

Educational (~~189~~¹⁹⁰⁰) Department.

ORDINARY PRINTED.

G.O., No. 424

DATED 5-9-00

INDEXED.

[Despatch Abstract.]

Lawrence Asylum, Colacarium

Comg to the Committee of the
the report on the audit of the accounts
of the asylum for the year 1899-1900

2

FURTHER PAPERS.

Recd.

} 1900.

Enclosures

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G.O., No. 424, 5th September 1900.

SEPTEMBER.

Lawrence Asylum, Ootacamund.

Communicating to the Committee of the — the report on the audit of the accounts of the Asylum for the year 1899-1900.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From T. H. S. BIDDULPH, Esq., Accountant-General to the Government of Madras, to the Secretary to Government, Educational Department, dated Fort St. George, 11th August 1900, No. 5121.

I have the honour to forward the report of Mr. W. I. Bryning, Chief Superintendent of my office, on the audit of the accounts of the Lawrence Asylum, Ootacamund, for 1899–1900 and to invite special attention to his remarks in paragraphs 3, 5, 11 (1), 12 (c) 13 (2), 16 and 17.

2. The result of the audit is fairly satisfactory, but the Committee should, I think, exercise a closer scrutiny over the expenditure of the Asylum.

3. It is requested that orders may be passed for the payment of the audit fee of Rs. 350 to the credit of Government.

ENCLOSURE.

From W. I. BRYNING, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General to the Government of Madras, dated Ootacamund, 31st July 1900.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1899–1900.

2. The usual statements are appended as follows:—

A.—Statement of receipts and expenditure of the Male branch for 1899–1900.

B.—Statement of receipts and expenditure of the Female branch for 1899–1900.

C.—Statement of assets and liabilities of the Male branch as they stood on the 31st March 1900.

D.—Statement of assets and liabilities of the Female branch as they stood on the 31st March 1900.

RECEIPTS.

3. II-2. *Donation from Lawrence Asylum Press.*—The donation from the Press has been Rs. 5,250 in excess of the estimates owing to contributions by the Branch Press at Ootacamund, in addition to that of the Head office. The former having now paid up its long-standing debt will in future be able to regularly make its own contribution to the Asylum independent of that of the Head office. Government may perhaps feel disposed in this connection to consider the desirability of reducing its own grants to the Asylum.

4. III-3. *Fees.*—The school fees have been in arrears, in one case for thirteen months. The outstandings should be collected at an early date, and it should be noted that all school fees should be recovered in advance.

5. V-1. *Sale of Stores.*—During the year under review some clothing materials out of the Asylum stores were again sold to the members of the Asylum staff and others, though when the practice was brought to notice in paragraph 8 of Mr. Williamson's report recorded in G.O., No. 727, Financial, dated 2nd November 1896, it was stated that it was discontinued. The amounts now recovered do not include any percentage on account of freight, etc.

6. V-4. *Amounts overdrawn and returned.*—It is not desirable that there should be a distinct head of account for adjustment of amounts overdrawn. Such items may be separately noted and refunded or adjusted by short drawal on the next occasion of payment.

7. *Remittances to Bank.*—The collections of the Asylum should be remitted to bank more frequently than at present. Owing to the distance of the Asylum from the bank it is perhaps not convenient to remit sums collected daily, but remittances should, I think, be made not less frequently than once a week as the week's collections in cash amount to between Rs. 100 and 200.

CHARGES.

8. I (a) 1. *Establishment.*—The sum of Rs. 40 paid to Mr. Nicholas as the increment due to him for February 1900, as well as the increase, with effect from March 1900, of Rs. 10 to Mr. C. Coutroup, Rs. 5 to Mr. D'Rozario and Rs. 5 to Mr. T. Burrows had not been provided for in the estimates. As these increases appear to have been given with reference to the proposals made by the Director of Public Instruction in connection with the raising of the standard of the school to that of the upper secondary and sanctioned by Government in their Order, No. 2, Educational, dated 2nd January 1899, it seems to me that in view of the Proceedings of the Director of Public Instruction, No. 13227, dated 28th November 1899, requiring all the uncertificated assistants of the Asylum to qualify themselves professionally at an early date, these increases should be provisional subject to their passing the examination successfully.

9. I (a) 2. *Stationery.*—(1) Some of the stationery bills * received from Bally Paper Mills Company include printing charges, which should be avoided in future, as all printing work of the Asylum is done gratis by the Lawrence Asylum Press.

(2) The practice of paying for the stationery supplied by the Branch Asylum Press while the printing work is free still continues, although it was brought to notice in paragraph 4 (c) of Mr. Williamson's report for 1896–97. Definite orders should now be obtained for the introduction of the practice obtaining in the case of the Head office of supplying both labour and materials free.

10. II. *Clothing.*—(a) The Sergeants and servants of the Asylum are annually allowed dress and blankets, but the charges incurred on this account are included under the same head of account as children's clothing. It would be better if they were shown under separate minor heads: "Sergeants' dress" and "Servants' clothing" as it would afford a ready comparison of the expenditure incurred on this account from year to year. It may be observed in this connection that there is at present no money limit as regards these supplies, but it is desirable that there should be one as in all public offices.

(b) A compensation of Rs. 5 was paid to Sergeant Butters on 28th October 1899 in lieu of a helmet. This grant seems to me to be irregular for the following reasons:—The Asylum is supposed to supply him with a new helmet every year, and if his helmet is good enough to wear, it must only be held to save the Asylum outlay on a new one, but not in any way to create an equivalent money claim for the officer in question.

(c) The cost of flags purchased (vouchers Nos. 93 and 151) should not have been debited to "II. Clothing" but to 7 or 8 under III (a) Household.

(d) Samples of such articles as blue and khaki drill, dusters, servants' blankets, towels, etc., obtained on payment from the Elgin Mills Company have not been brought to account in the Quartermaster Sergeant's store ledger. It is stated that they have partly been disposed of to the members of the Asylum staff and that the proceeds will be brought to account in 1900–1901.

(e) An allowance of Rs. 20 a month is being paid to Sergeant Curtis, with effect from February 1900, for looking after the repairs of boys' and girls' boots. This should apparently be sanctioned by the Committee.

(f) A sum of 4 annas paid as tolls on the 5th March 1900 was erroneously debited to "II (a) 4. Shoeing" instead of to "V. Miscellaneous—1. Carrying, etc., charges."

11. *III (a) Household.*—(1) The expenditure under furniture, carpets, &c., exceeded the budget allotment of Rs. 400 by Rs. 281-5-4. Subsequently revised estimate was sanctioned increasing the original allotment by Rs. 200; there still however appears to be an excess of Rs. 81-5-4. It is questionable whether expenditure under this head such as those

	RS.	A.	P.
Almirahs	333	0	0
* Mats, carpets, linoleum, floor cloth ..	208	14	4
* Wall paper, etc.	93	15	0
Rattan seats, etc.	45	8	0
Total	681	5	4

noted on the margin* should not receive the previous sanction of the Committee.

(2) The payee's receipt in support of Rs. 46-6-5 expended for the purchase of a carpet for the headmaster's quarters was not produced.

12. *IV. General.*—(a) The sum of Rs. 3-3-7 due to the acting clerk as pay for four days in January 1900 was debited to VI. Miscellaneous instead of to establishment under IV. General.

(b) The Bank charges, such as premium, commission, etc., are now debited entirely to the Male branch, but they should, I think, be distributed between both the branches of the Asylum, in the same proportion as other general charges are.

(c) The Female branch account constantly shows a debit balance which represents the extent to which the Male branch lends it money. It does not seem equitable that while the Female branch has got its own surplus money invested in fixed deposits and is earning interest on it, it should benefit by the funds of the Male branch in this unauthorised way. The question is therefore whether the expenditure of the Female branch cannot be cut down so as to keep within its income or the Male branch be authorized to make a contribution to Female branch to the extent to which the latter is indebted to the former at the close of the year.

13. *V. Industries.*—(a) *Carpenters and Smiths.*—(1) The workshop account does not bear any evidence of having been checked by the Principal as suggested in paragraph 8 of the last report. The values therein shown of work done are simply those of the master carpenter—not checked or approved by any responsible officer of the Asylum.

(2) In paragraph 12 of its administration report, the Asylum Committee makes out that the carpenters' shop worked during the year at a loss of Rs. 75-1-0, but it should, I think, be Rs. 325-4-9, the difference of Rs. 250-3-9 being the amount of sawyers' wages which appear to have been omitted from the debtor side of the account. Last year too the workshop showed a loss, and the question may therefore perhaps be considered whether the work of the carpenters' shop should not, in future, be limited to that of the technical training of the children, the repairs, etc., which it now does being entrusted to private contractors or to the Public Works Department, as it may be convenient.

14. *V. Industries.*—(c) *Garden.*—(1) Out of Rs. 4,981-3-9 shown under this head in the statement A appended, Rs. 1,828-11-7 represents the expenditure (exclusive of supervision) incurred in connection with the vegetable garden which appears to have worked at a loss of nearly Rs. 400 for the year, as will be seen from the figures on the margin—*vide* paragraph 14 of the administration report. This is due to the opening of a new garden entailing expenditure which is not likely to recur every year.

	RS.	A.	P.	RS.	A.	P.
Expenditure				1,828	11	7
Receipts	332	6	0			
Nominal returns	387	9	0			
Potatoes	717	8	0			
				1,437	7	0
Loss				391	4	7

15. *VI. Miscellaneous.*—1 *Carrying charges.*—Voucher No. 241 refers to books purchased both for the Male and Female branches; but their carrying charges, amounting to Rs. 5-2-2, have wholly been debited to the Female branch instead of partly also to the Male branch.

16. *Cashbook.*—(a). The cashbook has not been signed, nor the balance at the end of each month certified by the Principal as suggested in paragraph 5 (a) of the last report.

(b) If the Committee see no objection, I would suggest in the place of two distinct cashbooks—one for the Male and the other for the Female branch—a combined form in which both the branches could be provided for, as in the specimen form attached. So far as the banking account is concerned, which is one and the same for the two branches, one cashbook would be more convenient than two. Then as regards the separation of the receipts and charges relating to the two branches, it could be done in two distinct columns of one book, just as well as in two distinct books. I would therefore recommend the adoption of my form.

(c) There seems to be a surplus cash balance to the credit of the Asylum which may be invested in Government securities for the benefit of the institution. The balances* during the year under review were, as noted on the margin, except in October and November, invariably in excess of Rs. 12,000. The balance now in hand is nearly Rupees 30,000. I would suggest the conversion of Rs. 15,000 to Government securities at once under Rule 61 of the Rules of the Lawrence Asylum.

(d) The fixed deposit of Rs. 20,000 standing at credit of the Female branch should also be converted to Government securities which is the only form recommended by the rule referred to, for investment of surplus balances.

17. *Stock Accounts.*—The store accounts of the Male branch appears to be satisfactory, so far as could be judged from the test audit applied to them, but that of the Female branch is not kept in a convenient form. The issues are noted in a separate book and then totalled every quarter by the items being picked out separately and carried to the stock book. It would be far more convenient if monthly columns of issues were introduced into the stock book and the entries of issues carried into it monthly. As regards the stationery stores of the school, I regret to have to notice that no account has yet been opened for them, although the matter has been constantly brought to notice, and Mr. Power drew up specimen forms of account last year.

18. *General remarks.*—The accounts under review have not been inspected by the Finance Sub-Committee—a fact which probably accounts for some of the irregularities noticed in this report. I am glad, however, to be able to testify to the books being in order and well kept.

19. The prescribed audit fee of Rs. 350 should be paid into the Bank of Madras to the credit of Government.

A.

STATEMENT of receipts and expenditure of the Male Branch for 1899-1900.

	RS.	A.	P.
Balance on the 1st April 1899	8,699	6	2
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-Aid	31,680	0	0
	31,680	0	0

Statement of receipts and expenditure of the Male Branch for 1899-1900—*cont.*Receipts—*cont.*

II.—PROFITS ON ASYLUM PROPERTY—

	RS.	A.	P.	RS.	A.	P.
1. Donation and Interest on Government Securities ...	38,840	7	0			
2. Donation from Lawrence Asylum Press ...	20,250	0	0			

59,090 7 0

III.—SPECIAL FUNDS—

1. Subsistence allowance ...	9,013	14	9
2. Pensions from funds ...	449	9	0
3. Fees ...	4,612	0	0
4. Telegraph Department ...	770	0	0

14,845 7 9

IV.—INDUSTRIES—

1. Carpenters and Smiths' shop ...	370	6	0
2. Tailors' shop ...	30	0	0
3. Bootmaking shop ...	14	4	0
4. Garden, pigs and carts ...	643	13	0
5. Recoveries from Public Works Department ...	1,374	12	8

2,433 3 8

V.—MISCELLANEOUS—

1. Sale of stores ...	1,396	4	6
2. Do. firewood ...	147	8	0
3. From the Nilgiri Volunteer Rifles— compensation for boots ...	150	0	0
4. Amounts overdrawn and returned ...	56	2	6
5. Other items ...	66	4	3
6. Repayment for bush-cutting ...	96	0	0
7. Boarding money ...	395	0	0
8. Sale of bricks ...	32	8	0

2,339 11 3

Total ... 1,19,088 3 10

Expenditure.

I.—EDUCATION—

(a) *Scholastic*—

1. Establishment ...	11,500	0	0
2. Books, prizes and stationery ...	1,258	2	4
3. Library and museum ...	295	8	0
4. Examination fees ...	158	0	0

(b) *Artistic*—

1. Establishment band ...	725	0	0
2. Band instruments, music and repairs ...	464	4	7
3. Gymnastic establishment ...	450	0	0
4. Apparatus, games, &c. ...	314	9	10

(c) *Telegraph*—

1. Establishment ...	1,200	0	0
2. Premia ...	165	0	0

(d) *Drawing*—

1. Establishment ...	550	0	0
2. Drawing materials, models, &c. ...	317	3	6

(e) *Type-writing, &c.*—

1. Establishment ...	569	5	8
2. Type-writing machine, repairs, &c. ...	862	6	0

(f) *Industries*—

1. Carpentry ...	480	0	0
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19,309 7 11

Statement of receipts and expenditure of the Male Branch for 1899-1900—*cont.*Expenditure—*cont.*

II.—CLOTHING AND VICTUALLING—

	RS.	A.	P.	RS.	A.	P.
(a) <i>Clothing</i> —						
1. Establishment ...	698	8	0			
2. Materials, &c. ...	7,269	2	0			
3. Contract work, extra tailors ...	1,035	13	0			
4. Shoeing ...	4,247	13	3			
(b) <i>Victualling</i> —						
1. Establishment ...	1,513	0	0			
2. Provisions ...	27,293	1	6			
3. Kitchen and dining-room utensils ...	603	10	11			
4. Boarders ...	1,149	8	5			

43,810 9 1

III.—HOUSEHOLD, HOSPITAL AND SANITATION—

(a) *Household*—

1. Establishment ...	5,156	8	0
2. Washing ...	1,849	9	0
3. Lighting ...	577	11	3
4. Firewood ...	992	12	6
5. Bedding and towelling ...	1,218	5	0
6. Hardware, soap, brushes, &c. ...	485	13	6
7. Furniture and carpets, &c. ...	681	5	4
8. Contingencies—cleaning doors, &c. ...	114	10	2

(b) *Hospital*—

1. Establishment ...	1,795	8	0
2. Medicines and wines ...	280	13	9
3. Extra nursing ...	30	3	0
4. Contingencies ...	54	7	4

(c) *Sanitation*—

1. Establishment ...	687	8	0
2. Tar and phenyle ...	138	6	3
3. Repairs to roads, drains and bush-cutting ...	446	9	0

14,510 2 1

IV.—GENERAL—

1. Establishment ...	10,547	8	3
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10,547 8 3

V.—INDUSTRIES—

(a) *Carpenters and Smiths*—

1. Establishment ...	1,633	5	0
2. Materials, &c. ...	1,508	9	7
3. Sawyers ...	250	3	9

(b) *Buildings and Repairs*—

1. Labour and material ...	2,499	7	9
(c) <i>Garden, Pigs and Carts</i> ...	4,981	3	9

10,872 13 10

VI.—MISCELLANEOUS—

1. Carrying charges and travelling expenses ...	1,775	15	11
2. Postage, advertisement and telegrams ...	247	3	2
3. Audit fee ...	290	0	0
4. Contingencies ...	208	11	7
5. Honorarium to Examiner of Band classes ...			

2,521 14 8

VII.—OTHER CHARGES—

1. Pensions ...	600	0	0
2. Out-boarders ...	60	0	0

660 0 0

Statement of receipts and expenditure of the Male Branch for 1899-1900—*cont.*Expenditure—*cont.*

	RS.	A.	P.	RS.	A.	P.
VIII.—EXTRAORDINARY—						
1. Chapel improvements ...	...	...	...			
2. Covered ways ...	324	11	5			
3. Improvements to Lavatory ...	...	...	...			
4. Refunds ...	49	0	0			
				373	11	5
				1,02,606	3	3
Balance on the 31st March 1900 ...				16,482	0	7
Total ...	1,19,088	3	10			

B.

STATEMENT of receipts and expenditure of the Female Branch for 1899-1900.

	RS.	A.	P.	RS.	A.	P.
Balance on the 1st April 1899 ...				—1,144	6	10
Receipts.						
I.—FROM GOVERNMENT—						
1. Grant-in-Aid ...	16,320	0	0	16,320	0	0
II.—PROFITS ON ASYLUM PROPERTY—						
1. Interest on fixed deposit ...	700	0	0	700	0	0
III.—SPECIAL FUNDS—						
1. Subsistence allowance ...	1,680	0	0			
2. Pensions from funds ...	257	8	0			
				1,937	8	0
IV.—MISCELLANEOUS—						
1. Sale of stores ...	116	5	0			
2. Boarding money ...	30	0	0			
3. Other items ...	32	10	0			
				178	15	0
Total ...	17,992	0	2			

Expenditure.

I.—EDUCATION—						
1. Establishment ...	3,387	13	9			
2. Books, prizes and stationery ...	405	7	1			
3. Library ...	23	10	0			
4. Examination fees ...	67	8	0			
5. Games ...	59	14	7			
6. Type-writing machine, &c. ...	409	13	0			
				4,354	2	5
II.—CLOTHING AND VICTUALLING—						
(a) Clothing—						
1. Materials ...	1,015	15	4			
2. Extra tailors ...	15	0	0			
3. Shoeing ...	851	14	0			
4. Out-fit allowance ...	...	...	...			
(b) Victualling—						
1. Establishment ...	395	12	0			
2. Provisions ...	6,617	0	0			
3. Kitchen and dining-room utensils, &c. ...	346	9	10			
				9,242	3	10

Statement of receipts and expenditure of the Female Branch for 1899-1900—*cont.*Expenditure—*cont.*

III.—HOUSEHOLD, HOSPITAL AND SANITATION—

	RS.	A.	P.	RS.	A.	P.
(a) Household—						
1. Establishment ...	490	0	0			
2. Washing ...	567	0	0			
3. Lighting ...	123	2	0			
4. Firewood ...	140	0	0			
5. Furniture and repairs ...	244	0	9			
6. Bedding and towelling ...	494	1	7			
7. Hardware, brushes and soap ...	185	8	0			
8. Contingencies ...	16	13	6			
(b) Hospital—						
1. Establishment ...	192	0	0			
2. Medicines and wines ...	...	...	...			
3. Extra nursing ...	7	8	0			
(c) Sanitation—						
1. Establishment ...	142	0	0			
2. Tar and phenyle ...	36	0	0			
3. Roads, drains and bush-cutting ...	96	0	0			
				2,734	1	10

IV.—BUILDINGS AND REPAIRS—	2	6	0	2	6	0
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V.—GENERAL—						
1. Establishment ...	2,040	0	0	2,040	0	0

VI.—MISCELLANEOUS—						
1. Carrying charges and travelling expenses ...	231	14	0			
2. Postage, telegrams and advertisements ...	18	0	6			
3. Audit fee ...	60	0	0			
4. Contingencies and tuning piano ...	17	0	0			
				326	14	6

VII.—OTHER CHARGES—						
1. Out-boarders ...	200	0	0	200	0	0

Total ...	18,899	12	7			
Closing Balance on the 31st March 1900 ...	—907	12	5			
Grand Total ...	17,992	0	2			

C.

STATEMENT of assets and liabilities of the Male Branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1900.

Assets—	RS.	A.	P.
Funded capital with the Accountant-General ...	4,91,900	0	0
Permanent advance with the Principal ...	120	0	0
Fees in arrears ...	293	0	0
Stores, Quartermaster Sergeant's ...	5,275	5	2
Stores, Carpenters' shop ...	1,560	7	0
Stores, made-up clothing ...	2,037	0	0
Live-stock, carts, &c. ...	1,371	0	0
Assistant Surgeons' fund ...	73	13	8
Grant-in-aid ...	2,640	0	0
Subsistence allowance ...	732	4	4
Donation on Government securities ...	21,460	8	0
Half-yearly interest ...	7,864	0	7
Bills claimable ...	134	9	0
Credit balance ...	16,482	0	7
Public Works Department, petty repairs ...	44	1	3
Total ...	5,51,993	1	7

Liabilities—					RS.	A.	P.	RS.	A.	P.
Personal account	...	...	...	...	...	...	6,401	15	2	
Net assets	...	...	...	...	...	...	5,45,591	2	5	
					Total	...	5,51,993	1	7	

D.

	RS.	A.	P.
Assets—			
Fixed deposit in the Bank of Madras (Ootacamund Branch)	20,000	0	0
Interest on the fixed deposit	700	0	0
Permanent advance with the headmistress	30	0	0
Stores	3,180	9	0
Grant-in-aid	1,360	0	0
Subsistence allowance	134	12	7
Assistant Surgeons' fund	46	0	0
Boarding money	30	0	0
Total	25,481	5	7

Liabilities—						
Debtor balance	...	...	...	...	...	967 12 5
Personal account	...	...	...	...	...	1,210 14 1
Net assets	...	...	...	...	...	23,362 11 1
				Total	...	25,481 5 7

1900.

CASH-BOOK of the Lawrence Asylum for

[illegible]

ORDER—No. 424, Educational, dated 5th September 1900.

Communicated to the Committee of the Lawrence Asylum, Ootacamund, whose attention will be drawn to the various defects noticed by the auditor and to the Accountant-General's remark that the Committee should exercise a closer scrutiny over the expenditure of the asylum.

2. Arrangements should be made for the payment of the audit fee of Rs. 350.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

To the Committee of the Lawrence Asylum
through the Director of Public Instruction.
„ Director of Public Instruction.
„ Accountant-General.

Educational (189) Department.

1900

CURRENT No. 1127

Budget for 1899-1900
1900-1901.
R.P. No. 578 419-9-98

From The Accountant-General

No. 5121

Dated 11. 8. 00

Received

Registered 18. 8. 00

Enclosures

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SUBJECT.

Forwarding the report on
the audit of the accounts
of the Lawrence Asylum
Ootacamund, for 1899-1900

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[L. & M.
200-22-1-00.]

Blue Sticker
embargo 424 (Price)
5.9.00

Handwritten initials

Educational depart.

Enc 1129.

NOTE FOR THE ASSISTANT SECRETARY.

The usual draft submitted in the case. Please see draft below in type.

With reference to para 3 of Mr.

Bryning's audit report, it is submitted that the present grant of Rs 16,000 to the Lawrence Asylum appears to be a fixed sum and not susceptible of reduction. Please see para 21 of G.O. no 272 E.D. dt 21st September 1898. If the receipts continue to be largely in excess of the charges, the proper course seems to be to increase the number of boys in the Asylum to its original strength of 330. It was reduced to 300 under G.O. no 298 dt 2nd Jan^y 1899.

It is submitted however that it is unnecessary to discuss these things in the order on the audit report. Moreover the whole of the surplus is likely to be absorbed in improvements when action is taken on the Sanitary Comm^{rs} last inspection notes. Enc 1073.

2. As regards para 12 (c) of the audit report, please see para 8 of G.O. no 138 E.D. dt 19th March 1900.

871
27/8/00 It is observed at X it would be unnecessary, & it would also be inconvenient,

* This is too strong. Govt. know as yet absolutely nothing about what the improvements will cost, & the question of debit will depend on F. their cost & on their precise character. H.P.

D

B

X

E

1. To deal with
 & discuss general matters
 in an order passed on the
 audit report for the year.
 It was quite beyond the
 province of the audit to
 suggest what amount
 Govt should fix their
 grant at.

2. The paper flagged at
 It has been sent up to
 the P.W.D. before sub-
 mission to the Educl. Com-
 missioners.

3. The draft order appeared
 to be very satisfactory.

The Budget is the
 proper place to discuss the
 income of the aty lum etc
 It seems unnecessary to
 discuss the matter here.

Mr
 91. 00

Yes
 Rs 17.9.00

500

10

Government {1900} of Madras. EDUCATIONAL.

Cms 1127

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G.O., No. 424, 5th September. August 1900.

AUGUST.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From T. H. S. BIDDULPH, Esq., Accountant-General to the Government of Madras, to the Secretary to Government, Educational Department, dated Fort St. George, 11th August 1900, No. 5121.

I have the honour to forward the report of Mr. W. I. Bryning, Chief Superintendent of my office, on the audit of the accounts of the Lawrence Asylum, Ootacamund, for 1899-1900 and to invite special attention to his remarks in paragraphs 3, 5, 11 (1), 12 (c) 13 (2), 16 and 17.

2. The result of the audit is fairly satisfactory, but the Committee should, I think, exercise a closer scrutiny over the expenditure of the Asylum.

3. It is requested that orders may be passed for the payment of the audit fee of Rs. 350 to the credit of Government.

ENCLOSURE.

From W. I. BRYNING, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General to the Government of Madras, dated Ootacamund, 31st July 1900.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1899-1900.

2. The usual statements are appended as follows:—

- A.—Statement of receipts and expenditure of the Male branch for 1899-1900.
- B.—Statement of receipts and expenditure of the Female branch for 1899-1900.
- C.—Statement of assets and liabilities of the Male branch as they stood on the 31st March 1900.
- D.—Statement of assets and liabilities of the Female branch as they stood on the 31st March 1900.

RECEIPTS.

3. II-2. *Donation from Lawrence Asylum Press.*—The donation from the Press has been Rs. 5,250 in excess of the estimates owing to contributions by the Branch Press at Ootacamund, in addition to that of the Head office. The former having now paid up its long-standing debt will in future be able to regularly make its own contribution to the Asylum independent of that of the Head office. Government may perhaps feel disposed in this connection to consider the desirability of reducing its own grants to the Asylum.

4. III-3. *Fees.*—The school fees have been in arrears, in one case for thirteen months. The outstandings should be collected at an early date, and it should be noted that all school fees should be recovered in advance.

5. V-1. *Sale of Stores.*—During the year under review some clothing materials out of the Asylum stores were again sold to the members of the Asylum staff and others, though when the practice was brought to notice in paragraph 8 of Mr. Williamson's report recorded in G.O., No. 727, Financial, dated 2nd November 1896, it was stated that it was discontinued. The amounts now recovered do not include any percentage on account of freight, etc.

6. V-4. *Amounts overdrawn and returned.*—It is not desirable that there should be a distinct head of account for adjustment of amounts overdrawn. Such items may be separately noted and refunded or adjusted by short drawal on the next occasion of payment.

7. *Remittances to Bank.*—The collections of the Asylum should be remitted to bank more frequently than at present. Owing to the distance of the Asylum from the bank it is perhaps not convenient to remit sums collected daily, but remittances should, I think, be made not less frequently than once a week as the week's collections in cash amount to between Rs. 100 and 200.

CHARGES.

8. I (a) 1. *Establishment.*—The sum of Rs. 40 paid to Mr. Nicholas as the increment due to him for February 1900, as well as the increase, with effect from March 1900, of Rs. 10 to Mr. C. Coutroup, Rs. 5 to Mr. D'Rozario and Rs. 5 to Mr. T. Burrows had not been provided for in the estimates. As these increases appear to have been given with reference to the proposals made by the Director of Public Instruction in connection with the raising of the standard of the school to that of the upper secondary and sanctioned by Government in their Order, No. 2, Educational, dated 2nd January 1899, it seems to me that in view of the Proceedings of the Director of Public Instruction, No. 13227, dated 28th November 1899, requiring all the uncertificated assistants of the Asylum to qualify themselves professionally at an early date, these increases should be provisional subject to their passing the examination successfully.

9. I (a) 2. *Stationery.*—(1) Some of the stationery bills * received from Bally Paper Mills Company include printing charges, which should be avoided in future, as all printing work of the Asylum is done gratis by the Lawrence Asylum Press.

(2) The practice of paying for the stationery supplied by the Branch Asylum Press while the printing work is free still continues, although it was brought to notice in paragraph 4 (c) of Mr. Williamson's report for 1896-97. Definite orders should now be obtained for the introduction of the practice obtaining in the case of the Head office of supplying both labour and materials free.

10. II. *Clothing.*—(a) The Sergeants and servants of the Asylum are annually allowed dress and blankets, but the charges incurred on this account are included under the same head of account as children's clothing. It would be better if they were shown under separate minor heads: "Sergeants' dress" and "Servants' clothing" as it would afford a ready comparison of the expenditure incurred on this account from year to year. It may be observed in this connection that there is at present no money limit as regards these supplies, but it is desirable that there should be one as in all public offices.

(b) A compensation of Rs. 5 was paid to Sergeant Butters on 28th October 1899 in lieu of a helmet. This grant seems to me to be irregular for the following reasons:—The Asylum is supposed to supply him with a new helmet every year, and if his helmet is good enough to wear, it must only be held to save the Asylum outlay on a new one, but not in any way to create an equivalent money claim for the officer in question.

(c) The cost of flags purchased (vouchers Nos. 93 and 151) should not have been debited to "II. Clothing" but to 7 or 8 under III (a) Household.

(d) Samples of such articles as blue and khaki drill, dusters, servants' blankets, towels, etc., obtained on payment from the Elgin Mills Company have not been brought to account in the Quartermaster Sergeant's store ledger. It is stated that they have partly been disposed of to the members of the Asylum staff and that the proceeds will be brought to account in 1900-1901.

(e) An allowance of Rs. 20 a month is being paid to Sergeant Curtis, with effect from February 1900, for looking after the repairs of boys' and girls' boots. This should apparently be sanctioned by the Committee.

(f) A sum of 4 annas paid as tolls on the 5th March 1900 was erroneously debited to "II (a) 4. Shoeing" instead of to "V. Miscellaneous—1. Carrying, etc., charges."

11. *III (a) Household.*—(1) The expenditure under furniture, carpets, &c., exceeded the budget allotment of Rs. 400 by Rs. 281-5-4. Subsequently revised estimate was sanctioned increasing the original allotment by Rs. 200; there still however appears to be an excess of Rs. 81-5-4. It is questionable whether expenditure under this head such as those

	RS.	A.	P.
Almirahs	333	0	0
* Mats, carpets, linoleum, floor cloth ..	208	14	4
* Wall paper, etc.	93	15	0
Rattan seats, etc.	45	8	0
Total ..	681	5	4

noted on the margin * should not receive the previous sanction of the Committee.

(2) The payee's receipt in support of Rs. 46-6-5 expended for the purchase of a carpet for the headmaster's quarters was not produced.

12. *IV. General.*—(a) The sum of Rs. 3-3-7 due to the acting clerk as pay for four days in January 1900 was debited to VI. Miscellaneous instead of to establishment under IV. General.

(b) The Bank charges, such as premium, commission, etc., are now debited entirely to the Male branch, but they should, I think, be distributed between both the branches of the Asylum, in the same proportion as other general charges are.

(c) The Female branch account constantly shows a debit balance which represents the extent to which the Male branch

Debit balances of the Female Branch for 1899-1900.

	RS.	A.	P.
April 1899	1,367	1	0
May	420	8	1
June	866	10	3
July	682	7	3
August	1,382	14	4
September	1,533	0	4
October	1,734	0	3
November	1,673	1	8
December	1,652	12	3
January 1900	1,889	3	8
February	1,049	3	0
March	907	12	5

lends it money. It does not seem equitable that while the Female branch has got its own surplus money invested in fixed deposits and is earning interest on it, it should benefit by the funds of the Male branch in this unauthorised way. The question is therefore whether the expenditure of the Female branch cannot be cut down so as to keep within its income or the Male branch be authorized to make a contribution to Female branch to the extent to which the latter is indebted to the former at the close of the year.

13. *V. Industries.*—(a) *Carpenters and Smiths.*—(1) The workshop account does not bear any evidence of having been checked by the Principal as suggested in paragraph 8 of the last report. The values therein shown of work done are simply those of the master carpenter—not checked or approved by any responsible officer of the Asylum.

(2) In paragraph 12 of its administration report, the Asylum Committee makes out that the carpenters' shop worked during the year at a loss of Rs. 75-1-0, but it should, I think, be Rs. 325-4-9, the difference of Rs. 250-3-9 being the amount of sawyers' wages which appear to have been omitted from the debtor side of the account. Last year too the workshop showed a loss, and the question may therefore perhaps be considered whether the work of the carpenters' shop should not, in future, be limited to that of the technical training of the children, the repairs, etc., which it now does being entrusted to private contractors or to the Public Works Department, as it may be convenient.

14. *V. Industries.*—(c) *Garden.*—(1) Out of Rs. 4,981-3-9 shown under this head in the statement A appended, Rs. 1,828-11-7 represents the expenditure (exclusive of supervision) incurred in connection with the vegetable garden which appears

	RS.	A.	P.
Expenditure	1,828	11	7
Receipts	332	6	0
Nominal returns	387	9	0
Potatoes	717	8	0
Loss ..	1,437	7	0
	391	4	7

to have worked at a loss of nearly Rs. 400 for the year, as will be seen from the figures on the margin—*vide* paragraph 14 of the administration report. This is due to the opening of a new garden entailing expenditure which is not likely to recur every year.

15. *VI. Miscellaneous.*—1 *Carrying charges.*—Voucher No. 241 refers to books purchased both for the Male and Female branches; but their carrying charges, amounting to Rs. 5-2-2, have wholly been debited to the Female branch instead of partly also to the Male branch.

16. *Cashbook.*—(a). The cashbook has not been signed, nor the balance at the end of each month certified by the Principal as suggested in paragraph 5 (a) of the last report.

(b) If the Committee see no objection, I would suggest in the place of two distinct cashbooks—one for the Male and the other for the Female branch—a combined form in which both the branches could be provided for, as in the specimen form attached. So far as the banking account is concerned, which is one and the same for the two branches, one cashbook would be more convenient than two. Then as regards the separation of the receipts and charges relating to the two branches, it could be done in two distinct columns of one book, just as well as in two distinct books. I would therefore recommend the adoption of my form.

(c) There seems to be a surplus cash balance to the credit of the Asylum

	RS.	A.	P.
* April 1899	25,137	9	1
May	28,780	0	0
June	19,407	3	4
July	15,377	13	6
August	14,589	0	1
September	12,247	6	6
October	8,739	14	1
November	5,938	8	1
December	16,236	15	9
January 1900	14,500	11	9
February	12,404	0	6
March	16,482	0	7

which may be invested in Government securities for the benefit of the institution. The balances * during the year under review were, as noted on the margin, except in October and November, invariably in excess of Rs. 12,000. The balance now in hand is nearly Rupees 30,000. I would suggest the conversion of Rs. 15,000 to Government securities at once under Rule 61 of the Rules of the Lawrence Asylum.

(d) The fixed deposit of Rs. 20,000 standing at credit of the Female branch should also be converted to Government securities which is the only form recommended by the rule referred to, for investment of surplus balances.

17. *Stock Accounts.*—The store accounts of the Male branch appears to be satisfactory, so far as could be judged from the test audit applied to them, but that of the Female branch is not kept in a convenient form. The issues are noted in a separate book and then totalled every quarter by the items being picked out separately and carried to the stock book. It would be far more convenient if monthly columns of issues were introduced into the stock book and the entries of issues carried into it monthly. As regards the stationery stores of the school, I regret to have to notice that no account has yet been opened for them, although the matter has been constantly brought to notice, and Mr. Power drew up specimen forms of account last year.

18. *General remarks.*—The accounts under review have not been inspected by the Finance Sub-Committee—a fact which probably accounts for some of the irregularities noticed in this report. I am glad, however, to be able to testify to the books being in order and well kept.

19. The prescribed audit fee of Rs. 350 should be paid into the Bank of Madras to the credit of Government.

A.

STATEMENT of receipts and expenditure of the Male Branch for 1899-1900.

	RS.	A.	P.
Balance on the 1st April 1899	8,699	6	2
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-Aid	31,680	0	0
	31,680	0	0

Statement of receipts and expenditure of the Male Branch for 1899-1900—cont.

Receipts—cont.

II.—PROFITS ON ASYLUM PROPERTY—

	RS.	A.	P.	RS.	A.	P.
1. Donation and Interest on Government Securities ...	38,840	7	0			
2. Donation from Lawrence Asylum Press ...	20,250	0	0			
				59,090	7	0

III.—SPECIAL FUNDS—

1. Subsistence allowance ...	9,013	14	9			
2. Pensions from funds ...	449	9	0			
3. Fees ...	4,612	0	0			
4. Telegraph Department ...	770	0	0			
				14,845	7	9

IV.—INDUSTRIES—

1. Carpenters and Smiths' shop ...	370	6	0			
2. Tailors' shop ...	30	0	0			
3. Bootmaking shop ...	14	4	0			
4. Garden, pigs and carts ...	643	13	0			
5. Recoveries from Public Works Department ...	1,374	12	8			
				2,433	3	8

V.—MISCELLANEOUS—

1. Sale of stores ...	1,396	4	6			
2. Do. firewood ...	147	8	0			
3. From the Nilgiri Volunteer Rifles—compensation for boots ...	150	0	0			
4. Amounts overdrawn and returned ...	56	2	6			
5. Other items ...	66	4	3			
6. Repayment for bush-cutting ...	96	0	0			
7. Boarding money ...	395	0	0			
8. Sale of bricks ...	32	8	0			
				2,339	11	3

Total ... 1,19,088 3 10

Expenditure.

I.—EDUCATION—

(a) Scholastic—

1. Establishment ...	11,500	0	0			
2. Books, prizes and stationery ...	1,253	2	4			
3. Library and museum ...	295	8	0			
4. Examination fees ...	158	0	0			

(b) Artistic—

1. Establishment band ...	725	0	0			
2. Band instruments, music and repairs ...	464	4	7			
3. Gymnastic establishment ...	450	0	0			
4. Apparatus, games, &c. ...	314	9	10			

(c) Telegraph—

1. Establishment ...	1,200	0	0			
2. Premia ...	165	0	0			

(d) Drawing—

1. Establishment ...	550	0	0			
2. Drawing materials, models, &c. ...	317	3	6			

(e) Type-writing, &c.—

1. Establishment ...	569	5	8			
2. Type-writing machine, repairs, &c. ...	862	6	0			

(f) Industries—

1. Carpentry ...	480	0	0			
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19,309 7 11

Statement of receipts and expenditure of the Male Branch for 1899-1900—cont.

Expenditure—cont.

II.—CLOTHING AND VICTUALLING—

(a) Clothing—

	RS.	A.	P.	RS.	A.	P.
1. Establishment ...	698	8	0			
2. Materials, &c. ...	7,269	2	0			
3. Contract work, extra tailors ...	1,035	13	0			
4. Shoeing ...	4,247	13	3			

(b) Victualling—

1. Establishment ...	1,513	0	0			
2. Provisions ...	27,293	1	6			
3. Kitchen and dining-room utensils ...	603	10	11			
4. Boarders ...	1,149	8	5			
				43,810	9	1

III.—HOUSEHOLD, HOSPITAL AND SANITATION—

(a) Household—

1. Establishment ...	5,156	8	0			
2. Washing ...	1,849	9	0			
3. Lighting ...	577	11	3			
4. Firewood ...	992	12	6			
5. Bedding and towelling ...	1,218	5	0			
6. Hardware, soap, brushes, &c. ...	485	13	6			
7. Furniture and carpets, &c. ...	681	5	4			
8. Contingencies—cleaning doors, &c. ...	114	10	2			

(b) Hospital—

1. Establishment ...	1,795	8	0			
2. Medicines and wines ...	280	13	9			
3. Extra nursing ...	30	3	0			
4. Contingencies ...	54	7	4			

(c) Sanitation—

1. Establishment ...	687	8	0			
2. Tar and phenyle ...	138	6	3			
3. Repairs to roads, drains and bush-cutting ...	446	9	0			
				14,510	2	1

IV.—GENERAL—

1. Establishment ...	10,547	8	3			
				10,547	8	3

V.—INDUSTRIES—

(a) Carpenters and Smiths—

1. Establishment ...	1,633	5	0			
2. Materials, &c. ...	1,508	9	7			
3. Sawyers ...	250	3	9			

(b) Buildings and Repairs—

1. Labour and material ...	2,499	7	9			
(c) Garden, Pigs and Carts ...	4,981	3	9			
				10,872	13	10

VI.—MISCELLANEOUS—

1. Carrying charges and travelling expenses ...	1,775	15	11			
2. Postage, advertisement and telegrams ...	247	3	2			
3. Audit fee ...	290	0	0			
4. Contingencies ...	208	11	7			
5. Honorarium to Examiner of Band classes ...				2,521	14	8

VII.—OTHER CHARGES—

1. Pensions ...	600	0	0			
2. Out-boarders ...	60	0	0			
				660	0	0

Statement of receipts and expenditure of the Male Branch for 1899-1900—cont.

Expenditure—cont.

	RS.	A.	P.	RS.	A.	P.
VIII.—EXTRAORDINARY—						
1. Chapel improvements ...	...	...	...			
2. Covered ways ...	324	11	5			
3. Improvements to Lavatory ...	...	...	...			
4. Refunds ...	49	0	0			
				373	11	5
				1,02,606	3	3
Balance on the 31st March 1900 ...				16,482	0	7
Total ...				1,19,088	3	10

B.

STATEMENT of receipts and expenditure of the Female Branch for 1899-1900.

	RS.	A.	P.
Balance on the 1st April 1899 ...	—1,144	6	10

Receipts.

I.—FROM GOVERNMENT—

	RS.	A.	P.	RS.	A.	P.
1. Grant-in-Aid ...	16,320	0	0	16,320	0	0

II.—PROFITS ON ASYLUM PROPERTY—

1. Interest on fixed deposit ...	700	0	0	700	0	0
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III.—SPECIAL FUNDS—

1. Subsistence allowance ...	1,680	0	0			
2. Pensions from funds ...	257	8	0			
				1,937	8	0

IV.—MISCELLANEOUS—

1. Sale of stores ...	116	5	0			
2. Boarding money ...	30	0	0			
3. Other items ...	32	10	0			
				178	15	0

Total ... 17,992 0 2

Expenditure.

I.—EDUCATION—

1. Establishment ...	3,387	13	9			
2. Books, prizes and stationery ...	405	7	1			
3. Library ...	23	10	0			
4. Examination fees ...	67	8	0			
5. Games ...	59	14	7			
6. Type-writing machine, &c. ...	409	13	0			
				4,354	2	5

II.—CLOTHING AND VICTUALLING—

(a) Clothing—

1. Materials ...	1,015	15	4			
2. Extra tailors ...	15	0	0			
3. Shoeing ...	851	14	0			
4. Out-fit allowance ...						

(b) Victualling—

1. Establishment ...	395	12	0			
2. Provisions ...	6,617	0	0			
3. Kitchen and dining-room utensils, &c. ...	346	9	10			
				9,242	3	10

Statement of receipts and expenditure of the Female Branch for 1899-1900—cont.

Expenditure—cont.

III.—HOUSEHOLD, HOSPITAL AND SANITATION—

(a) Household—

	RS.	A.	P.	RS.	A.	P.
1. Establishment ...	490	0	0			
2. Washing ...	567	0	0			
3. Lighting ...	123	2	0			
4. Firewood ...	140	0	0			
5. Furniture and repairs ...	244	0	9			
6. Bedding and towelling ...	494	1	7			
7. Hardware, brushes and soap ...	185	8	0			
8. Contingencies ...	16	13	6			

(b) Hospital—

1. Establishment ...	192	0	0			
2. Medicines and wines ...						
3. Extra nursing ...	7	8	0			

(c) Sanitation—

1. Establishment ...	142	0	0			
2. Tar and phenyle ...	36	0	0			
3. Roads, drains and bush-cutting ...	96	0	0			
				2,734	1	10

IV.—BUILDINGS AND REPAIRS—

	2	6	0			
				2	6	0

V.—GENERAL—

1. Establishment ...	2,040	0	0			
				2,040	0	0

VI.—MISCELLANEOUS—

1. Carrying charges and travelling expenses ...	231	14	0			
2. Postage, telegrams and advertisements ...	18	0	6			
3. Audit fee ...	60	0	0			
4. Contingencies and tuning piano ...	17	0	0			
				326	14	6

VII.—OTHER CHARGES—

1. Out-boarders ...	200	0	0			
				200	0	0

Total ... 18,899 12 7

Closing Balance on the 31st March 1900 ... — 907 12 5

Grand Total ... 17,992 0 2

C.

STATEMENT of assets and liabilities of the Male Branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1900.

Assets—	RS.	A.	P.
Funded capital with the Accountant-General ...	4,91,900	0	0
Permanent advance with the Principal ...	120	0	0
Fees in arrears ...	293	0	0
Stores, Quartermaster Sergeant's ...	5,275	5	2
Stores, Carpenters' shop ...	1,560	7	0
Stores, made-up clothing ...	2,037	0	0
Live-stock, carts, &c. ...	1,371	0	0
Assistant Surgeons' fund ...	78	13	8
Grant-in-aid ...	2,640	0	0
Subsistence allowance ...	732	4	4
Donation on Government securities ...	21,460	8	0
Half-yearly interest ...	7,864	0	7
Bills claimable ...	134	9	0
Credit balance ...	16,482	0	7
Public Works Department, petty repairs ...	44	1	3
Total ...	5,51,993	1	7

Statement of assets and liabilities of the Male Branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1900—*cont.*

Liabilities—					RS.	A.	P.	RS.	A.	P.
Personal account	...	...	...	...	...	...	6,401	15	2	
Net assets	...	...	...	...	...	...	5,45,591	2	5	
					Total	...	5,51,993	1	7	

D.

STATEMENT of assets and liabilities of the Female Branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1900.

							RS.	A.	P.
Assets—									
Fixed deposit in the Bank of Madras (Ootacamund Branch)	...	...	...	...	...	...	20,000	0	0
Interest on the fixed deposit	...	...	...	...	...	...	700	0	0
Permanent advance with the headmistress	...	...	...	...	...	...	30	0	0
Stores	...	...	...	...	...	...	3,180	9	0
Grant-in-aid	...	...	...	...	...	...	1,360	0	0
Subsistence allowance	...	...	...	...	...	...	134	12	7
Assistant Surgeons' fund	...	...	...	...	...	...	46	0	0
Boarding money	...	...	...	...	...	...	30	0	0
						Total	25,481	5	7
Liabilities—									
Debtor balance	...	...	...	...	...	...	907	12	5
Personal account	...	...	...	...	...	...	1,210	14	1
Net assets	...	...	...	...	...	...	23,362	11	1
						Total	25,481	5	7

CASH-BOOK of the Lawrence Asylum for

1900.

[illegible]

22/8/00

12

No. , EDUCATIONAL,

~~September~~
~~August~~ 1900.

ORDER—No. 424, Educational, dated 5th ~~September~~ August 1900.

Communicated to the Committee of the Lawrence Asylum, Ootacamund, whose attention will be drawn to the various defects noticed by the auditor and to the Accountant-General's remark that the Committee should exercise a closer scrutiny over the expenditure of the asylum.

2. Arrangements should be made for the payment of the audit fee of Rs. 350.

(True Extract.)

MA
31/8/00

29.8.1900 Ag. Secretary to Government.

To the Committee of the Lawrence Asylum
through the Director of Public Instruction.

" Director of Public Instruction.
" Accountant-General.

27/8/00

Exd. S. J. Pereira.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BRING MEANT FOR DESPATCH
IN ORIGINAL.

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