

Educational (1903) Department.

ORDINARY PRINTED.

G.O., No. 83

DATED 16. 2. 03

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INDEXED
ORIGINAL

[Despatch Abstract.]

Lawrence Asylum, Cotacacum.

Copy to the Committee of the — the report on
the audit of the accounts of the asylum
for the year 1901 - 1902.

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 {1903} of Madras. ✓

EDUCATIONAL.

Recd.

Regd.

} 1903.

Enclosures

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ORIGINAL

G.O., No. 83, 16th February 1903.

FEBRUARY.

Lawrence Asylum, Ootacamund.

Communicating to the Committee of the — the report on the audit of the accounts of the Asylum for the year 1901-1902.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

From W. I. BRYNING, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras, dated Ootacamund, 11th August 1902.

I have the honour to report that the accounts of the Lawrence Asylum at Ootacamund for the year 1901-1902 have been audited by me and found correct.

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

3. I have, however, to make the following observations:—

(i) The receipts do not call for any remarks except that the head V-4 "Amounts overdrawn and returned" is still retained, though it was suggested in paragraph 6 of my report for 1899-1900 that it might be dispensed with.

(ii) Carriage charges at Rs. 7 a trip were paid on account of Revd. Mr. Taylor, Acting Principal and Secretary, for attending the monthly and special meetings of the committee, which are generally held in the library at Ootacamund. Such charges would be inadmissible under Government rules, as the distance from Lovedale to Ootacamund is less than 5 miles.

(iii) The cash book has not been signed, nor the balance at the end of each month certified by the Principal as suggested in previous reports.

(iv) In compliance with my suggestion for the investment of the surplus cash balances at the close of the year 1899-1900, the committee have authorised the deposit of a sum of Rs. 5,000 in the post office savings bank during the year under audit and a similar sum in the current year. The only form of investment recommended by rule 62 of the Rules of the Asylum being Government securities, I am not sure whether a deposit in a post office savings bank could be authorised by that rule. In any case the opening of the savings bank account in question in the name of "Revd. A. W. Atkinson, Principal and Secretary, for the time being," appears to be irregular as all investments under rule 62 should stand in the names of the trustees appointed by Government, viz., the Director of Public Instruction and the Collector of the Nilgiris. The money was so placed, I understand, to facilitate withdrawal, but it could be obtained by the sale of the Government securities whenever required.

(v) The Armstrong medal endowment still remains unaccounted for in the books of the asylum. Attention is invited to paragraph 11 of the last audit report.

(vi) *Stock accounts.*—The store accounts of the male branch as well as those of the female branch, now transferred for the first time to the custody of the Quartermaster-Sergeant, are satisfactory, so far as could be judged from the test-audit applied to them. I would, however, remark that the stores of the asylum appear to be on the increase and the Quartermaster-Sergeant, who has numerous other duties to perform, has not the time to attend to the indents and the accounts that would be expected from a whole-time storekeeper, e.g.—

(a) The stationery stores which have now been brought to account, when purchased, are issued almost in bulk to the headmaster and the headmistress who apparently keep and issue them to the children according to requirements. The object for which an account of stationery has been opened is thus defeated, as there is no proper check over its consumption. The correct procedure would be for the stationery to be issued with reference to actual requirements on indents passed by

the headmaster and headmistress as the case may be. If this cannot be done, owing to the Quartermaster-Sergeant not having the time to attend to numerous indents, the stationery may be in the charge of the office-manager who could attend to the indents and duly account for them in the stationery ledger.

(b) Small supplies of stores purchased from time to time are not brought to account in the store's ledger, the reason assigned being that they are used up as soon as received.

(c) Large quantities of provisions such as rock-cocoa and ship-biscuits are kept in stock and issued by the Quartermaster-Sergeant in his capacity as steward of the asylum without indents duly authorised as in the case of other stores.

If stores are to be kept in the asylum, a proper account should be maintained of every article received into and issued from stock, and a store-keeper should be in charge who should furnish a security. But as this would involve additional expenditure to the asylum, I would suggest, for consideration, that the stock of stores be done away with and stores be obtained as required through contractors and from shops or bazaars at Ootacamund which are within easy reach of the asylum. In the case of clothing, material has to be stocked and issued for making up, but if ready-made clothing were obtained through contractors, it would save the asylum not only the labour involved, but also the risk of damage to material in stock, and probably would be cheaper.

(vii) The statement of assets and liabilities submitted for audit does not include—

(1) valuation on account of furniture in the schools and the different buildings attached thereto;

(2) valuation of the books in the library; and

(3) valuation of the Band instruments and the church organ.

The books and inventories relating to these should be completed with their corresponding valuations and transferred to the custody of the account department which should maintain them for the future. The figures to be adopted at the end of each year, under the several inventories, for the annual statement of assets would be the sum of—

(a) purchases during the year, and

(b) the total at the end of the previous year *minus* a certain percentage (to be determined by the committee) to represent annual deterioration.

4. I may mention that the resolutions of the committee on past audit reports were not communicated to the Accountant-General. It would be helpful to the auditors if copies of such resolutions were furnished in future.

5. 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 1901-1902.

	RS.	A.	P.
Opening balance	17,773	1	3
Receipts.			
	RS.	A.	P.
I.—FROM GOVERNMENT—			
1. Grant-in-aid	31,680	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Donation and interest on Government securities ..	45,092	1	1
2. Donation from the Lawrence Asylum Press ..	25,000	0	0
III.—SPECIAL FUNDS—			
1. Subsistence allowance	9,374	6	5
2. Pensions from funds	377	4	0
3. Fees	4,211	5	0
4. Telegraph department	490	0	0
IV.—INDUSTRIES—			
1. Carpenters and smiths' shop	221	11	0
2. Tailors' shop	29	0	0
3. Boot-making shop	169	12	0
4. Garden pigs and carts	670	8	3
5. Recoveries from the Public Works department ..	1,199	15	3
V.—MISCELLANEOUS—			
1. Sale of stores	243	5	0
2. Sale of firewood	159	8	0
3. Compensation for boots from N.V.R. ..	150	0	0
4. Amounts overdrawn and returned	58	10	9
5. Other items	138	9	0
6. Repayment for bush-cutting, etc.	8	0	0
7. Boarding money	120	15	5
8. Refunds	337	5	1
9. Sale of old things at village	22	15	0
10. Ex-pupils' gifts	25	0	0
11. Donation from 2nd Battalion Royal Scots ..	75	0	0
Total	1,37,628	4	6
Expenditure.			
	RS.	A.	P.
I.—EDUCATION—			
(a) <i>Scholastic</i> —			
1. Establishment	12,640	12	11
2. Books, prizes and stationery	1,245	6	9
3. Library and museum	320	5	7
4. Examination fees	115	0	0
(b) <i>Artistic</i> —			
1. Band establishment	810	0	0
2. Band instruments, music, etc.	600	15	9
3. Gymnastic establishment	450	0	0
4. Apparatus and games	170	2	0
(c) <i>Telegraph</i> —			
1. Establishment	1,200	0	0
2. Premia	105	0	0
(d) <i>Drawing</i> —			
1. Establishment	600	0	0
2. Materials, models, etc.	6	0	0
(e) <i>Typewriting, etc.</i> —			
1. Establishment	480	3	6
2. Machines, materials and repairs	208	5	0
(f) <i>Industries</i> —			
1. Carpentry	40	0	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing</i> —			
1. Establishment	632	3	0
2. Material, etc.	6,286	8	6
3. Contract work, extra tailors	1,638	0	0
4. Shoeing	2,859	4	6

APPENDIX A—contd.

Statement of receipts and expenditure of the Male branch for 1901-1902—contd.

Expenditure—contd.

II.—CLOTHING AND VICTUALLING—contd.

	RS.	A.	P.
(b) <i>Victualling</i> —			
1. Establishment	1,611	0	0
2. Provisions	29,467	14	4
3. Kitchen and dining room utensils	525	3	7
4. Boarders	1,975	15	0
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) <i>Household</i> —			
1. Establishment	5,192	3	6
2. Washing	1,684	12	6
3. Lighting	932	14	6
4. Firewood	1,188	7	0
5. Bedding and towelling	1,518	9	2
6. Hardware, soap and brushes	782	9	0
7. Furniture, carpets, etc.	538	8	6
8. Contingencies—cleaning doors	99	15	11
(b) <i>Hospital</i> —			
1. Establishment	1,827	12	0
2. Medicines and wines	298	7	6
3. Extra nursing	72	2	0
4. Contingencies	64	9	0
(c) <i>Sanitation</i> —			
1. Establishment	762	2	0
2. Tar and phenyle	53	13	3
3. Repairs to roads, drains, etc.	531	2	0
IV.—GENERAL—			
1. Establishment	11,670	4	11
V.—INDUSTRIES—			
(a) <i>Carpenters and Smiths</i> —			
1. Establishment	837	12	0
2. Materials	579	0	9
3. Sawyers	87	4	11
(b) <i>Buildings and Repairs</i> —			
1. Labour and material	1,802	9	4
(c) <i>Garden, pigs and carts</i>	191	8	3
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses ..	3,585	8	5
2. Postage, advertisements and telegrams ..	699	3	1
3. Audit fee	290	0	0
4. Contingencies	317	0	6
VII.—OTHER CHARGES—			
1. Pensions	600	0	0
2. Out-boarders	60	0	0
VIII.—EXTRAORDINARY—			
1. Chapel improvements	313	0	0
2. Land acquisition	385	13	2
3. Addition to Funded Capital	8,000	0	0
4. Ex-pupils' prizes	41	4	0
5. Part-payment for organ	1,925	0	0
6. Deposit in the Post Office Saving's Bank ..	5,000	0	0
7. Improvements to lavatory, etc.	9,325	0	7
8. Contribution to Girls' branch	2,299	11	3
Total	1,27,546	5	5
Closing balance on the 31st March 1902 ..	10,081	15	1
Grand total	1,37,628	4	6

APPENDIX B.

STATEMENT of receipts and expenditure of the Female branch for 1901-1902.

		1901-1902.		
Receipts.		RS.	A.	P.
Opening balance		1,099	10	1
I.—FROM GOVERNMENT—				
1. Grant-in-aid		16,320	0	0
II.—PROFITS ON ASYLUM PROPERTY—				
1. Interest on fixed deposit		700	0	0
III.—SPECIAL FUNDS—				
1. Subsistence allowance		1,614	1	9
2. Pensions from funds		273	0	0
IV.—MISCELLANEOUS—				
1. Sale of stores		65	2	2
2. Other items		0	4	6
3. Ex-pupils' gifts		25	0	0
4. Contribution from the Male branch		2,299	11	3
Total		20,197	9	7

Expenditure.

I.—EDUCATION—				
1. Establishment		3,417	1	6
2. Books, prizes and stationery		281	2	6
3. Library		90	12	2
4. Examination fees		45	0	0
5. Games		62	4	0
6. Repairs to typewriting machine		43	1	0
7. Tuning Piano		5	0	0
II.—CLOTHING AND VICTUALLING—				
(a) Clothing—				
1. Establishment		300	0	0
2. Materials		1,370	6	5
3. Extra tailors		45	0	0
4. Shoeing		407	6	6
5. Out-fit allowance		419	11	0
(b) Victualling—				
1. Establishment		395	0	0
2. Provisions		7,642	11	11
3. Kitchen and dining room utensils		343	15	10
III.—HOUSEHOLD, HOSPITAL AND SANITATION—				
(a) Household—				
1. Establishment		185	12	6
2. Washing		555	4	0
3. Lighting		166	0	0
4. Firewood		159	8	0
5. Bedding and towelling		39	9	0
6. Hardware, soap and brushes		245	6	7
7. Furniture, repairs		104	15	0
8. Contingencies		50	1	6
(b) Hospital—				
1. Establishment		192	0	0
(c) Sanitation—				
1. Establishment		143	0	0
2. Tar and phenyle		54	5	1
3. Repairs to roads, drains, &c.		8	0	0
IV.—GENERAL—				
1. Establishment		2,275	5	0
V.—BUILDINGS AND REPAIRS		4	14	0
VI.—MISCELLANEOUS—				
1. Carrying charges and travelling expenses		463	3	7
2. Postage, telegrams, and advertisements		6	12	6
3. Audit fee		60	0	0
4. Contingencies		5	0	0

APPENDIX B—contd.

Statement of receipts and expenditure of the Female branch for 1901-1902—contd.

Expenditure—contd.

		RS.	A.	P.
VII.—OTHER CHARGES—				
1. Out-boarders		200	0	0
2. Scholarships		385	0	0
3. Ex-pupils' prizes		25	0	0
Total		20,197	9	7
Closing balance, on the 31st March 1902				
Grand total		20,197	9	7

APPENDIX C.

STATEMENT of assets and liabilities of the Male branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1902.

		RS.	A.	P.
ASSETS—				
Funded capital with the Accountant-General		5,00,000	0	0
Deposit in the Post office Saving's Bank		5,000	0	0
Permanent advance with the Principal		115	8	0
Fees in arrears		224	1	0
Steward's stores		5,549	3	11
Stores, carpenters' shop		775	0	0
Stores, made-up-clothing, etc.		2,676	2	6
Tools, garden and woodcutting		66	13	0
Assistant Surgeons' fund		76	8	0
Grant-in-aid		2,640	0	0
Subsistence allowance		772	8	0
Donation on Government securities		21,460	8	0
Half-yearly interest		8,005	7	0
Bills claimable		274	12	0
Credit balance		10,081	15	1
Public Works department		106	11	11
Stationery		61	15	6
Total		5,57,887	1	11
LIABILITIES—				
Personal account		6,706	0	8
Net assets		5,51,181	1	3
Total		5,57,887	1	11

APPENDIX D.

STATEMENT of assets and liabilities of the Female branch, Ootacamund Lawrence Asylum, as they stood on the 31st March 1902.

		RS.	A.	P.
ASSETS—				
Fixed deposit in the Ootacamund branch of the Bank of Madras		20,000	0	0
Interest on the fixed deposit		700	0	0
Permanent advance with the principal		12	8	0
Stores		1,073	15	2
Grant-in-aid		1,360	0	0
Subsistence allowance		119	0	0
Assistant Surgeons' fund		68	4	0
Total		23,333	11	2

APPENDIX D—contd.

Statement of assets and liabilities of the Female branch, Ootacamund Lawrence Asylum,
as they stood on the 31st March 1902—contd.

	RS.	A.	P.
LIABILITIES—			
Personal account	1,301	10	5
Net assets	22,032	0	9
Total	23,333	11	2

O.A. No. 4968.

Forwarded to Government in the Educational department.

2. Attention is invited to the paragraphs 3 and 4 of the audit report.

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

26th August 1902.

C. E. CRAWLEY,
Offg. Accountant-General.

From the Accountant-General, Madras, dated 5th February 1903, No. O.A./10021.

ORDER—No. 83, Educational, dated 16th February 1903.

The report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1901-1902 will now be communicated to the Committee of the Asylum and their attention 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.)

A. G. CARDEW,
Ag. Secretary to Government.

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

” Director of Public Instruction.
” Accountant-General.

Educational (1903) Department.

CURRENT No. 222

From

[Name] C. E. Crawley Esq.

[Designation] Offg. Accountant-General

[Station] Madras

No. O.A. D. /10021

Dated 5 February 1903.

Enclosures

Received 6 2 1903

Registered 6 2 1903

SUBJECT.

Requesting that a copy of the orders passed, if any, on
the report of the audit of the accounts of Ootacamund
Lawrence Asylum for 1901-02 may be communicated.

BACK PAPERS.

FURTHER PAPERS.

To

The Secretary to Government,

Educational Department.

Sir,

I have the honour to state that no orders of Government have been received in this Office on the report on the audit of the accounts of the Ootacamund Lawrence Asylum for 1901-02 submitted to Government with my endorsement No.O.A/4968, dated the 26th August 1902, and to request that a copy of the orders passed, if any, may be communicated to me.

I have the honour to be,

Sir,

Your most obedient servant,

Offg: Accountant-General.

cm

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

READ ALSO :—

C. No. 1268A, From the ag., No. OA 4968, dated 26-8- 1902.
[Print in full].

222 Ag. 5-2-1903 [Print heading only].

ORDER No. 83, dated 16. 2. 1903

The report on the audit of the accounts of the Lawrence Asylum at Potomac and for the year 1901-02 will now be communicated to the Committee of the Asylum and their attention drawn to the remarks & suggestions of the Auditor.

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

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To the Committee of the La
tho' the 29th } 28/10
" 29th }
" 29th } 3/3/3

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The report on the audit of the
accounts of the Revenue Department
for the year 1901-02 will now
be communicated to the Committee of the
Council and their attention drawn to the
remarks & suggestions of the Auditor
General.