

EDUCATION AND PUBLIC HEALTH

(194) Department.

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Miscellaneous

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G.O. No. 499. Education.

4.99
2-3-45

Dated 2nd April 1945.

Order on page 45-46

[Despatch Abstract.]

Lawrence Memorial Royal Military School, Lovedale - Audit
Report - 1943-44 - Recorded.

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Mo.	985	Edn.	15.5.46.				

Registered.

The Revd. F. R. L. Brooke,
M. A. Cantab.
Telephone Office Nilgiris 3358.
Residence Nilgiris 3359

Lawrence Memorial
Royal Military School
Lovedale
Nilgiris.

22nd December 1944.

No. A/

3 JAN 1945

To

The Secretary to Government,
Education and Public Health Department,
Fort St. George,
Madras.

Thro'

The Director of Public Instruction,
Madras.

Sir,

Subject:- Lawrence Memorial Royal Military
School - Lovedale - Audit Report of the
Accounts for the year 1943-44.

With reference to your Endorsement No. 40049-A1
Edn. dated the 8th August 1944, I beg to return herewith the
original Audit Report and letter received by you from the
Deputy Assistant Controller of Military Accounts, Southern
Army, together with my replies typed in red against each
column. I have also at the bottom of page 3 of the report
given an extract of the minutes of my Board of Governors
approving my replies.

Please acknowledge receipt.

W.O. No. 2569 E/44 d 2.1.45

Referred to the J.E.S. Madras
W.O. for favour of remarks and
transmission.

I beg to remain,
Sir,
Your most obedient servant,

To

Encls:
SDJ.

The I.E.S. (u.o) Principal.

2.1.45

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D.P.I. U.O.

6.
R.C.No.2963/44 dated 6-1-45.

11 JAN 1945

2569 E/44

Resubmitted.

Item No.6. Fees Register: It is suggested that parents of pupils who fall in arrear of fees for over 2 months may be given notice that if the arrears are not paid promptly the names of the pupils will be taken off the rolls. Names of pupils who have not paid fees for 3 months should not be kept on the rolls.

Ch. Cavanagh
10.1.45

16
Registered Post

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No.M/iv/4/0289

Office of the Controller of Mily. Accounts,
Southern Army,
Poona, Dated the 2nd August 1944

To

Secretary to the Govt. of Madras,
Education & Public Health Department, MADRAS.

Subject: Lawrence Memorial Royal Military School,
Lovedale--Audit report of the accounts for 1943-44.

I have the honour to state that in accordance with the orders contained in the Govt. of India, D.D. letter No.44321/S/G.S. M.T.3 dated 3.4.40, the audit of the cash accounts of the Lawrence Memorial Royal Military School, Lovedale, for the period from 1.4.43 to 31.3.44 was conducted by the Local Audit Officer, Military Accounts Department, Trichinopoly Area, on behalf of this office and a copy of the audit report received from him is forwarded herewith for information and such action as may be considered necessary.

The receipt of this letter may kindly be acknowledged.

I have the honour to be,
Sir,
Your most obedient servant,

B. Rangabwami

Dy.Asst. Controller of Mily. Accounts,
Southern Army.

REC'D. POST

Copy together with a copy of the audit report referred to above forwarded to the Secretary to the Govt. of India in the D.Dept New Delhi for information.

Copy to the Local Audit Officer, Mily. A/cs Deptt. Trichinopoly Area, Temple view Puthur, Trichinopoly for information with reference to his No. LW/30/I dated 22.7.44.

40049

krm
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Audit Report on the ~~School~~ accounts of
the Lawrence Memorial Royal Military
School, Lovedale, for the year ended
31st March 1944.

Principal's Replies.

The office of the Principal was continued to be held by the Rev. F.R.L. Brooke, M.A., (Cantab) who succeeded the late Rev. C.B. Hall, M.A., (Oxon). The audit was conducted by the Local Audit Staff, Military accounts department, Wellington and reviewed by Mr. B.C. Iyer, B.A., Local Audit Officer, Trichinopoly area.

2. A list of books seen in the course of audit is enclosed Annexure A and the following remarks are offered with regard to certain of them. The other books were found to be in order.

(a) CASH BOOK: It is considered desirable that monthly check of actual cash with book balance should be carried out regularly in addition to the periodical check and a certificate to that effect should be endorsed in the cash book.

Noted

(b) LEDGER ACCOUNTS: The Ledger accounts have been maintained satisfactorily so far as actual payments, including the cases of "Advance Recoverable".

3. AUDIT SCOPE OF: No set of rules has been prescribed for audit of the School accounts. Urgent action will therefore be necessary to have the rules drafted at an early date.

Revision of Standing Orders, as soon as possible.

4. ACCOUNTS: Statements of receipts and expenditure for the year under audit are enclosed (Annexure B & C).

5. FEES, ARREARS ETC: The arrears of tuition and Dental fees and Miscellaneous due on 31-3-44 was Rs 2441-3-0. Steps are being taken to clear up the arrears at an early date.

A large proportion has been liquidated. Action has been taken on remaining outstandings.

6. FEES REGISTER: It is observed that fees have not been paid by parents for about 3 or 4 months in some cases. It is suggested that some action should be taken in respect of such students whose fees have not been collected for more than two or three months to avoid accumulation of arrears of fees.

Reminder letters have been sent in the past.

With reference to Rule 15 'Notes to Parents' - fees are payable in advance. It is considered that accumulation of arrears of School fees at the end of the term could have been easily avoided if this has been insisted, when a student is admitted into the School.

Noted.

Parents pay fees monthly, but suddenly arrears accumulate due to unforeseen circumstances arising during the course of the year.

66

Principal's Replies.

It is suggested that a bill showing arrears of fees etc, should be sent to the parents concerned just before the School closes in December of each year for vacation thereby enabling the parents to settle the accounts before the close of the financial year in March.

Noted.

7. EXPENDITURE: It will be noted that the expenditure in most of the cases have exceeded budget estimates, evidently due to increase in the cost of materials etc in the present emergency.

8. It is noticed that the telegram and postage charges incurred on account of School children returning home for holidays etc have been paid by the School. It is considered that the expenditure incurred is a loss to the School and it is suggested that the amount spent should be charged to the parents concerned.

This will be introduced
wherever applicable.

9. WITH REFERENCE TO ANNEXURE D. STANDING ORDERS 1938, individuals on first appointment are allowed only 2nd class fares plus luggage expenses, but it is observed that first class (in the Hill station) fare has been allowed to individuals on first appointment. Necessary sanction of the Board of Governors may be obtained as the expenditure incurred cannot be allowed in the audit in the absence of necessary amendment to the original STANDING ORDERS, e.g. Voucher No.820 of 3/44 and 825 of 3/44.

Since there are only two classes of travel on the Hill Railway, 1st class fare has been paid. However a ruling by the Board of Governors will be obtained for future guidance.

10. It is noticed that the Day Book, Fees Register etc have been checked by the Bursar occasionally. It is considered desirable that the same should be checked by the Accountant every month and a certificate endorsed to that effect.

Noted.

QUARTERMASTER'S STORE ACCOUNT:

The Q.M.Branch, it is considered is working satisfactorily and the following remarks are offered for improvement.

(a) CLOTHING STOCK LEDGER:
S.E.D. & Normal School:

It is observed that clothing articles intended for normal School have been transferred to S.E.D. and vice-versa. This procedure may be discontinued, as the expenditure incurred by each School is debitable to different heads. It is suggested that this discrepancy be avoided, if the maximum stock (authorised proportion)

Noted and action taken for future guidance.

Principal's Replies.

could be avoided, if the maximum stock (authorised proportion) is fixed with the necessary reserve for each department.

(b) WOOD ACCOUNT: With reference to item No.6 Annex ure E. ~~Stading~~ Standing Orders 1938, firewood is allowed at 2 cart loads for married quarters and 1 cart load per single quarters, but it is noticed that firewood has been supplied to the staff over and above the scale authorised in some cases. It is suggested that necessary charges should be recovered from the individuals concerned and credited to the School account.

Noted.
The School forest is now under the control of a retired Forest Ranger and the supply of wood to the staff has been organised in order to prevent a recurrence of the previous system.

ENGINEERING BRANCH: QUARTERS AND BUILDINGS:

It is observed that no account has been maintained for making periodical repairs to buildings such as whitewashing, painting etc. With reference to Annexure E Standing Orders 1938, periodical repairs etc, will have to be carried at specified intervals. It is considered that no effective check could be exercised over the expenditure incurred on account of maintenance on periodical repairs to School buildings and Staff Quarters in the absence of a detailed account showing the date on which last white washing and painting has been done to a particular building.

Noted. A proper book will be introduced this year.

It is observed that tenders are not being called for when work is executed through contractor. This may be introduced now as this would be advantageous to the School.

Noted. Work this year is being done departmentally.

SCHOOL LAND: The feasibility of leasing the School grounds for growing vegetables and grazing rights may be considered to the best advantage of the School. It is considered that School can undertake to grow vegetables etc in the School Area and this may be utilised for the use of the School instead of purchasing the same through contractors.

Noted for action after expiry of lease i.e. three years.

Be Lye
Local Audit Officer
Trichonopoly Area (27-5-44) 1944 held on 21st Aug.1944.

Audit Report 1943-1944.

- (a) Laid on the table the Audit Report for the year 1943-1944.
Resolution:- Noted.
- (b) Laid on the table the Principal's Replies to the Audit Report.
Resolution: Adopted.

Trichonopoly
(Camp) 27-5-44
22-7-44

List of Books seen in the course of Audit:ACCOUNTS OFFICE.

1. Cashier's Cash Book.
2. School Current Account Ledger.
3. Indian School Current Account.
4. Ledger Accounts for funds enumerated in the staff of Balances and for Budgetted Heads of accounts.
5. Bank Pass Books for all Funds.
6. P.O.S.B. Books for Indian School Staff.
7. Vouchers and acquittances.
8. Establishment Pay Bills.
9. Day Book and Receipt Books.
10. Bus account for Tickets sold.
11. Assessment forms for School Fees.
12. Loose leaf ledgers and statement of outstandings.
13. Bill Register for fines, losses of kit etc.
14. Petty Cash Books - Quartermaster, Engineering, Domestic Science, Hospital, Preparatory School.
15. Admission Registers - Boys and Girls.
16. Service Books for Staff and Service Rolls for Menials.
17. Certificates for Investments.
18. Stock Book of printed Receipt Books.

QUARTERMASTER'S OFFICE.

1. Clothing Stock Ledger.
2. Materials and Necessaries Ledger.
3. Provision and Hardware Ledger
4. Ration Books (Boys, Girls, Preparatory and Hospital)
5. Stationery Stock Ledger.
6. Furniture Stock Ledger.
7. Furniture Distribution Ledger (Staff only)
8. Statements of Clothing in Use.

9. Cast Ledger for condemnations.
10. Expense Ledger.
11. Petrol Account.

ENGINEERING OFFICE.

1. Stores in Hand Ledger (Engineering Stores)
2. Stores in Hand Ledger (Electrical Stores)
3. Measurement Books. (Sawyer, Timber, White Washing and Engineering Works)
4. Bulb Account.
5. Tools and Plant Books.
6. Expense Ledger.

1. The Trustees Fund Account (Short Term Deposit A/c)
2. School Renewal and Depreciation a/c.
3. Provident Fund Deposit Account.
4. Passage Fund Deposit Account.
5. The Berridge Scholarship Fund Account.
6. The Lovedale Cemetery Endowed Graves A/c.
7. Staff Provident Fund Consolidated Account.
8. Chapel Building Deposit Account.
9. Servants Fund Deposit Account
10. Contractors Deposit Account (Savings Bank a/c)
11. Singing Sheild Competition a/c.
12. Padfield Memorial Fund Account.
13. Servants Fund Account.
14. War Memorial Fund Account.
15. Post Office Savings Bank Accounts:-
 1. Mr. N.G. Duraipondian
 2. " M.P. Sathianathan.
 3. " A.J. Daniel
 4. Miss J. Pushpam.

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15
The Lawrence Memorial Royal Military School, Lovedale.

Statement of Assets and Liabilities as at 31st March 1944.

ASSETS:-

School Current Account		Rs 4, 569 5 2
Indian School Current account	1,272 4 5	
Trustees Fund account	33,002 5 0	
Provident Fund Deposit a/c	28,404 9 7	
Berridge Scholarship Fund a/c	4,234 5 5 ^{Rs} _{12/7}	
Pasage Fund Deposit a/c	28,213 2 6	
Lovedale Cemetery Endowed Graves account.	526 10 11	
War Memorial Fund a/c	6,682 10 5	
School R & D fund a/c	14,944 3 3	
Servants Fund Deposit a/c	8,995 12 9	
Servants Fund a/c	3,695 10 11	
Staff Provident Fund Consolidated a/c	1,90,747 8 7	
Contractors' Deposit a/c	1,679 6 0	
Singing Shield Competition account.	57 3 2	
Chapel Building Deposit a/c	4,315 2 8	
Padfield Memorial Fund a/c	2,331 0 3	
Indian School Teachers' Provident Fund a/cs	1,337 4 5 :-	3,30,439 4

CASH ACCOUNT:

Un-remitted Fees		1,247 6 1
Total		Rs 3,36,256 0 4

LIABILITIES.

Cash on hand as per Cash Book.	Rs 1,247 6 11
Cash at Bank as per Cash Book.	3,35,008 9 5

RECONCILIATION STATEMENT:

As per Bank Pass Book:

1. School Current account	Rs 20,210 13 11
Debit uncashed cheques	11,368 14 11
	8,841 15 0
Deduct Transfers by Letter No.1 dated 29-3-44 not effected by the Bank in March.	3,822 9 10
wrongly credited by the Bank on 6-4-44 (S.E.D.) cheque	5,010 5 0
	450 0 0
	4,569 5 2

2. Other amounts reconciled with Ledger balances as detailed under Assets

Balance at Bank as per Cash Book	Rs 3,35,008 9 5
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The Lawrence Memorial Royal Military School,
L o v e d a l e

Statement of accounts of the "NORMAL SCHOOL" for the year 1943-1944 (10)

R E C E I P T S:

Budget Allotment	Particulars	Amount
	Opening Balance	
Rs 1,05,000	Trustees Grant	19,602 3 2 ✓
2,000	School Fees	2,80,000 0 0
...	Fines & Miscellaneous	1,23,811 12 10
1,900	Dental Fees	4,093 4 0
...	Games Fees	2,170 0 0
...	Music Fees	1,860 3 0
...	Bus Hire	2,858 0 0
800	Government of Madras(Medical)	341 10 0
...	CATERING: Dry Provisions	800 0 0
...	" Girls School	3,540 7 3
...	CLOTHING: Girls School	15 0 0
...	" Boys School	54 4 0
...	Hardware: Hardware	2,213 7 6
...	ENGINEERING: Maintenance of Buildings	214 11 6
...	" Electric Fittings ..	15 14 0
...	Band Instruments	101 15 0
...	Printing	159 0 0
...	Transport	60 0 0
...	Bus,Petrol,Insurance etc	291 9 0
...	Postage & Telegrams	1 12 0
...	Contingencies	6 3 0
...	Examination Fees	90 0 0
...	Advance Recoverable a/c	2,060 15 0
...	Suspense account	1,515 1 6
...	Loan refunded by Special Emergency Department	9,893 8 3
...	Lawrencian Magazine a/c	17,279 6 1
...	Contractors Deposit	487 10 3
...	Refund by Ootacamund Municipality:	250 0 0
...	Electric Pumping Plant-	
...	Refund of Incometax on Securities	227 9 3
...	Interest on H.E.Lord Pentland's Donation	292 7 0
		99 0 0
	Total	Rs 4,74,406 13 7

The L.M.R.M.School,Lovedale,
6th April 1944.

Ksjs.

[Signature]
Bursar & Accounts Officer.

[Signature]
Accountant.

[Signature]
Principal & Secretary.

The Lawrence Memorial Royal Military School,
Lovedale

Statement of accounts of the "NORMAL SCHOOL" for the year 1943-1944

EXPENDITURE:

Budget Allotment	Particulars	Amount
<u>APPENDIX B.</u>		
Rs 1,56,000	<u>I. STAFF:</u> (a) Salaries	Rs 1,58,018 4 0
20,000	(b) Bonus to Provident Fund	17,132 8 0
1,000	(c) Travelling allowance	374 10 6
2,400	(d) Pensions	8,400 0 0
28,000	<u>II. MENIALS:</u> (a) Salaries	33,561 14 6
500	(b) Bonus to Provident Fund	.
1,000	<u>III. MISCELLANEOUS:</u> (a) Contingencies	1,313 8 0
1,200	(b) Postage & Telegrams	1,699 9 3
1,200	(c) Telephone	1,463 14 0
1,000	(d) Rail	140 8 6
500	(e) Bus, Petrol, Insurance etc.	1,220 5 9
3,000	(f) Insurance of Buildings	3,019 13 6
100	(g) Taxes	41 10 1
4,000	(h) Stipends	3,804 14 0
400	(i) Orphans' Pocket Money	211 8 0
<u>APPENDIX C.</u>		
9,350	<u>I. CLOTHING:</u> (a) Boys' School	8,134 5 0
9,350	(b) Girls' School	6,908 9 8
4,620	(c) Preparatory School	2,851 8 0
750	(d) Servants Clothing	715 7 0
400	(e) Staff Clothing Allowance	409 9 0
32,500	<u>II. CATERING:</u> (a) Boys School	48,201 10 0
18,500	(b) Girls School	32,090 13 7
9,500	(c) Preparatory School	16,295 12 9
7,500	(d) Dry Provisions	10,158 13 9
* (contd)		
500	(j) Orphan's Examination fees	.
500	(k) Do Outfit allowance	.
500	(l) Extra Nursing	140 0 0
400	(m) Orphans Dental Fees	.
3,500	(n) Electric Lighting	5,460 14 0
1,000	(o) Prizes	899 8 0
5,000	<u>III. STATIONERY:</u> (a) Stationery	6,153 8 8
5,000	(b) Text Books	5,554 15 6
2,500	(c) Printing	2,852 4 3
3,000	<u>IV. FURNITURE:</u> Renewals & Additions	3,235 0 6
500	<u>V. HARDWARE:-</u> (a) Crockery	652 0 0
500	(b) Hardware	826 6 6
1,500	(c) Sanitation	1,709 3 6
3,800	<u>VI. WASHING</u>	3,962 8 0

120/64 verified by the Government of India, S.P.

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Budget Allotment

Particulars

Amount

APPENDIX C (Contd)

VII. MISCELLANEOUS:-

1,200	(a) Libraries	1,101	4	0
1,000	(b) Domestic Science	571	6	0
650	(c) Physics & Chemistry	103	15	0
500	(d) Carpentry & Hobbies	115	15	0
1,600	(e) Games & Gymnasium	1,636	3	0
1,000	(f) Band Instruments & Music	461	12	3
500	(g) Arms & Ammunition	395	6	6
3,000	(h) Transport	4,238	15	9
400	(i) Medicines	738	3	0

APPENDIX D. VIII. ENGINEERING:-

13,000	(a) Maintenance of Buildings	14,091	10	5
2,500	(b) Electric Fittings	2,377	14	4
3,500	(c) Water Supply	1,422	1	0
2,000	(d) Roads	2,521	11	0
2,000	(e) Dhoby Ghat	3,143	2	5
...	(f) Furniture Repairs	286	1	1
...	Miscellaneous			
1,280	IX. MINOR WORKS:- Re-wiring	1,128	9	0

Advance Recoverable account	3,025	11	2
Suspense account	33,127	1	4
Preparatory School Extension	2,211	12	6
Ceiling to New Class Rooms	1,061	3	0
Fines & Miscellaneous	588	14	0
Examination Fees account	397	4	0
Sinking Fund Insurance	3,000	0	0
Lawrencian account	500	0	0
H.E.Lord Pentland's Prize	50	0	0
Music Fees	28	0	0
School fees refunded to Mr.Holloway	188	12	0
Games fees do do	1	8	0
Dental fees paid to Dr. Eaton	2,460	0	0

Closing Balance on 31st March 1944:

In Bank	Rs 4,569	5	2
On Hand	1,247	6	11
Total	Rs 4,74,406	13	7

L.M.R.M.School, Lovedale,
6th April 1944.

Bursar & Accounts Officer.

Accountant.

Ksjs.

Principal & Secretary.

The Lawrence Memorial Royal Military INDIAN School,
L o v e d a l e

Statement of accounts for the year 1943-1944.

RECEIPTS.

Opening balance	Rs 440	8	11
Trustees Grant (L.M.R.M.S)	2500	0	0
Provincial Grant	1504	0	0
-do- for dearness allowance	130	0	0
Miscellaneous receipts	66	15	9
Total	Rs 4641	8	8

EXPENDITURE:-

Salaries of Teachers	2622	7	6
Dearness allowance to Teachers	200	0	0
Books & Stationery	345	1	9
Scholarships	66	8	0
Grant for books	56	13	0
Miscellaneous	78	6	0
Closing Balance on 31-3-1944	1272	4	5
Total	Rs 4641	8	8

L.M.R.M.School, Lovedale,
6th April 1944.

Bursar & Accounts Officer.

Accountant.

Ksjs.

Principal & Secretary.

APPENDIX I.

Audit Report on the accounts of the
Special Emergency Department,
Lawrence Memorial Royal Military
School, Lovedale, for the year
193 1943.

Principal's Replies

The position of the Special Emergency Department of the School is the same as stated in Appendix I for the year 1941 and the accounts of this Department are being kept independent of the Main School as in 1941 and a list of books maintained is given in Annexure D, which have been scrutinized and found to be satisfactorily maintained except with the remarks:

1.a. FEES REGISTER: It is observed that the debit and credit entries have not been completed and posted up to date. This may please be completed at the end of each month enabling thereby to determine the debit and credit balances of a particular individual

This has been started.

b. It is suggested that a statement should be prepared at the close of the year showing fees etc due to the School and the actual amount collected during the year.

Noted. The actual amount collected could be seen from the Ledger maintained and a certificate showing the actual receipts under this head will be entered in the consolidated statement of arrears.

2. A statement showing booked receipts and expenditure for the year ending 31-12-43 as arrived at from the books maintained is enclosed.

It is seen from the statement of receipts and expenditure that expenditure has been incurred in excess of the budget allotment evidently due to increased cost of materials etc in the present emergency. It is understood, that the excess expenditure incurred has been placed before the Board of Governors for regularisation.

Be Iyer

Local Audit Officer,
Trichinopoly Area (~~Chennai~~)

Re. Brooke.

Principal.
22nd December 1944.

Trichaidipoly
(~~CAMP~~) ~~COMMADAE~~ }
23-5-44
22-7-44

and to produce the same for the purpose of
 the audit of the accounts of the
 year ending 31st March 1942.

and to produce the same for the purpose of
 the audit of the accounts of the
 year ending 31st March 1942.

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 the audit of the accounts of the
 year ending 31st March 1942.

ANNEXURE 'D'

List of Books maintained for Special Emergency Department
 of Lawrence Memorial Royal Military School, LOVEDATE, during 1942
 and produced for audit.

ACCOUNTS SECTION.

1. Cash Book and Acquittances.
2. Ledger Accounts for Budget Heads of receipts and expenditure.
3. Fees register.
4. Admission Register.
5. Bill Register.
6. Receipt Book.
7. Pay Bill etc. of Establishment.

QUARTERMASTER.

8. Imprest Cash Book.
9. Clothing Stock Ledger.
10. Materials and Necessaries.
11. Provision & Hardware Stock Ledgers.
12. Furniture Ledger.
13. Ration Book.
14. Expense Ledger and Indent Books.

ENGINEERING.

15. Engineering Stores in Hand Ledger.

Statement of accounts of "THE SPECIAL EMERGENCY DEPARTMENT" for (16)
the year 1943.

RECEIPTS:

Budget Allotment	Particulars	Amount
	Opening Balance	Rs 27,111 11 11
Rs 68,350	School Fees	71,188 0 0
400	Music Fees	340 0 0
	Dental Fees	225 0 0
	Pocket Money	923 13 0
	Trainfare & Way Expenses	2,569 8 9
	Miscellaneous	475 5 0
	Examination Fees	463 11 10
	Clothing account	114 0 0
	Lawrencian account	40 8 0
	Advance Recoverable account	274 11 1
	Catering	315 0 0
	Exchange on cheques	13 6 5
	Suspense account	1,894 4 0
	Total	Rs 1,05,949 0 0

The L.M.R.M.School,
L o v e d a l e
18th February 1944.

BURSAR & ACCOUNTS OFFICER.

ACCOUNTANT.

PRINCIPAL & SECRETARY.

Ksjs.

STATEMENT OF ACCOUNTS OF "THE SPECIAL EMERGENCY DEPARTMENT" FOR THE YEAR 1943.

REVENUE

REVENUE

REVENUE

REVENUE

Rs 11,78,75

REVENUE

Rs 11,78,75

REVENUE

Rs 11,78,75

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Rs 11,78,75

REVENUE

Rs 11,78,75

REVENUE

The Lawrence Memorial Royal Military School,
L o v e d a l e

Statement of accounts of "THE SPECIAL EMERGENCY DEPARTMENT" for
the year 1943.

EXPENDITURE:

Budget Allotment

Particulars

Amount

Rs 2,000	Buildings: Maintenance	...	Rs 1,772	14	5
6,000	Clothing	...	6,114	7	9
500	Furniture	...	410	2	0
500	Hardware	...	1,308	7	9
13,800	Catering	...	21,138	5	3
9,000	Salaries-Teaching	...	8,199	15	0
4,500	-do- Domestic	...	4,491	9	0
4,000	Allowances	...	4,070	11	0
1,150	Provident Fund	...	1,497	0	0
3,360	Menials	...	3,519	9	0
3,000	Stationery & Books	...	5,005	12	9
1,100	Dhobi	...	1,087	0	0
1,000	Games	...	1,950	11	0
150	Hair cutting	...	159	4	0
250	Sanitation	...	812	1	0
200	Medicines	...	313	4	0
2,000	Postage, Telegrams & Miscellaneous	...	244	8	2
500	Hobbies	...	8	7	0
500	Libraries	...	639	15	0
230	Telephone Rent	...	257	12	0
	Repairs	...	626	9	6
	Brickfield	...	608	4	0
	Repayment of Loan to Normal School	...	17,279	6	1
	Staff Clothing allowance	...	100	0	0
	Extra Nursing	...	175	0	0
	Caution Money refunded	...	390	0	0
	Bank's Exchange	...	183	6	2
	Pocket money	...	976	13	0
	Suspense account	...	5,361	9	0
	Advance Recoverable account	...	626	8	6
	Dental Fees	...	415	0	0
	Trainfare & Way expenses	...	2,663	1	9
	Examination Fees account	...	15	4	0
	Tennis court	...	3,758	6	3
	Transport	...	1,161	4	0
	Staff Travelling allowance	...	81	8	6
	Music Fees	...	80	0	0

Closing Balance on 31st December 1943: 97,503 12 10

On Hand Rs 365 0 0
With Quartermaster 150 0 0
In Bank 7930 2 5

Total Rs 1,05,949 0 0

L.M.R.M. School,
Lovedale
18th Feb: '44

Bursar & Accounts Officer.

Accountant.

Ksjs.

Principal & Secretary.

1941-1942

THEORY

Page 10

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10-11-1944

[Faint, illegible text]

101

Government of Madras.
Education and Public Health Department.
Endorsement No. 40049-Al.Edn., dated the 8th August 1944.

Sub: Laurence Memorial Royal Military School - Lovedale Audit
Report of the Accounts for 1943-44.

Ref: From the Controller of Military Accounts, Southern Army,
Poona No.M/IV/4/0289, dated 2nd August 1944.

Referred to the Principal and Secretary, Lawrence Memorial Royal Military School, Lovedale, who is requested to send through the Director of Public Instruction his replies to the audit report, as approved by the Board of Governors.

M.V.Subramanian,

Secretary to Government.

To the Principal, Lawrence Memorial Royal Military School,

Copy to the Director of Public Instruction. (with enclosure in original to be returned with reply.)

Forwarded

10 AUG 1944 / By order /

pas.

c.1646E/44

Superintendent.

34

Certified that
can read petitions in
language in the Second
Intermediate Classes.

60-61
8/8

19

35

E.P.H.(A)

Lawrence Memorial Royal Military School - Lovedale
Audit Report of the Accounts for 1943-44.

From the Controller of Military Accounts, Southern Army, Poona dated 2-8-44. No. M/10/4/0289.
Enclt. 40049-A1 Edn dated 8-8-44

Referred to the Principal and Secretary, Lawrence
Memorial Royal Military School, Lovedale, who is
requested to send through the D.P.I. his replies to the
Audit report, As approved by the Board of Governors.

To The Principal
L.M.R.M. School
(with G.F. to be returned
with reply)
Copy to the D.P.I.

and
7-8-44
7.8.44

7.8.44

By 10.9.44

P.T.D

Letter 40049A-1 Edn dated 8-8-44

To The Controller of Military Accounts

Southern Army, Poona.

Sub: Lawrence Memorial Royal Military School - Lovedale

Audit of Accounts - 1943-44

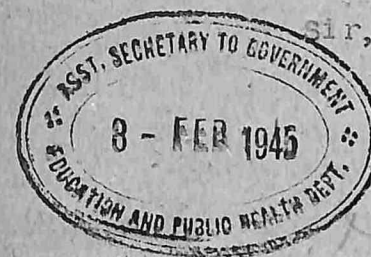
Ref: your letter No: M/14/4/0289 dated 2-8-44

I am directed to acknowledge the receipt of your letter cited above, with its enclosures.

To The Controller of Military Accounts

Southern Army Poona.

8.8.44



04976

From

Dr. B.B. Dey, D.Sc. (Lond.), F.R.I.C.
Offg. Director of Public Instruction, Madras

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS,
EDUCATION AND PUBLIC HEALTH DEPARTMENT,
FORT ST. GEORGE, M. A. D. R. A. S.
R.O.C. No. 1646-E/44 dated 31st January 1945.

Sir,

SCHOOLS--European--Lawrence Memorial Royal Military School, Lovedale--Report on the audit of accounts for 1943-44 with the replies of the Principal--Submitting.
REFERENCE:-Government Endorsement No. 40049 A-Edn., dated 8.8.1944.

I have the honour to submit herewith the report on the audit of accounts of the Lawrence Memorial Royal Military School, Lovedale for 1943-44, together with the replies from the principal of the school.

2. The Report does not call for any special remarks except on item No. (6) regarding "Fee Register". The Inspectress of European Schools has suggested that parents of pupils who fall in arrear of fees for over two months may be given notice that if the arrears are not paid promptly the names of the pupils will be taken off the rolls and that the names of pupils who have not paid fees for three months should not be kept on the rolls.

I enclose the above suggestion of the Inspectress of European Schools.

I have the honour to be,

Sir,
Your most obedient servant,

Michael...
For Director of Public Instruction

Copy of letter No. A/ dated 23rd December 1944 from the Principal, Lawrence Memorial Royal Military School, Lovedale, Nilgiris

Subject:- Lawrence Memorial Royal Military School--Lovedale--Audit Report of the Accounts for the year 1943-44.

With reference to your Endorsement No. 40049-A1 Edn. dated the 8th August 1944, I beg to return herewith the original Audit Report and letter received by you from the Deputy Assistant Controller of Military Accounts, Southern Army, together with my replies typed in red against each column. I have also at the bottom of page 3 of the report given an extract of the minutes of my Board of Governors approving my replies.

Please acknowledge receipt.

/True copy/.

Copy of U.O. Rc. No. 2963/44 dated 6.1.1945 of the Inspectress of European Schools, Madras.

Resubmitted.

Item No. 6. Fees Register: It is suggested that parents of pupils who fall in arrear of fees for over 2 months may be given notice that if the arrears are not paid promptly the names of the pupils will be taken off the rolls. Names of pupils who have not paid fees for 3 months should not be kept on the rolls.

/True copy/.

P.T.O.

Principal's Replies.

2.(a) CASH BOOK: It is considered desirable that monthly check of actual cash with book balance should be carried out regularly in addition to the periodical check and a certificate to that effect should be endorsed in the cash book.

3. AUDIT SCOPE OF: No set of rules has been prescribed for audit of the School accounts. Urgent action will therefore be necessary to have the rules drafted at an early date.

5. FEES, ARREARS ETC: The arrears of tuition and Dental fees and Miscellaneous due on 31.3.44 was R.2441-3-0. Steps are being taken to clear up the arrears at an early date.

6. FEES REGISTER: It is observed that fees have not been paid by parents for about 3 or 4 months in some cases. It is suggested that some action should be taken in respect of such students whose fees have not been collected for more than two or three months to avoid accumulation of arrears of fees.

With reference to Rule 15 Notes to parents' fees are payable in advance. It is considered that accumulation of arrears of School fees at the end of the term could have been easily avoided if this has been insisted, when a student is admitted into the School.

It is suggested that a bill showing arrears of fees etc. should be sent to the parents concerned just before the School closes in December of each year for vacation thereby enabling the parents to settle the accounts before the close of the financial year in March.

8. It is noticed that the telegram and postage charges incurred on account of School children returning home for holidays etc. have been paid by the School. It is considered that the expenditure incurred is a loss to the School and it is suggested that the amount spent should be charged to the parents concerned.

9. WITH REFERENCE TO ANNEXURE D. STANDING ORDERS 1938, individuals on first appointment are allowed only 2nd class fares plus luggage expenses, but it is observed that first class (in the Hill station) fare has been allowed to individuals on first appointment. Necessary sanction of the Board of Governors may be obtained as the expenditure incurred cannot be allowed in the audit in the absence of necessary amendment to the original STANDING ORDERS, e.g. Voucher No. 820 of 3/44 and 825 of 3/44.

Noted.

Revision of standing orders, as soon as possible.

A large proportion has been liquidated. Action has been taken on remaining outstandings.

Reminder letters have been sent in the past.

Noted

Parents pay fees monthly, but suddenly arrears accumulate due to unforeseen circumstances arising during the course of the year.

Noted.

This will be introduced wherever applicable.

Since there are only two classes of travel on the Hill Railway, 1st class fare has been paid. However a ruling by the Board of Governors will be obtained for future guidance.

10. It is noticed that the Day Book, Fees Register etc. have been checked by the Bursar occasionally. It is considered desirable that the same should be checked by the Accountant every month and a certificate endorsed to that effect.

Noted.

(a) CLOTHING STOCK LEDGER: S.E.D. & NORTAL SCHOOL:

It is observed that clothing articles indented for normal school have been transferred to S.E.D. and vice-versa. This procedure may be discontinued, as the expenditure incurred by each school is debitable to different heads. It is suggested that this discrepancy could be avoided, if the maximum stock (authorised proportion) is fixed with the necessary reserve for each department.

Noted and action taken for future guidance.

(b) WOOD ACCOUNT: With reference to item No. 6 Annexure E Standing Orders 1938, firewood is allowed at 2 cart loads for married quarters and 1 cart load per single quarters, but it is noticed that firewood has been supplied to the staff over and above the scale authorised in some cases. It is suggested that necessary charges should be recovered from the individuals concerned and credited to the school account.

Noted.

The School forest is now under the control of a retired Forest Ranger and the supply of wood to the staff has been organised in order to prevent a recurrence of the previous system.

ENGINEERING BRANCH: QUARTERS AND BUILDINGS.

It is observed that no account has been maintained for making periodical repairs to buildings such as white-washing, painting etc. With reference to Annexure E Standing Orders 1938, periodical repairs etc. will have to be carried at specified intervals. It is considered that no effective check could be exercised over the expenditure incurred on account of maintenance on periodical repairs to school buildings and staff quarters in the absence of a detailed account showing the date on which last white washing and painting has been done to a particular building.

Noted. A proper book will be introduced this year.

It is observed that tenders are not being called for when work is executed through contractor. This may be introduced now as this would be advantageous to the school.

Noted. Work this year is being done departmentally.

SCHOOL LAND: The feasibility of leasing the school grounds for growing vegetables and grazing rights may be considered to the best advantage of the School. It is considered that school can undertake to grow vegetables etc. in the School Area and this may be utilised for the use of the School instead of purchasing the same through contractors.

Noted for action after expiry of lease i.e. three years.

Local Audit Officer
Trichinopoly Area

Item No. VII of the minutes of the Board Meeting No. 4 of 1944 held on 31st Aug. 1944.

AUDIT REPORT 1943-44.

(a) Laid on the table the Audit Report for the year 1943-44.

RESOLUTION - Noted.

(b) Laid on the table the principal's Replies to the audit Report.

RESOLUTION - Adopted.

sd. x x x x
Principal

Lovedale 22-12-44.

74
12/2

24/9
18/2

p 307

A. and 3 others
had it for him
sent to D. P. I.

W. T. M. P. C.

(22)

EXP. H. (A)

From the Asst. Secretary to Govt, EXP. H. Dept
To the Dy. D. P. I.

Sub: Lawrence Memorial Royal
Military School - Lovedale - Audit
Report of the Accounts for 43-44.

Ref: D. P. I.'s letter R.O.C. No. 1646-E/44.

Please kindly arrange to return the

original of the ^{audit} report referred to above
which was sent to the Principal L. M. R. M.
School, Lovedale with file No 40049-A/45
58-8-44.

hr
10.2.45

10.2.45

42

39

which was sent to the Director of Public Instruction, Madras, dated 8-8-1944.

N.W. 8.8.7

17/2

R.C.No. 1646 E/44.

Office of the Director of
Public Instruction, Madras
Dated 15th February 1945.

From

Dr.B.B.Dey, D.Sc(Lond)F.R.I.C.
Director of Public Instruction, MADRAS

To

The Assistant Secretary to Government,
Edn & P.H. Department.

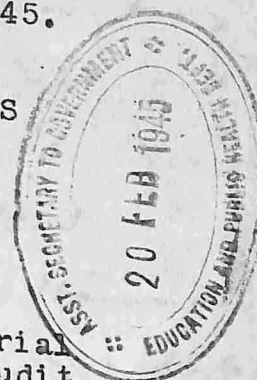
Sir

Sub: Schools - European - Lawrence Memorial
Royal Military school, Lovedale- Audit
Report of the accounts for 1943-44.

Ref: Post Copy of T.M. dated 10-2-1945.

The original of the Audit report referred to in
the post copy of the telephonic message cited above,
along with Government endorsement No.40049 A-1 Edn.,
dated 8-8-1944 is enclosed herewith.

For Director of Public Instruction.
P.R.K. 16/2/45.



44

2 drafts

17-18
2/4

(24)

45

S. O. B. H. Dept.

p37CF Cms 4976A From the Controller of Military Accounts
Southern Army No. M. 10-4. 0289 dated 3.8.44

p1CF. Under the Bill. This Principal, L.H.R.H. School, No A. dated 20.12.44

p37CF ... the S.D. J. R. no. 1646 2/44 dated 31.1.45

p43CF ... the S.D. J. H. 1646 2/44 dated 15.2.45

Lawrence Memorial Royal Military
School, L. H. R. H. School. Audit Report
1943. 44. Received.

10894



Go no 499, Edu dated 2.4.45

Recorded
2.1.45 (6) Fee Register
An extract of Para 20

p37CF his remarks of the S.D. J. in his letter
R. no. 1646 2/44 dated 15.2.45 read above
is enclosed. The Principal is requested to

To the Principal, L.H.R.H. School, give effect to the suggestion of the Inspector of
the Controller of Military Accounts Southern Army, P. no. 10.3.45
(with copy of the Principal's replies in 1.1.45 and an extract of S.D. J. letter)
Campus school, in regard to the collection of annual
school fees. 12.3.45

Depd Min
2/4

416
 Ltr No. 4976 A.2 Edu dated 29.3.45
 To the Secretary to the Govt of India, Defence Dept.
 New Delhi (with enclosure)
 Sir,
 L. M. R. M. School, Lweda
 Audit Report 1943-44
 I am directed to forward for
 information a copy of the reply of the
 Principal, L. M. R. M. School, Lweda to the report
 on the audit of accounts of the School for 1943-44
 and of the resolution of the Board of Governors thereon
 A copy of the proceedings of this Govt. No. 499 Edu
 dated 14.4.45 is also enclosed.
 Yours faithfully,
 10.3.45
 12.3.45
 13.3.45

4A
 25 Notes
 Ltr No. 4976 A From the Controller of Military Accounts, Southern
 Army No. M. 10-4.0289 dated 3.8.44
 The Principal, L. M. R. M. School, No. A dated 22.12.44
 The S.O. I R. No. 1646 E/44 dated 31.1.45
 The S.O. I R. No. 1646 E/44 dated 15.2.45
 Lawrence Memorial Royal Military
 School, Lweda. Audit Report 1943-44
 The audit report of the accounts of
 the Lawrence Memorial Royal Military School
 for the year 1943-44 and on pages 59 CF
 and the Principal's replies to the points raised
 in the report are on pp 59 CF. They have been
 approved by the Board of Governors. The S.O. I
 says that the report calls for no special
 remarks except item (b) regarding "the register".
 The suggestion may be accepted.
 The drafts are subd for approval
 Finance may see before circulation
 12.3.45
 13.3.45
 13.3.45

A. 2

Placed below
Fin. (Exp. A)

The draft order and the draft letter may be perused and the case returned to E.H.H. precedent on pp 33-4.

14.3.45
15.3.45
16.3.45
E.H.H.
This Dept's note on p 36
128454
16/3/45

orders are to circulate.
19.3.45
24.3.45
by 28/3/45
A.



28/3/45
A.