

Educational (1904) Department.

ORDINARY PRINTED.

G.O., No. 454

DATED 26.7.04

INDEXED.

ORIGINAL.

[Despatch Abstract.]

Lawrence Aylmer, C. S. A.

*Copy to the Committee of the - the report
on the audit of the accounts of the
Academy for the year 1903-1904.*

BACK PAPERS.

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

FURTHER PAPERS.

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

2

Government {1904} of Madras. EDUCATIONAL.

454

Recd.

Enclosures

Regd.

} 1904.

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ORIGINAL

G.O., No. 454, 26th July 1904.

JULY.

Lawrence Asylum, Ootacamund.

Copy to the Committee of the — the report on the audit of the accounts of the
Asylum for the year 1903-1904.

Communicating to the Committee of the — the report on the audit of the accounts of the
Asylum for the year 1903-1904.

Lawrence Asylum, Ootacamund.
Copy to the Committee of the — the report on the audit of the accounts of the
Asylum for the year 1903-1904.

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, dated Fort St. George, 2nd July 1904.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the official year 1903-1904.

2. The usual statements are appended as follows :—

A. Statement of receipts and expenditure of the Male Branch.

B. Statement of receipts and expenditure of the Female Branch.

C. Statement of assets and liabilities of the Male Branch as they stood on the 31st March 1904.

D. Statement of assets and liabilities of the Female Branch as they stood on the 31st March 1904.

BALANCES.

3. The balances of the permanent advance with the Principal and the Headmistress on the evening of the 26th May 1904 have been verified by me by actual counting and found to agree with the books of the asylum. The receipts of the asylum having been previously remitted to the Bank, there was no balance on that account.

4. As shown below, the amounts remitted to the Branch Bank at Ootacamund did not correspond with the collections recorded in the cash book on two occasions during the year, and in one instance the charges entered in the cash book did not agree with the amount of cheque drawn on the Bank. The differences were, however, adjusted before the close of the year. To avoid such differences, I would suggest that the cash book be written up every day as the transactions occur and the remittances to or withdrawals from the Bank made on each occasion after the amounts have been duly compared with the totals in the cash book :—

Date.	Amount of collections as per cash book.	Amount remitted to Bank.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
13th April 1903	358 8 0	359 8 0	1 0 0
24th August „	336 7 0	336 3 9	0 4 0

Date.	Amount of charges as per cash book.	Amount withdrawn from the Bank.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
1st August 1903	3,441 9 3	3,441 9 0	0 0 3

RECEIPTS.

5. Some of the old tools of the carpenters' shop were disposed of in the year under review by the asylum instead of by a separate agency. The appointment of a

separate agency for their disposal by public auction would, it is said, entail unnecessary transit charges and commission to auctioneers.

6. Rs. 2 which represents the salary overpaid to the senior Sergeant, A. Mace, for the months of August and September 1903 and recovered from him under G.O., No. 449, Educational, dated the 17th September 1903, and the undisbursed pay of Rs. 6-4-0 drawn for the wood-cutter, Palnee, for November 1903 were credited in the cash book in January 1904 to the head V. Miscellaneous—(5) Other items. The two amounts should have been credited by short drawal of pay for the succeeding month as they do not form regular receipts of the asylum.

CHARGES.

7. The new organ lately put up in the chapel was estimated to cost Rs. 4,500, and this amount received the sanction of the Finance Committee and the Government. Rs. 1,925 was expended in 1901-1902 and Rs. 962-8-0 in 1902-1903. In framing the revised estimate of 1903-1904, the Committee anticipated that the remaining expenditure would not exceed Rs. 1,944 and accordingly that amount was entered in their revised estimate for 1903-1904. The actual expenditure in that year, however, exceeded their estimate by Rs. 217-3-3. The Finance Committee do not appear to have formally sanctioned the excess. Compared with the original estimate of Rupees 4,500, the actual cost is Rs. 548-11-3 in excess.

8. The expenditure of the year under report includes two new items—Rupees 352-11-8 expended in connection with plague preventive measures and Rs. 238-8-9 on account of entertainments. The first is a special item of expenditure, whilst the second which has been sanctioned by the Finance Committee and incurred for the first time in 1903-1904 will be a recurring one. I understand it is intended to cover the charges hitherto incurred by the Principal out of his own private funds for accommodating and lodging the several visitors to the asylum on certain special treat days.

9. The Committee increased the pay of the office assistant from Rs. 35 to Rs. 37 a month with effect from August 1903, but as the Government disallowed the increase in their Order No. 160, Educational, dated the 8th March 1904, the pay of the office assistant was reduced to Rs. 35 with effect from March 1904 only. Pending the orders of Government on the further correspondence on the subject, the sum of Rs. 14 overpaid to the office assistant should be recovered.

ABSTRACTS.

10. The detailed abstract of receipts and expenditure prepared by the asylum collects the entries of the cash book under the classified heads for each month and the monthly totals of this abstract are again posted into another abstract to derive the progressive total under the several classified heads and to facilitate check against the budget grant. The second abstract appears to me to be unnecessary, and I would suggest that all the heads of the budget should be printed in the detailed abstract and columns should be opened therein for noting the budget grants and the progressive totals up to the end of each month as shown in the specimen form appended marked E. The Principal, I understand, has no objection to adopt this suggestion.

GENERAL.

11. There appears to be a surplus cash balance to the credit of the Male Branch which may be invested in Government

Month.		Closing balance.	
		RS. A. P.	
April 1903	.. ..	6,592 15 1	Bank for the benefit of the institution.
May	.. ..	23,929 9 11	The balances during the year under report
June	.. ..	27,110 2 0	were as shown in the margin and invariably
July	.. ..	21,243 14 8	in excess of Rs. 12,000 except in
August	.. ..	25,992 5 9	April and November. The balance at
September	.. ..	21,008 0 6	credit of the branch on the 27th May
October	.. ..	13,936 11 3	1904 was roughly over Rs. 26,000. I
November	.. ..	8,322 8 4	would suggest that, if the Committee
December	.. ..	20,095 12 6	find no objection, Rs. 10,000 may be
January 1904	.. ..	16,949 3 11	invested under rule 62 of the rules of the
February	.. ..	12,714 12 10	Lawrence Asylum.
March	.. ..	17,187 2 10	

STOCK ACCOUNTS.

12. The store accounts of the two branches of the asylum appear to be maintained satisfactorily so far as could be judged from the test audit applied to them. The ledger, however, requires the opening of an additional column to indicate correctly the date of receipt of the stores by the store Sergeant. At present the date of payment of the bills for the stores supplied is entered as the date of receipt of the stores. This is wrong and misleading as the payment is generally made long after the supply, and to an outsider it would seem that issues are made by the store Sergeant before the receipt of the stores. This has been explained to the store Sergeant and the omission will be supplied. As regards the suggestion in the previous audit reports to do away with the stock of stores and to establish a general agency for the supply of stores, it appears that the matter is still under consideration of the Committee on the reference made to them by Government in paragraph 4 of G.O., No. 508, Educational, dated the 12th October 1903.

13. The result of my audit has been satisfactory. The books and accounts have been correctly and neatly kept. It is also satisfactory to note that the expenditure on provisions under the head "Clothing and victualling" of the Male branch has fallen from Rs. 31,099 in 1902-1903 to Rs. 30,862-10-4 in the year under report.

14. 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 the year 1903-1904.

	RS.	A.	P.
Opening balance	10,702	9	9
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-aid	28,800	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Donation and interest on Government securities ..	39,123	3	10
2. Donation from Lawrence Asylum Presses	27,000	0	0
III.—SPECIAL FUNDS—			
1. Subsistence allowance	9,541	12	10
2. Pensions from funds	213	12	0
3. Fees	3,785	0	0
4. Telegraph department	140	0	0
IV.—INDUSTRIES—			
1. Tailors' shop	38	0	0
2. Boot-making shop	149	10	0
3. Recoveries from Public Works department	1,200	3	3
V.—MISCELLANEOUS—			
1. Sale of stores	378	12	0
2. From N. V. R. Compensation for boots	150	0	0
3. Other items	69	2	5
4. Boarding money	348	0	4
5. Ex-pupils' gifts and money	75	0	0
6. Donation	150	0	0
Total	1,21,865	2	5

Expenditure.

I.—EDUCATION—			
(a) Scholastic—			
1. Establishment	12,960	0	0
2. Books, prizes and stationery	777	4	7
3. Library and Museum	341	6	0
4. Examination fees	137	0	0
5. Ex-pupils' prizes and money	77	8	0
(b) Artistic—			
1. Band establishment	810	0	0
2. Band instruments, music and repairs	442	7	11
3. Gymnastic establishment	467	8	0
4. Apparatus and games	245	15	0
(c) Telegraph—			
1. Establishment	1,200	0	0
2. Premia	30	0	0

APPENDIX A—cont.

Statement of Receipts and Expenditure of the Male Branch for the year 1903-1904—cont.

	RS.	A.	P.
Expenditure—cont.			
I.—EDUCATION—cont.			
(d) Drawing—			
1. Establishment	600	0	0
2. Materials, models, etc.	107	8	0
(e) Type-writing, etc.—			
1. Establishment	480	0	0
2. Machines, materials, etc.	149	6	6
II.—CLOTHING AND VICTUALLING—			
(a) Clothing—			
1. Establishment	474	4	0
2. Material, etc.	5,454	4	4
3. Contract work, extra tailors	2,453	6	6
4. Shoeing	4,710	15	6
5. Sergeants'	150	13	0
6. Servants'	187	8	0
(b) Victualling—			
1. Establishment	1,693	13	0
2. Provisions	30,862	10	4
3. Kitchen and dining room utensils	609	13	6
4. Boarders	1,751	5	6
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) Household—			
1. Establishment	5,118	12	0
2. Washing	1,715	8	0
3. Lighting	757	9	0
4. Firewood, etc.	902	4	0
5. Bedding and towelling	915	11	0
6. Hardware, soap, brushes	606	15	0
7. Furniture, carpets, etc.	1,439	11	7
8. Contingencies—cleaning doors, etc.	104	11	1
(b) Hospital—			
1. Establishment	1,799	8	0
2. Medicines and wines	365	15	8
3. Extra nursing	39	3	10
4. Contingencies	1	7	0
5. Plague duty	293	15	2
(c) Sanitation—			
1. Establishment	749	6	0
2. Tar and phenyle	85	10	0
3. Repairs to roads, drains, bush cutting	505	8	0
IV.—GENERAL—			
1. Establishment	10,829	12	0
2. Stationery	208	6	0
V.—INDUSTRIES—			
(a) Buildings and repairs—			
1. Labour and material	3,618	12	4
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses	2,258	9	2
2. Postage, advertisement and telegrams	352	4	10
3. Audit fee	290	0	0
4. Contingencies	525	7	0
5. Entertainment	238	8	9
VII.—OTHER CHARGES—			
1. Pensions	600	0	0
2. Out-boarders	60	0	0
VIII.—EXTRAORDINARY—			
1. Chapel improvements	464	9	8
2. Payment for organ	2,161	3	3
3. Fire extinguishers, etc.	493	13	7
Total	1,04,677	15	7
Closing balance on the 31st March 1904	17,187	2	10
Grand Total	1,21,865	2	5

APPENDIX B.

STATEMENT of Receipts and Expenditure, Female branch, for the year 1903-1904.

	RS.	A.	P.
Opening Balance on the 1st April 1903	404	10	2
Receipts.			
I.—FROM GOVERNMENT—			
1. Grant-in-aid	19,200	0	0
II.—PROFITS ON ASYLUM PROPERTY—			
1. Interest on fixed deposit	698	4	0
III.—SPECIAL FUNDS—			
1. Subsistence allowance	1,669	14	6
2. Pensions from funds	243	8	0
IV.—MISCELLANEOUS—			
1. Sale of stores	217	4	0
2. Boarding money	162	8	0
3. Ex-pupils' gifts, and money	90	0	0
Total	22,626	0	8
Expenditure.			
I.—EDUCATION—			
1. Establishment	3,445	11	0
2. Books, prizes and stationery	400	0	6
3. Library	148	7	0
4. Examination fees	45	0	0
5. Games	51	1	0
6. Type-writing machine repairs, etc.	47	7	0
7. Tuning piano	50	0	0
8. Special prizes	77	8	0
II.—CLOTHING AND VICTUALLING—			
(a) Clothing—			
1. Establishment	300	0	0
2. Materials	2,174	4	6
3. Extra tailors	30	0	0
4. Shoeing	738	0	0
5. Out-fit allowance	363	6	0
(b) Victualling—			
1. Establishment	396	0	0
2. Provisions	8,093	3	2
3. Kitchen and dining-room utensils	332	6	10
III.—HOUSEHOLD, HOSPITAL AND SANITATION—			
(a) Household—			
1. Establishment	95	4	0
2. Washing	569	4	0
3. Lighting	252	7	6
4. Bedding and towelling	241	6	0
5. Hardware, soap, brushes, etc.	218	8	6
6. Furniture and repairs	354	13	4
7. Contingencies	50	14	4
(b) Hospital—			
1. Establishment	192	0	0
2. Medicines and wines	7	0	0
3. Extra nursing	0	8	0
4. Plague duty	58	12	6
(c) Sanitation—			
1. Establishment	143	0	0
IV.—GENERAL—			
1. Establishment	2,064	0	0
V.—BUILDINGS AND REPAIRS—			
1. Establishment	241	2	0
VI.—MISCELLANEOUS—			
1. Carrying charges and travelling expenses	126	10	0
2. Postage, telegrams, advertisements	48	4	9
3. Audit fee	60	0	0
4. Contingencies	8	9	6
VII.—OTHER CHARGES—			
1. Out-boarders	200	0	0
2. Scholarship	184	0	0
Total	21,808	15	5
Closing Balance on the 31st March 1904	817	1	3
Total	22,626	0	8

APPENDIX C.

STATEMENT of assets and liabilities of the Ootacamund Lawrence Asylum, Male branch, as they stood on the 31st March 1901.

		RS.	A.	P.
Funded capital with the Accountant-General	.. ..	5,00,000	0	0
Deposit in the Post office saving's bank	.. ..	10,000	0	0
Permanent advance with the principal	.. ..	86	3	0
Fees in arrears .. ..	.. ..	158	0	0
Stores in charge of the steward .. ..	.. ..	5,704	7	5
Carpenters' tools (to be disposed of) .. ..	.. ..	141	7	9
Stores, made-up-clothing .. ..	.. ..	740	10	0
Tools, garden and woodcutting .. ..	.. ..	83	14	0
Military assistant surgeons' fund .. ..	.. ..	36	0	0
Grant-in-aid .. ..	.. ..	2,400	0	0
Subsistence allowance .. ..	.. ..	778	8	0
Donation on Government securities .. ..	.. ..	21,460	8	0
Half yearly interest .. ..	.. ..	8,005	7	0
Bills claimable .. ..	.. ..	129	11	11
Credit balance .. ..	.. ..	17,187	2	10
Office stationery .. ..	.. ..	90	6	7
Band instruments .. ..	.. ..	2,239	0	0
Furniture, etc. .. ..	.. ..	23,286	0	6
Compensation for boots from N.V.R. .. ..	.. ..	150	0	0
Postage stamps .. ..	.. ..	1	7	9
Total .. ..	.. ..	5,92,678	14	9

Liabilities.									
Personal account	..	..	..	..	..	..	7,040	7	8
Net assets	..	..	..	..	..	..	5,85,638	7	1
Total							..	5,92,678	14 9

APPENDIX D.

STATEMENT of assets and liabilities of the Ootacamund Lawrence Asylum, Female branch, as they stood on the 31st March 1904.

Assets.				RS.	A.	P.
Funded capital with the Accountant-General	..	..	..	20,000	0	0
Half yearly interest on the capital	..	..	..	349	2	0
Permanent advance with the head-mistress	..	..	..	3	11	0
Stores	..	..	..	873	7	2
Grant-in-aid	..	..	..	1,600	0	0
Subsistence allowance	..	..	..	112	0	0
Military assistant surgeons' fund	..	..	..	31	0	0
Credit balance	..	..	..	817	1	3
Bills claimable	..	..	..	10	0	0
Furniture, etc.	..	..	..	2,230	9	6
Total	..	..	..	26,026	14	11

Liabilities.									
Personal account	..	..	..	..	..	..	1,566	15	3
Net assets	..	..	..	..	..	..	24,459	15	8
Total							..	26,026	14 11

APPENDIX E.

DETAILED abstract of receipts and expenditure of the Octacamund Lawrence Asylum for the month of 190 .

	Male	Branch.	Female
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Receipts.										Expenditure.											
Grant-in-aid.		Donation and interest on Government securities.		Donation from Lawrence Asylum Presses.		Etc.		Etc.		Etc.		Library and museum.		Etc.		Etc.		Etc.		Total.	
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Budget Grant ..																					
</																					

10

No. 454, EDUCATIONAL, 26TH JULY 1904.

O.A. No. 118/4293, dated 15th July 1904.

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.

FORT ST. GEORGE,
15th July 1904.

W. DOBBIE,
Accountant-General.

ORDER—No. 454, Educational, dated 26th July 1904.

The report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1903-1904 will 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.)

H. D. TAYLOR,
Ag. Secretary to Government.

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

Forwarded to the

(By Order.)

First Assistant.

Exd. V. Ramachandra Row.

[E.]
[1]

1,000-5-12-02.

Educational (1904) Department.

CURRENT No. 1255

From

[Name] W. Dobbie Esq.

[Designation] Accountant General

[Station] Fort St. George

O.A. No. 118/4293

Dated 15-7-1904.

Enclosures 3 s.c.

Received 18-7-1904.

Registered 18-7-1904.

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Forwarding the Report on the audit of the accounts of the Lawrence Asylum at Ootacamund for 1903-04

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10. 160 of 8-3-04.	10. 449 of 17-9-03
" 508 of 12-10-03	" 324 of 4-7-03
" 457 of 22-9-03	" 106 of 10-3-03
" 689 of 22-12-00	" 622 of 30-10-01

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" " " " _____, " _____ 190

READ ALSO :—

C. No. 12555, From the A.G., No. 118/4223 dated 15-7-1904

ORDER No. 454, dated 26. 7- 1904

P. S.

The report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1903-04 will be communicated to the Committee of the Asylum and their attention, ~~will~~ drawn to the remarks and suggestions of the auditors.

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

$\frac{Ru}{22/7/4}$ $\frac{M}{25/7/2}$ $\frac{1757}{26.7.02}$
 2. $\frac{19}{23/7/4}$

20. The Committee of the L. Assembly
thru the D. P. J.
D.P.J. L.P.J.
A.G.

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190

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ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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