

Educational (190 /) Department.

ORDINARY PRINTED.

G.O., No. 529

DATED 18. 9. 07

INDEXED



ORIGINAL

[Despatch Abstract.]

Lawrence Wyllie, Costa Rica

Copy to the Committee of the — the
report on the audit of the accounts
of the asylum during the year 1900-1901

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1901} of Madras. EDUCATIONAL.

Recd.

Regd.

} 1901.

Enclosures

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ORIGINAL

G.O., No. 529, 18th September 1901.

SEPTEMBER.

Lawrence Asylum, Ootacamund.

Communicating to the Committee of the — the report on the audit of the accounts of the Asylum during the year 1900-1901.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From J. O. B. POWER, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General to the Government of Madras, dated Ootacamund, 21st August 1901.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1900-1901.

2. The usual statements are appended marked A, B, C and D.

3. Two ex-pupils of the asylum present annually Rs. 50 to be given as prizes for good conduct to two boys and two girls—the prizes being left to the discretion of the Principal and the Headmaster. These sums are not ordinarily passed through the regular accounts of the asylum, but, being officially received, it is desirable that they should be.

4. Samples of clothing materials and old clothes and blankets, &c., were sold by auction to the members of the Asylum staff to the value of Rs. 140 in the year, but I think it would be better were they sent for public auction by any of the firms at Ootacamund.

5. The charges incurred in the Female branch on account of tuning pianos are debited to VI. Miscellaneous instead of to I. Education, as in the Male branch. This irregularity was already noticed in paragraph 7 (b) of the audit report for 1897-98.

6. No vouchers of any kind are forthcoming in support of the contingent charges incurred by the Female branch. Its permanent advance Rs. 30 is very frequently used for the purchase of provisions such as potatoes, tea, cheese, fruits, &c., which are also regularly supplied by the contractor of the asylum. It should be possible to so regulate the supply of these that no supplemental purchase of them from the contingent advance would be necessary.

7. The orders of the committee of the asylum have not yet been passed on the suggestions embodied in paragraphs 10 (a), 12 (b), 12 (c), 16 (c) and 16 (d) of the last audit report.

8. The workshop account for the year does not appear to have been checked by the Principal (*vide* also paragraph 13 of the last report). It may be noted, however, that the workshop has now been practically closed, the master carpenter has been sent away and any new work which is required to be done is now given on contract.

9. *Stock Accounts.*—The store accounts of the Male branch are as usual satisfactorily maintained by the Quartermaster Sergeant in charge of them.

Those of the Female branch too have undergone a change for the better. Monthly columns have now been opened in the stock ledger and the entries of issues are being regularly made therein as suggested in the last report. But it seems to be a grave defect that the issues are not authorised by the Principal on any regularly prepared indents as in the case of the stores of the Male branch.

As regards the stationery stores, a regular account is now maintained which does not, however, include the stationery purchased for the use of the office of the Asylum. There does not appear also to be any scale with reference to which issues of stationery are regulated.

10. Referring to made-up clothing for boys, I beg to observe that there does not appear to be a proper supervision and check by any responsible officer of the Asylum as to the quantities used up of the different kinds of material issued to the tailoring department.

11. Some years ago a sum of Rs. 200 was collected in honour of the late headmaster, Mr. G. W. Armstrong, and was lodged as a fixed deposit with the Commercial Bank of India, in the name of the Rev. A. W. Atkinson, the late Principal, and Mr. Maddox, the present Headmaster of the institution, the proceeds of which are expended on a silver medal called the "Armstrong Medal" which is given to one of the pupils for good conduct. This is nowhere accounted for in the books of the Asylum, and is not even referred to in the Asylum administration report. It is desirable that a separate account should be maintained showing all the transactions connected with this endowment.

12. The accounts under review appear to have been carefully inspected by the Finance Sub-Committee, and several valuable suggestions have been made by it from time to time for their improvement. The result of the audit is satisfactory on the whole.

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

APPENDIX A.

STATEMENT of Receipts and Expenditure of the Male Branch for 1900-1901.

	RS.	A.	P.
Opening Balance	16,482	0	7
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-aid	31,680	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Donation and Interest on Government Securities ..	38,840	7	0
2. Donation from Lawrence Asylum Presses ..	21,750	0	0
III.—SPECIAL FUNDS—			
1. Subsistence Allowance	9,343	15	2
2. Pensions from Funds	470	14	6
3. Fees	4,276	8	0
4. Telegraph Department	980	0	0
IV.—INDUSTRIES—			
1. Carpenters and Smiths' Shop	371	1	0
2. Tailors' Shop	11	8	0
3. Boot-making Shop	511	10	0
4. Garden, Pigs and Carts	776	14	0
5. Recoveries from Public Works Department	1,200	0	0
V.—MISCELLANEOUS—			
1. Sale of Stores	164	8	5
2. Sale of Firewood	162	0	0
3. From Nilgiri Volunteer Rifles Compensation for boots ..	150	0	0
4. Amounts overdrawn and returned	19	4	0
5. Other items	195	9	0
6. Repayments for bush-cutting, &c.	96	0	0
7. Boarding money	80	11	5
Total	1,27,562	15	1

Expenditure.

I.—EDUCATION—			
(a) <i>Scholastic</i> —			
1. Establishment	12,180	0	0
2. Books, prizes and stationery	1,382	10	11
3. Library and museum	603	1	1
4. Examination fees	152	0	0
(b) <i>Artistic</i> —			
1. Band establishment	730	13	10
2. Band instruments, music and repairs	481	1	6
3. Gymnastic establishment	450	0	0
4. Apparatus and games	370	5	5
(c) <i>Telegraph</i> —			
1. Establishment	1,200	0	0
2. Premia	210	0	0
(d) <i>Drawing</i> —			
1. Establishment	600	0	0
2. Materials, models, etc.	31	12	6
(e) <i>Type-writing, etc.</i> —			
1. Establishment	600	0	0
2. Machines, materials, etc.	1,945	15	0
(f) <i>Industries</i> —			
1. Carpentry	480	0	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing</i> —			
1. Establishment	653	3	6
2. Material, etc.	9,088	10	2
3. Contract work, extra tailors	2,442	12	0
4. Shoeing	3,399	2	0
(b) <i>Victualling</i> —			
1. Establishment	1,515	4	0
2. Provisions	26,936	13	7
3. Kitchen and dining-room utensils	338	2	11
4. Boarders	1,560	0	0

APPENDIX A—cont.

Statement of Receipts and Expenditure of the Male Branch, for 1900-1901—cont.

Expenditure—cont.

III.—HOUSEHOLD, HOSPITAL AND SANITATION—

	RS.	A.	P.
(a) <i>Household</i> —			
1. Establishment	5,200	2	3
2. Washing	1,588	9	6
3. Lighting	741	15	0
4. Firewood	950	0	0
5. Bedding and towelling	1,704	2	2
6. Hardware, soap, brushes	826	0	1
7. Furniture, carpets, etc.	647	2	6
8. Contingencies—cleaning doors, etc.	176	5	1
(b) <i>Hospital</i> —			
1. Establishment	1,799	6	0
2. Medicines and wines	262	10	0
3. Extra nursing	117	0	1
4. Contingencies	29	0	7
(c) <i>Sanitation</i> —			
1. Establishment	766	0	0
2. Tar and phenyle	89	13	1
3. Repairs to roads, drains, bush-cutting	389	13	6

IV.—GENERAL—

1. Establishment	10,591	0	0
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V.—INDUSTRIES—

(a) *Carpenters and Smiths*—

1. Establishment	1,604	10	0
2. Materials	976	4	7
3. Sawyers	202	12	3

(b) *Buildings and Repairs*—

1. Labour and material	2,680	14	2
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(c) *Garden pigs, carts, tea, etc.*

.. .. .	4,336	12	4
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VI.—MISCELLANEOUS—

1. Carrying charges and travelling expenses	2,116	10	9
2. Postage, advertisements and telegrams	277	6	5
3. Audit fee	290	0	0
4. Contingencies	306	15	6

VII.—OTHER CHARGES—

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

VIII.—EXTRAORDINARY—

1. Chapel improvements	180	0	0
2. Refunds	68	11	7
3. Land acquisition	2,653	0	0
4. Advance on Mr. Atkinson's account	200	0	0

Total .. 1,09,789 13 10

Closing balance on the 31st March 1901 .. 17,773 1 3

Grand Total .. 1,27,562 15 1

APPENDIX B.

STATEMENT of Receipts and Expenditure of the Female Branch for 1900-1901.

	RS.	A.	P.
Opening balance	—907	12	5
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-aid	16,320	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Interest on fixed deposit	700	0	0

APPENDIX B—cont.

Statement of receipts and expenditure of the Female Branch for 1900-1901—cont.

		Receipts—cont.		RS.		A. P.	
III.—SPECIAL FUNDS—							
1.	Subsistence allowance	..	..	..	1,568	14	11
2.	Pensions from funds	..	..	..	272	12	0
IV.—MISCELLANEOUS—							
1.	Sale of stores	..	..	..	22	6	0
2.	Boarding money	..	..	..	30	0	0
3.	Other items	..	..	..	43	8	4
Total		..			18,049	12	10

Expenditure.

I.—EDUCATION—						
1. Establishment	..	..	..	3,420	0	0
2. Books, prizes and stationery	..	..	..	372	6	8
3. Library	..	..	..	337	12	2
4. Examination fees	..	..	..	34	0	0
5. Games	..	..	..	34	5	0
6. Type-writing machine repairs, etc.	..	..	..	22	11	0
II.—CLOTHING AND VICTUALLING—						
(a) Clothing—						
1. Establishment	..	..	..	276	5	4
2. Materials	..	..	..	520	4	11
3. Shoeing	..	..	..	1,033	12	0
4. Out-fit allowance	..	..	..	210	0	0
(b) Victualling—						
1. Establishment	..	..	..	345	2	10
2. Provisions	..	..	..	6,857	5	3
3. Kitchen and dining-room utensils	..	..	..	346	9	1
III.—HOUSEHOLD, HOSPITAL AND SANITATION—						
(a) Household—						
1. Establishment	..	..	..	217	0	0
2. Washing	..	..	..	568	8	0
3. Lighting	..	..	..	153	0	6
4. Firewood	..	..	..	152	0	0
5. Bedding and towelling	..	..	..	178	2	10
6. Hardware, soap, brushes, etc.	..	..	..	189	11	0
7. Furniture and repairs	..	..	..	214	7	7
8. Contingencies	..	..	..	32	3	9
(b) Hospital—						
1. Establishment	..	..	..	192	0	0
2. Extra nursing	..	..	..	38	4	0
(c) Sanitation—						
1. Establishment	..	..	..	143	8	0
2. Tar and phenyle	..	..	..	37	9	1
3. Roads, drains, bush-cutting	..	..	..	96	0	0
IV.—GENERAL—						
1. Establishment	..	..	..	2,052	0	0
V.—BUILDINGS AND REPAIRS						
..	..	..	..	2	15	0
VI.—MISCELLANEOUS—						
1. Carrying charges and travelling expenses	..	..	..	461	0	8
2. Postage, telegrams, advertisements	..	..	..	38	8	3
3. Audit fee	..	..	..	60	0	0
4. Contingencies and tuning piano	..	..	..	11	14	0

APPENDIX B—cont.

Expenditure—cont.

Statement of receipts and expenditure of the Female Branch for 1900-1901—cont.

		RS.	A.	P.
VII.—OTHER CHARGES—				
1. Out-boarders	..	..	..	200 0 0
2. Gratuity	..	..	..	300 0 0
Total	..	..	..	19,149 6 11
Closing balance on 31st March 1901	..	..	..	—1,099 10 1
Grand Total	..	..	..	18,049 12 10

APPENDIX C.

STATEMENT of Assets and Liabilities of the Male Branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1901.

		RS.	A.	P.	RS.	A.	P.
ASSETS—							
Investment and interest account	..	..	..	..	5,21,224	8	7
Funded capital with the Accountant-General	..	..	..	..	4,91,900	0	0
Interest due on the above	..	..	..	..	7,864	0	7
Amount due from Government as difference between the market and privileged rate of interest	..	..	..	..	21,430	8	0
Contributions and fees	..	..	..	..	3,709	3	4
Grant-in-aid due from Government for March	..	..	..	..	2,640	0	0
Maintenance allowance due from Government for March	..	..	..	..	758	3	4
Maintenance allowance from Assistant Surgeons' fund for orphans of Assistant Surgeons for March not realized	..	..	..	..	72	0	0
Fees in arrears	..	..	..	..	239	0	0
Stock	..	..	..	..	9,194	8	0
Stores in charge of the Quartermaster	..	..	..	..	5,012	14	0
Sergeant	..	..	..	..	1,317	10	0
Stores in carpenter's shop	..	..	..	..	1,307	0	0
Made-up clothing	..	..	..	..	1,057	0	0
Live-stock, carts, etc.	..	..	..	..	832	4	6
Bills receivable	..	..	..	..	243	5	6
From Public Works Department	..	..	..	..	588	15	0
„ others	..	..	..	..	17,893	1	3
Cash balances	..	..	..	..	17,773	1	3
In Bank and office	..	..	..	..	120	0	0
Contingent advance	..	..	..	..			
Total	..	..	..	..	5,52,853	9	8
LIABILITIES—							
Bills payable on the 31st March 1901	..	..	..	..	6,427	0	0
Net assets	..	..	..	..	5,46,426	9	8
At close of 1899-1900	..	..	..	..	5,45,591	2	5
Add net surplus of revenue over expenditure for 1900-1901	..	..	..	..	835	7	3
At close of 1900-1901	..	..	..	..	5,46,426	9	8
Total	..	..	..	..	5,52,853	9	8

APPENDIX D.

STATEMENT of Assets and Liabilities of the Female Branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1901.

	RS.	A.	P.	RS.	A.	P.
ASSETS—						
Investment and interest account	..	..	..	20,700	0	0
Fixed deposit in the Ootacamund branch of the Bank of Madras	20,000	0	0			
Interest on the fixed deposit	700	0	0			
Contributions and fees	..	..	..	1,531	8	0
Grant-in-aid due from Government for March	1,360	0	0			
Subsistence allowance due from Government for March	126	0	0			
Maintenance allowance from the Assistant Surgeons' fund for orphans of Assistant Surgeons for March	45	8	0			
Stock—						
Stores on hand	..	..	..	1,471	5	4
Total ..	23,702	13	4			
LIABILITIES—						
Cash balances	..	..	..	1,069	10	1
Cash balance overdrawn	1,099	10	1			
Less permanent advance	30	0	0			
Bills payable	..	..	..	1,343	14	0
Net assets	..	..	..	21,289	5	3
At close of 1899-1900	23,362	11	1			
Deduct excess of expenditure over revenue in 1900-1901	2,073	5	10			
At close of 1900-1901	21,289	5	3			
Total ..	23,702	13	4			

O.A. No. 5732.

Forwarded to Government in the Educational department. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

28th August 1901.

W. DOBBIE,
Accountant-General.

ORDER—No. 529, Educational, dated 18th September 1901.

Communicated to the Committee of the Lawrence Asylum, Ootacamund, whose attention will be drawn to the remarks and suggestions of the auditor.

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

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

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

Ed. A. D. Xavier.

Educational (190/) Department.

CURRENT No. 1249

From

[Name]

[Designation]

[Station]

O.A. No. 5732

Dated 28. 8. 1901.

Enclosures

Received 12. 9. 1901.

Registered 12. 9. 1901.

SUBJECT.

Forwarding the report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1900-1901.

BACK PAPERS.

to 325: 12-6-07
to 424/07
to 652: 14-10-98

FURTHER PAPERS.

READ AGAIN G.O., No. _____, dated _____, 190_____.

” ” ” ” ” 190

READ ALSO:—

C. No. 1249, From the A. G. O. A, No. 5732, dated 28th Aug 1901

” ” ” ” ” ” ” ” 190

” ” ” ” ” ” 190

ORDER No. 529, dated 18. 9. 190

Communicated to the Committee
of the Lawrence Asylum, Octacampus,
whose attention will be drawn
to the ^{remarks and} ~~various~~ suggestions ^{of} ~~made~~
by the auditor, ~~and the~~ the
defects ~~in the~~ ~~work~~ ~~in the~~
working of the ~~in the~~ ~~branches~~.

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

7/6/91
 7K
 14.9.07

7K
14-9-01

To The Committee of the L.A. Co. 't the D.P.D.
D.P.D.
A.G. 88/27/9

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

Order complete. *420*
Letter only.
Order complete with Letter.