Rs.23/13/- was paid to Miss. W. Blake, Mistress of Method, on account of the conveyance of her personal effects from Madras to Ootacamund by railway, by sanction of the Superintendent of the school. There was no order prohibiting Miss Blake from claiming Travelling Allowance from Rajahmundry to Lovedale. She did not claim it because she was on sick leave before joining the school.

3. Para 11 of the audit report.

p. 4 ante

The clerk J. Bernard was paid the allowance of Rs.15/- instead of the full pay of Rs.35/- while he did part of time duty at the Training School by sanction of the Superintendent. The payment was therefore not in excess but rather was less than the pay sanctioned by Government. Since October 1925 a new clerk has been appointed on the full salary of Rs.35/- per mensem as the endeavour to save money on this post did not prove satisfactory.

4. Para 12 (a) of the audit report.

p. 5 ante

The amount of Rs.1500/- was found to be insufficient for the needs of the school and the amount spent was the minimum required to start it. Of this excess Piano at Rs.700/- was specially sanctioned by the Committee.

5. Para 12 (b) of the audit report.

p. 5 ante

⊗ vide also pp. 25-27
of G.O. 1101 (U)
7.8.23

⊗

The budgets for 1924 - 25, and 1925-26 were drawn up showing amounts in excess of the Government grant of Rs. 500/- and were passed by the Committee. They were sent to the Director of Public Instruction for sanction but the Superintendent was informed that they were not required and that no budget estimates need be submitted in future. Vide communication to the Superintendent of G.O. No. 1033 Law (Education) by the Director of Public Instruction dated 30th June 1925. Paragraph 3. These budget estimates were not exceeded.

W. A. A. A. A.

19.1.27
Superintendent,
Lovedale Training School.

11/11

Law (Edw)

[C. 196B] From the Principal + Secy, L.M. Royal
Military School, Lovedale, C.S. 346
21.1.26.

Subject: Audit report - Account
of the aided training school,
Lovedale

The report in the CF
is for the period extending from
1-4-23 to 31-3-25. The training
school was opened on 1-5-23 and
this is the first report on the
audit of its accounts sent up to
Govt.

2. Remarks are
called for only on paragraph 12
of the report on pp. 4-5 CF, which
draws attention to the ~~excessing~~
^{incurred} additional expenditure/under
'equipment' over that sanctioned
by Govt. The remarks of the
Board of Governors are contained
in paragraphs 4 and 5 on pp.
9 + 10 CF. This point has already
been brought to the notice of
Govt. by the D.P.S. and it has
been decided that no action
need

12

2

need be taken - vide pp. 1-2 and
note on pp. 8-9 of G.O. 1588 of 14.10.24. (W)

3. A draft order
recording the report is submitted.

cur

25.1.26

8/8

26.1.26

27/1

VTK
29.1.

C4

27/1
27/1/26



Sectt. I-5 (a) - 28,703 - 6-12-24. (6)

	Date.	Initials.
When received for Fair-copying.		
When copied	25/1	hjs
When examined	25/1	hjs
When signed		
When despatched		

Law DEPARTMENT.

School.

Aided training, at Lovedale
- Report - Audit of accounts
for 1923-24 & 1924-25 - Recorded.

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

READ ALSO:-

C. No. 196B From the , No. , dated 192
" " " " " " 192
" " " " " " 192

ORDER.

mis.

No. 126, dated 28-1-1926

Recorded.

2. The Govt.
note that the result of
the audit was satisfactory.

paragraph 3 m
p. 3 CF

cur
25.1.26
8/8
26.1.26

27/1

VTK
27/1

20
The Principal & Secy., D.M.
Royal Military School, Lovedale
(with copy of pp. 3-8 CF)

Ex. of L.F. Account
(with copy of pp. 9-10 CF)

A. G. } with copy of
D.P. } pp. 3-10 CF

DESPATCHED

19 JAN 1926
H

100/100

100/100

100/100

100/100

100/100

100/100

100/100

100/100

100/100

100/100

100/100

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.