

Educational (1903) Department.

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ORIGINAL

[Despatch Abstract.]

Lawrence Asylum, Cotaeanund.

*Sent to the Committee of the — the report on
the audit of the accounts of the Asylum
for the year 1902-1903.*

BACK PAPERS.

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

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Government {1903} of Madras. EDUCATIONAL.

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ORIGINAL

G.O., No. 324, 4th July 1903.

JULY.

Lawrence Asylum, Ootacamund.

Communicating to the Committee of the — the report on the audit of the accounts of the
asylum for the year 1902-1903.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following paper:—

From F. L. CARVALHO, Esq., Chief Superintendent in charge of Outside Audits, to the Accountant-General, Madras, dated Fort St. George, 30th June 1903, No. O.A. 3328.

I have the honour to report that the accounts of the Lawrence Asylum at Ootacamund for the year 1902-1903 have been audited by me and found correct.

BALANCE.

2. I checked by actual counting the balance of the permanent advance of Rs. 150, which remained in the hands of the Principal on the morning of the 10th June 1903 and found the following results:—

Male Branch.

	RS.	A.	P.
Permanent advance	120	0	0
Expenditure up to the evening of 9th June 1903	88	8	6
Actual balance on the morning of 10th	26	15	6
	115	8	0
Amount found short	4	8	0

This difference was stated to represent an advance of pay made by the Principal to a cook and not charged off in the accounts.

Female Branch.

	RS.	A.	P.
Permanent advance	30	0	0
Amount expended up to the evening of 9th June 1903	11	0	0
Actual balance on 10th June 1903	17	2	0
	28	2	0
Amount found short	1	14	0

Of the difference of Rs. 1-14-0, one rupee was stated to represent an overpayment made to the headmistress which will be recovered from her, whilst the balance of As. 14 was not accounted for. This will be made good by the Principal.

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

4. The following points were noticed in the course of audit:—

I.—Receipts.

5. (a) In the case of the sale proceeds, amounting to Rs. 248-12-0, realized in April 1902 from old carpenters' tools, etc., sold by the Lawrence Asylum Press at Madras, no account sales were furnished by the press, nor were they called for by the Asylum.

II.—Charges.

(b) The monthly disbursement of wages and salaries to the menial staff of the asylum, who are illiterate and cannot sign their names, should be supported by the following certificate signed by the Principal:—

Certified that the above sums have been disbursed to the persons to whom they are due and their marks obtained in token of their having received them.

(c) The pay, Rs. 10, of the hinder attached to the controlling office and that of the office peon, Rs. 8, are erroneously debited to 4. Contingencies and 1. Carrying charges, etc., respectively, under vi. Miscellaneous, instead of to iv. General, 1. Establishments. The erroneous classification in the current year, 1903-1904, should be rectified.

(d) The contingent expenditure of the Female branch is stated to be incurred in the first instance from the headmistress's own private money and then made good to her from the school funds. This is irregular and should be discontinued. All payments as in the Male branch should be made directly from the funds of the Asylum.

(e) The Government securities and Government Post Office Savings Bank deposits in which the funds of the Lawrence Asylum are invested are not regularly accounted for in the cash-book, the only account maintained by the Asylum. But a note is made in it, at the end of each month, of the different balances in securities, deposits, etc., which have no connection whatever with the cash account as made up for the month. To remedy the defect, a separate column may be introduced on either side of the cash book to show only the transactions relating to Government and other securities; but this will likely encumber the book which has already too many columns. I would therefore suggest the opening of a separate register with a Dr. and a Cr. side, in the ordinary ledger account form, in which the purchases and disposals relating to Government securities and other investments may be duly accounted for. The invested balances of the Asylum shown in the statement of assets and liabilities can then be derived from this register.

(f) With reference to paragraph 3 (iv) of the last audit report, it is understood that steps are being taken for the withdrawal of the sum of Rs. 10,000 deposited in the Post Office Savings Bank and for its investment in Government securities, agreeably to rule 62 of the rules of the Asylum.

(g) Transactions relating to deposits of contractors are also not included in the cash book; but to prevent their being lost sight of, a list is made up from memory at the end of each month of the deposit balances held by the Asylum for the time being. The deposits held by the Lawrence Asylum, on the 31st March 1903, were—

	RS.
(1) Messrs. Heath & Sons, bread contractors	500
(2) Mr. Makenzie, tea contractor	100
(3) Muhammad Hoosain, butcher or meat contractor	200
(4) Chinnaamy, milk contractor	100
(5) Nuir Mahomed & Co., market contractors	200
(6) Chinnaamy, dhoby	100

Total .. 1,200

It will be well to maintain a separate account in which should be shown the receipts and repayments of deposits and also the payments of interest to depositors, which are at present nowhere recorded.

(h) As in past years the cash book was not signed, nor the balance at the end of each month certified to by the Principal. As the book has, however, been *initialled* by him at the close of each month of the past year, I venture to suggest its being regularly *signed* by him with the necessary certificate as to the correctness of the balance.

(i) The Armstrong Medal Endowment still remains unaccounted for in the books of the Asylum—*vide* paragraph 3 (v) of the last audit report.

STOCK ACCOUNTS.

6. The store accounts of the two branches in the custody of the Quartermaster-Sergeant are satisfactory, so far as could be judged from the test audit applied to them. I understand that owing to the late receipt of the Government order on the last audit report the committee of the Asylum has not yet passed any orders on Mr. Bryning's suggestion to do away with the stock of stores altogether. As an amendment I would suggest the establishment of a general agency for the supply of these articles whenever required. Should it, however, decide to keep the stores on, as at present, I would suggest that in the place of the existing form of store accounts, that in use in the Lawrence Asylum Press may be adopted. The inconvenience of the present form is that the single entries in it representing the different supplies received, or issues made, of the same article in the course of the same month, have to be previously made up on working sheets. It will be readily seen that this system of making up the stock ledgers through working sheets is as cumbrous and troublesome to prepare as it is to audit. The Press form of the stock ledger obviates the necessity for the working sheets; and as the stores are increasing in number, that form is decidedly more suitable. In this connection, I have also to bring to notice that the store accounts do not appear to have been looked into by the Principal inasmuch as they do not bear his signature or initials. It is necessary, I think, that these as well as the other accounts of the institution should be scrutinized by him and in proof of the exercise of such supervision bear his signature.

7. With reference to the statement of assets and liabilities appended to the report, it is observed that an attempt has for the first time been made to include in it a valuation of the items named in paragraph 3 (vii) of the last report. But it should be noted that the valuation has been made not by an outsider, but by the Quartermaster-Sergeant, and steward of the Lawrence Asylum, who is, however, stated to possess some engineering knowledge, that it has not been verified by the Principal or formally authorised by the Committee for adoption, and that in respect of the books in the library no valuation has yet been made up. Moreover, the statement does not include the value of the additions and improvements carried out from the funds of the institution to the building itself which is the property of Government. For these reasons the valuation of the property belonging to the Asylum should be accepted with caution. I would also observe that the valuation adopted in respect of the stock of stores in charge of the steward does not include the carrying charges. It is obvious that so far as the Asylum is concerned, such charges should be held to be an unavoidable part of the cost which it has to incur on the articles obtained from out-stations. In the case of the Lawrence Asylum Press such charges are taken to account in the valuation of its stock balances.

8. Attention is invited to paragraph 4 of the last audit report, with a request that the resolutions of the Asylum Committee on the last and the present reports may, as soon as they are passed, be communicated to the Accountant-General.

9. In conclusion, I have to state that the result of my audit has been satisfactory, but I beg to point out that the large expenditure of Rs. 31,099 on account of provisions shown under II. *Clothing and Victualling* in statement A is a matter for consideration. This expenditure fell from Rs. 33,516 in 1898-99 to Rs. 27,293 in 1899-1900 and to Rs. 26,937 in 1900-1901. In 1901-1902 it rose to Rs. 29,468 and in 1902-1903 it reached Rs. 31,099 as stated above. On the other hand, the average number of boys was almost stationary in each of these years.

10. 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 1902-1903.

	RS.	A.	P.
Balance on the 1st April 1902	10,081	15	1
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-aid	30,240	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Donation and interest on Government securities ..	39,123	3	10
2. Donation from Lawrence Asylum Presses ..	26,450	0	0
III.—SPECIAL FUNDS—			
1. Subsistence allowance	9,036	13	9
2. Pensions from funds	261	1	0
3. Fees	3,713	4	0
4. Telegraph department	630	0	0
IV.—INDUSTRIES—			
1. Carpenters and smiths' shop	8	0	0
2. Tailors' shop	36	0	0
3. Boot-making shop	131	11	0
4. Recoveries from Public Works department ..	1,200	6	8
V.—MISCELLANEOUS—			
1. Sale of stores	522	10	4
2. Sale of firewood	26	0	0
3. Recoveries from expenditure	27	11	11
4. Other items	40	6	0
5. Boarding money	90	0	0
6. Ex-pupils' gifts and money	170	0	0
7. Refund of the contribution to the Female branch— vide G.O., No. 473, Educational, dated 14th August 1902	2,299	11	3
Total	1,24,088	14	10

Expenditure.

I.—EDUCATION—			
(a) <i>Scholastic</i> —			
1. Establishment	12,960	0	0
2. Books, prizes and stationery	1,249	9	2
3. Library and museum	220	5	6
4. Examination fees	157	0	0
5. Ex-pupils' prizes and money	145	0	0
(b) <i>Artistic</i> —			
1. Band establishment	810	0	0
2. Band instruments, music and repairs ..	650	13	1
3. Gymnastic establishment	450	0	0
4. Apparatus and games	271	9	0
(c) <i>Telegraph</i> —			
1. Establishment	1,200	0	0
2. Premia	135	0	0
(d) <i>Drawing</i> —			
1. Establishment	600	0	0
2. Materials, models, etc.	124	10	6
(e) <i>Typewriting, etc.</i> —			
1. Establishment	480	0	0
2. Machines, materials, etc.	174	4	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing</i> —			
1. Establishment	480	8	0
2. Material, etc.	7,371	9	7
3. Contract work, extra tailors	3,241	10	0
4. Shoeing	3,580	5	6
5. Sergeants' clothing	459	2	0
6. Servants' clothing	218	7	0

APPENDIX A—cont.

Statement of receipts and expenditure of the Male Branch for 1902-1903—cont.

	RS.	A.	P.
(b) <i>Victualling</i> —			
1. Establishment	1,690	8	0
2. Provisions	31,098	14	9
3. Kitchen and dining-room utensils	91	9	8
4. Boarders	1,765	0	0
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) <i>Household</i> —			
1. Establishment	5,148	0	0
2. Washing	1,698	8	0
3. Lighting	791	3	6
4. Firewood, etc.	922	4	0
5. Bedding and towelling	1,330	6	0
6. Hardware, soap, brushes	926	4	6
7. Furniture, carpets, etc.	430	8	0
8. Contingencies—cleaning doors, etc.	88	4	4
(b) <i>Hospital</i> —			
1. Establishment	1,797	14	4
2. Medicines and wines	305	6	0
3. Extra nursing	77	4	6
4. Contingencies	31	9	6
(c) <i>Sanitation</i> —			
1. Establishment	754	11	4
2. Tar and phenyle	78	14	0
3. Repairs to roads, drains, bush-cutting	521	8	0
IV.—GENERAL—			
1. Establishment	10,644	0	0
2. Stationery	204	7	11
—INDUSTRIES—			
(a) <i>Carpenters and Smiths</i> —			
1. Establishment	1,419	14	0
2. Materials			
(b) <i>Buildings and Repairs</i> —			
1. Labour and material	2,701	12	7
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses	2,898	1	10
2. Postage, advertisements and telegrams	322	5	6
3. Audit fee	290	0	0
4. Contingencies	567	3	9
VII.—OTHER CHARGES—			
1. Pensions	600	0	0
2. Out-boarders	60	0	0
VIII.—EXTRAORDINARY—			
1. Chapel improvements	307	7	9
2. Adjustment of grant-in-aid for nine months with reference to G.O., No. 473, Educational, dated 14th August 1902	2,160	0	0
3. Deposit in Post Office Savings Bank	5,000	0	0
4. Gratuities	120	0	0
5. Part payment for organ	962	8	0
6. Improvements to lavatory	600	0	0
Total	1,13,386	5	1
Balance on 31st March 1903	10,702	9	9
Grand Total	1,24,088	14	10

APPENDIX B.

STATEMENT of receipts and expenditure of the Female branch for 1902-1903.

	RS.	A.	P.
Balance on the 1st April 1902			
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-aid	19,920	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Interest on fixed deposit	1,049	2	0
III.—SPECIAL FUNDS—			
1. Subsistence allowance	1,730	12	6
2. Pensions from funds	255	12	0
IV.—MISCELLANEOUS—			
1. Sale of stores	11	0	0
2. Boarding money	20	0	0
3. Other items	50	0	0
4. Ex-pupils' gifts, and money	25	0	0
Total	23,061	10	6
Expenditure.			
I.—EDUCATION—			
1. Establishment	3,381	4	7
2. Books, prizes and stationery	299	8	9
3. Library	66	10	3
4. Examination fees	11	0	0
5. Games	32	8	7
6. Type-writing machine repairs, etc.	536	14	0
7. Tuning piano	5	0	0
8. Ex-pupils' gifts, prizes, etc.	25	0	0
II.—CLOTHING AND VICTUALLING—			
(a) <i>Clothing</i> —			
1. Establishment	300	0	0
2. Materials	955	1	0
3. Shoeing	796	8	0
4. Out-fit allowance	140	0	0
(b) <i>Victualling</i> —			
1. Establishment	396	0	0
2. Provisions	7,789	5	8
3. Kitchen and dining-room utensils	491	8	0
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) <i>Household</i> —			
1. Establishment	96	0	0
2. Washing	552	12	0
3. Lighting	161	1	0
4. Firewood	26	0	0
5. Bedding and towelling	176	12	0
6. Hardware, soap, brushes, etc.	252	15	0
7. Furniture and repairs	188	2	5
8. Contingencies	35	11	1
(b) <i>Hospital</i> —			
1. Establishment	192	7	9
2. Medicines and wines	11	10	0
3. Extra nursing	14	10	0
(c) <i>Sanitation</i> —			
1. Establishment	144	0	0
2. Tar and phenyle	14	6	0
IV.—GENERAL—			
1. Establishment	2,064	0	0
V.—BUILDINGS AND REPAIRS	9	14	0

APPENDIX B—cont.

Statement of receipts and expenditure of the Female branch for 1902-1903—cont.

	RS.	A.	P.
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses ..	522	5	6
2. Postage, telegrams, advertisements ..	72	4	4
3. Audit fee ..	60	0	0
4. Contingencies ..	39	14	6
VII.—OTHER CHARGES—			
1. Out-boarders ..	200	0	0
2. Scholarship ..	296	2	8
3. Refunds ..	2,299	11	3
	22,657	0	4
Balance on the 31st March 1903 ..	404	10	2
Total ..	23,061	10	6

APPENDIX C.

STATEMENT of assets and liabilities of the Ootacamund Lawrence Asylum, Male Branch, as they stood on the 31st March 1903.

Assets.			
	RS.	A.	P.
Investment and Interest Account—			
Funded capital with the Accountant-General ..	5,00,000	0	0
Deposit in the Post Office Savings Bank ..	10,000	0	0
Interest due ..	8,005	7	0
Amount due from Government, as difference between the market and privileged rate of interest ..	21,460	8	0
	5,39,465	15	0
Contributions and Fees—			
Grant-in-aid due from Government for March ..	2,400	0	0
Subsistence allowance due from Government for March ..	714	1	4
Maintenance allowance from Assistant Surgeons' fund for orphans of Assistant Surgeons for March, not realized. ..	53	7	0
Fees in arrears ..	327	0	0
From N.V.R.—Compensation for boots for cadets ..	150	0	0
	3,644	8	4
Stock—			
Stores in charge of the Quartermaster			
Sergeant ..	5,965	12	3
Tools in carpenters' shop ..	616	0	0
Made-up clothing ..	742	12	0
Tools—Garden and wood-cutting ..	46	4	0
Stationery—School and office ..	309	4	8
Band instruments, music, etc. ..	2,420	0	0
Furniture ..	16,398	0	0
Postage stamps ..	2	4	0
	26,491	4	11
Bills Receivable—			
From Public Works Department ..	96	7	7
From others ..	20	12	0
	117	3	7

* Rs. 227-7-0 have since been realized by the sale of the bulk of these tools.

APPENDIX C—cont.

Statement of assets and liabilities of the Ootacamund Lawrence Asylum, Male branch, etc.—cont.

	RS.	A.	P.
Cash Balances—			
In the Bank and office ..	10,702	9	9
Contingent advance ..	114	14	0
	10,817	7	9
Total ..	5,80,536	7	7
Liabilities.			
Bills payable on the 31st March 1903 ..	7,650	2	0
Net assets ..	5,72,886	5	7
Total ..	5,80,536	7	7

APPENDIX D.

STATEMENT of assets and liabilities of the Ootacamund Lawrence Asylum, Female branch, as they stood on the 31st March 1903.

Assets.			
	RS.	A.	P.
Investment and Interest Account—			
Government securities with the Accountant-General ..	20,000	0	0
Interest ..	349	2	0
	20,349	2	0
Contributions and Fees—			
Grant-in-aid due from Government for March ..	1,600	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 ..	60	14	0
	1,786	14	0
Stock—			
Stores in hand ..	1,029	7	0
Stationery ..	26	0	0
Furniture ..	1,908	4	0
	2,963	11	0
Bills receivable ..	10	0	0
Cash Balances—			
In the Bank and office ..	404	10	2
Contingent advance ..	30	0	0
	434	10	2
Total ..	25,544	5	2
Liabilities.			
Bills payable ..	1,360	10	4
Net assets ..	24,183	10	10
Total ..	25,544	5	2

O.A., No.

Forwarded to Government in the Educational department.

2. Attention is invited to the remarks of the auditor in his report and especially to those in paragraph 9 relating to the increase in the expenditure under provisions.
3. It is requested that orders may be passed for the payment of the audit fee to the credit of Government.

W. S. ADIE.
Offg. Accountant-General.

First copy sent to Press.

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READ AGAIN G.O., No.
190 .

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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