

Law (Egn) (1926) Department.

His SERIES.

G.O. No. 128

DATED 28-1-26.

[Despatch Abstract.]

Lawrence Memorial Royal Military School, Lovedale -
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.

Lawrence Memorial School,

C. No. 3405

LOVEDALE, NILGIRIS,

21st January 1926

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 the accounts of the Lawrence Memorial Royal Military School, Lovedale, 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.

2

Received 192 . Registered 192 .

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Subject.



ENCLOSURES.

No.

Spare copies

L.F. No. 8193.

Station Madras, Dated the 9th January 1926.

From (Name) J. M. Hooper Esquire,
(Designation) Examiner of Local Fund Accounts.

To The Secretary to the Government of Madras,

Through the Principal and Secretary, Law (Education) Department.
Royal Military School, Lovedale, The Nilgiris.
Sir.

I have the honour to forward a report on the audit of the accounts of the Lawrence Memorial Royal Military School Lovedale, for the period extending from 1st April 1924 to 31st March 1925.

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

[Signature]

Examiner of Local Fund Accounts.

V.N.K.
elli

(A)

Report on the Audit of the Lovedale Lawrence Memorial Royal Military School accounts of the Nilgiris district by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period from 1st April 1924 to 31st March 1925.

The audit which commenced on the 4th 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 Principal and Secretary was held by the Rev. W.R. Ramshaw from 1st April 1924 to 20th October 1924 and by the Rev. W.H.G. Padfield from 21st October 1924 to 31st March 1925.

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 are in agreement with those appearing in the respective pass books.

1. Boys branch.	Rs.4,405 15 9.
Girls branch.	14,649 8 7

6. In Vr.No.613 of February 1925, a sum of Rs.69-10-4 was paid to the Ootacamund Municipality on account of damages caused to their electric wires by certain trees which had been felled by the servants of the school without due notice to the electrical staff of the Municipality. The sanction of the Committee was not obtained.

7. One, Mr. Nanjiah, the accountant of the school was paid a typewriting allowance of Rs.15 per mensem from 1st April 1924 to 31st January 1925. The allowance would appear to have been paid to the accountant for the reason that he was doing the duties of stenographer. But the post of stenographer having been filled up by the appointment of one Mrs. Lcassing from 1st November 1924, the continuance of the payment of this allowance to the accountant from 1st November 1924 to 31st January 1925 is not not.

not admissible. 8. Vr.No.60 January 1925 - Rs.764-8-0. Petty construction and repairs to buildings. The voucher is comprised of three separate bills for Rs.149-7-0. Rs.273-5-0 and Rs.341-12-0. The contractor furnished acquittances only for the first two items and not for the third. No measurements of these works would appear to have been recorded anywhere.

9. The stock register of furniture etc., relating to several branches do not bear any evidence of a periodical verification.

10. In Vr.No.323 September 1924, a sum of Rs.59-8-0 was spent on the purchase of a silver cup as a prize on the occasion of Founders Day celebrations. This is an item recurring every year. Under the rules of the school, the cup should remain the property of the school. Similar cups purchased in previous years were all said to have been kept in the school but they do not find any entry in the stock account.

11. Passage Fund Accounts. Out of the several officers and teachers of the school, the present principal alone, viz., the Rev.W.H.G.Padfield has been recognised by Government to be eligible to the benefits of the passage Rules introduced from 1st April 1924. A passage pay of Rs.50 per mensem should have been set apart towards the Passage Fund account from 1st April 1924. This has not been done. It was explained that under the new scheme of administration by Trustees which has been working from 1st April 1925, it is proposed to allow passage money to all other teachers of the school also, and with this end in view, they have set apart Rs.10,000 in June 1925 as a Passage fund. A personal passage account for the Principal was opened during audit with reference to the information available with him. There was no payment during the year under report.

12. The recovery of overseas pay paid in India to the Principal was effected in the current year as required by Government in their Memo Law (Education) No.854-B-25-6, dated 20th May 1925.

13. The deduction of income tax on overseas pay paid to the Principal in sterling in England has been calculated on Rs.300 per mensem, while according to paragraph 5 of the Accountant-General's Circular No.G.A.Passage No.333, dated 24th June 1925, the Rupee equivalent of £.30 at the rate of exchange adopted for the recovery of the I.C.S.fund should have been taxed.

The calculation should now be revised and the difference of tax due on all such payment made after the 25th March 1925 recovered.

14. There is a separate permanent advance of Rs.30 for the Preparatory branch of the school. The total expenditure incurred out of it from April 1924 to December 1924 amounted to only Rs.29-4-0 and during the current year, the advance has not till now been drawn upon. There is thus evidently no necessity for a separate advance for this branch.

15. Provident Fund. All the school employees are subscribers to a Provident Fund and the subscription recovered from them is at the rate of one anna in the rupee. Till the end of 1922-23, the account of each subscriber was credited with bonus equal to 3/4ths of the subscription. But in its Resolution No.xiv, dated 13th May 1923, the committee raised the amount of bonus from 75 per cent to cent per cent of the subscription with retrospective effect. After the formation of the Board of Trustees, from 1925-26, the Board have sanctioned the payment from school funds of double the amount of subscription with retrospective effect. The difference which amounted to Rs.48,617-14-6 was paid to the credit of the Provident Fund Account on 13th May 1925. Finding that the accumulated balance of the Provident Fund deposit account would not be sufficient to meet the anticipated claims of 1925-26, the committee in its Resolution of the 19th March 1925 sanctioned a sum of Rs.11,000 to be set apart to the credit of the Provident Fund account in addition to the following lump sums sanctioned by Government:--

Rs.26,000 in 1922-23 sanctioned in Government Order No.103, Law (Education) dated 23rd January 1924.

Recurring annual allotment of Rs.6,000 sanctioned in Government Order No.216, dated 11th February 1925.

Details of Rs.11,000 adjusted. Item No.9 page 5 of the account.

Rs.10,200-0-0.

Item 9 Page 8 of the account.

" 6,800-0-0.

" 17,000-0-0.

Recurring allotment sanctioned.

" 6,000-0-0.

Ex c e s s.

" 11,000-0-0.

This additional allotment of Rs.11,000 over and above that which has already been sanctioned would appear to require the ratification of Government.

156
Remarks of the Board of Governors on the audit report
for 1924-25.

1. Para 6 of the audit report.

p.3 ante

The trees were in a most dangerous condition- the sanction of the Board is now given.

2. Para 7 of the audit report.

p.3 ante

Miss Leeming Stenographer did no actual teaching till 1st February, but was employed in the office to clear off heavy arrears of work due to the discussions on the proposed change of constitution in the school.

3. Para 8 of the audit report.

p.4 ante

The contractor has now furnished the acquittance for the 3rd bill Rs.341-12 as the measurements were shown in the bills themselves it was considered unnecessary to record them elsewhere.

4. Para 9 of the audit report.

p.4 ante

Verification of stock book of furniture etc, is always made whenever necessary under the orders of the Principal and discrepancies, if any, are brought to his notice immediately. The stock books are now being re-written.

5. Para 10 of the audit report.

p.4 ante

His Excellency Lord Pentland's donation of Rs.1,500/- was invested in the War loan- interest to be spent on prizes yearly- The cup in question was bought out of the interest and was given away as a prize to a pupil on Founder's Day - Similar cups bought in previous years were dealt with in the same way.

42/6
7
6/ Para 13 of the audit report.

The difference of tax due has been paid to the Income tax Officer.

7/ Para 14 of the audit report.

The permanent advance of the small sum of Rs.30/- to the Headmistress, Preparatory Branch, is considered necessary on the grounds that

- (1) She is in sole charge of the Branch
- (2) On certain occasions (say, out of office hours, Sundays and Holidays) she may have to pay for urgent contingent charges such as , Telegrams, letters to parents etc- Trainage of pupils to Coty hospital.

8/ Para 15 of the audit report.

The notification of Government is kindly requested.

Wloewoekid
19.1.26.

Lawrence Memorial Royal
Military School, Lovdale - Audit
report for 1924-25.

cf [C.195B] From the Principal + secy, C.N. 3405
21.1.26.

The audit report in the
cf. relates to the period from
1-4-24 to 31-3-25. As the school
has been transferred to a Board
of Trustees from 1-4-25, this is
the last report that will come up
to Govt.

2. The only point
in the report that calls for remarks
is that stated in paragraph 15 on
pp. 5-6 cf - the remarks of the
Board of governors on this are
in paragraph 8 on p. 16 cf. The
ratification of Govt. is asked for
in regard to the action of the
late
Committee in having sanctioned
an ^{additional} sum of Rs. 11,000 to be set apart
to the credit of the Provident Fund
account. The Board of Trustees
have sanctioned the payment from
School

K on p. 5 CF



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Lawrence Memorial Royal
Military School, Lovedale.
Report - Audit of accounts
for 1924-25 - Recorded with
remarks.

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READ ALSO:—

C. No. 195B From the _____, No. _____, dated _____ 192

” ” ” ” ” ” 192

192

ORDER.

mis

No. 128, dated 28-6-1926

Recorded.

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

3. With reference to paragraph 15 of the report, the Govt. ratify the action of the committee in having ~~set apart~~ ^{sanctioned} an additional sum of Rs. 11,000 to be set apart to the credit of the Provident Fund account.

the Principal + Sec^y, L.M.
Royal Mil^y. School, Lovedale
Unite pp. 3-14 CF, keeping copy of
M. 3-6 CF)

.. Expt. of L.F. Accounts (with
copy of pp. 15-16 CF)

.. A. G. } with copy of
.. D. P. G. } Wp. 3-6 + 15-16
CF

$$\begin{array}{r} \text{Carry} \\ 25.1.26 \\ + 819 \\ \hline 26.1.26 \end{array}$$
~~V.TK~~
27.

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192

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