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Edn & P. H (1946) Department.

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Edn SERIES. (Ms)

G.O. No. 985 Edn

Dated 15-5-46.

[Despatch Abstract.]

Lawrence Memorial Royal Military School, Lovedale – Audit Report for 1944-45 Recorded.

Bac Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	
Ms	499	Edn	2.4.45				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Lrs Ref G.o.	35035 1934	41/46-2 5-8-8	Edn 8/x/46				

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507. Edn
4.4.44

REGISTERED.

No.M-IV/4/0289.
Office of the Contr: of Military Accounts,
Southern Army, Poona, dated 21 August 1945.

To
The Secretary to the Government of Madras,
Education and Public Health Department, Madras.

ASST. SECRET
27 A

Subject:-- Lawrence Memorial Royal Military School, Lovedale: Audit report of the accounts for 1944-45.

I have the honour to state that in accordance with the orders contained in Government of India, Defence Department letter No.44321/5/G.S.M. 3 dated 3rd April 1940, the audit of the Cash Accounts of the Lawrence Memorial Royal Military School, Lovedale, for the period from 1st April 1944 31st March 1945, was conducted by the Local Audit Officer, Military Accts Department, Coimbatore 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,

A.C.M.A., Southern Army

MPB.

Copy together with a copy of the audit report referred to above forwarded to the Secretary to the Government of India, Defence Departm New Delhi, for information.

Copy to the Local Audit Officer, Coimbatore, Area, Race Course R Coimbatore, for information with reference to his No.LW/30/9 dated A 1945.

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19

Army Headquarters, I
Office of the Director of

Supply Order No. 2679 /1888 dated Simla, the 15

To

Messrs. Killick Nixon & Co.,
Agents: Silvertown Lubricants (India) Ltd.,
P.B. No.109, Bombay.

Please supply the following articles on the terms and conditi
Note No.824 dated 16-5-1933.

O of e no. 7/1888 D/31 1/34

Article.	Quantity.	Packing.	To be del
	Gallons.		
Oil, Engine, Extra heavy. I.A.S.C. Specn. No.23-A. Brand:- Gear Oil 253.	113 (one hundred & thirteen) (a) 132 (onehundred & thirtytwo). (b) 5 (five).	(a) In 40/45 gallon steel barrels. (b) In 5 gallon drum.	Free to Embark Command Bombay.

(a) 88 (eighty eight) gallons
(b) 25 (twenty five) "
(c) 5 (five) "

N.B.- You are responsible for notifying by post
delivery on the day such delivery is made

Copy to:-
The Embarkation Commandant, Bombay (2 copies). Distribution:- Bom
Deo
Tri

The O.i/c., Supplies, Bombay, Deolali & Trimulgherry.
The A.D.S. & T., Bombay Distt., Bombay.
The " Deccan " Bolarum.
The D.D.S. & T., S.C., Poona. Refce. indent No.40672/89/ST dated
The C.A.F.A., Calcutta.
Messrs. F.W. Heilgers & Co., M/Agents, Silvertown Lubricants (Ind
Chargered Bank Buildings, Calcutta. Invoices to be submi
the Controller of Army Factory Accounts, 6, Esplanade Eas

R/14.

19 DEC

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Audit Report on the accounts of Lawrence Memorial Roya[illegible]ilitary School, Lovedale for the year ended 31st [illegible]h 1945.

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, Coimbatore 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 some of them. The other books were found to be in order.

p 7 infra

p 5 of Do No: 499 Edn (6) 2.4.45

3. In reply to item No. 3 of the last annual audit report, it was stated that the revision of standing orders, would be considered as soon as possible. It is learnt that no set of fresh instructions has been issued up till now. It is highly desirable that details of the scope and extent of audit should be chalked out in the form of a questionnaire to facilitate effective check being exercised over ~~in~~ the accounts.

reply on page 29 infra

4. Statement of Receipt and Expenditure. for the year under audit are enclosed (Annexure B & C). It will be noted that the expenditure in most of the cases has exceeded budget estimates and action may kindly be taken to obtain post facto sanction of the Board of Governors.

pp 11-21 infra

reply on page 29 infra

5. Advance Recoverable account. It is seen that a sum of Rs. 3416/14/7 is due to the school on account of advances made to the children. As advances of the above nature involve avoidable liabilities, it is suggested that prompt action should be taken to recover the amounts. The feasibility of obtaining sufficient advances from the parents to meet such contingencies may please be considered and suitable action taken in consultation with the Board.

reply on page 29 infra

6. Further, it is observed that frequent transfer of amounts are being effected from one head to another. As this procedure constitutes diversion of funds, it is suggested that transfer of funds, should as far as possible be restricted to the minimum.

reply on page 29 infra

7. Fees Register. The arrears of tuition fees, Dental fees etc., due on 31-3-45, amount to Rs. 5673/9/0 and steps are being taken to clear the arrears at an early date. In view of the large sums outstanding, it is suggested that the decision of Govt of Madras conveyed in G.O. Ms. No. 499 ~~Education~~ Edn dated 2nd April, 1945, should be given effect to.

(6) 45-46 c/

reply on page 29 infra

8. Q. M. Store Accounts. It is seen that vegetable Fresh, is being obtained locally through contractors. In view of the fact that Local Purchase Section(R.I.A.S.C) is working at Wellington for the purchase and supply of vegetables, the advisability of obtaining the school requirements through the military authorities may please be considered.

reply on p 29 infra

B C Iyer

LOCAL AUDIT OFFICER,
COIMBATORE.

Audit Report on the accounts of the
speci[illegible]mergency Department, Lawrence
Memorial Royal Military School, Lovedale
for the year 1944.

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replies on p29 infra

A list of books seen in the course of audit is enclosed in annexure D which have been scrutinised and found to be satisfactorily maintained and the following remarks are offered.

(1) Fees Register. The arrears of tuition fees, Dental fees etc., due on 31-12-44 amount to Rs. 8323-10-0 and steps are being taken to clear the arrears at an early date. In view of the large sums outstanding it is suggested that some drastic action should be taken to realise the amounts due, in consultation with the board, to avoid unnecessary accumulation of arrears.

(2) A statement showing booked receipts and expenditure for the year ended 31-12-44, as arrived at from the books maintained is enclosed.

It is seen from the statement of the receipt and expenditure, that expenditure has been incurred invariably in excess of the budget allotments. The sanction of the Board of Governors may please be obtained in respect of the excess expenditure incurred. It may please be ensured that the expenditure should as far as possible, be restricted to the monetary limit of the Budget Estimate in view of the fact, that all aspects affecting the expenditure under a particular head, are taken into account while preparing the budget in the first instance.

(3) Advance Recoverable Account. It is seen that a sum of Rs. 2287-1-0 is due to the school on account of advances made to the children. As advances of the above nature involve avoidable liabilities, it is considered that urgent action should be taken to recover the amounts. The feasibility of obtaining sufficient advances from the parents to meet such contingencies may please be considered and suitable action taken in consultation with the Board.

(4) It is observed that considerable amount is being spent in the construction and maintenance of the tennis courts and no special fees appear to have been collected. The advisability of fixing a subscription for the proper and efficient maintenance of the courts may be considered as such a procedure is in vogue in all other educational institutions.

Bc Iyer

LOCAL AUDIT OFFICER,
COIMBATORE AREA.

Annexture 'A'

(8)

List of books seen in the course of Audit:

Accounts Officer

1. Cashier' s/ Cash Book
2. School Current account Ledger.
3. Indian School current account.
4. Ledger Accounts for funds enumerated in the statt of Balance 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 ReceiptsBook
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, Prepartery 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.
19.

Quartermaster's Office.

1. Clothing stock Ledger.
2. Materials and Necessaries Ledger.
3. Provision and Hardware Ledger.
4. Ration Books (Boys, Girls, Prepartory, and Hospital)
5. Stationary Stock Ledger.
6. Furniture Stock Ledger.
7. Furiniture Distribution Ledger (Staff only)
8. Cast Ledger for condemnations.
9. Petrol Account.

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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.

MEDICAL STORES.

1. Stock Book of Medicens
2. Stock Ledger and surgical Instruments
3. P.M. Account
4. Register for medicins purchased locally.

DETAIL OF PASS BOOKS.

1. The Trustee Fund Account (Short term Deposit A/c.)
2. School Renewal and Deprociation a/c.
3. Provident Fund Deposit Account.
4. PassageFund Deposit Account.
5. The Berridge Scholarship Fund Account.
6. The Lovedale Cemetery Endowed Grave 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.Duraipandian
    2. " M.P. Sathianathan.
    3. " A.J. Daniel
    4. Miss Pushpam.
    5. " Stella Vijayam

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ANNEXURE "B"

List of Books maintained for Special Emergency Department of Lawrence Memorial Royal Military School, LOVEDALE, during 1943 and produced for Audit.

ACCOUNTS SECTION:

1. Cash Book and Acquittance.
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.

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① ANNEXURE 'C'

NORMAL SCHOOL:

The Lawrence Memorial Royal Military School,
Lovedale.

Financial statement for the year 1944-1945.

EXPENDITURE.

Budget Allotment	Particulars		Amount		
	APPENDIX B:				
Rs 1,57,000	I. STAFF:	(a) Salaries	166519	7	0
18,550		(b) Bonus to Provident Fund	18111	14	0
1,000		(c) Travelling allowance	492	11	0
2,400		(d) Pensions	2400	0	0
30,000	II. MENIALS:	(a) Salaries	37824	7	0
500		(b) Bonus to Provident Fund	.	.	.
1,000	III MISCELLANEOUS:	(a) Contingencies	368	13	0
1,200		(b) Postage & Telegrams	1305	4	0
1,200		(c) Telephone	1426	8	0
500		(d) Rail	429	9	6
750		(e) Bus,Petrol,Insurance	1279	5	0
3,000		(f) Insurance of Buildings	3019	13	6
100		(g) Taxes	53	8	9
4,000		(h) Stipends	2709	15	0
400		(i) Orphans Pocket Money	135	8	0
500		(j) Orpahns Examination fees	.	.	.
500		(k) Orpahns Outfit allowance	140	0	0
400		(l) Orphans Dental fees	.	.	.
500		(m) Extra Nursing	470	0	0
3,500		(n) Electric Lighting ..	6080	14	6
1,000		(o) Prizes	1029	5	0
450		(p) Lawrencian	500	0	0
	APPENDIX C. I. CLOTHING:				
6,500		(a) Boys School	7588	11	0
6,500		(b) Girls School	5231	11	0
4,500		(c) Preparatory School	3575	5	0
1,500		(d) Servants clothing	923	1	0
400		(e) Staff clothing allowance	795	0	0
41,000	II. CATERING:	(a) Boys School	42601	11	0
24,000		(b) Girls School	23199	15	0
12,500		(c) Preparatory School ..	14736	2	6
7,500		(d) Dry Provisions	17488	11	9
4,000	III. STATIONERY:	(a) Stationery	4610	0	0
4,000		(b) Text Books	6111	10	0
2,500		(c) Printing	1762	15	6
2,000	IV. FURNITURE:	Renewals & Additions	1462	9	0
750	V. HARDWARE ETC:	(a) Crockery	815	3	0
750		(b) Hardware	1787	5	9
1,500		(c) Sanitation	1982	0	0
5,000	VI. WASHING:	....	4702	4	0
1,200	VII MISCELLANEOUS:	(a) Libraries	1013	14	0
1,000		(b) Domestic Science ...	834	9	5
650		(c) Physics & Chemistry	208	13	0
...		(d) Carpentry & Hobbies	.	.	.
1,600		(e) Games & Gymnasium	1860	10	0
500		(f) Band Instruments & Music	290	13	0
220		(g) Arms & Ammunitions	78	2	0
3,500		(h) Transport	5891	1	9
400		(i) Medicines	1121	7	9
	APPENDIX D. VIII ENGINEERING:				
13,000		(a) Maintenance of Bdlgs	21893	3	6
2,500		(b) Electric Fittings	2498	2	9
1,500		(c) Water supply	1448	9	0
2,000		(d) Roads	1451	14	0
3,000		(e) Dhoby Ghat	.	.	.
3,000		(f) Furniture Repairs	3158	5	11
1,480		(g) Re-wiring	724	14	9
		C.F. Rs	426145	11	7

Budget Allotment	Particulars	Amount		
	Brought forward	426145	11	7
	Music Fees	124	0	0
	School Fees refunded	323	3	0
	Security Deposit,refunded	250	0	0
	Fines, Miscellaneous &c	299	10	0
	Bank's Excahnge	188	6	0
	Suspense account	58497	14	11
	Advance Recoverable account ...	3416	14	7
	Safe Custody withdrawal fee on Ooty Club Debentures	26	4	0
	Forest Department	673	0	5
	H.E.Lord Pentland's Prize	130	0	0
	Brickfield	1897	6	0
	Examination fees account	2130	13	0
	Games fees refunded	2	8	0
	Dental fees paid to Dr.Eaton ...	2610	0	0
		4,96,715	11	6
	Closing Balance on 31st March 1945:			
	Cash on Hand	1,312	7	8
	Total Rs	4,98,028	3	2

Bursar & Accounts Officer

Accountant,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE.

Principal.
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

⑨ ANNEXURE 'B'.

NORMAL SCHOOL:

The Lawrence Memorial Royal Military School,
Lovedale
Financial statement for the year 1944-1945.

RECEIPTS.

Budget Allotment	Particulars	Amount		
	Opening Balance	5816	12	1
	I. INCOME:			
Rs 1,10,000	(e) School Fees	130360	10	0
2,500	(f) Music Fees	3355	0	0
1,900	(g) Games Fees	1764	0	0
200	(h) Bus Hire	320	10	0
2,000	(i) Fines, Miscellaneous &c	3019	7	9
800	(j) Government of Madras (Medical Grant)	800	0	0
	(k) Forest & Estate Development Fund account	61	0	0
	Trustees Fund	280000	0	0
	Dental Fees	1113	4	0
	III MISCELLANEOUS: (a) Contingencies	60	0	0
	(b) Postage & Telegrams	1	2	0
	(c) Telephone	1	7	0
	(d) Rail	3	2	9
	(p) Lawrencian	286	10	0
	APPENDIX C. I. CLOTHING: (a) Boys School	1022	8	0
	(b) Girls School	16	0	0
	(c) Preparatory School	53	6	0
	(d) Staff Clothing allowance	135	0	0
	II. CATERING: (a) Boys School	42	8	0
	(b) Girls School	50	0	0
	(c) Preparatory School ...	140	0	0
	(d) Dry Provisions	4169	4	6
	III. STATIONERY: (a) Stationery	116	12	0
	(b) Printing	48	0	0
	IV. FURNITURE: Renewals & Additions	67	10	0
	V. HARDWARE ETC: (c) Sanitation	3034	3	0
	VII. MISCELLANEOUS: (a) Libraries	0	0	11
	(e) Games & Gymnasium	154	7	0
	(h) Transport	307	12	0
	APPENDIX D: VIII ENGINEERING:			
	(a) Maintenance of Buildings	604	11	11
	(b) Electric Fittings	127	13	6
	Brickfield	248	0	0
	Refund of Incometax on securities	154	9	0
	Examination Fees account	2459	6	10
	Bank's Exchange	65	5	0
	Suspense Account	55303	4	8
	Advance Recoverable account	2645	7	3
	Interest on H.E.Lord Pentland's Donation	99	0	0
	Total Rs	498028	3	2

Bursar & Accounts Officer.

Accountant,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE.

Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

The Lawrence Memorial Royal Military School,
Lovedale

SPECIAL EMERGENCY DEPARTMENT: Financial statement for the year ended 31st December 1944

EXPENDITURE.

Budget Allotment	Particulars	Amount		
Rs 12,720	Salaries- Teaching	Rs 10,856	11	0
6,000	Salaries- Domestic	5,722	0	0
2,400	Provident Fund	1,697	10	0
6,000	Allowances	5,305	0	0
4,000	Salaries- Menials	4,876	8	0
170	Hair cutting	190	4	0
2,100	Washing	1,978	0	0
3,000	Buildings: Maintenance	2,948	14	9
2,000	Furniture	2,501	1	6
25,000	Catering: Food	34,841	15	3
1,750	Games	404	7	0
750	Hardware	342	9	9
500	Sanitation	613	8	0
8,000	Clothing	8,577	15	0
2,000	Tennis Court	1,913	5	11
1,500	Postage, Telegrams & Miscellaneous	490	11	0
4,000	Stationery & Books	4,588	6	0
300	Medicines	770	6	0
500	Library	34	0	0
	Telephone	256	0	0
	Staff Clothing allowance	230	0	0
	Staff Travelling allowance	54	12	0
	Brickfield	1,830	0	0
	Exchange on cheques	316	0	0
	Suspense account	48,558	3	6
	Advance Recoverable account	2,287	1	0
	Pocket Money	3,708	3	0
	Art Class	1,687	8	0
	Examination Fees account	2,361	12	0
	Miscellaneous	3	0	0
	Music Fees	30	0	0
	Office Establishment	545	0	0
	Furniture Repairs	~~34~~20	0	0
	Trainfare & Way Expenses	3,816	6	0
	Dental fees paid to Dr.Eaton	545	0	0
		1,54,902	2	8

Closing Balance on 31st Decr'44:

Cash on Hand	164	0	0			
" with Quarter-master	150	0	0			
" with Imperial Bank of India: Current a/c	7412	13	11	7,726	13	11
Total				Rs 1,62,629	0	7

Bursar & Accounts Officer.

Accountant,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE.

Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

The Lawrence Memorial Royal Military School,
Lovedale

SPECIAL EMERGENCY DEPartment: Financial statement for the year ended 31st December 1944.

RECEIPTS.

Budget Allotment	Particulars	Amount		
	Opening Balance	Rs 8,445	3	2
Rs 1,05,000	School fees	1,24,128	2	0
400	Music Fees	480	0	0
	Dental Fees	350	0	0
	Exchange on cheques	88	14	10
	Miscellaneous Receipts	331	4	0
	Advance Recoverable a/c	1,246	13	1
	Clothing	32	0	0
	Pocket Money	3,721	3	0
	Suspense account	15,485	9	6
	Art Class	1,662	8	0
	Trainfare & Way expenses	3,927	2	0
	Examination fees a/c	590	7	0
	Lawrencian a/c	1	4	0
	Catering (Food)	1,133	7	0
	Sanitation	585	3	0
	Retaining Fee	200	0	0
	Brickfield	220	0	0
	Total	Rs 1,62,629	0	7

Bursar & Accounts Officer.

Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.
LOVEDALE.

Accountant,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE.

(12)

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THE LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE.

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH 1945.

LIABILITIES:

School Current Account	...	...	...			
Indian School Current Account	...	...	1,584	2	2	
Trustees Fund Account	...	...	2,2,051	6	0	
Provident Fund Deposit Account	...	...	34,561	6	11	
Berridge Scholarship Fund Account	...	...	5,664	3	3	
Passage Fund Deposit Account	...	...	33,680	10	6	
Lovedale Cemetery Endowed Graves A/c		...	53	8	11	
War Memorial Fund Account	...	...	6,82	15	5	
School R & D. Fund Account	...	...	17,18	5	3	
Staff Provident Fund Consolidated A/c		...	2,04,832	0	3	
Servants Fund Account	...	...	4,018	0	11	
Servants Fund Deposit Account	...	...	9,131	2	9	
Contractors' Deposit Account	...	...	1,898	12	0	
Singing Sheild Competition A/c	...	...	57	11	2	
Chapel Building Deposit Account	...	...	4,382	~~12~~ 14	8	
Padfield Meomrial Fund Account	...	...	2,354	4	3	
Indian School Teachers' P.F. Account		...	1,517	2	11	Rs. 3,50,283 11 4

CASH ACCOUNT:

Unremitted Fees	...	...	...	1,312	7	8
Total	...		Rs.	3,51,596	3	0

ASSETS:

Cash on hand as per Cash Book	...	1,312	7	8
Cash at Bank as per Cash Book	...	3,50,283	11	4
		3,51,596	3	0

Reconciliation Statement:

1. Indian School Current Account:

As per Bank Pass Book	....	1,589	2	2
Deduct Transfer to Normal School Current Account not effected by the Bank in March '45.		5	0	0
Balance as per Cash Book		1,584	2	2

2. Other balances reconciled with Ledger balances as detailed under Liabilities.

Other balances reconciled with Ledger balances as detailed under Liabilities.	...	Rs. 3,50,283	11	4				
Less as per reconciliation	...	1,584	2	2	..	3,48,699	9	2
Cash Book Balance as above						3,50,283	11	4

BURSAR & ACCOUNTS OFFICER.

Principal
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

Accountant,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE.

CASHIER.

2 drafts

1-21 / 579 ⑬

23

Edu. and P.H (A) Dept.

Lawrence Memorial Royal Military School - Lovedale - Audit Report of the A/cs. for 1944-45.

C No. 38032.45 From the Controller of Military A/cs. Southern Army, Poona, No. M-IV/4/0289 d/ 21.8.45.

Endt. No: 38032 A/44 - 1 Edu dated. 4.9.45

Referred to the Principal and Secy., Lawrence Memorial Royal Military School, Lovedale, who is requested to send through the D.P.I. his ~~the~~ replies to the Audit Report ~~through the D.P.I.~~ as approved by the Bd. of Governors.

E.
4.9.45

W
3/9/45

Ex.R. on ~~4~~ 10.45
on 7.11.45.

Despd with Encls
K.M.
6-9-45

To the Principal, L.M.R.M. School, Lovedale (with c.f. to be retd. with reply)
copy to the ~~DPI~~ DPI.

P.T.O.

II

~~24~~

Letter No. 38032-A/44-2 Edn. d/ 4.9.45

To

The Controller of Military Accounts,
Southern Army, Poona

Sub:: Lawrence Memorial Royal Military School - Lovedale - Audit Report of a/cs. 1944-45 ~~1943-44~~

Ref:: your letter No. M.IV/4/0289 dated 21.8.45

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

3/9

W
3.9.45

4.9.45

Despd
KM
6-9-45

---

25 Edn A. P. H. dept

Memo No. 38032A/45-3 ~~Edn~~ dated 10/12/45

C 38032 A

14

14
11/12

Ex.R. on 17/1/46.

Lawrence Memorial Royal Military School - Lovedale - Audit Report of the accounts for 1944-45.

Ref:: Endt. No. 38032 A/45-1 Edn dated 4.9.45.
Exchange Reminder dt. 4.10.45.
do. dt 7.11.45

The Principal and Secretary, Lawrence Memorial Royal Military School, Lovedale is requested to ~~expedite his reply~~ send his reply through the D.P.I. ~~his reply to the reference cited above~~ at an early date.

To

The Principal,
Lawrence Memorial Royal Military School, Lovedale.

8/12

W
8.12.45

BM
10/12/45

Despd
KM
12-12-45

(15) 5 27

All correspondence must be addressed to the Principal by designation

THE REVD. F. R. L. BROOKE
M.A. (CANTAB)
TELEPHONE OFFICE NILGIRIS 3358
RESIDENCE NILGIRIS 3349

NEVER GIVE IN

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL
LOVEDALE - NILGIRIS

ASST. SECRETARY TO GOVERNMENT
2 FEB 1946
EDUCATION AND PUBLIC HEALTH DEPT.

A.No. 5808 29th January 1946.

6549

To
The Assistant Secretary to Government of Madras,
Education & Public Health Department,
Madras.

Sir,

While acknowledging the receipt of your "Reminder" dated 16-1-46 I have to inform you that Replies to Audit Report for 1944-1945 together with Extract of Minutes of Meeting No.6 of 1945 of the Board of Governors of the Lawrence Memorial Royal Military School, dated 26th Novr'45 and the Original Reports of the Auditors were forwarded to the Director of Public Instruction, Madras, vide this Office letter A.No.5513 of the 8th January 1946.

However I am now enclosing a copy of my replies to Audit Report for 1944-45 and an Extract of Minutes of Meeting No.6 of 1945 of the Board of Governors, dated 26th November 1945, for your ready reference.

Enclosures:- 2

Yours faithfully,
F. Brooke
Principal.

Ksjs.

Lon ~~E.P.H. dept~~ A

The receipt of the original sent through the ~~[illegible] of the~~ D.P.I. may be awaited till 25-2-46

6/2/46 W 6.2.46

BM 7/2/46

PRINCIPAL'S REPLIES TO AUDIT REPORT FOR 1944-1945.

NORMAL DEPARTMENT.

Para 3 on page 3 ante

1. A set of new Standing Orders is in the process of compilation and will come into force early next year.

Para 4 on page 3 ante

placed below

2. This is done annually in accordance with para 22 of Annexure E of the Annual Report. A resolution to this effect was passed by the Board of Governors at their meeting No.2 dated 25th April 1945.

Para 5 on page 3 ante

3. Action has already been taken and the greater portion of the amount has been recovered. The Auditors suggestion regarding parents paying advance money to meet incidental expenses incurred on behalf of their children will be placed before the Board.

Para 6 on page 3 ante

6. This has been minimised as far as possible; but in some cases fees credited direct by the Bank are very often placed in the wrong current accour and the adjustment can only be made after receipt of the bank statement.

Para 7 on page 3 ante

7. Arrears on 31st March are usually high because Income Assessment Fo are not received in time from the parent. This delay results in late pay of fees. During the year these arrears are liquidated.

Para 8 on p 3 ante

8. A scheme of purchasing our requirements from the Military was work out in consultation with the R.I.A.S.C. at Wellington. The R.I.A.S.C. cc only supply certain kinds of vegetables and by weight, whereas the contrac supply by numbers and at a cheaper rate.

p 5 ante

SPECIAL EMERGENCY DEPARTMENT.

1. The arrears to a great extent have been liquidated. It is recommer that the Finance Sub Committee inspect the arrears and make out a report on how they stand.

2. The S.E.D. budget was made out on a strength of 60 children; but circumstances permitted the strength of that department to be increased with the result that expenditure under the various budget heads increased accordingly

3. Same as para 5 of the Normal Department.

4. Considering the fees paid by parents whose children are in the S.E.D it has been felt that no extra charge for tennis be levied.

Sd. F.R.L.Brooke,
Principal,
Lawrence Memorial Royal Military School

(True copy)

Brooke
Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL

MINUTES
of
Meeting No.6 of 1945 of the Board of Governors of the Lawrence Memorial Royal Military School, Lovedale, held on Monday, November 26th, 1945, at 5 p.m. at the Collector's Office, Ootacamund.

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* * * * * * *

PREVIOUS BUSINESS:- Item No.III. Laid on the table the following business arising out of the Minutes of Meeting No.5 of 1945 held on 22nd October 1945:-

AUDIT REPORT: Item A.V. Placed for consideration of the adoption of the Principal's replies to the Audit Report for 1944-1945.

RESOLUTION: The replies were adopted with the following amendments

(i) The Board agrees with the Audit Officer's opinion that a questionnaire should be drawn up to faciliate audit, but they consider that this should be done by the Audit Office rather than by the Principal.

(ii) No deposits to cover advances should be made by parents, as this would tend to swell and complicate accounts unnecessarily. The necessary steps have been taken to expedite adjustments of the advances.

p 3 ante

(iii) The adoption of the system referred to in the letter part of para 7 of the Audit Report, as they feel it will impose a penalty of withdrawal from school for the failure to pay fees. They suggest a tightening up of the existing system of reminders and steps are being taken to ensure this.

(iv) In view of the possible early closing of the Special Emergency Department and to avoid the risk of unpaid fees and dues, the parents be instructed to pay in advance begining from 1st February 1946, as over Rs 6000/- is owing at present.

(true extract)

Sd.F.R.L.Brooke,
Principal,
Lawrence Memorial Royal Military School.

True copy

R Brooke

Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

(18) C1

G.F. 32 (a).

Education Department

From (Name) Dr. S.R.U.Savoor, M.A., D.Sc., I.E.S.,
Designation Director of Public Instruction,
Station Madras.

Received ______ **Registered** ______

To

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

Enclosures:

RcNo. 1779 E/45 dated 28-2-1946. ~~194~~

ASST. SECRETARY TO GOVERNMENT
6 - MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

12930-

Schools - European - Lawrence Memorial Royal Military School, Lovedale - Report on the Audit of accounts for 1944-45 with the replies of the Principal - submitting.

-----

p 23 ante

Ref: Government Endt. No.38032 A/44, dated 4-9-45.

-----

pp 3-22 ante

I have the honour to submit herewith the report on the Audit of accounts of the Lawrance Memorial Royal Military School, Lovedale, for 1944-45 and the replies of the Principal thereon together with the minutes of the Board of Governors approving his replies.

pp 29-31 ante

2. The Report does not call for any special remarks except on item No.(4) regarding statement of Receipts and Expenditure. The Inspectress of European Schools, has suggested that the attention of the Principal may be invited to the suggestion of the auditor to obtain post facto sanction of the Board of Governors for expenditures over the budget estimates. I enclose

endorse

p 3 ante

The Principal has already stating that this is being done - please see para 2 on page 29 ante the suggestion of the Inspectress of European Schools.

5.3.46
for Director of Public Instruction.

k.h.4-3.

Sol
5/3.

Duplicate

PRINCIPAL'S REPLIES TO AUDIT REPORT FOR 1944-1945.

NORMAL DEPARTMENT.

1. A set of new Standing Orders is in the process of compilation and will come into force early next year.

2. This is done annually in accordance with para 22 of Annexure E of the Annual Report. A resolution to this effect was passed by the Board of Governors at their meeting No.2 dated 25th April 1945.

3. Action has already been taken and the greater portion of the amount has been recovered. The Auditors suggestion regarding parents paying advance money to meet incidental expenses incurred on behalf of their children will be placed before the Board.

6. This has been minimised as far as possible; but in some cases fees credited direct by the Bank are very often placed in the wrong current account and the adjustment can only be made after receipt of the Bank statement.

7. Arrears on 31st March are usually high because Income Assessment Forms are not received in time from the parent. This delay results in late payment of fees. During the year these arrears are liquidated.

8. A scheme of purchasing our requirements from the Military was worked out in consultation with the R.I.A.S.C. at Wellington. The R.I.A.S.C. could only supply certain kinds of vegetables and by weight, whereas the contractors supply by numbers and at a cheaper rate.

SPECIAL EMERGENCY DEPARTMENT.

1. The arrears to a great extent have been liquidated. It is recommended that the Fiance Sub Comittee inspect the arrears and make out a report on how they stand.

2. The S.E.D. budget was made out on a strength of 60 children; but circumstances permitted the strength of that department to be increased with the result that expenditure under the various budget heads increased accordingly.

3. Same para 5 3 of the Normal Department.

4. Considering the fees paid by parents whose children are in the S.E.D. it has been felt that no extra charge for tennis be levied.

Principal.
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL

Duplicate

MINUTES

of

Meeting No.6 of 1945 of the Board of Governors of the Lawrence Memorial Royal Military School, Lovedale, held on Monday, November 26th, 1945, at 5 p.m. at the Collector's Office, Ootacamund.

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* * * * * * *

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(i) The Board agrees with the Audit Officer's opinion that a questionnaire should be drawn up to faciliate audit, but they consider that this should be done by the Audit Office rather than by the Principal.

(ii) No deposits to cover advances should be made by parents, as this would tend to swell and complicate accounts unnecessarily. The necessary steps have been taken to expedite adjustments of the advances.

(iii) The adoption of the system referred to in the letter part of para 7 of the Audit Report, as they feel it will impose a penalty of withdrawal from school for the failure to pay fees. They suggest a tightening up of the existing system of reminders and steps are being taken to ensure this.

(iv) In view of the possible early closing of the Special Emergency Department and to avoid the risk of unpaid fees and dues, the parents be instructed to pay in advance begining from 1st February 1946, as over Rs 6000/- is owing at present.

(True extract)

Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

38

39 EDPH(C)

(N)

T.M

From The A.S. EDPH

To The Dy DPI.

Audit Report – 1944-45 – Lawrence Memorial Royal Military School, Lovedale.

Ref D.PI's letter R.C. No. 1779 E/45 d 28-2-46

The letter of the Controller of Military Accounts. No. M-IV/4/0289 d 21-8-45 enclosed with Govt. Endt. No. 38032 A/44 d 4-9-45 has not been recd. Pl. ~~send~~ return the letter urgently.

Issued
19/3/46

19-3-46

BM
19/3/46

㉒ C1 41

TELEPHONE MESSAGE (BY POST) DATED 21-3-1946.

ASST. SECRETARY TO GOVERNMENT
28 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

The Director of Public Instruction,
MADRAS.

To

The Assistant Secretary to Government,
Education and Public Health Department.

16233

Ref: Your T.M. dated 19-3-1946 re: Audit Report 1944-45 - L.M.Royal Military School, Lovedale.

The letter of the Controller of Military Accounts No. 4/4/0289 dated 21-8-1945 referred to in the T.M. above is not available in this office. Probably it may be with the Principal of the school who may be addressed in the matter.

22.3.46

for Director of Public Instruction.

RVR 22/3/- 22/3

EPH(C1)

Of 22/3

80
22/3

Audit Report -1944-45 (V) – Lawrence Memorial Royal Military School, Lovedale.

Memo. No. 38032 C./45 – 4 Edn d/ 26-3-46

The letter of the Controller of Military Accounts, No. M-IV/4/0289 d/ 21-8-45 enclosed with Govt. Endt. No: 38032 A/44-1Edn d/ 4-9-45 has not been recd. The DPI reports that the letter is not available in his office and that it might ~~have been~~ ~~may probably be~~ retained by the Principal of L.M.R.M. School. The Principal is requested ~~to requested~~ to state whether the letter is in his office and if so to forward it to Govt. at an early date.

To
The Principal,
L.M.R.M. School,
Lovedale

ES 25.3.46

25/3/46.

26/3/46

Desp. 28.3.46

Extract of Notes.

Post-War Reconstruction - Technical and Vocational Training for demobilised services personnel - Facilities - Information called for.

Edn. & Public Health Department.

Paras 3 and 4 of the U.O. Note.

No institutions under this Department have been earmarked for demobilised personnel, but the idea is to give them first preference for training in the various training institutions coming within the purview of this department.

~~XXXXX~~ I.B.M. 1-9-45.

E.A.V. 1-9-45.

C.O.C. 1-9-45.

M.V.S. 1-9-45.

18822

24X 425

All correspondence must be addressed to the Principal by designation

THE REVD. F. R. L. BROOKE
M.A. (CANTAB)
TELEPHONE OFFICE NILGIRIS 3358
RESIDENCE NILGIRIS 3349

NEVER GIVE IN

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL
LOVEDALE - NILGIRIS

6 APR 1946

A.No. ~~32~~ 34 2nd April 1946.

The Secretary to Government,
Government of Madras,
Education & Public Health Department,
Madras.

Sir,

Audit Report- 1944-45- Lawrence Memorial Royal Military School, Lovedale.

Reference your Memorandum No.38032-C 1/45-4 Edn: dated the 26th March 1946.

I beg to forward herewith the letter of the Controller of Military Accounts No.M-IV/4/0289 dated 21st August 1945, together with Government Endorsement No.38032-A/44-1.Education dated 4th September 1945 in originals as desired by you.

Please acknowledge receipt.

Yours faithfully,

Brooke

Principal.

Ksjs

Copy to:
The Director of Public Instruction, Madras.

Enclosures:- 2

E&PH(C)

Pl see the letter above. The enclosures reported to have been sent along with this letter have not been recd.

46

Presumably, they would have been attached to the copy of this letter sent to the DPI. The DPI may be ~~asked to send the enclosures~~ addressed on this point. The draft T.M below is for approval.

6-4-46

Issued
6/4/46

T.M

From

The A.S E&PH

To The Dy DPI

Sub Audit Report - 1944-45
Lawrence Memorial Royal Military School,
Lovedale.

Ref. Letter from the Principal, L.M.R.M School
A.No 34 d 2-4-46. P43 ante

The enclosures reported to have been sent with the ~~[illegible]~~ letter read above have not been recd by the Govt. Pl say whether they have been wrongly sent to the DPI with the copy of the letter sent to him and if so pl forward them to Govt urgently.

6-4-46

6/4/46

1938 25 4

ASST. SECRETARY TO GOVERNMENT
9 - APR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures to this office letter
A.No 34 dated 2nd April 1945
omitted to be enclosed.

R1

4th April 1946

Head Accountant,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL,
LOVEDALE, NILGIRIS.

PRINCIPAL'S OFFICE,
NO.........
APR 4 1946
LOVEDALE
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

Draft I (26) 49 E(OH (C.)

Laurence Memorial Royal Military School, Lovedale –

Audit Report for 1944-45 – Recorded.

p 1 cf From the Controller of Military Accounts, Southern Army, Poona No: M.IV/4/0289 21.8.45

p 27 cf C. No: 6549/46, (From the) Principal, L.M.R.M School, A No 5808 d 29-1-46

p 33 cf " 12930/46, " D.P.I., R.C. No: 1779 E/45 d 28-2-46

G.O. No. 985 Edn dated 13/5/46.
MS

~~Forwarded to~~ Recorded.

p 3 cf ~~2. Item (4) – Statement of Receipt and Expenditure.~~ An extract of para 2 of the

p 33 cf remarks of the D.P.I. in his letter R.C. No 1779 E/45 d 28-2-46 read above is enclosed. The Principal L.M.R.M. School is requested to give effect to the ~~suggestion of the Inspector of European Schools.~~

To The Principal, LMRM School, Lovedale ~~(with encl)~~ 10-4-46

The Controller of Military Accts, Southern Army, Poona ~~(with encls)~~

DPI

18/4/46.
27/4/46

38/4/46

P.T.O. Draft I

50

Draft II

Letter No. 38032 C1/45-6 Edn dated 14.5.46

To
The Secy to the G. of I.
Defence Dept., New Delhi (with encls)

Despd with Encls
16/5/46

and a copy of G.O. overleaf.

Sir,

L.M.R.M. School, Lovedale – Audit Report 1944-45.

I am directed to forward for information a copy of the replies of the Principal, L.M.R.M. School, Lovedale to the report on the audit of the accounts of the School for 1944-45 and of the resolution of the Board of Governors thereon. A copy of the proceedings of this Govt. No. 985 Edn dated 15.5.46 is also enclosed.

p 29 cf

p 31 cf

Y.O.S.

10-4-46

18/4/46

30/4/46

C1

27

Edn and P.H. Dept
C1

p 1 cf C. No: 38032 C: From the Controller of Military Accounts, Southern Army, Poona No: M. IV/4/0289 dt 21-8-45

p 33 cf C. No: 12930 C, From the D.P.I. Re No: 1779 E/45 dt 28-2-46

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European Education – Lawrence Memorial Royal Military School, Lovedale – Audit Report 1944-5

–

The audit report of the accounts of the Lawrence Memorial Royal Military School for the year 1944-5 and the Principal's replies to the points raised in the report are on pages 3-21 and 29 cf. They have been approved by the Board of Governors. The D.P.I. says that the report does not call for any special remarks except on item 4 regarding statement of receipts and expenditure. ~~This suggestion was~~ There is no need to accept the Director's suggestion as the Principal has stated that ~~past~~ facts ~~this [illegible]~~ sanction of the Board of Governors is obtained annually according to rules.

p 31 cf
p 33 cf
p 3 cf
P 29 cf

(Also ascertained from Director's Office that the comment was made under a misapprehension)

Two drafts are subd for approval. Finance may see before circulation.

18/4/46

30/4/46

Finance

E&P.H. U.O.
38032 C-1/45-4
30. 4. 46

Fin. (Exp. A)

The draft order and the draft letter may be perused and the case returned to E. P. H. (For a precedent, please see p. 27 of G.O. 499 Edn. dt 2. 4. 45.)

2.5.46

2.5.46

E.P.H.

ASST. SECRETARY TO GOVERNMENT
1 - MAY 1946
FINANCE DEPARTMENT

26226 Edn

Fin. U.O. 26226 Exp A-1
2-5-46.

Edn and P.H. Dept
C1.

~~For orders as to circulation~~

ASST. SECRETARY TO GOVERNMENT
8 - MAY 1946
EDUCATION AND PUBLIC HEALTH DEPT.

8/5/46

J. Balakrishna Reddi
4/5/46
Asst Secy

23847

EDN. AND P. H. DEPT.
13 MAY 1946
GOVERNMENT OF MADRAS

7/5/46

7/5/46

TSA
13-5-46

[G.O. 985 Edn. dt 15.5.46]