

Law Education (1926) Department.

His SERIES.

G.O. No. 1364

DATED

17-7-26

[Despatch Abstract.]

Lawrence Memorial Royal Military School, Lovedale.

Report - Audit of Accounts for 1925-26 - Recorded.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
for	103	23-1-24					
"	216	11-2-25					
"	452	21-3-25 (P.D.)					
"	922	25-11-25					
"	128	28-1-26					

FURTHER PAPERS.

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

1180 B
8/7/26
Examiner's Office.

Audit Report on the Lovedale Lawrence Memorial Royal Military School for the period extending from 1st April 1925 to 31st March 1926.

L.F. No. 3645, d. 8-7-26

Forwarded to the Secretary to the Government of Madras, Law (Education) Department, with a copy of the resolution of the Board of Governors approving of the Sub Committee's replies.

Para 8. All moneys collected should be shown the very day in the cash book.

Para 13. It has not been made clear in the reply why the 'Passage Fund' separately set apart was not put to the use for which it was intended and why the General fund of the school should be drawn upon for the purpose.

Para 15. A periodical verification say once a year seems essential.

[Signature]

Examiner of Local Fund Accts.



P.M.B.

[Signature]

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2/3
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 extending from 1st April 1925 to 31st March 1926.

The audit which commenced on the 19th April 1926 and ended on the 17th May 1926, was conducted by senior clerk Mr. K. Srinivasa Ayyar in accordance with the rules on the subject.

2. During the period under audit the office of Principal and Secretary was held by the Reverend W.H.G. Padfield, M.A.

3. The general result is satisfactory.

4. The receipts and expenditure of the Boys and Girls branches and of the buildings account 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 and the closing balances as shown below are in agreement with those appearing in the respective pass books:-

		Rs.	A.	P.
Boys branch	...	2,032	9	5
Girls branch	...	18,739	15	3
Buildings account	...	29,453	0	5
		50,225	9	1

6. The war pensions and separation allowances paid by the Military Department on account of the children of deceased soldiers are in some cases drawn from the treasury by the Principal himself and in others by the mothers of the children. In the latter case the following of which are a few instances:-

Mrs. Day, Lacey, Hart, Smith, Reedman, Mr. Hessing —

The remittances to the school were not regular. The arrears date from July 1925.

7. Fee register. Attention is invited to the large outstanding in the following cases:-

		Rs.	A.	P.
No. 15. Borgen	...	303	0	0
No. 17. Bone	...	149	0	0
No. 53. Haldway	...	228	0	0
No. 71. Jones	...	137	0	0
No. 119. Sacket	...	185	0	0
No. 120. Slacey	...	116	0	0
No. 87. Markam	...	173	0	0
No. 161. Hunt	...	175	0	0

2. 3
Music fees are being collected from March 1926 onwards. A collection register was produced. According to this the total demand for the month of March 1926 was Rs.203 of which Rs.158/- only were collected within that month. It is desirable that a demand, collection and balance statement should be prepared every month for facility of check.

8. Music fees collected are credited in the cash book only on the date of remittance of schools &c. fees to the Bank. The collections should be entered in the cash book on the days they are received.

9. Payees acknowledgments are wanting in support of the following payments; they should be obtained and shown at the next audit:--

		Rs.	A.	P.
Voucher 24 - April 1925	...	21	6	0
do 28 - "	...	86	0	0
do 328 - September 1925..	...	689	12	0
do 383 - "	...	957	10	0
do 724 - March 1926	...	50	0	0
do 738 - "	...	473	8	0

Public works branch.

Voucher No.53 -	...	103	11	0
do 122	...	145	0	0

Suppliers bills and other supporting entries in the registers were however traced and verified in all the above-mentioned cases.

10. Public Works Voucher No.1.

Store repairs in the Boys hospital - Lump sum: Rs.112-4-0.

Details were not available for this payment.

11. Vouchers 100 and 115. In the payment of overseas

allowance on behalf of the Principal from the 1st January 1925, in compliance with Government Memorandum No.854/B-25-6, dated 20th May 1925 a sum of £ 150 was paid on Voucher 100 for the period from 1st January 1925 to 31st March May 1925 at £ 30 per mensem and again another £ 30 for May 1925 on voucher No.115. So a sum of £ 30 was paid twice over for May 1925 which may be adjusted from the payments due for subsequent months. In this connection it may also be pointed out that for the same period an excess recovery of Rs.250 has been made from the Principal as shown below:--

3. 4 (A)

Amount actually paid	...	Rs.1,100-0-0
Amount recovered	...	Rs.1,350-0-0
Net excess recovery	..	Rs. 250-0-0

The sum of Rs.250 excess recovered from the Principal may be taken into consideration when making the above adjustment.

12. Personal passage account of the Rm Principal. The Principal is the only ~~temporary~~ beneficiary recognised by Government and his passage account should be maintained in strict conformity with the rules. Form 'A' prescribed may be used. The transactions viz., amount of benefit admissible, amount of passage money paid for each voyage and the balance at credit should be recorded only in terms of sterling. The account now kept needs revision.

13. A sum of Rs.7,462-13-2 was paid on account of the passages of members of the staff inclusive of the amount paid to the Principal. A sum of Rs.10,000 having been set apart as "Passage Fund" the expenditure of Rs.7,462-13-2 should in the ordinary course have been debited to the "passage fund" instead of to the General Fund. The necessary adjustment should therefore be made.

14. Register of Investments. The transactions relating to investments were entered in a rough note book. This being an important item the transactions should be recorded in future in a printed bound book in the form enclosed.

15. Stock register of instruments &c. The existing method of maintaining the registers requires alteration in consideration of the fact that it is not possible at a glance to ascertain how many items of each kind of article there are at any time and consequently the enclosed form is recommended for adoption in future in the case of furniture, band and carpentry instruments, and other articles. The stock account of electric stores now kept is incomplete and has to be re-written for 1925-26.

In many cases it was found that the purchases made in a year are alone entered in the register under the particular year without the old items being brought forward. The balance in stock at the

auditor and it gives all details required.

beginning of each year should also be brought forward. The form now suggested will answer this purpose.

The several stock registers do not bear a certificate of verification of stock by a responsible officer.

16. Security deposits. No register was kept showing the names of the several contractors from whom security deposits were obtained and the nature of security tendered by them. The maintenance of one is necessary.

J.M. Hooper,

Examiner of Local Fund Accts.

P.M.B.

Ki.
H.S.

(True copy)

E. Rankala
Superintendent.

Remarks of the Sub Committee of the Board of Governors on the Audit Report for 1925-26.

Item 6 of Audit Report. There are only a few cases in which the parents draw and remit the children's pension to the school and a few of these parents are irregular in their payments as they draw and remit the pensions in arrears. We are however, in cases of new admissions, trying to draw the pensions direct from the treasury.

Item 7 of Audit Report. Collection by way of fees is considered - satisfactory as we have received about Rs.2000/- over the budget estimate - and considering a sum of Rs.60,000/- has been received during the year, the outstandings shown in the report are comparatively low, being about 2 per cent of the total collection. We have, however, sent in several reminders to the persons concerned and the arrears are being paid up in part payments. We have also sent in notices to item 15 and 161, Mr. Borgen and Mr. Hunt - respectively informing them that the children must be withdrawn from school and fees due must be paid up before the 31st May 1926.

Item 7 para 2 of Audit Report. Music fees register similar to the school fees register, has been maintained.

Item 8 of audit Report. This seems unnecessary, in view of the register kept as per para noted above.

Item 9 of Audit Report. Payees have been written to and the acknowledgments will be shown at the next audit.

Item 10 of the Audit Report. Details are available and will be produced at the next audit.

Item 11 of Audit Report. This will be adjusted on 1st June as per Auditor's note.

Item 12 of Audit Report. Principal's passage account has been maintained in a simple form as instructed by the auditor and it gives all details required.

Item 13 of Audit Report.

Passage money was paid to members of staff from school funds, while the Passage fund - kept in a deposit account subject to six weeks notice of withdrawal was earning interest.

Item 14 of Audit Report.

A register of investments will be maintained in a printed book in place of the existing one.

Item 15 para 1 of Audit Report.

The forms recommended for maintaining stock register of furniture &c., will be tried in the spare furniture account and, if - satisfactory, gradually introduced in other sections.

Item 15 para 2 of Audit Report.

These remarks refer to only stock book of Bank instruments - a new stock book will be maintained by the Bank Instructor in the way suggested by the auditor.

Item 15 para 3 of Audit Report.

The principal signs all stock registers and verification of stock has been and will always be made whenever required.

Item 16 of Audit Report.

This will be maintained.

(True Copy)

Item VI (A) 3 of Meeting, dated 1st June 1926.

The Sub committee considered the reports of the Auditor for the School and Training School (at their meeting held at the School on 4th May 1926), and approved of the draft reply.

Resolution:-

Recorded.

(True Copy)

J. Antkela

Superintendent.

V.N.K.6/7.

K.

8 (b) 7
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL: LOVEDALE.

TO:- The Accountant.

ITEM VI (A) 3 OF MEETING DATED 1ST JUNE 1926.

The Sub-Committee considered the reports of the Auditor for the School and Training School (at their meeting held at the school on 4th May 1926), and approved of the draft reply.

Resolution - Recorded.

D. Leeming

Principal and Secretary.

2nd July 1926.

⑨ Abstract of Receipts and Expenditure for 1925 - 1926 ⑦

Receipts	Rs			Expenditure	Amount		
	Rs	As	P		Rs	As	P
Opening balance	10284	2	4	I Staff Salaries & Allowances	3175	-	-
Opening Petty Cash balance	45	3	-	II Menials	"	-	-
	10329	5	4	III Travelling Allowance	360	14	6
Interest on Securities	8977	8	-	IV Education			
Interest on Fixed Deposit	401	9	-	(a) Library & Stationary	598	1	6
Provincial Grants	2356	-	-	(b) Stipends	2157	6	-
Stipends	931	15	-	(c) Contingencies	248	11	-
Travelling Allowance	82	13	6	Household			
Refund	4	2	-	(a) Rent	1693	6	4
				(b) Lighting	249	14	6
				(c) Furniture	182	-	-
				(d) Contingencies	14390	7	10
				Cash Book balance	27	7	2
				Petty Cash book balance			
Total Rs	23083	4	10				
				Total Rs	23083	4	10



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To
The Examiner of L. 7 Accounts
Principal & Secretary,
L. M. R. M. Schol, Lowdale. $\frac{8}{15}$
(with copy of page 1 of cf.)

The report has been sent to Govt only for information.

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