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(11)  
[Despatch Abstract.]  
Lawrence Aye lum, Gokacamund. Commu-  
nicating to the Committee of the — the report  
on the audit of the accounts of the Anglo for the  
year 1905-06.



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## Government of Madras.

### EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1906.

Enclosures

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G.O., No. 486, 18th July 1906.

Lawrence Asylum, Ootacamund.

Communicating to the Committee of the — the report on the audit of the accounts of the Asylum for the year 1905-1906.



## GOVERNMENT OF MADRAS.

## EDUCATIONAL DEPARTMENT.

READ—the following papers :—

## I

Letter—from F. L. CARVALHO, Esq., Chief Superintendent, in charge of Outside Audits.

To—the Accountant-General, Madras.

Dated—the 25th May 1906.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the official year 1905-1906.

2. The usual statements of receipts and expenditure and of assets and liabilities of both the Male and the Female Branches are appended.

3. The cash balances of the permanent advance with the Principal and the Headmistress and of the collections which remained unremitted to the Bank on the 18th May 1906 were verified by me and found to agree with those recorded in the contingent register and the cash book of the Asylum.

4. The remittances to, and the withdrawals from, the Branch Bank at Ootacamund, as recorded in the cash book, were examined with the Bank's pass book and found to be correct with the exception of the differences noticed in paragraph 9 *infra*. The closing balance of the cash book on the 31st March 1906 was less than that shown in the Bank's pass book by Rs. 280-4-0, which represents the value of two cheques for Rs. 140 and Rs. 140-4-0 issued in March but not cashed in that month.

5. Receipts.—Irregular credits, such as those referred to in paragraph 5 of the last audit report, have been noticed this year also and necessary instructions have been given to avoid them. It is hoped that they will not occur again.

6. The sum of Rs. 14 overpaid to the Office Assistant and Rs. 94-12-0 to the Branch Bank at Ootacamund mentioned in paragraphs 6 and 10 of the last audit report have been recovered and credited in the accounts on the 27th July and the 7th June 1905, respectively.

7. For a sum of Rs. 46 received on account of fees from Mr. Murphy and credited in the cash book on the 3rd May 1905 no receipt or acknowledgment was prepared until he called for it on the 23rd May 1905 when an acknowledgment, dated 3rd May 1905, was prepared and despatched to him. This was irregular. Receipts should be prepared and dated on the day the money is received and credited in the accounts.

8. A sum of Rs. 973-11-0 was remitted to the Branch Bank, Ootacamund, on the 12th September 1905; but the Bank acknowledged only Rs. 972-15-0, Rs. 12 having been deducted for commission for cashing a cheque which accompanied the remittance. The As. 12 should, on receipt of the chalan or remittance book from the Bank, have been charged off in the cash book on account of commission paid to the Bank, but it was deducted from another remittance of Rs. 44-12-0 made on the 29th September 1905, and the net amount only, *viz.*, Rs. 44, charged off in the cash book as a remittance to the Bank though the full amount of Rs. 44-12-0 was actually remitted to the Bank and acknowledged by it.

9. The procedure adopted in the following four cases is apparently objectionable, and as they do not appear to have been specially brought to the notice of the Finance Committee, it is not clear whether they have their approval or not. If it be decided that the extra payments made in these cases should be recovered from the parties concerned, then the further extra payments of Rs. 95-2-6 and Rs. 28-5-4 made in September and October 1905, respectively, should also be recovered for the same reason.

Payments.—(1) Senior Sergeant A. Mace on Rs. 100 died on 11th May 1905 and in his place Sergeant Hurst on Rs. 80 was appointed to act from 12th to 22nd and Sergeant Light on Rs. 50 from 23rd to 31st May 1905. These two men were allowed full pay during the period they acted, the vacancy being a permanent one. No arrangements were made to fill up the vacancies caused by their deputation. The

savings which accrued during their deputation were taken into account and divided equally between the two men referred to above and another Sergeant Lines, making in all Rs. 42-14-7. It is contended that these three men did extra duty owing to the death of Sergeant Mace, and that consequently they were entitled to the extra allowance.

(2) Junior Sergeant's appointment on Rs. 50 fell vacant in July 1905 and its pay was distributed to the three men above referred to.

(3) Mrs. O. Kelly on Rs. 70 was given an acting allowance of Rs. 20-15-0 for acting for another teacher on Rs. 50 in the same department which was vacant in July 1905.

(4) Miss Abraham, nursery teacher, was paid a travelling allowance of Rs. 25 on the 26th July 1905 to join her first appointment in the school from Madras. Of this sum, Rs. 1-10-0 represents charges for food which do not seem to be a legitimate charge on the Asylum.

10. Mr. Kodange, drawing master on Rs. 60 attached to the Asylum, was appointed to do the duties of the Office Assistant on Rs. 45 who was granted three months' sick leave from 8th July 1905. In their resolution of 26th April 1905 the Committee had sanctioned an allowance of Rs. 15 per mensem to Mr. Kodange for the extra duty when the Assistant went on privilege leave on a previous occasion, *i.e.*, in May 1905. This allowance was continued to him when the Assistant was on sick leave also. But on a representation made by him that there was too much work for him, the Committee in their resolution of 21st July 1905 sanctioned an increase of Rs. 6-8-0, making in all Rs. 21-8-0, which was less than a moiety of the Assistant's pay. But instead of giving him Rs. 21-8-0 according to the Committee's resolution, he was allowed to draw at the rate of Rs. 25 a month for the period he acted, that is, Rs. 2-8-0 in excess of what was available after paying the absentee allowance and Rs. 3-8-0 over and above what the Committee sanctioned for him. If the payment of Rs. 25 should be allowed to stand, the sanction of the local Government should be obtained for the excess charge as it exceeds the sanctioned scale, or if he should be allowed only Rs. 22-8-0, the moiety of the pay of the Office Assistant, the further sanction of the Committee is necessary and the balance should be recovered from him. In this connection it has to be mentioned that for the 20 days, *i.e.*, from 12th to 31st July 1905, he was paid the full amount of Rs. 15 allowed by the resolution of 26th April 1905 instead of at the rate of Rs. 15 as stated in it. This would give him only Rs. 9-10-10. The excess here also should be recovered.

11. A sum of Rs. 600 was paid for a copy of the "Encyclopædia Britannica," but no sanction or other authority is produced in support of the charge except the revised estimate for 1905-1906 in which a note is made of this. As the revised estimate is no authority for incurring the charge, and as it is an unusual one, the special sanction of Government seems necessary for its purchase.

12. The sum of Rs. 607 paid to the Civil Orphan Asylum, Madras, in July 1905, being a refund of the current year's collections, should have been deducted from receipts and not charged to "Refunds". The necessary corrections have been made in Statement B by expunging it from both sides of the account, *i.e.*, under "IV. Miscellaneous—Sale of stores" and "VIII. Extraordinary—Refunds" under receipts and charges, respectively.

13. The totals of monthly contingent charges are carried in detail into the cash book and from the cash book into the monthly abstracts. This is a duplication of work. The details may as well be taken directly into the abstracts without the intervention of the cash book.

14. Bills for stores supplied should not be passed for payment unless they are countersigned by the store-keeper by whom the stores are received. This does not always appear to have been done.

15. As in previous years, stores continue to be obtained in bulk as the question of establishing a general agency seems still to be under the consideration of the Committee.

16. The result of the audit has on the whole been satisfactory.

17. The Committee should be requested to pay the audit fee of Rs. 350 into the Bank of Madras to the credit of Government.



## APPENDIX A.

## STATEMENT of Receipts and Expenditure of the Male Branch for the year 1905-1906.

## Receipts.

|                                                      | RS.             | A.        | P.        |
|------------------------------------------------------|-----------------|-----------|-----------|
| Opening balance .. .. .                              | 5,917           | 3         | 8         |
| <b>I.—FROM GOVERNMENT—</b>                           |                 |           |           |
| Grant-in-aid .. .. .                                 | 28,800          | 0         | 0         |
| <b>II.—PROFITS ON ASYLUM PROPERTY—</b>               |                 |           |           |
| 1. Donation and interest on Government securities .. | 39,466          | 8         | 1         |
| 2. Donation from Lawrence Asylum Presses ..          | 26,900          | 0         | 0         |
| <b>III.—SPECIAL FUNDS—</b>                           |                 |           |           |
| 1. Subsistence allowance .. .. .                     | 4,374           | 6         | 2         |
| 2. Pensions from funds .. .. .                       | 1,244           | 10        | 11        |
| 3. Fees .. .. .                                      | 4,842           | 8         | 0         |
| 4. Telegraph Department .. .. .                      | 1,890           | 0         | 0         |
| <b>IV.—INDUSTRIES—</b>                               |                 |           |           |
| 1. Tailors' shop .. .. .                             | 121             | 4         | 0         |
| 2. Boot-making shop .. .. .                          | 381             | 14        | 0         |
| 3. Recoveries from Public Works Department ..        | 1,199           | 15        | 4         |
| <b>V.—MISCELLANEOUS—</b>                             |                 |           |           |
| 1. Sale of stores .. .. .                            | 223             | 8         | 6         |
| 2. From N.V.R. compensation for boots .. ..          | 150             | 0         | 0         |
| 3. Other items .. .. .                               | 111             | 0         | 6         |
| 4. Boarding money .. .. .                            | 432             | 0         | 9         |
| 5. Special money prizes .. .. .                      | 170             | 0         | 0         |
| 6. Donation .. .. .                                  | 235             | 0         | 0         |
| <b>Total ..</b>                                      | <b>1,16,464</b> | <b>15</b> | <b>11</b> |

## Expenditure.

## I.—EDUCATION—

## (a) Scholastic—

|                                         |        |    |   |
|-----------------------------------------|--------|----|---|
| 1. Establishment .. .. .                | 12,952 | 10 | 3 |
| 2. Books, prizes and stationery .. .. . | 1,425  | 10 | 1 |
| 3. Library and museum .. .. .           | 589    | 9  | 6 |
| 4. Examination fees .. .. .             | 50     | 12 | 0 |
| 5. Special money prizes .. .. .         | 57     | 12 | 0 |

## (b) Artistic—

|                                              |     |   |    |
|----------------------------------------------|-----|---|----|
| 1. Band establishment .. .. .                | 810 | 0 | 0  |
| 2. Band instruments, music and repairs .. .. | 436 | 8 | 10 |
| 3. Gymnastic establishment .. .. .           | 480 | 0 | 0  |
| 4. Apparatus and games .. .. .               | 326 | 9 | 6  |
| 5. Honorarium to Band Examiner .. .. .       | 32  | 0 | 0  |

## (c) Telegraph—

|                          |       |   |   |
|--------------------------|-------|---|---|
| 1. Establishment .. .. . | 1,200 | 0 | 0 |
| 2. Premia .. .. .        | 405   | 0 | 0 |

## (d) Drawing—

|                                    |     |    |   |
|------------------------------------|-----|----|---|
| 1. Establishment .. .. .           | 600 | 0  | 0 |
| 2. Materials, models, etc. .. .. . | 75  | 12 | 0 |

## (e) Type-writing, etc.—

|                                      |     |   |   |
|--------------------------------------|-----|---|---|
| 1. Establishment .. .. .             | 165 | 2 | 8 |
| 2. Machines, materials, etc. .. .. . | 10  | 8 | 0 |

## APPENDIX A—cont.

## Statement of Receipts and Expenditure of the Male Branch for the year 1905-1906—cont.

## Expenditure—cont.

## II.—CLOTHING AND VICTUALLING—

RS. A. P.

## (a) Clothing—

|                                         |       |    |   |
|-----------------------------------------|-------|----|---|
| 1. Establishment .. .. .                | 517   | 9  | 0 |
| 2. Material, etc. .. .. .               | 6,863 | 1  | 4 |
| 3. Contract work, extra tailors .. .. . | 3,143 | 10 | 6 |
| 4. Shoeing .. .. .                      | 6,360 | 4  | 0 |
| 5. Sergeants' clothing .. .. .          | 399   | 11 | 0 |
| 6. Servants' do. .. .. .                | 108   | 0  | 0 |

## (b) Victualling—

|                                           |        |    |   |
|-------------------------------------------|--------|----|---|
| 1. Establishment .. .. .                  | 1,687  | 11 | 0 |
| 2. Provisions .. .. .                     | 32,433 | 12 | 3 |
| 3. Kitchen and dining-room utensils .. .. | 289    | 3  | 6 |
| 4. Boarders .. .. .                       | 1,742  | 4  | 0 |

## III.—HOUSEHOLD, HOSPITAL AND SANITATION—

## (a) Household—

|                                          |       |    |   |
|------------------------------------------|-------|----|---|
| 1. Establishment .. .. .                 | 5,399 | 7  | 0 |
| 2. Washing .. .. .                       | 1,735 | 0  | 0 |
| 3. Lighting .. .. .                      | 933   | 2  | 6 |
| 4. Wood-cutting, etc. .. .. .            | 939   | 4  | 0 |
| 5. Bedding and towelling .. .. .         | 2,115 | 12 | 2 |
| 6. Hardware, soap, brushes .. .. .       | 834   | 6  | 0 |
| 7. Furniture, carpets, etc. .. .. .      | 1,009 | 15 | 3 |
| 8. Contingencies—cleaning doors, etc. .. | 75    | 9  | 0 |

## (b) Hospital—

|                                |       |    |   |
|--------------------------------|-------|----|---|
| 1. Establishment .. .. .       | 1,814 | 8  | 0 |
| 2. Medicines and wines .. .. . | 410   | 4  | 8 |
| 3. Extra nursing .. .. .       | 261   | 10 | 0 |
| 4. Contingencies .. .. .       | 4     | 1  | 0 |

## (c) Sanitation—

|                                              |     |   |   |
|----------------------------------------------|-----|---|---|
| 1. Establishment .. .. .                     | 738 | 5 | 0 |
| 2. Tar and phenyle .. .. .                   | 115 | 3 | 6 |
| 3. Repairs to roads, drains, bush-cutting .. | 515 | 0 | 0 |

## IV.—GENERAL—

|                          |        |   |   |
|--------------------------|--------|---|---|
| 1. Establishment .. .. . | 11,157 | 9 | 3 |
| 2. Stationery .. .. .    | 185    | 4 | 7 |

## V.—BUILDINGS, LABOUR AND MATERIALS ..

3,574 14 0

## VI.—MISCELLANEOUS—

|                                                |       |    |   |
|------------------------------------------------|-------|----|---|
| 1. Carrying charges and travelling expenses .. | 2,841 | 5  | 0 |
| 2. Postage, advertisements and telegrams ..    | 362   | 9  | 2 |
| 3. Audit fee .. .. .                           | 234   | 0  | 0 |
| 4. Contingencies .. .. .                       | 524   | 8  | 6 |
| 5. Entertainment allowance .. .. .             | 126   | 12 | 0 |

## VII.—OTHER CHARGES—

|                     |     |   |   |
|---------------------|-----|---|---|
| 1. Pensions .. .. . | 360 | 0 | 0 |
|---------------------|-----|---|---|

## VIII.—EXTRAORDINARY—

|                                  |       |    |   |
|----------------------------------|-------|----|---|
| 1. Chapel improvements .. .. .   | 363   | 7  | 0 |
| 2. Refunds .. .. .               | 7     | 4  | 2 |
| 3. Fire-engine hose pipe .. .. . | 235   | 14 | 5 |
| 4. Gratuity .. .. .              | 1,200 | 0  | 0 |

Total .. 1,11,238 1 7

Closing balance on the 31st March 1906 .. 5,226 14 4

Grand Total .. 1,16,464 15 11



## APPENDIX B.

STATEMENT of Receipts and Expenditure of the Female Branch for the year 1905-1906.

## Receipts.

|                                 | RS.    | A. | P. |
|---------------------------------|--------|----|----|
| Opening balance .. ..           | 5,207  | 13 | 4  |
| I.—FROM GOVERNMENT—             |        |    |    |
| 1. Grant-in-aid .. ..           | 19,200 | 0  | 0  |
| II.—PROFITS ON ASYLUM PROPERTY— |        |    |    |
| 1. Donation and interest .. ..  | 24,431 | 13 | 1  |
| III.—SPECIAL FUNDS—             |        |    |    |
| 1. Subsistence allowance .. ..  | 9,354  | 7  | 9  |
| 2. Pensions from funds .. ..    | 649    | 15 | 0  |
| 3. Fees .. ..                   | 939    | 5  | 2  |
| IV.—MISCELLANEOUS—              |        |    |    |
| 1. Sale of stores .. ..         | 226    | 8  | 9  |
| 2. Boarding money .. ..         | 70     | 0  | 0  |
| 3. Other items .. ..            | 111    | 9  | 0  |
| 4. Special money prizes .. ..   | 120    | 0  | 0  |
| Total .. ..                     | 49,895 | 13 | 5  |

## Expenditure.

|                                           |        |    |    |
|-------------------------------------------|--------|----|----|
| I.—EDUCATION—                             |        |    |    |
| (a) <i>Scholastic</i> —                   |        |    |    |
| 1. Establishment .. ..                    | 6,032  | 8  | 0  |
| 2. Books, stationery, prizes .. ..        | 1,026  | 3  | 5  |
| 3. Library .. ..                          | 369    | 10 | 0  |
| 4. Examination fees .. ..                 | 10     | 4  | 0  |
| 5. Games .. ..                            | 101    | 9  | 3  |
| 6. Tuning and repairing piano .. ..       | 10     | 0  | 0  |
| 7. Special money prizes .. ..             | 57     | 8  | 0  |
| (b) <i>Type-writing and Shorthand</i> —   |        |    |    |
| 1. Establishment .. ..                    | 41     | 4  | 6  |
| 2. Machines, materials .. ..              | 1      | 8  | 0  |
| (c) <i>Drawing</i> —                      |        |    |    |
| 1. Establishment .. ..                    | 120    | 0  | 0  |
| II.—CLOTHING AND VICTUALLING—             |        |    |    |
| (a) <i>Clothing</i> —                     |        |    |    |
| 1. Establishment .. ..                    | 1,440  | 0  | 0  |
| 2. Materials .. ..                        | 5,067  | 6  | 6  |
| 3. Extra tailors .. ..                    | 8      | 0  | 0  |
| 4. Shoeing .. ..                          | 1,736  | 3  | 0  |
| 5. Outfit allowance .. ..                 | 189    | 9  | 6  |
| (b) <i>Victualling</i> —                  |        |    |    |
| 1. Establishment .. ..                    | 707    | 8  | 0  |
| 2. Provisions .. ..                       | 18,361 | 6  | 3  |
| 3. Kitchen and dining-room utensils .. .. | 840    | 14 | 6  |
| III.—HOUSEHOLD, HOSPITAL AND SANITATION—  |        |    |    |
| (a) <i>Household</i> —                    |        |    |    |
| 1. Establishment .. ..                    | 96     | 0  | 0  |
| 2. Washing .. ..                          | 1,444  | 0  | 0  |
| 3. Lighting .. ..                         | 523    | 9  | 6  |
| 4. Wood-cutting .. ..                     | 284    | 12 | 0  |
| 5. Bedding and towelling .. ..            | 872    | 4  | 9  |
| 6. Hardware, soap, brushes, etc. .. ..    | 463    | 7  | 0  |
| 7. Furniture and repairs .. ..            | 647    | 2  | 6  |
| 8. Contingencies .. ..                    | 69     | 0  | 10 |
| (b) <i>Hospital</i> —                     |        |    |    |
| 1. Establishment .. ..                    | 648    | 0  | 0  |
| 2. Medicines and wines .. ..              | 201    | 0  | 8  |
| 3. Extra nursing .. ..                    | 12     | 0  | 0  |
| (c) <i>Sanitation</i> —                   |        |    |    |
| 1. Establishment .. ..                    | 472    | 6  | 0  |
| 2. Tar and phenyle .. ..                  | 43     | 3  | 9  |

## APPENDIX B—cont.

Statement of Receipts and Expenditure of the Female Branch for the year 1905-1906—cont.

## Expenditure—cont.

|                                                   | RS.    | A. | P. |
|---------------------------------------------------|--------|----|----|
| IV.—GENERAL—                                      |        |    |    |
| 1. Establishment .. ..                            | 4,069  | 0  | 0  |
| V.—BUILDINGS AND REPAIRS .. ..                    | 1,724  | 15 | 3  |
| VI.—MISCELLANEOUS—                                |        |    |    |
| 1. Carrying charges and travelling expenses .. .. | 1,203  | 14 | 0  |
| 2. Postage, telegrams, advertisements .. ..       | 96     | 8  | 6  |
| 3. Audit fee .. ..                                | 116    | 0  | 0  |
| 4. Contingencies .. ..                            | 257    | 4  | 0  |
| VII.—OTHER CHARGES—                               |        |    |    |
| 1. Out-boarders .. ..                             | 200    | 0  | 0  |
| 2. Scholarship .. ..                              | 240    | 0  | 0  |
| VIII.—EXTRAORDINARY—                              |        |    |    |
| 1. Refunds .. ..                                  | 295    | 8  | 0  |
| Total .. ..                                       | 50,101 | 7  | 8  |
| Closing balance on the 31st March 1906 .. ..      | 205    | 10 | 3  |
| Net Total .. ..                                   | 49,895 | 13 | 5  |

## APPENDIX C.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Male Branch, as they stood on the 31st March 1906.

## Assets.

|                                                          | RS.      | A. | P. |
|----------------------------------------------------------|----------|----|----|
| Funded capital with the Accountant-General .. ..         | 5,10,100 | 0  | 0  |
| Fixed deposit in the Madras Bank, Ootacamund .. ..       | 11,044   | 6  | 9  |
| Permanent advance with the Principal .. ..               | 107      | 8  | 0  |
| Grant-in-aid .. ..                                       | 2,400    | 0  | 0  |
| Donation on Government securities .. ..                  | 21,460   | 8  | 0  |
| Half-yearly interest .. ..                               | 8,120    | 4  | 9  |
| Subsistence allowance .. ..                              | 4,683    | 8  | 0  |
| Pension from the Military Assistant Surgeons' fund .. .. | 10       | 8  | 0  |
| Pension from late Lord Clive's fund .. ..                | 91       | 4  | 7  |
| Fees in arrears .. ..                                    | 199      | 0  | 0  |
| Stores in charge of the steward .. ..                    | 6,965    | 14 | 10 |
| Stores, made-up-clothing .. ..                           | 932      | 14 | 0  |
| Furniture .. ..                                          | 23,777   | 8  | 3  |
| Band instruments .. ..                                   | 2,315    | 12 | 0  |
| Gymnastic apparatus .. ..                                | 422      | 8  | 0  |
| Bills claimable .. ..                                    | 118      | 14 | 8  |
| Postage stamps .. ..                                     | 2        | 13 | 0  |
| Credit balance .. ..                                     | 5,226    | 14 | 4  |
| Total .. ..                                              | 5,97,980 | 3  | 2  |

## Liabilities.

|                        |          |    |    |
|------------------------|----------|----|----|
| Personal account .. .. | 7,072    | 4  | 10 |
| Net assets .. ..       | 5,90,907 | 14 | 4  |
| Total .. ..            | 5,97,980 | 3  | 2  |



## APPENDIX D.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Female Branch,  
as they stood on the 31st March 1906.

| Assets.                                            |       | RS.      | A. | P. |
|----------------------------------------------------|-------|----------|----|----|
| Funded capital with the Accountant-General         | .. .. | 3,02,318 | 14 | 0  |
| Donation on Government securities                  | .. .. | 10,732   | 12 | 0  |
| Half-yearly interest                               | .. .. | 2,325    | 10 | 5  |
| Grant-in-aid                                       | .. .. | 1,600    | 0  | 0  |
| Subsistence allowance                              | .. .. | 567      | 12 | 4  |
| Pension from the Military Assistant Surgeons' fund | .. .. | 21       | 0  | 0  |
| Pension from late Lord Clive's fund                | .. .. | 40       | 0  | 0  |
| Fees in arrears                                    | .. .. | 231      | 0  | 0  |
| Stores in charge of the steward                    | .. .. | 3,907    | 5  | 6  |
| Furniture                                          | .. .. | 15,292   | 2  | 0  |
| Permanent advance with the Headmistress            | .. .. | 0        | 5  | 6  |
| Total                                              | .. .. | 3,37,036 | 13 | 9  |

| Liabilities.     |       | RS.      | A. | P. |
|------------------|-------|----------|----|----|
| Debtor balance   | .. .. | 205      | 10 | 3  |
| Personal account | .. .. | 3,367    | 15 | 1  |
| Net assets       | .. .. | 3,33,463 | 4  | 5  |
| Total            | .. .. | 3,37,036 | 13 | 9  |

## II

Endorsement No. O.A. 75/4097, dated 9th July 1906.

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.

W. DOBBIE,  
*Accountant-General.*

Order—No. 486, Educational, dated 18th July 1906.

The report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1905-1906 will be communicated to the Committee of the Asylum and their attention drawn to the remarks and suggestions of the Auditor.

2. The Committee will be requested to state what action they propose to take on paragraphs 9 and 10 of the report.

3. 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, Ootacamund.  
" Director of Public Instruction.  
" Accountant-General.

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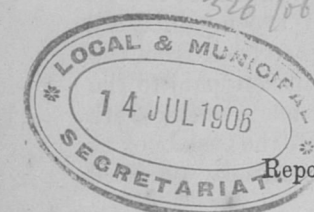
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|             |         |       |                                             |                                                                              |

70 465-67 ✓  
217/103 ✓  
70 457-103 ✓  
22/9/103 ✓  
219 ✓  
474/103 ✓  
508 ✓  
12/10/103 ✓  
276/106 ✓  
255-56-106 ✓  
290/106 ✓  
326/106 ✓  
349/106 ✓  
396/106 ✓  
37min/105 ✓  
149/105 ✓  
CURRENT No. 1148  
162/105 ✓  
319/105 ✓  
428/105 ✓  
16/10/103 ✓  
14-7-1906

EDUCATIONAL DEPARTMENT.

190 , Registered

Subject.



Report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the official year 1905-1906.

|                    |
|--------------------|
| ENCLOSURES.        |
| No. _____          |
| Spare copies _____ |

Station, Fort St. George.

Dated the 25th May 1906.

From

F. L. CARVALHO, Esq.,

Chief Superintendent, in charge of Outside Audits,

To

THE ACCOUNTANT-GENERAL,

MADRAS.

SIR,

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the official year 1905-1906.

2. The usual statements of receipts and expenditure and of assets and liabilities of both the Male and the Female Branches are appended.

3. The cash balances of the permanent advance with the Principal and the Headmistress and of the collections which remained unremitted to the Bank on the 18th May 1906 were verified by me and found to agree with those recorded in the contingent register and the cash book of the Asylum.

4. The remittances to, and the withdrawals from, the Branch Bank at Ootacamund, as recorded in the cash book, were examined with the Bank's pass book and found to be correct with the exception of the differences noticed in paragraph 9 *infra*. The closing balance of the cash book on the 31st March 1906 was less than that shown in the Bank's pass book by Rs. 280-4-0, which represents the value of two cheques for Rs. 140 and Rs. 140-4-0 issued in March but not cashed in that month.

5. *Receipts*.—Irregular credits, such as those referred to in paragraph 5 of the last audit report, have been noticed this year also and necessary instructions have been given to avoid them. It is hoped that they will not occur again.

6. The sum of Rs. 14 overpaid to the Office Assistant and Rs. 94-12-0 to the Branch Bank at Ootacamund mentioned in paragraphs 6 and 10 of the last audit report have been recovered and credited in the accounts on the 27th July and 7th June 1905, respectively.

80 465-67 ✓  
217-103 ✓  
22-9-103 ✓  
219 ✓  
474-103 ✓  
508 ✓  
12-10-103 ✓  
276-106 ✓  
255-56-106 ✓  
290-106 ✓  
326-106 ✓  
349-106 ✓  
396-106 ✓  
37min-105 ✓  
149-105 ✓



7. For a sum of Rs. 46 received on account of fees from Mr. Murphy and credited in the cash book on the 3rd May 1905 no receipt or acknowledgment was prepared until he called for it on the 23rd May 1905 when an acknowledgment, dated 3rd May 1905, was prepared and despatched to him. This was irregular. Receipts should be prepared and dated on the day the money is received and credited in the accounts.

8. A sum of Rs. 973-11-0 was remitted to the Branch Bank, Ootacamund, on the 12th September 1905; but the Bank acknowledged only Rs. 972-15-0, As. 12 having been deducted for commission for cashing a cheque which accompanied the remittance. The As. 12 should, on receipt of the chalan or remittance book from the Bank, have been charged off in the cash book on account of commission paid to the Bank, but it was deducted from another remittance of Rs. 44-12-0 made on the 29th September 1905, and the net amount only, viz., Rs. 44, charged off in the cash book as a remittance to the Bank though the full amount of Rs. 44-12-0 was actually remitted to the Bank and acknowledged by it.

9. The procedure adopted in the following four cases is apparently objectionable, and as they do not appear to have been specially brought to the notice of the Finance Committee, it is not clear whether they have their approval or not. If it be decided that the extra payments made in these cases should be recovered from the parties concerned, then the further extra payments of Rs. 95-2-6 and Rs. 28-5-4 made in September and October 1905, respectively, should also be recovered for the same reason.

*Payments.*—(1) Senior Sergeant A. Mace on Rs. 100 died on 11th May 1905 and in his place Sergeant Hurst on Rs. 80 was appointed to act from 12th to 22nd and Sergeant Light on Rs. 50 from 23rd to 31st May 1905. These two men were allowed full pay during the period they acted, the vacancy being a permanent one. No arrangements were made to fill up the vacancies caused by their deputation. The savings which accrued during their deputation were taken into account and divided equally between the two men referred to above and another Sergeant Lines, making in all Rs. 42-14-7. It is contended that these three men did extra duty owing to the death of Sergeant Mace, and that consequently they were entitled to the extra allowance.

(2) Junior Sergeant's appointment on Rs. 50 fell vacant in July 1905 and its pay was distributed to the three men above referred to.

(3) Mrs. O. Kelly on Rs. 70 was given an acting allowance of Rs. 20-15-0 for acting for another teacher on Rs. 50 in the same department which was vacant in July 1905.

(4) Miss Abraham, nursery teacher, was paid a travelling allowance of Rs. 25 on the 26th July 1905 to join her first appointment in the school from Madras. Of this sum, Rs. 1-10-0 represents charges for food which do not seem to be a legitimate charge on the Asylum.

10. Mr. Kodange, drawing master on Rs. 60 attached to the Asylum, was appointed to do the duties of the Office Assistant on Rs. 45 who was granted three months' sick leave from 8th July 1905. In their resolution of 26th April 1905 the Committee had sanctioned an allowance of Rs. 15 per mensem to Mr. Kodange for the extra duty when the Assistant went on privilege leave on a previous occasion, i.e., in May 1905. This allowance was continued to him when the Assistant was on sick leave also. But on a representation made by him that there was too much work for him, the Committee in their resolution of 21st July 1905 sanctioned an increase of Rs. 6-8-0, making in all Rs. 21-8-0, which was less than a moiety of the Assistant's pay. But instead of giving him Rs. 21-8-0 according to the Committee's resolution, he was allowed to draw at the rate of Rs. 25 a month for the period he acted, that is, Rs. 2-8-0 in excess of what was available after paying the absentee allowance and Rs. 3-8-0 over and above what the Committee sanctioned for him. If the payment of Rs. 25 should be allowed to stand, the sanction of the local Government should be obtained for the excess charge as it exceeds the sanctioned scale, or if he should be allowed only Rs. 22-8-0, the moiety of the pay of the Office Assistant, the further sanction of the Committee is necessary and the balance should be recovered from him.

In this connection it has to be mentioned that for the 20 days, i.e., from 12th to 31st July 1905, he was paid the full amount of Rs. 15 allowed by the resolution of 26th April 1905 instead of at the rate of Rs. 15 as stated in it. This would give him only Rs. 9-10-10. The excess here also should be recovered.

11. A sum of Rs. 600 was paid for a copy of the "Encyclopædia Britannica," but no sanction or other authority is produced in support of the charge except the revised estimate for 1905-1906 in which a note is made of this. As the revised estimate is no authority for incurring the charge, and as it is an unusual one, the special sanction of Government seems necessary for its purchase.

12. The sum of Rs. 607 paid to the Civil Orphan Asylum, Madras, in July 1905, being a refund of the current year's collections, should have been deducted from receipts and not charged to "Refunds". The necessary corrections have been made in Statement B by expunging it from both sides of the account, i.e., under "IV. Miscellaneous—Sale of stores" and "VIII. Extraordinary—Refunds" under receipts and charges, respectively.

13. The totals of monthly contingent charges are carried in detail into the cash book and from the cash book into the monthly abstracts. This is a duplication of work. The details may as well be taken directly into the abstracts without the intervention of the cash book.

14. Bills for stores supplied should not be passed for payment unless they are countersigned by the store-keeper by whom the stores are received. This does not always appear to have been done.

15. As in previous years, stores continue to be obtained in bulk as the question of establishing a general agency seems still to be under the consideration of the Committee.

16. The result of the audit has on the whole been satisfactory.

17. The Committee should be requested to pay the audit fee of Rs. 350 into the Bank of Madras to the credit of Government.

I have the honour to be,

Sir,

Your most obedient servant,

F. L. CARVALHO,  
Chief Superintendent,



# APPENDIX A.

## STATEMENT of Receipts and Expenditure of the Male Branch for the year 1905-1906.

### Receipts.

|                                                      | RS.             | A.        | P.        |
|------------------------------------------------------|-----------------|-----------|-----------|
| Opening balance .. .. .                              | 5,917           | 3         | 8         |
| <b>I.—FROM GOVERNMENT—</b>                           |                 |           |           |
| Grant-in-aid .. .. .                                 | 28,800          | 0         | 0         |
| <b>II.—PROFITS ON ASYLUM PROPERTY—</b>               |                 |           |           |
| 1. Donation and interest on Government securities .. | 39,466          | 8         | 1         |
| 2. Donation from Lawrence Asylum Presses ..          | 26,900          | 0         | 0         |
| <b>III.—SPECIAL FUNDS—</b>                           |                 |           |           |
| 1. Subsistence allowance .. .. .                     | 4,374           | 6         | 2         |
| 2. Pensions from funds .. .. .                       | 1,244           | 10        | 11        |
| 3. Fees .. .. .                                      | 4,842           | 8         | 0         |
| 4. Telegraph Department .. .. .                      | 1,890           | 0         | 0         |
| <b>IV.—INDUSTRIES—</b>                               |                 |           |           |
| 1. Tailors' shop .. .. .                             | 121             | 4         | 0         |
| 2. Boot-making shop .. .. .                          | 381             | 14        | 0         |
| 3. Recoveries from Public Works Department ..        | 1,199           | 15        | 4         |
| <b>V.—MISCELLANEOUS—</b>                             |                 |           |           |
| 1. Sale of stores .. .. .                            | 228             | 8         | 6         |
| 2. From N.V.R. compensation for boots .. .. .        | 150             | 0         | 0         |
| 3. Other items .. .. .                               | 111             | 0         | 6         |
| 4. Boarding money .. .. .                            | 482             | 0         | 9         |
| 5. Special money prizes .. .. .                      | 170             | 0         | 0         |
| 6. Donation .. .. .                                  | 235             | 0         | 0         |
| <b>Total ..</b>                                      | <b>1,16,464</b> | <b>15</b> | <b>11</b> |

### Expenditure.

#### I.—EDUCATION—

##### (a) Scholastic—

|                                         |        |    |   |
|-----------------------------------------|--------|----|---|
| 1. Establishment .. .. .                | 12,952 | 10 | 3 |
| 2. Books, prizes and stationery .. .. . | 1,425  | 10 | 1 |
| 3. Library and museum .. .. .           | 589    | 9  | 6 |
| 4. Examination fees .. .. .             | 50     | 12 | 0 |
| 5. Special money prizes .. .. .         | 57     | 12 | 0 |

##### (b) Artistic—

|                                                |     |   |    |
|------------------------------------------------|-----|---|----|
| 1. Band establishment .. .. .                  | 810 | 0 | 0  |
| 2. Band instruments, music and repairs .. .. . | 436 | 8 | 10 |
| 3. Gymnastic establishment .. .. .             | 480 | 0 | 0  |
| 4. Apparatus and games .. .. .                 | 326 | 9 | 6  |
| 5. Honorarium to Band Examiner .. .. .         | 32  | 0 | 0  |

##### (c) Telegraph—

|                          |       |   |   |
|--------------------------|-------|---|---|
| 1. Establishment .. .. . | 1,200 | 0 | 0 |
| 2. Premia .. .. .        | 405   | 0 | 0 |

##### (d) Drawing—

|                                    |     |    |   |
|------------------------------------|-----|----|---|
| 1. Establishment .. .. .           | 600 | 0  | 0 |
| 2. Materials, models, etc. .. .. . | 75  | 12 | 0 |

##### (e) Type-writing, etc.—

|                                      |     |   |   |
|--------------------------------------|-----|---|---|
| 1. Establishment .. .. .             | 165 | 2 | 8 |
| 2. Machines, materials, etc. .. .. . | 10  | 8 | 0 |

## APPENDIX A—cont.

## Statement of Receipts and Expenditure of the Male Branch for the year 1905-1906—cont.

### Expenditure—cont.

#### II.—CLOTHING AND VICTUALLING—

##### (a) Clothing—

|                                         |       |    |   |
|-----------------------------------------|-------|----|---|
| 1. Establishment .. .. .                | 517   | 9  | 0 |
| 2. Material, etc. .. .. .               | 6,863 | 1  | 4 |
| 3. Contract work, extra tailors .. .. . | 3,143 | 10 | 6 |
| 4. Shoeing .. .. .                      | 6,360 | 4  | 0 |
| 5. Sergeants' clothing .. .. .          | 399   | 11 | 0 |
| 6. Servants' do. .. .. .                | 108   | 0  | 0 |

##### (b) Victualling—

|                                             |        |    |   |
|---------------------------------------------|--------|----|---|
| 1. Establishment .. .. .                    | 1,687  | 11 | 0 |
| 2. Provisions .. .. .                       | 32,433 | 12 | 3 |
| 3. Kitchen and dining-room utensils .. .. . | 289    | 3  | 6 |
| 4. Boarders .. .. .                         | 1,742  | 4  | 0 |

#### III.—HOUSEHOLD, HOSPITAL AND SANITATION—

##### (a) Household—

|                                               |       |    |   |
|-----------------------------------------------|-------|----|---|
| 1. Establishment .. .. .                      | 5,399 | 7  | 0 |
| 2. Washing .. .. .                            | 1,735 | 0  | 0 |
| 3. Lighting .. .. .                           | 933   | 2  | 6 |
| 4. Wood-cutting, etc. .. .. .                 | 939   | 4  | 0 |
| 5. Bedding and towelling .. .. .              | 2,115 | 12 | 2 |
| 6. Hardware, soap, brushes .. .. .            | 834   | 6  | 0 |
| 7. Furniture, carpets, etc. .. .. .           | 1,009 | 15 | 3 |
| 8. Contingencies—cleaning doors, etc. .. .. . | 75    | 9  | 0 |

##### (b) Hospital—

|                                |       |    |   |
|--------------------------------|-------|----|---|
| 1. Establishment .. .. .       | 1,814 | 8  | 0 |
| 2. Medicines and wines .. .. . | 410   | 4  | 8 |
| 3. Extra nursing .. .. .       | 261   | 10 | 0 |
| 4. Contingencies .. .. .       | 4     | 1  | 0 |

##### (c) Sanitation—

|                                                   |     |   |   |
|---------------------------------------------------|-----|---|---|
| 1. Establishment .. .. .                          | 738 | 5 | 0 |
| 2. Tar and phenyle .. .. .                        | 115 | 3 | 6 |
| 3. Repairs to roads, drains, bush-cutting .. .. . | 515 | 0 | 0 |

#### IV.—GENERAL—

|                          |        |   |   |
|--------------------------|--------|---|---|
| 1. Establishment .. .. . | 11,157 | 9 | 3 |
| 2. Stationery .. .. .    | 185    | 4 | 7 |

#### V.—BUILDINGS, LABOUR AND MATERIALS .. .. .

3,574 14 0

#### VI.—MISCELLANEOUS—

|                                                     |       |    |   |
|-----------------------------------------------------|-------|----|---|
| 1. Carrying charges and travelling expenses .. .. . | 2,841 | 5  | 0 |
| 2. Postage, advertisements and telegrams .. .. .    | 362   | 9  | 2 |
| 3. Audit fee .. .. .                                | 234   | 0  | 0 |
| 4. Contingencies .. .. .                            | 524   | 8  | 6 |
| 5. Entertainment allowance .. .. .                  | 126   | 12 | 0 |

#### VII.—OTHER CHARGES—

|                     |     |   |   |
|---------------------|-----|---|---|
| 1. Pensions .. .. . | 360 | 0 | 0 |
|---------------------|-----|---|---|

#### VIII.—EXTRAORDINARY—

|                                  |       |    |   |
|----------------------------------|-------|----|---|
| 1. Chapel improvements .. .. .   | 363   | 7  | 0 |
| 2. Refunds .. .. .               | 7     | 4  | 2 |
| 3. Fire-engine hose pipe .. .. . | 235   | 14 | 5 |
| 4. Gratuity .. .. .              | 1,200 | 0  | 0 |

|                                                  |                 |           |          |
|--------------------------------------------------|-----------------|-----------|----------|
| <b>Total ..</b>                                  | <b>1,11,238</b> | <b>1</b>  | <b>7</b> |
| <b>Closing balance on the 31st March 1906 ..</b> | <b>5,226</b>    | <b>14</b> | <b>4</b> |

**Grand Total .. 1,16,464 15 11**



## APPENDIX B.

STATEMENT of Receipts and Expenditure of the Female Branch for the year 1905-1906.

## Receipts.

|                                 | RS.    | A. | P. |
|---------------------------------|--------|----|----|
| Opening balance .. ..           | 5,207  | 13 | 4  |
| I.—FROM GOVERNMENT—             |        |    |    |
| 1. Grant-in-aid .. ..           | 19,200 | 0  | 0  |
| II.—PROFITS ON ASYLUM PROPERTY— |        |    |    |
| 1. Donation and interest .. ..  | 24,431 | 13 | 1  |
| III.—SPECIAL FUNDS—             |        |    |    |
| 1. Subsistence allowance .. ..  | 9,354  | 7  | 9  |
| 2. Pensions from funds .. ..    | 649    | 15 | 0  |
| 3. Fees .. ..                   | 939    | 5  | 2  |
| IV.—MISCELLANEOUS—              |        |    |    |
| 1. Sale of stores .. ..         | 226    | 8  | 9  |
| 2. Boarding money .. ..         | 70     | 0  | 0  |
| 3. Other items .. ..            | 111    | 9  | 0  |
| 4. Special money prizes .. ..   | 120    | 0  | 0  |
| Total .. ..                     | 49,895 | 13 | 5  |

## Expenditure.

|                                           |        |    |    |
|-------------------------------------------|--------|----|----|
| I.—EDUCATION—                             |        |    |    |
| (a) Scholastic—                           |        |    |    |
| 1. Establishment .. ..                    | 6,032  | 8  | 0  |
| 2. Books, stationery, prizes .. ..        | 1,026  | 3  | 5  |
| 3. Library .. ..                          | 369    | 10 | 0  |
| 4. Examination fees .. ..                 | 10     | 4  | 0  |
| 5. Games .. ..                            | 101    | 9  | 3  |
| 6. Tuning and repairing piano .. ..       | 10     | 0  | 0  |
| 7. Special money prizes .. ..             | 57     | 8  | 0  |
| (b) Type-writing and Shorthand—           |        |    |    |
| 1. Establishment .. ..                    | 41     | 4  | 6  |
| 2. Machines, materials .. ..              | 1      | 8  | 0  |
| (c) Drawing—                              |        |    |    |
| 1. Establishment .. ..                    | 120    | 0  | 0  |
| II.—CLOTHING AND VICTUALLING—             |        |    |    |
| (a) Clothing—                             |        |    |    |
| 1. Establishment .. ..                    | 1,440  | 0  | 0  |
| 2. Materials .. ..                        | 5,067  | 6  | 6  |
| 3. Extra tailors .. ..                    | 8      | 0  | 0  |
| 4. Shoeing .. ..                          | 1,736  | 3  | 0  |
| 5. Outfit allowance .. ..                 | 189    | 9  | 6  |
| (b) Victualling—                          |        |    |    |
| 1. Establishment .. ..                    | 707    | 8  | 0  |
| 2. Provisions .. ..                       | 18,361 | 6  | 3  |
| 3. Kitchen and dining-room utensils .. .. | 840    | 14 | 6  |
| III.—HOUSEHOLD, HOSPITAL AND SANITATION—  |        |    |    |
| (a) Household—                            |        |    |    |
| 1. Establishment .. ..                    | 96     | 0  | 0  |
| 2. Washing .. ..                          | 1,444  | 0  | 0  |
| 3. Lighting .. ..                         | 523    | 9  | 6  |
| 4. Wood-cutting .. ..                     | 284    | 12 | 0  |
| 5. Bedding and towelling .. ..            | 872    | 4  | 9  |
| 6. Hardware, soap, brushes, etc. .. ..    | 463    | 7  | 0  |
| 7. Furniture and repairs .. ..            | 647    | 2  | 6  |
| 8. Contingencies .. ..                    | 69     | 0  | 10 |
| (b) Hospital—                             |        |    |    |
| 1. Establishment .. ..                    | 648    | 0  | 0  |
| 2. Medicines and wines .. ..              | 201    | 0  | 8  |
| 3. Extra nursing .. ..                    | 12     | 0  | 0  |
| (c) Sanitation—                           |        |    |    |
| 1. Establishment .. ..                    | 472    | 6  | 0  |
| 2. Tar and phenyle .. ..                  | 43     | 3  | 9  |

## APPENDIX B—cont.

Statement of Receipts and Expenditure of the Female Branch for the year 1905-1906—cont.

## Expenditure—cont.

|                                                   | RS.    | A. | P. |
|---------------------------------------------------|--------|----|----|
| IV.—GENERAL—                                      |        |    |    |
| 1. Establishment .. ..                            | 4,069  | 0  | 0  |
| V.—BUILDINGS AND REPAIRS .. ..                    | 1,724  | 15 | 3  |
| VI.—MISCELLANEOUS—                                |        |    |    |
| 1. Carrying charges and travelling expenses .. .. | 1,203  | 14 | 0  |
| 2. Postage, telegrams, advertisements .. ..       | 96     | 8  | 6  |
| 3. Audit fee .. ..                                | 116    | 0  | 0  |
| 4. Contingencies .. ..                            | 257    | 4  | 0  |
| VII.—OTHER CHARGES—                               |        |    |    |
| 1. Out-boarders .. ..                             | 200    | 0  | 0  |
| 2. Scholarship .. ..                              | 240    | 0  | 0  |
| VIII.—EXTRAORDINARY—                              |        |    |    |
| 1. Refunds .. ..                                  | 295    | 8  | 0  |
| Total .. ..                                       | 50,101 | 7  | 8  |
| Closing balance on the 31st March 1906 .. ..      | 205    | 10 | 3  |
| Net Total .. ..                                   | 49,895 | 13 | 5  |

## APPENDIX C.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Male Branch, as they stood on the 31st March 1906.

## Assets.

|                                                          | RS.      | A. | P. |
|----------------------------------------------------------|----------|----|----|
| Funded capital with the Accountant-General .. ..         | 5,10,100 | 0  | 0  |
| Fixed deposit in the Madras Bank, Ootacamund .. ..       | 11,044   | 6  | 9  |
| Permanent advance with the Principal .. ..               | 107      | 8  | 0  |
| Grant-in-aid .. ..                                       | 2,400    | 0  | 0  |
| Donation on Government securities .. ..                  | 21,460   | 8  | 0  |
| Half-yearly interest .. ..                               | 8,120    | 4  | 9  |
| Subsistence allowance .. ..                              | 4,683    | 8  | 0  |
| Pension from the Military Assistant Surgeons' fund .. .. | 10       | 8  | 0  |
| Pension from late Lord Clive's fund .. ..                | 91       | 4  | 7  |
| Fees in arrears .. ..                                    | 199      | 0  | 0  |
| Stores in charge of the steward .. ..                    | 6,965    | 14 | 10 |
| Stores, made-up-clothing .. ..                           | 932      | 14 | 0  |
| Furniture .. ..                                          | 23,777   | 8  | 3  |
| Band instruments .. ..                                   | 2,315    | 12 | 0  |
| Gymnastic apparatus .. ..                                | 422      | 8  | 0  |
| Bills claimable .. ..                                    | 118      | 14 | 8  |
| Postage stamps .. ..                                     | 2        | 13 | 0  |
| Credit balance .. ..                                     | 5,226    | 14 | 4  |
| Total .. ..                                              | 5,97,980 | 3  | 2  |

## Liabilities.

|                        |          |    |    |
|------------------------|----------|----|----|
| Personal account .. .. | 7,072    | 4  | 10 |
| Net assets .. ..       | 5,90,907 | 14 | 4  |
| Total .. ..            | 5,97,980 | 3  | 2  |



## APPENDIX D.

STATEMENT of Assets and Liabilities of the Ootacamund Lawrence Asylum, Female Branch,  
as they stood on the 31st March 1906.

| Assets.                                            |    |    |    |    | RS.      | A. | P. |
|----------------------------------------------------|----|----|----|----|----------|----|----|
| Funded capital with the Accountant-General         | .. | .. | .. | .. | 3,02,318 | 14 | 0  |
| Donation on Government securities                  | .. | .. | .. | .. | 10,732   | 12 | 0  |
| Half-yearly interest                               | .. | .. | .. | .. | 2,325    | 10 | 5  |
| Grant-in-aid                                       | .. | .. | .. | .. | 1,600    | 0  | 0  |
| Subsistence allowance                              | .. | .. | .. | .. | 567      | 12 | 4  |
| Pension from the Military Assistant Surgeons' fund | .. | .. | .. | .. | 21       | 0  | 0  |
| Pension from late Lord Clive's fund                | .. | .. | .. | .. | 40       | 0  | 0  |
| Fees in arrears                                    | .. | .. | .. | .. | 231      | 0  | 0  |
| Stores in charge of the steward                    | .. | .. | .. | .. | 3,907    | 5  | 6  |
| Furniture                                          | .. | .. | .. | .. | 15,292   | 2  | 0  |
| Permanent advance with the Headmistress            | .. | .. | .. | .. | 0        | 5  | 6  |
| Total                                              | .. | .. | .. | .. | 3,37,036 | 13 | 9  |

| Liabilities.     |    |    |    |    | RS.      | A. | P. |
|------------------|----|----|----|----|----------|----|----|
| Debtor balance   | .. | .. | .. | .. | 205      | 10 | 3  |
| Personal account | .. | .. | .. | .. | 3,367    | 15 | 1  |
| Net assets       | .. | .. | .. | .. | 3,33,463 | 4  | 5  |
| Total            | .. | .. | .. | .. | 3,37,036 | 13 | 9  |

Endorsement, No. O.A. 75/4097, dated 9th July 1906.

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.

*B. Dobbie.*

Accountant-General.



1,500-3-12-04

C. No. 1148 From the A.G. No. O.A. 75/4097, dated 9-7-1906.

SUBJECT.

Audit report of the Lawrence Asylum  
Ootacamund for the year 1905-06.

The draft placed below is submitted for approval.

27/7/06

*Approved*

1000.00



[ -  $\frac{E}{12}$  ]  
1,000-2-3-06.

4 READ AGAIN G.O., No. \_\_\_\_\_, dated \_\_\_\_\_ 190 \_\_\_\_\_

” ” ..... ” ” ..... ” ..... 190

The report on the Audit of the Accounts  
of the Lawrence Asylum at Ottumwa  
for the year 1905-06 will be communicated  
to the Committee of the Asylum and their  
attention drawn to the remarks and  
suggestions of the Auditor.

2. The Committee may <sup>be requested to</sup> state what action they propose to take on paras. 9 & 10 of the report.

3. Arrangements should be made for the payment of the Audit fee of Rs 350.

To the Committee of the Lawrence Assembly  
- 280  
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