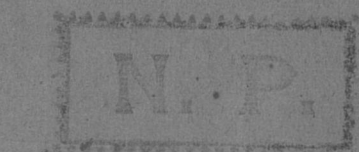


[E.]
200-17-10-02.
Educational (190) Department.

ORDINARY PRINTED.

G.O., No. 508

DATED 12 - 10 - 03.



INDEXED.

ORIGINAL

[Despatch Abstract.]

*Lawrence Asylum,
Oshkosh, Wis.*

*Passing orders on the resolution of the
Committee of the ——— on the auditors'
report of the Asylum accounts for 1902-03*

BACK PAPERS.

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

FURTHER PAPERS.

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

Handwritten notes in Tamil script, likely a summary or reference for the back papers.

Handwritten notes in Tamil script, continuing the summary or reference for the back papers.

Government {1903} of Madras. EDUCATIONAL.

Recd. } 1903. Enclosures
Regd. } 12-10-03 Spare copies

ORIGINAL

G.O., No. 508, 12th October 1903.

N. P.

OCTOBER.

Lawrence Asylum,
Ootacamund.

Passing orders on the resolutions of the
Committee of the — on the auditor's
Lawrence Asylum, Ootacamund.
Passing orders on the resolutions of the Committee of the — on the auditor's report on the
Asylum accounts for 1902-1903.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—again the following paper:—

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

READ—also the following paper:—

From the Revd. A. W. ATKINSON, Principal and Secretary, Ootacamund Lawrence Asylum, to the Director of Public Instruction, dated Lovedale, 3rd September 1903.

I have the honour to enclose herewith resolutions of the committee on the Auditor's report on the Asylum accounts for 1902-1903 embodied in G.O., No. 324, dated 4th July 1903.

ENCLOSURE.

Resolutions of the Committee of the Ootacamund Lawrence Asylum, on the Auditor's report on the Asylum accounts for 1902-1903 (G.O., No. 324, Educational, dated 4th July 1903).

Auditor's Report.

Explanatory Remarks.

Paragraph 2.—Advance of pay to a cook not charged off in the accounts. Has been settled.

Overpayment of one rupee to the Headmistress. Recovered.

Annas 14 not accounted for. The amount has been made good.

Paragraph 5.—(a) No account sales were furnished by the Lawrence Asylum Press, Madras, for sale of carpenters' tools. The tools were sold altogether for a lump sum.

(b) Certificate by the Principal that wages have been paid to coolies. Extract from Auditor's report, dated 18th August 1898, embodied in G.O., No. 652, Educational, dated 14th October 1898: "The acquittance of the coolies is not taken in the register, because they are illiterate and unable to sign their names. In such cases it is desirable that the disbursing officer (the Manager of the Asylum) should furnish a certificate that the payments concerned were made in his presence and witnessed by one of the employés of the Asylum, the signature of the witness being obtained."

N.B.—This has been the rule since the above recommendation was made.

(c) Erroneous classification of wages of book-binder and peon. Has been rectified.

Auditor's Report.

Explanatory Remarks.

(d) Contingent expenditure of the Female branch transferred to the Principal's office.

The change was made by the committee in its Resolution No. I-B of the 20th December 1901.

(e) Government securities and Post Office Savings Bank deposits not regularly accounted for in the cash book.

The securities and deposits are accounted for regularly every month in the cash book. The Auditor's suggestion to have a separate book will be adopted.

(f) Withdrawal of deposit from the Post Office Savings Bank.

Left in abeyance pending reference to Government.

(g) Deposits of contractors not included in the cash book.

These deposits are regularly accounted for in the cash book every month. However the suggestion to maintain a separate account will be carried out.

Payments of interest to depositors nowhere recorded.

Interest is paid direct to depositors by the Bank of Madras, Ootacamund, or Post Office. It does not pass through the Asylum accounts.

(h) Cash book not signed by the Principal but initialled.

The Principal now signs the book.

(i) Armstrong Medal Endowment still remains unaccounted for in the Asylum books.

The committee has ruled that this is a matter that does not come under its cognisance.

Paragraph 6.—Establishment of general agency for the supply of articles.

The Principal is most strongly in favour of this proposal, which if carried out, will considerably reduce the quantity of stores and will lessen the work and responsibility devolving on the steward.

The store accounts do not appear to have been looked into by the Principal and do not bear his signature or initials.

Extract from Auditor's report, dated 18th August 1898, paragraph 9: "As regards the general question of stock-taking it is stated that the committee has submitted to Government a report in compliance with their order of the 14th March 1898, referred to above, but that no orders have yet been received."

NOTE.—In paragraph 4 of the order on the above it is directed that "the general question of stock-taking will be decided when the further report called for in paragraph 3 of G.O., No. 578, dated 19th September last, is received."

In G.O., No. 85, dated 14th February 1899, it is ordered that "the recommendation of the Director contained in the last part of his letter is approved."

Extract of the Director's letter referred to—

"The arrangement suggested by them (the committee) for taking stock monthly by the Office Manager, subject to check by the Principal, may be given a trial."

Further in Resolution No. 35, dated 9th April 1874, Mr. Burrows was appointed the Manager of the Principal's office and to have the general supervision of the stores, workmen, etc.

NOTE.—The Manager checks the stock accounts and reports to the Principal.

In abeyance pending reference to Government.

Paragraph 7.—Statement of Assets and Liabilities not complete.

The value of stock of stores does not include carrying charges.

The carrying charges will be added in future.

Paragraph 8.—Resolutions of the committee on Audit Reports to be communicated to the accountant-general.

The resolutions will be submitted to Government through the Director of Public Instruction in the usual way.

Paragraph 9.—Increase of expenditure under II. CLOTHING and VICTUALLING compared from 1898-99 to 1902-1903.

TABULAR statement for five years showing cost of provisions.

Years.	Average number of boys.	Annual cost.	Monthly cost.	Average monthly cost.	Remark.
		RS.	RS.	RS.	
1898-99	313	33,516	2,793	8.9	The cost was for a greater number of boys on the rolls and also owing to the fact that no children went home for the Christmas holidays as plague was so prevalent in the Presidency. There was therefore no saving in food during the holidays.
1899-1900	296	27,293	2,274	7.6	The school strength was reduced from 330 to 300.
1900	291	26,937	2,245	7.4	
1901	293	29,468	2,456	8.0	The Bangalore children, owing to plague, did not go home for the Christmas holidays.
1902	295	31,099	2,592	8.7	The introduction of Chota Hazri accounts for the extra cost. The estimate for a year was Rs. 3,637. It is now Rs. 3,102. Bangalore children did not go home for the holidays.

N. Ref. on Cur. No. 6932, dated 26th September 1903.

Submitted to Government.

2. As regards the resolution of the committee on paragraph 6 of the Auditor's report, it is submitted that though the Manager checks the stock accounts the Principal is primarily responsible for their accuracy and that he should therefore be required either to sign or initial these and the other accounts of the institution as desired by the Auditor.

3. With reference to the committee's resolution on paragraph 8 of the Auditor's report I shall, in future, if so required, submit the committee's resolutions on audit reports to Government through the Accountant-General.

G. H. STUART,
Director of Public Instruction.

ORDER—No. 508, Educational, dated 12th October 1903.

The arrangement described by the committee in its reply to paragraph 5 (b) of the auditor's report is approved.

2. In order to meet the objection taken in paragraph 5 (d) of the audit report, the headmistress should be furnished with a small permanent advance to be used by her in making payments for contingencies.

3. Orders on the points mentioned in the resolutions on paragraph 5 (f) and (i) and paragraph 7 have already been passed in Proceedings, No. 457, Educational, dated 22nd September 1903.

4. The Government will be glad to receive further details as to the proposal to establish a general agency for the supply of stores to the asylum, when the matter will be further considered.

5. The committee's resolutions on the audit report will be communicated to the Accountant-General with the orders which have been passed by the Government.

(True Extract.)

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

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

Exd. P. Seetharam.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 508, EDUCATIONAL, DATED
12TH OCTOBER 1903.

[SUBJECT.—Accounts of the Lawrence Asylum, Ootacamund.]

From the Director of Public Instruction, dated 26th September 1903, No. 6932.

The draft below may issue.

2. If the assumption in paragraph 1 is not right (I believe it is), the objection is absurd. But apparently there is a point of discipline involved which has led to the acceptance of the new arrangement.

A 3. As to (3), the principal has yielded, and now signs the cash-book. The objection seems to me rather absurd; the cash-book is not of the class of documents named in the Statute of Frauds, 1677, which are at this date generally held to require signature in full, and the principal's initials served and will serve every purpose.

4. The committee are in certain respects trustees, and independent, and I submit that there is no necessity whatever to treat them as subordinate officers and to let the Accountant-General have his say on their resolutions before the Government have seen them: this seems to be what the auditor keeps driving at. The present procedure

B. is satisfactory and need not be altered; the Accountant-General will always find the committee's resolution printed in the Government orders.

A. T. PRINGLE—9-10-03.

A—But when a man's name is Augustus William and he is ready to sign it, it is a pity to prevent him.

B—I agree.

A. G. CARDEW—10-10-03.

[G.O., No. 508, Educational, dated 12th October 1903.]

6
Educational (1905) Department.

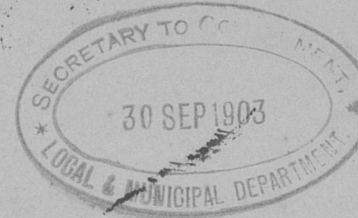
CURRENT No. 1559

From

[Name] The Hon'ble Mr. G.H. Stuart, M.A.,

[Designation] Director of Public Instruction,

[Station] Madras.



N. Ref. No. on C.No. 6932 of 03,

Received 30 - 9 - 1903.

Dated 26th September 1903.

Enclosures one in original.

Registered 30 - 9 - 1903

SUBJECT.

Submitting, with remarks, the Resolutions of the Lawrence Asylum Committee on the Auditor's Report of the Asylum accounts for 1902-03.

BACK PAPERS.

go no. 4572 of 2-9-03	go no. 852 of 2-16-2-03
go no. 324 of 4-7-03	go no. 852 of 2-14-2-03
	go no. 652 of 1-9-03

FURTHER PAPERS.

go no. 528 of 2-16-2-03

T.

The Secretary to Government,

Educational Department.

Si,

READ AGAIN G.O., No. 324, dated 4th July 1903

AND ALSO :—

Case No. 1559, From the Director of Public Instruction, No. 6932, dated 26-9 1903.

ORDER

No. 508, dated 12-10-1903

1. The arrangement described by the Committee in its reply to para. 5 (b) of the auditor's Report is approved.

~~With reference to the resolution~~
~~of the committee on para.5 (d) of the~~
~~audit report, it is understood that the~~
~~objection taken has relation to pay~~
~~ments made by the head mistress from~~
~~contingencies which should have been~~
~~disbursed by the Principal.~~

2. In order to meet the objection taken in the nature both of the auditor's objection & of the charge made by the Committee - Dec or the Head mistress (should be furnished with a small permanent advance to be used by her in making payments for contingencies).

3 Orders on the points mentioned in the resolutions on para.5 (f) & (i) and para.7 have already been passed in proceedings No.457 Educational, dated 22nd September 1903.

4 His Excellency in Council sees no reason why the Principal's signature should be obtained ; his initials should suffice.

3

4. The committee's resolutions on the audit report will be communicated to the Accountant-General with the orders which have been passed by the Government.

P.T.T.
3-10-03.

A.T.P.
9-10-03.

Self
10-10-03

To
The Committee of Lawrence Asylum
through the D.P.I.
" D.P.I.
Accountant-General

First copy sent to Press.

Returned for signature.

Despatched in print.

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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509

14-10-03

Presidency College.

The Government has

of a ... in the