Scott. II-27—58,004—27-10-47.

Edn. (1948) Department.

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G.O. NO.	193H Edn.
Dated	5-8-48.

→ p49

(33)

[Despatch Abstract.]

European Education - Lawrence Memorial Royal Military School, Lovedale - Audit Report for 1946-47 - Received.

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	3190	Edn	15-12-48				

By Registered Post

No.CA/II/25
Office of the C.C.M.A.Southern Command,
Poona, Dt. ~~2nd~~ 6th October 1947.

DIRECTOR OF PUBLIC INSTRUCTION
2 MAY 19[illegible]
MADRAS

To

ASST. SECRETARY TO GOVERNMENT
14 OCT 19[illegible]
EDUCATION AND PUBLIC HEALTH DEPT.

The Secretary to
The Government of Madras,
Education and Public Health Dept.
M A D R A S

Subject:- Lawrence Memorial Royal Mily. School - Lovedale - Audit report of the accounts for 46-47.

81813
not pubsp

Sir,

I have the honour to state that in accordance with the orders contained in Govt. of India, D.D.letter No.44321/5/G.S. M.T.3 dt.3.4.40, the audit of cash and store accounts of the above mentioned school for the periods 1.4.46 to 31.10.46 and 1.11.46 to 31.3.47 has been conducted by the Local Audit Officer, Mily.Accounts Department, Coimbatore, on behalf of this office. Copies of audit reports for the above mentioned periods received from him are forwarded herewith for information and such action as may be considered necessary.

The receipt of this communication may please be acknowledged.

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

Dy. Asst.CMA., Southern Command,
6/x

Copy, together with a copy of audit report referred to above forwarded to Supreme Commanders' H.Q. General Staff Branch M.T. 6 Edn.2(b) in continuation of this office No. M/IV/4/0289 dt. 29.11.46, for information.

(ii) The M.A.G. New Delhi (this office No. quoted above and also this office No. CA/III/025 dt-23.6.47 refer.)

(iii) The L.A.O., Coimbatore w.r.t. his No. L.1 dt.23/25-8-47.

Rec'd 7/11/47

Copy of Audit Report on the accounts of Lawrence Memorial Royal Military School (including Special Emergency Department Lovedale, for the period 1.4.46 to 31.10.46.

The office of the Ag.Principal is now held by Major A.V. Richardson M.R.S.T.A.C.P1, Vide Rev. F.R.L. Brook M.A.,(Cantab) who resigned his position as Principal on 11.8.45 , The audit was conducted by the Local Audit Staff Military Accounts Department, Wellington and reviewed by Mr. S.NarayanaSwamy Iyer Local Audit Officer, Coimbatore Area II.

2. Statement of Receipts and expenditure for the period under audit is enclosed (Annexure A) The balances with various fund accounts as indicated in the statement of assests in Annexure B have been verified with the Ledger accounts and Bank Pass Books.

3. A list of books seen in the course of Audit is enclosed as Annexure C and the following remarks are offered with regard to some of them. The other books were found to be in order.

3.a A: Cash Book:-A certificate to the effect that the cash on hand has been compared with the Cash Book and that the balances shown therein have been found correct should be endorsed monthly in the Cash Book. This requirement is not being complied with though brought to the notice of the authorities in the annual successively since 1942.

b) Provident Fund Accounts Staff: The acknowledgements of the individuals for their balances as on 30.9.46 have been obtained and recorded except in the case of members who have proceeded overseas.

c) Fees,Loans and Advances. The arrears due on 31.10.46 amount to Rs.12263-10- Annx.D Special steps are required to be taken to clear up the accumulation of arrears at an early date. The decision of the Government of Madras conveyed in their G.O.No.489 dated 2-4-45 namely that the parents of pupils who fall in arrears of fees for over two months may be given notice. and that the names of pupils who have not paid fees for 3 months should not be kept on rolls, could have been given effect to.

Arrears on account of advances made to children could also have been avoided by obtaining sufficient advances from parents to meet such contingencies . It would facilitate adjustments if all recoverable transactions are brought to account in the demand register and the total amount recoverable on any day agreed with the balance outstanding for recovery as arrived at in the Ledger.

. Monthly reconciliation statement is also required to be prepared in respect of figures booked under 'Suspense'.

4) Unauthorised expenditure. Expenditure of the undermentioned character not covered either by standing orders or Board's Resolutions require regularisation.

a) Dual pay paid to the members of the Staff for the performance of extra duty e.g.i) Rev.F.R.L.Brooke has drawn pay as Principal of the school and pay as Housemaster of the S.E.D. during 1942-46 (ii) Mrs. O'Hara drawn pay as Housekeeper of S.E.D. and also as a Matron during Feb.46(vide Pay bill for Feb.46).

b) Overtime pay has been admitted to menials on monthly rates of pay (vide Vr.No.617) for 10/46) Rates of overtime pay are also required to be fixed by the Board.

c) Money order commissions are still incurred from school funds

ANNEXURE 'A'. (3)

The Lawrence Memorial Royal Military School,
Love dale.

Normal School. Financial statement from 1st April to 31st Oct 1946

Budget allotment	Receipts.		Amount.
	Particulars.		
	Opening balance as on 1-4-46.		
	(a) Cash on hand	646 3 4	
	(b) " with Imperial Bank	19611 10 6	20,257-13-10
	(c) Imprest ...		350---0-0
	I. INCOME.		
1,20,000	(a) School Fees. ...		85,548--8-0
3,000	(b) Music Fees ...		2,268--0-0
1,900	(c) Games Fees ...		1,172--0--0
...	(d) Dental fees ...		999-12--0
300	(e) Bus Hire ...		445-10--6
2,000	(f) Fines & Miscellaneous		110--2--0
32,000	(g) Madras Grant		24,000---0-0
8000	(h) Government of Madras Medical Grant		800---0-0
...	Trustees Fund		1,77,000--0-0
...	Suspesse account		16,836--8--6
...	Interest on H.E.Lord Pentland Donation.		50--0-0
...	Rent of Buildings		370--0--0
...	Electric energy		125-11--6
...	Maintenance: Clothing		4,244--2--0
...	Stationery		4,237--6-0
1,60,000	Total		3,38,815-10--9

ANNEXURE 'A'.

The Lawrence Memorial Royal Military School,
Lovedale.

Normal School. Financial statement from 1st April to 31st Oct.

Particulars		Amount	Annual Budget allotment.
Appendix B: General Expenditure.			
I. Staff.			
(a) Salaries	...	1,06,211 11 0	1,80,000
(b) Bonus to Provident Fund	...	10,607 11 0	22,000
(c) Travelling allowace	...	414 11 0	1,000
(d) Pensions	...	1,400--0-0	2,400
II Menials.			
Salaries	...	27,307--6--6	40,000
III Miscellaneous.			
(a) Contingencies	...	321--2--1	400
(b) Postage & Telegrams	...	1,351--2--0	1,450
(c) Telephone	...	1,351--2--0	1,450
(d) Rail	...	233--0--0	300
(e) Bus,Petrol,Insurance	...	827-10--8	750
(f) Insurance of Buildings	...	3,019-13--6	3,000
(g) Taxes	...	5 11 6	100
(h) Stipends	...	1,488 5 0	3,000
(i) Extra Nursing	...	842 8 0	500
(j) Prizes	...	986-15--0	1,000
(k) Lawrenciea	...	1,797--4--0	450
(L) Examination Fees	...	485--6-0	300
Appendix C: Quartermaster's Branch.			
1. Clothing.			
(a) Boy's School	...	2,193 5 6	5,000
(b) Girls' School	...	2,059 5 3	5,000
(c) Preparatory School	...	978 6 3	3,000
(d) Staff clothing	...	491 5 0	400
II.Catering.			
(a) Boys' School	...	40,716 7 6	48,000
(b) Girls School	...	26,474 12 3	30,000
(c) Prepapratory School	...	15,681--1-6	16,000
(d) Dry Provisions	...	11,865 13 3	10,000
Carried forward		2,58,686 3 9	3,75,250

P A Y M E N T S (contd).

Particulars.		Amounts			Annual Budget allotment		
		Brough forward 2,58,686	3	9	3,75,250	0	0
VI. STATIONERY.							
(a) Stationery	...	4,432	9	0	4,000	0	0
(b) Text Books	...	2,209	8	9	3,000	0	0
(c) Printing	...	2,455	14	3	3,000	0	0
V FURNISHINGS & FURNITURE.							
(a) Renewals & Addition	...	823	0	9	1,500	0	0
(b) Furniture New			.	.	1,500	0	0
V. HARDWARE.							
(a) Crockery	..	22	1	0	750	0	0
(b) Hardware	..	326	2	9	750	0	0
(c) Sanitation	..	445	5	3	1,500	0	0
(d)							
VI. Washing		4,207	0	0	6,000	0	0
VII Miscellaneous.							
(a) Libraries	..	137	0	0	800	0	0
(b) Domestic Science	..	638	11	2	750	0	0
(c) Physics Chemistry	..	48	6	0	400	0	0
(d) Games & Gymnasium	...	1,825	10	6	1,600	0	0
(e) Band Instruments & Music	...	1,100	12	0	1,000	0	0
(f) Guns & Ammunition	...	317	15	0	300	0	0
(g) Medicines	...	731	1	2	800	0	0
VIII Appendix D.Engineering Department.							
(a) Maintenance of Buildings	...	7,137	7	8	15,000	0	0
(b) Furniture Fittings	...	425	14	10	1,500	0	0
(c) Electricity	...	696	4	9	1,500	0	0
(d) Water Rates	...	910	4	0	2,000	0	0
(e) Repairs as required	...	953	1	9	2,000	0	0
		1,837	11	0			
		722	10	6	3,000	0	0
	's Prize	100	0	0			
	of 1945-1946	24,373	0	0			
Carried forward		3,15,563	11	10	4,27900	0	0

Particulars.	Amount.	Annual Budget allotment.
Brought forward.	3,15,563-11-10	427900--0--0
Dental fees paid to Dr. Eaton.	2,450--0--0	
Banks Exchange.	94--15--0	
Advance Recoverable.	53--2--0	
Forest Department.	484-14--0	
Closing Balance on 31-10-46:		
(i) School A/c. current (a) Bank.	16595--5--0	
(b) on Hand.	1162-14--3	
(ii) Imprest Account.	350--0--0	
(iii) Indian School Current A/c.	2060-12--8	
Total	Rs. 3,38,815-10-9	427900--0--0

The Lawrence Memorial Royal Mily. School, Lovedale.

Special Emergency Department.

Statement of Receipts from January to October 1946. (10 months).

Particulars.	Actuals.		Annual Estimates.
Opening balance on 1st January 1946:			
Cash on hand.....	735-12-1		
cash with QM. Imprest.	150--0-0		
Cash with Imperial Bnk.	28177-11-4		
Cash with Rice Depot.	3000--0-0		
Cash with staff. "	3920--7-0	35,983-14-5	
School fees.		38,717-11-0	48,750--0--0
Music fees.		125--0-0	200--0- 0
Miscellaneous.		745-14-2	350--0--0
Sanitation.		215--8-0	
Maintenance - Clothing.		263--1-0	
Maintenance - Stationery.		270-15-0	
Total	Rs.	76,321--15--7	49,300--0--0

Statement of payments from January to October, 1946.

Particulars.	Actuals.	Annual budget allotment.
Maintenance Buildings.	5050--4--9	1000
Clothing.	2149--9--0	1800
Furnishings.	607--2--0	750/-
Hardware & Crockery.	432--8--9	400
castering.	13004--1-10	14000/-
salaries teaching & estt.	5588--7--0	5000
do. domestic.	3370-14--0	4500
allowances.	4387--7--0	5250
provident fund.	796-12--0	1300
menials & hair cutting.	3671-13--0	4000
stationery & text books.	2361--4--6	2500
dhobi.	1085-10--0	1100
games.	725--9--0	750/-
sanitation.	171-12--0	400
medicines.	200-13--0	400
postage, telegrams & misc.	134-15--0	800
telephone.	288--0--0	250
library.	109--8--0	..
furniture repairs.	86--0--0	200
travelling allowance.	..	~~150~~ 150
lighting.	..	250
electric fittings.	14--2--0	200
brickfield.	361-14--0	..
transport.	39--8--0	1200
staff clothing allowance.	130--0--0	200
extra nursing.	..	200
transfer to Normal school.	22000--0--0	..
Total	Rs.66,767-14-10	Rs.46,600/-

Closing balances on 31st October 1946.

Cash on hand.	1399--2--4	
cash with Q.M.(Imprest.	150--0--0	
cash with Imperial Bank.	3084--7--5	
cash with Rice Deptt.	3000--0--0	
cash with staff.	1920--7--0	9,554--0--9.
Grand total.	Rs. 76321-15-7	Rs. 46,600/-

Statement of assets. Anx-B

	As on 31-3-46.	As on 31-10-46.
(1) Fixed capital		
(a) With the A.G.& Treasurer of Charitable endowments, Madras.	773219--0--0	773219--0--0
(b) with the Reserve Bank of India, Madras.	510100--0--0	510100--0--0
(c) with the Imperial Bank of India, Ootacamund.	25700--0--0	25700--0--0
2. In the Imperial Bank of India, London, in the name of the Trustee:-		
Investiment on 3½% British War stock 1952 && 5894/15/11.	78461--0--0	78461--0--0
3. In the Imperial Bank of India, Ootacamund, in the name of the Trustee:-		
(a) Trustees fund.	7911--1--0	101410-14--0
(b) Schools Renewal & depreceiation	17445--0--3	17574-11--3
(c) Provident fund & pension commutation deposit a/c.	33691-13-11	12605-13--7
(d) Passage Fund account.	22191-10--6	28,084-5--0
4. In the Imperial Bank of India, Ootacamund. (Trustees current account).		
(a) closing balance of school a/c.	20257-13-10	16595--5--0
(b) Permt.advances with the Heads of Deptts.including cash with Preparatory school.	350--0--0	350--0--0
(c) Closing balance of Indian School Current Account.	1746--6--5	2060-12--8
5. In the Imperial Bank of India, Ootacamund. held by the Principal against certain liabilities.		
INVESTMENTS.		
(a) H.E.Lord Pentland's Donation 4% 1960-70.	2500--0--0	2500--0--0
(b) War Memorial Fund 4% 1960-70.	2000--0--0	2000--0--0
(c) Berridge Scholarship Fund.	25200--0--0	23200--0--0
carried forward.	1520773-13-11.	1593861-13-6

	Brought forward ...	1520773-13-11	1593861-13- 6
	Investments.		
5.	(d) Padfield Memorial Fund	2377-12- 3	2377-12- 3
	Current account.		
	(e) Servants Provident Fund Deposit and Servants Savings Bank a/cs. 9337 8 9 / 1165 8 11 ...	13298- 7- 8	10503- 1- 8
	(f) War Memorial Savings Bank a/c	6976-10- 5	7016- 6- 5
	(g) Lovedale Cemetry Endowment Fund.	542- 8-11	546- 9-11
	(h) Provident Fund of Staff (belonging to staff)	184330-14- 3	135915-12- 9
	(i) Provident Fund: P.O.S.B.a/cs (belonging to Indian Teachers)	1813- 9- 5	1532-12- 5
	(j) Singing Shield Competition a/c	58- 3- 2	58- 3- 2
	(k) Berridge Scholarship Interest a/c Savings Bank -	6605-13- 3	9099- 6- 3
6.	In the Imperial Bank of India, Ootacamund:- in the name of the Chairman of the Board of Governors & Principal:		
	(a) Chapel Building Deposit a/c	4048-14- 8	3480- 1- 8
7.	Security Deposit with Octacamund Municipality.	120-12- 0	120-12- 0
8.	Contractors Deposits held in Savings Bank a/c with Imperial Bank of India, Ootacamund.	2192-15- 0	2055- 7- 0
	Other Assets (Assessed approximately)		
	(a) General Stores ...	30195- 0- 0	20000- 0- 0
	(b) Furniture ...	106765- 0- 0	106765- 0- 0
	(c) Band Instruments ...	1800- 0- 0	1800- 0- 0
	(d) Electric Instruments & Engineering Stores ...	6745- 0- 0	6745- 0- 0
	(e) Motor Bus & Accessories ...	2200- 0- 0	2200- 0- 0
	(d) Lorry ...	7500- 0- 0	7500- 0- 0
	(g) Value of lands ...	160000- 0- 0	160000- 0- 0
	(h) Value of trees ...	120000- 0- 0	120000- 0- 0
	(i) Value of buildings ...	1937650- 0- 0	1937650- 0- 0
	Total Rs.	4115995- 6-11	4129228- 3- 0

ANNEXURE 'C'

List of books seen in the course of Audit.

Accounts Office.

1. Cashier 's Cash Book (2)
2. Indian School =Current account.
3. Ledger accounts for funds, enumerated in the statement of Assets and for Budgetted Heads of Accounts.
4. Bank Pass Books for all funds.
5. P.O.S.B. Books for Indian School staff.
6. Vouchers and acquittances.
7. Establishment pay bills.
8. Day book and Receipts book.
9. Bus account for Tickets sold.
10. Assessment forms for School Fees.
11. Loose Leaf Ledgers and statement of outstandings.
12. Bill Register for fines, losses of kits etc.
13. Petty Cash Books - Quartermaster, Engineering, Domestic science, Hospital, Preparatory School.
14. Admission Registers Boys & Girls.
15. Service Books for Staff and Service Rolls for Menials.
16. Certificates for Investments .
17. Stock Book of printed Receipt books.
18. Bank Stats.

Quartermaster's Office.

1. Clothing Stock ledger.
2. Materials and Necessaries Ledger.
3. Provision Hardware Ledger.
4. Ration Books (Boys Girls, Preparatory & Hospital)
5. Stationery stock Ledger.
6. Bill Register.
7. Furniture Distribution Ledger (Staff only)
8. Cast Ledger for condemnations.
9. Armourey & Equipment Ledger.

Engineering Office.

1. Stores in Hand Ledger (Engineering Stores)
2. Stores in Hand Ledger (Electrical Stores)
3. Measurement Books (Sawyers, Timber, Whitewashing and Engineering works.)
4. Bulb Account.
5. Tools and Plant books.
6. Expense Ledger.
7. Lorry Report Book.
8. Petrol account.

Medical Stores.

1. Stock Book of Medicines.
2. Stock Ledger and surgical Instruments.
3. P.M. Account.
4. Register for medicines purchased locally.
5. A. & D. Register.

True Copy.

Anx D

LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE

(13)

Names	School fees	Games fees.	Dental fees.	Music Stationery & clothing	Total	Date of last payment
Alderton	34- 8	0- 8	-	4- 0	39- 0	11.11.46
K.Baker	2- 4			3- 0	5- 4	8.10.46
A.W.Bamford	16-8	0- 8			17- 0	7-10.46.
R.C.Bayliss	81-12	1- 0		8- 0	90- 1	7.11.46
E.A.Beadle			15- 0		15- 0	11.11.46
R.E.Biddle	34- 3	1- 8	15-0	24- 0	74-11	22.10.46
M.Beresford	669- 0	4- 0	5- 0	29- 8	707- 8	Since paid Rs.600/-on
G.Borrill	779-11	6- 0	15- 0	48- 0	848-11	1.11.46 (12.11.4
H.Bowdler			15- 0		15- 0	7.11.46
J.A.Brabrooke				7- 8	7- 8	15.10.46
F.E.Burton	4-15				4-15	28.10.46
Butler	3- 0		5- 0	9-14	17-14	14,10.46
W.D.Cardis			10- 0		10- 0	10.10.46
J.Carey	146- 8	2- 0		11- 0	159- 8	4.11.46
J.F.Chaplin			15- 0		15- 0	7.10.46
E.Cocker	158= 6	4- 0	5- 0	25- 0	192- 6	13. 5.46
Cooper	71-12-	2- 0		16- 0	89-12	17.10.46
E.Corke	109- 0	3- 0	5- 0	24- 0	141- 0	5. 4.46
H.Crutchley	19-12	10- 0	5- 0	18-10	53- 6	13.10.46.
Dale	201- 9	4- 8		36- 0	242- 1	26. 7.46
E.A.Dalton		4- 8	10 -0		14-8	9.10.46
Donovan	369- 6		20- 0	9- 0	398- 6	22.10.46
Duckworth	1- 0	9- 8	20- 0	8- 0	38- 8	8.11.46
L.Johnstone	8- 2	2- 0		22-0	32- 2	5. 9.46
Diffey	378- 3	12- 0	15- 0	4- 0	409- 3	13.10.46
T.G.Rylanda	23- 2	0- 8		4- 0	27-10	14.11.46
Fairburn			5- 0		5- 0	15.10.46
D.Fircher	66-0	0- 8		8- 8	75- 0	5.10.46
Gibson	69- 5	1- 0	5- 0	4- 0	79- 5	6.11.46
R.A.Good	315- 0	1- 8	15- 0	19- 8	351- 0	21.10.46
D.Goodman		1- 0	10- 0		11- 0	1.10.46
Grant			5- 0		5- 0	4.11.46
Hasborn			5- 0		5- 0	4.11.46
Henry	385-6	2- 8		25- 0	412-14	9. 9.46
J.Hartigon	61- 3	3- 0	5- 0	4- 0	73- 3	10-10-46
K.Hawker			5- 0		5- 0	11.11.46
G.Head	38- 0	18- 8			398-8	20. 5.46
B.Turner	99- 8	2- 0	5- 0	16- 0	122- 8	6.11.46
L.Fhairlehey	280- 0	10- 8	5- 0	22- 0	318- 0	15. 7.46
J.W.Hill			20- 0		20- 0	9.10.46
W.H.Holdaway	- 1			2- 8	2- 9	8.11.46
A.Holleway	3- 8		10- 0	56- 0	69- 8	7.11.46
J.H.D.Hold			15- 0		15- 0	6.11.46.
M.Houghton	26-.4	2- 0		2- 0	30- 4	4.11.46
W.Hughes	27-13	0- 8		8- 8	36-13	8.11.46
A.Jones			5- 0		5- 0	7.10.46
G.S.Joyce	1058- 4	7- 0		56- 0	1121- 4 on	12.11.46 paid
H.E.Keats			10= 0		10- 0	7.11.46 ₹ 1000/
Kendall			10- 0		10- 0	11.11.46
J.A.Knappett	22- 4	1- 0		12- 0	23- 4	11.10.46
J.Keoug	89-12	1- 0		28- 8	102-12	Free list from 1.4.46
J.Dang	173-12	4- 8	30- 0		236-12	7.11.46
G.W.Lee			15- 0		15- 0	15.10.46
Lindan	72- 3	6-8	5- 0	6- 0	89-11	4.11.46 Since
R.Louett	34- 2	2- 0	10- 0	8- 0	54- 2	7.11.46 cleare
D.Martin	167- 0	4- 0	5- 0	29- 8	205- 8	7-o-d
C.Makwell			5- 0	17- 8	22- 8	7.10.46
McGahan	38-10	1- 0			39-10	7.11.46
Mayo	117- 0	3- 0		24- 0	144- 0	2. 9.46
J.W.Mills	24-12				24-12	11.11.46
D.C.Minns	155- 2	5- 0		12- 0	172- 2	22.10.46
				C/O	7978- 6	

The Lawrence Memorial Royal Military School, Lovedale.

Normal School, List of outstanding in Fees etc., for the period ending 31st October 1946.

(14)

Name.	School Fees.	Games Fees.	Dental Fees.	Miscellaneous Stationery &clothing.	Total.	Date of last payment.
					7978- 6	
Mrs.K.Natall	611- 4	26- 8	35- 0	69- 8	742 -4	16- 8-46
" A.Ollis			5- 0		5- 0	7-11-46
Sgt:A.W.Pttman	232- 6	1- 0		8- 0	241- 6	7-11-46
Mrs.R.C.Osbourne	93- 8	1- 0	10- 0	17- 0	121- 8	4-11-46
" Palmer	201- 6	1- 8		28- 0	230-14	15-7- 46
Mr.R.S.M.T.W.Parkes	1-10			31- 8	33- 2	4-11-46
Sgt:Maj:Pearse	22- 5	0- 8		4- 0	26-13	19- 8-46
Mrs.L.V.Phipps	148-14	1- 8			150- 6	22- 9-46
Sgt:V.Prince	22- 8		10- 0		32- 8	7-10-46
Mrs.E.Rigby	185-14			7- 8	193- 6	3-10-46
" E.Roache			5- 0		5- 0	18-10-46
" R.W.Robinson	425- 8	4- 0		67- 0	496- 8	23- 9-46
Capt. L.Robertson	11- 0	0- 8	5- 0		16- 8	1-11-46
Mrs.Rushton	15- 4	2- 0		3- 4	20- 8	1-10-46
Mr.E.Saville			10- 0		10- 0	11-11-46
Sgt:H.E.Singleton			10- 0		10- 0	10-10-46
Mrs.B.Smart	83-12	1- 0		8- 0	92-12	4-11-46
" Smith	69- 6	1- 0	5- 0	8- 0	83- 6	7-11-46
" N.Stanley	0-14	2- 0	10- 0		12-14	13-10-46
" G.M.Sylvester			5- 0		5- 0	6-11-46
Maj:P.Symmonds	60- 0	0- 8		4- 0	64- 8	12-11-46
Mr.H.S.D.Taylor			5- 0		5- 0	5-11-46
Sgt: J.Thomas			10- 0		10- 0	28-10-46
Mrs.Milicent Thompson	151- 9	6- 0	5- 0	31- 8	194- 1	23- 4-46
" C.L.Trousse	211- 0	19- 8	5- 0	29- 8	265- 0	25- 6-46
" C.Thorpe	25- 6	1- 0	10- 0		36- 6	8-11-46
Mr.P.C.Tripp	4- 6				4- 6	8-11-46
Mrs.Tube			10- 0		10- 0	27- 9-46
" M.O.R.Unitt		1- 6	20- 0		21- 6	16-10-46
Sgt:G.P.Verona	31- 6	1- 0	10- 0	2- 0	44- 6	12-11-46
Mrs.Warwick	78- 6	8- 0	16- 0	42- 0	143- 6	28-10-46
Sgt:Maj:H.M.Watts				9- 8	9- 8	4-11-46
Mrs.E.S.West			5- 0		5- 0	17-10-46
" Wildman			10- 0		10- 0	12-11-46
Sgt:S.R.Wilson	59- 6	1- 8		8- 0	68-14	11-11-46
Mr.C.Q.M.S.T.Sheppa-rd.	39-12-	5- 0		18- 0	62-12	7-10-46
Mrs.B.D.Morgan	372- 8	2- 0		18- 8	393- 0	fully cleared on 8-11-46
" P.C.Mulroney	379- 0	6- 0		18- 0	403- 0	22-10-46
"H.A.Mitchell			5- 0		5- 0	8-11-46

Total amount of arrears. 12263-10

(15)

Audit report on the accounts of Lawrence Memorial Royal Military School including Special emergency Department Lovedale for the period ending 31--3--47

The Office of the Ag. Principal is now held by Major A.V. Richardson M.R.S.T.A.C.P. The audit was conducted by the Local Audit staff, Military Accts Department Wellington and reviewed by Mr. D.K. Raghavachari L.A.O. Coimbatore.

The General state of accounts is satisfactory.

2. Statement of receipts and expenditure for the period under audit is enclosed (AnnexureA). The balances with the various Funds accounts as indicated in the statement of Assets in Annexure 'B' have been verified with the ledger accounts and Bank Pass Books.

3. A list of Books seen in the course of audit is enclosed as Annexure "C" and the following remarks are offered with regard to some of them. The other Books were found to be in order.

4. Fees, Loans and Advances.
Arrear of School fees and Misc. charges recoverable from the parents during the year under report have considerably been reduced. The amount recoverable upto end of April '47 works out to Rs.3228--5--0 against Rs.12263-10--0 shown in the last report. This reduction is due to the strenous efforts ~~made~~ by the Accounts Branch. However, similar steps should be taken for the realisation of the balances due from the parents and the balance ~~statement~~ should be brought down.

Out of the outstanding amount of Rs.3228--5--0 a sum of Rs.993-10-0 has been recommended to the Board of Governors for write off as bad debts. If it has been done, a copy of the resolution writing off the amount may please be sent for record.

These amounts were ordered by the Board to be written off at Board Meeting No 12 held on 4th Nov 47 at 11-30 am Copy of Resolution attached.

5. Un-authorised expenditure.
The ~~expenditure~~ expenditure under salaries & menials, catering and stationery has exceeded the Budget allotment as ~~in~~ shown below.

Estimated budget.	Amount expended.
Rs.434050--0--0	Rs.464353-12-11.

May this be put up to the managing Committee for regularisation or approval

6. Depreciation etc., - No ~~in~~ depreciation has been allowed on Band Instruments, Motor Bus etc., Their ~~x~~ value as on 31-3-46 and 31-3-47 are shown below.

	Value of article as on 31-3-46	Value of article as on 31-3-47.
Band instrument.	Rs.1800-0-0	Rs.6631-0-0
Motor Bus.	Rs. 9700-0-0	Rs.9700-0-0
Buildings.	Rs.1937650-0-0	Rs.1939488-0-0

It may please stated as how the value of buildings have increased in value.

The following items bear the same value as last year.
Value of lands. Rs.160000--0--0
Value of Trees. Rs.120000--0--0

It is suggested that a suitable percentage of depreciation be fixed by the Board of Governors for the various items. viz. equipment, furniture, Buildings etc., and this should be taken into account while assessing the book value of articles at the close of each year.

7. Petty cash holders. It is observed that certain advances have been made to the Engineer, Q.M. Medical Officer Etc., to meet the purchase of Petty articles. It is suggested that acknowledgments should be obtained fr from the Petty cash holders indicating the amount actualy held by them as on 31--3--47 and these should be checked with the amount shown in the Books as outstanding.

Local Audit Officer
Coimbatore.

Para 8.
The audit of the a/cs of the School is being Conducted by M.A.D and no audit charges have so far been claimed from the School. Prior to the M.A.D taking over the audit, a certain Sum was being paid to the Civil auditors deputed by the Provincial Govt for their audit work
It is for the Consideration of the CMA as to whether a similar charge be recovered from the School.

(17) 17

ANNEXURE 'A'

The Lawrence Memorial Royal Military School, Lovedale.

Statement of receipts from 1.11.1946 to 31.3.1947.

...

Opening balance on 1.11.46:-		
Cash on hand	Rs 1162-14-3	
Cash with Imperial Bank	Rs 16595- 5-0	
Cash with Prep.School	Rs 10- 0-0	17768- 3-3
Trustees Fund, Periodical Transfers		110000- 0-0
School Fees		28864- 5-0
Music Fees		285- 0-0
Games Fees		435- 0-0
Bus Hire		179- 8-0
Maintenance - Clothing		1400- 4-0
-do- - Stationery		1395- 2-0
Dental Fees		405- 0-0
Interest on H.E.Lord Pentlands' Donation		49- 8-0
Fine and Miscellaneous		2284-14-0
Grand Total		163066-12-3

The Lawrence Memorial Royal Mily. School, Lovedale.

Statement of Payments from 1st November '46 to 31st March '47.

I. Staff.

(a) Salaries	Rs	58951- 8-0
(b) Bonus to Provident Fund		5759-14-0
(c) Travelling Allowance		1147- 4-0
(d) Pensions		1000- 0-0
		66858-10-0

II. Menials Salaries	Rs	18686- 7-0

III. Miscellaneous

(a) Contingencies	Rs	2199- 1-0
(b) Postage and Telegrams		568- 3-0
(c) Telephones		242- 0-0
(d) Rail		432- 2-0
(e) Bus, Petrol, Insurance etc.,		220-15-0
(f) Insurance of Buildings		. . .
(g) Taxes		37- 2-9
(h) Stipends		705- 0-0
(i) Orphans Pocket Money		. . .
(j) Orphans Examination Fees		. . .
(k) Orphans Outfit Allowance		. . .
(l) Orphans Dental Fees		. . .
(m) Extra Nursing		215- 0-0
(n) Electric Lighting		4421- 5-6
(o) Prizes		. . .
(p) Lawrencian		. . .
		9040-13-3

IV. Clothing

(a) Boys School	Rs	445- 0-0
(b) Girls School		450- 6-8
(c) Preparatory School		1030- 4-6
(d) Servants Clothing		. . .
(e) Staff Clothing		. . .
		1925-11-2

Total Carried Over --- Rs. 96511- 0- 5.

	Total Brought forward	Rs. 96511- 9-5
V. Catering:-		
	(a) Boys School	Rs 13402- 6-0
	(b) Girls School	9353- 1-0
	(c) Preparatory School	4543-12-6
	(d) Dry Provisions	919- 9-1
		28218-12-7
VI. Stationery:-		
	(a) Stationery	700- 9-3
	(b) Text Books	370- 4-3
	(c) Printing	1611-12-3
		2682- 9-9
VII. Furnishings and Furniture:-		
	(a) Renewals and Additions	. . .
	(b) Furniture New	66- 6-3
		66- 6-3
VIII. Hardware:-		
	(a) Crockery	574- 4-6
	(b) Hardware	95- 1-0
	(c) Sanitation	16- 8-0
		685-13-6
IX. Washing:-		2097- 8-0
X. Miscellaneous		
	(a) Libraries	25-10-0
	(b) Domestic Science	306- 0-0
	(c) Physics & Chemistry	24- 4-0
	(d) Games and Gymnasium	6- 3-6
	(e) Band Instruments and Music	245- 2-0
	(f) Arms and Ammunitions	38- 0-0
	(g) Medicines	433- 9-4
		1078-12-10
	Total Carried Over	Rs.131341- 8-4

(20) 2/

	Total brought forward	Rs. 131341- 8-4
XI. Engineering:-		
(a) Maintenance of Buildings		Rs.6772- 4-9
(b) Electric Fittings		478-13-0
(c) Watersupply	(20)	770-11-6
(d) Roads		762-15-0
(e) Furniture Repairs		655-14-6
(f) New constructions as required		. . .
(g) Transport		1478- 4-0
		10919- 4-0
XII. General:-		
Suspense Account:- Amout paid towards leave salaries, Staff Provident Fund etc.:-		11367- 5-0
Closing Balances on 31.3.1947:-		
Cash on Hand	Rs.1381-10-4	
Cash with Imp.Bank	8047- 0-7	
Cash with Prep.School	10- 0-0	9438-10-11
		Grant Total Rs.163066-12-3.

Annexure B.

Assets of the School on 31st March 47.

Arranged in accordance with the Order of the Trustees.

I. Funded capital with.

(a) Reserve Bank of India, Madras.	510100--0--0
(b) Accountant General, Madrs.	773219--0--0
(c) Imperial Bank of India, Ootacamund.	25700--0--0
	1309019--0--0
(d) Interest on Funded capital with Acctt. General, Madras.	14705--1-10
+Total.	1323724--1-10

II. In the Imperial Bank of India, London in the name of the Trustees:-

Investment on 3½ % British war stock 1952/after: £6087/6/9.	81164--8--0

III. In the Imperial Bank of India, Ootacamund in the name of Trustees:-

(a) Trustees Fund.	10089--6-11
(b) School Renewal and Depreciation.	17707--9--3
(c) Provident Fund and Pension Commutation Deposit account.	16523--3-11
(d) Passage Fund account.	16332-15--0
Total.	60653--3--1

IV In the Imperial Bank of India, Ootacamund (Trustee's Current account).

(a) Closing Balance of School Account.	9423-10-11
(b) Permanent advances with the Heads of Departments.	340--0--0
(c) Closing Balance of Indian School Current A/c	983-12--2
Total.	10752--7--1

V. In the Imperial Bank of India, Ootacamund, held by the Principal against certain liabilities-

(a) H.E.Lord Pentland's Donation, 4% 1960-70.	2500--0--0
(b) Servants Provident Fund Deposit and Savings Bank Accts.(belonging to the servants).	10278-15--8
(c) War Memorial Fund, 4%, 1960-70 Bonds, Rs.2000/-	
War Memorial Fund, Savings Bank Acct. Rs.7125/12/5.	9125-12--5
(d) Lovedale Cemetary Endowed Graves Acct.	550-11-11
(e) Berridge Scholarship Investments.	25200--0--0
(f) Berridge Scholarship (Interest Acct. savings Bank).	7491--0--0
(g) Provident Fund of staff (belonging to staff).	104,447--0-11
(h) Provident Fund - Post Office savings Bank accounts(belonging to Indian School teachers)	1,815-15--8
(i) Padfield Memorial Fund.	2,401--7--3
(j) Singing Shield competition account.	58-11--2
	1,63,869-11-0

Continued.

VI. In the Imperial Bank of India, Ootacamund, in the name of Chairman of the Board of Governors and Principal:-
(a) Chapel Building Deposit Account — 3,509-- 4--8

VII. Security Deposit with:-

Ootacamund Municipality ... — 120--12--0

VIII. Contractors Deposotts held by the Bank with the Imperial Bank of India, Ootacamund- In Savings Bank — 1,326-- 0--0

IX. Other Assets(as they stood on 31st March 1947)-

(a) General Stores	23,400--0--0
(b) Furniture	1,01,426-12--0
(c) Band Instruments	6,631--0--0
(d) Electrical Instruments and Engineering;..	4,731--8--0
(e) Motor Bus and Accessories	2,200--0--0
(f) Lorry	7,500--0--0
(g) Value of Lands	1,60,000--0--0
(h) Value of Trees	1,20,000--0--0
(i) Value of Buildings	19,39,488--0--0
Total	23,65,377--4--0

GRAND TOTAL Rs.40,10,497-- 3-- 8.

Annexure C

List of Books seen in the course of audit.

(22)

Accounts Office.

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

Quartermaster's Office.

1, Clothing stock ledger.
2. Materials and Necessaries ledger.
3. Provision Hardware Ledger.
4. Ration Books (Boys, Girls, Preparatory & Hospital)
5. Stationery stock ledger.
6. Bill Register.
7. Furhiture Distribution Ledger (Staff only)
8. Cast Ledger for condemnations.
9. Armourey & Equipment Ledger.

Engineering Office.

1. Stores in Hand Ledger (Engineering stores.)
2. Stores in Hand Ledger (Electrical Stores)
3. Measurement Books (Sawyers, Timber, Whitewashing and Engineering works.)
4. Bulb Account.
5. Tools and Plant books.
6. Expense Ledger.
7. Lorry Report Book
8; Petrol Account.

Medical Stores.

1. Stock Book of Medicines.
2- Stock Ledger and surgical Instruments
3. P.M.Account.
4. Register for medicines purchased locally.
5. A. & D.Register.

THE LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE.
Replies to the Audit Objections for the Period
ended 31st March, 1947.
... ...

PART. I. - For the Period ending 31st October, 1946:-

Cash-book-

Item-3.a-This objection was placed before the Board and Instructions were issued to the Head Accountant accordingly.

" 3.c-Fines, Loans and Advances-Arrears of Fees have been considerably reduced and the Audit report for the period ending 31st March, '47 in this connection reads "Arrears of School Fees and Miscellaneous charges recoverable from the parents during the year under report have considerably been reduced. The amount recoverable upto end of April, 47, works out to Rs.3,228-5-0 against Rs.12,263-10-0 shown in the last report. This reduction is due to the strenuous efforts made by the Accounts-branch."

Arrears on account of Advances made to children-These arrears were placed befor the Board at its meeting on the 4th November, 47, an an amount of Rs.791/- was sanctioned by the Board to be wtitten of These arrears were owing by parents whose children had left Schoo and the whereabouts of the parents was unknown. Though there is general ruling that Clearence Certificates will not be issued to parents until all arrears have been paid, many parents withdrew their children and have not asked for Leaving Certificates.

" 4.a-Unauthorized Expenditure-Dual pay to Rev.F.R.L.Brooke and Mrs.O'B At a meeting of the Board of Governors on 11th March, 47, it was recommended and approved that the term 'Salary' as paid fr the Special Civilian Department finances be charged as 'Allowanc by a resolution of the Board of Governors. "Allowance" paid fr the Special Civilian Department should not have been termed 'Sa when this department was first started in the year 1940.

" 4.b-The question of overtime pay for the Menials will be placed bef the Board.

" 4.c-Pensions and Stipends are now being paid after deducting Money Order commissions.

d-Rates of pay of Artisans, labourers as paid by the School ar in fact lower than rates paid by the Garrison Engineer, Wellington.

e-Miss.P.Dover-Payment of School Bonus-Minute Item.A.V- Placed before the Board a request from Miss.Dover for grant of leave wit out pay from 1st February, 46 to 31st December, 46 to enable her to widen her teaching experience before undertaking further study overseas-Resolution-'The leave applied for, sanctioned. Miss.Dover would have to notify the Principal of her decision to resume duty in 1947 before the 30th September, 46 and she was allowed to continue her Subscription to the Provident Fund during the leave period. She may be paid her salary for December and January 1946, and if she returned duty in 1947 her salary would continue from 1st January, 1947.

Note by Principal:-School contribution also to be paid. This shou ld have been made clear in the Minutes.

" 5.Pay Bills-This will be placed before the Board of Governors for regularisation.

" 6.Service books-This is receiving the personal attention of the Principal.

" 7.Financial powers of the Principal-The Board at a meeting on 21st May, 47, resolved that "The Principal be given the power

of writing off to the value of Rs.50/- at any one time."

PART. II - For the Period ended 31st March, 1947:-

Item-4: Fees, Loans and Advances- Out of the outstanding amount of Rs.3,228-5-0, a sum of Rs.993-10-0 in Normal School and Rs.534-11-6 in Special Civilian Department was written off vide minute X of Board meeting of the 4th November, 47-Arrears of Fees-Request permission to write off the following arrears as it is impossible to recover the amounts. The children were withdrawn last year and the School has lost touch with the parents.

(a) Normal School -	Mr.Head	Rs.	461 - 8 -	0
	Mr.Mulroney		532 - 2 -	0
		Rs.	993 -10 -	0

(b) Special Civilian Department:-

Mr.Boyd Moss	-	Rs.	316	12	0
Mr.Dunlop	-	Rs.	1	0	0
Mr.Saffery	-	Rs.	216	15	6
	Total	Rs.	534	11	6

Resolution-Resolved that these amounts be written off as Bad Debt.

Item-5: Un-authorized Expenditure:- At a meeting of the Board of Governors on 21st May 47, a statement of Receipts and Expenditure for the year 1946-47 was laid on the Table and the Board of Governors resolved as follows-"The dificit in the Normal School Budget was noted. It was resolved that in order to cover the deficit and also the anticipated deficit at the end of the current year, that the Board of Governors approach the Trustees through Major General D.A.L.Wade, requesting sanction for the realisation of the Capital invested in the 3½ % British War Lan, with the Imperial Bank of India, London. The amount including the interest is approximately Rs.81,000/-. Subject to this the Budget was approved and recommended to the Board of Trustees for sanction.

Item-6: Depreciation, etc:- This will be placed before the Board.

Item-7: Petty-cash Holders:- Acknowledgements were obtained from Petty-cash Holders indication amounts held by them on 31st March, 1947.

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

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Lawrence Memorial Royal Military School, Lovedale. (29)

Replies to Audit objections for period

1 -4- 1946 to 31 -10- 1946.

Store Accounts.

1. The receipts in the ledgers have been checked with reference to Cash Vouchers for stores purchased. There are not supporting vouchers for stores shown as issued or expended; the expenditure is being admitted on the strength of the counter-signature by the Principal in the ledgers. Detailed instructions for the maintenance of store accounts by the Quartermaster and the Engineer in par with Army Regulations would appear necessary.

In many instances Issues are made direct to the Heads of Departments for which the receipts from them are obtained. As required in future supporting vouchers in every instance will be maintained to support the entries in the ledger. As no Army Regulation is filed in this office for guidance, it will be appreciated for a copy of the regulations could be sent.

11. Annual Stock Verification. The actual stock of clothing necessaries, Materials, Hardware, Provisions, Electric Materials etc. have not been verified by actual counting and certificates to that effect endorsed in the ledgers since 1940.

Annually a certificate of Stock Values is submitted and for this year 1947-48 a separate certificate will be made out. These certificates are endorsed on the ledgers.

111. A. Clothings- Individual clothing accounts are required to be maintained showing details of clothing articles issued to each student and completed on every occasion when further articles are issued or condemned. The totals of the articles should be checked and agreed with the total shown in the stock ledger under 'Inwear' category. Action should also be taken for the penal recoveries in respect of wilful damages.

This is being done

B. Condemned Clothings. The disposal of clothing stores condemned is required to be shown in the clothing store ledger.

This is being done, annually taken with records for separate cast clothing books periodically.

IV. Furniture Ledger: The list of furniture in the school premises and staff quarters has been drawn up. But a furniture stock ledger has not been maintained. Consequently the missing furniture remain undetected.

A Ledger is now being opened.

QUARTERMASTER'S OFFICE
8 APR 1948
L.M.R. SCHOOL, LOVEDALE

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X	A list showing the ~~E~~ recovery rates of clothing, Rations and other stores is required to be published periodically. Such rates should include a certain percentage of departmental charges. The monthly limits upto which articles can be obtained on payment by an individual may also be laid down.	Remarks against this item have been carefully noted and in future the suggestions shown will be complied with.
X1.	Issue of non-expendable stores for internal use (e.g. Thermometers, Axes etc.) have been charged off the ledger. Non-expendable stores can be charged off the ledger only when they are condemned due to fair wear and tear or lost.	It is noted that non-expendable stores must only be charged off the ledger when same have been condemned due to fair wear and tear or loss.

QUARTERMASTER'S OFFICE
2 0 APR 1948
L.M.R.M. SCHOOL OF ...VEDALE

Lawrence Memorial Royal Military School, Lovedale. 31

Replies to Auddit objections for the period 1-4-1946 to 31-10-1946. (26)

V. (a) Wood account: With reference to Annexure E., Standing Orders 1946 fire wood is authorised at 32 cft. per mensem for married quarters and 16 cft. for single quarters. But the rules do not specify whether the above scale is for winter months only or for summer months also. At present firewood is being supplied to the staff at the prescribed scale througout the year. Extra expenditure if any, woudd require regularisation.

No difference is made between winter and summer scales in Stand ing Orders. Those who remain in the station received their usual allowance.

V.(b) The servants of the school are also being supplied with fire wood contrary to standing Orders.

The question of supplying servants with faggots from the felling of trees was taken up with the Board. When sufficient branches are available this done to prevent, as far as possible, the theft of firewood that goes on. They are not supplied with a fuel ration as issued to authorised number of staff.

VI. School land: The feasibility of utilising the extensive school lands for growing vegetables etc. for the use of the school may be considered instead of purchasing them from the contractors.

School land can be utilised for the cultivation of vegetables etc. for school purposes, but it would be more than useless unless the whole question of food supplies is taken up. Our lands are sufficient to maintain a Dairy, a Bakery a piggery. vegetables & Potatoes & slaughter house. In fact the only purchases would be cereals but it would require a large outlay & expert supervision. Unless the school are willing to lay down an adequate sum of money for stocks and engage a highly paid expert the venture would prove a failure.

VII. The value of firewood supplied from the school estate is neither debited in the cash book under income nor charged off under expenditure when issued to the Staff.

This has never been done because firewood is a free issue from School Estate. The cost of felling is met under menials salaries.

VIII. A Register to record the number of trees in the school land has to be maintained.

This will be done.

IX. (a) A register of buildings belonging to the school requires to be maintained.

(b) Standing measurement books

A Register has been compiled.



(b) Standing measurement books showing the different dimensions of walls, flooring and ceiling should also be maintained for the correct payment of repairs, white-washing etc.	Orders have been issued to the Engineer to this effect. (22)
XII. Bill Registers: A sum of Rs.1700/- approximately is due for recovery at the end of October '46 from the parents of children and the members of staff on account of payment issue of clothing, Ration etc. made from 1943 onwards. Immeditate action is considered necessary for the collection of arrears.	Action has been taken and on 30-9-1947 arrears amounting to Rs.791/5/- was written off as bad debts by order of the Board as the amount could not be recovered as most of the parents had left India.

Present at p 237 @

ak 16/12

(28)

35 Eff (b)

Encl. No. 81813 C1/47-1 Encl. Dt. 28/x/47 C1

Lawrence Memorial Royal Military School, Lovedale — Audit Report of the accounts for 1946-47.

From the Controller of Military Accounts, Southern Command, Poona No. CA/II/2581 6.x.47.

Referred to the Principal and Secy, Lawrence Memorial Royal Military School, Lovedale, who is requested to send his replies to the audit report as approved by the Bd. of governors at their ~~next~~ meeting.

KB 23.10.47

JSM 27/10/47

Dy 24/11/47.

WE 31/10

To

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

(with original to be returned with reply)

* Copy to ~~the A.P.O.~~

P.T.O.

82-83
24/10 Draft II

Edn II
C1

Edn/Reg. No. 81813 C1/47-2 Edn. Dt. 28/x/47

To

The Controller of Military Accounts,
Southern Command, Poona.

Sir,

Sub:- Lawrence Memorial Royal Military School, Lovedale - Audit report of accounts — 1946-47.

Ref:- Your Edt No. CA/II/25 Dt. 21.8.45

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

23.x.47.

27/10/47

All correspondence must be addressed to the Principal by designation

MAJOR A. V. RICHARDSON
AG. PRINCIPAL

TELEPHONE OFFICE NILGIRIS 3349
RESIDENCE NILGIRIS 3359

LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE - NILGIRIS

8 MAY 1947

DIRECTOR OF PUBLIC INSTRUCTION

Rc 2832 E1/47
26 APR 1947
MADRAS

A.No 121

23rd April 1948

Registered for A-D.

Through,
The Director of Public Instruction,
Madras.

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

Sub: Lawrence Memorial Royal Military School, Lovedale - Audit Report of the Accounts for 1946-1947.

Ref: Education & Public Health Department.
Endorsement No.81813 C1/47-1 dated 28-10-1947.
and D.P.I.No.R.O.C. 2832 E1/47 dated 15-4-1948.

Dear Sir,

Please find herein enclosed the Audit Reports of the Accounts of this school for 1946-47 from the Controller of Military Accounts, Poona, with the replies thereto on five separate sheets.

The Annual Statement of Accounts for 1946-47 was placed before the Board of Governors of this Institution and was passed by them.

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

Acting Principal.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.

R.C. NO. 2832-E.1/47, Dated 8th May 1948.

SUBJECT: LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE,

Audit Report of the accounts for 1946-1947.

R E F: Letter A. No.121, Dated 23-4-1948 from the Principal, Lawrence Memorial Royal Military School, Lovedale, addressed to the Secretary to the Government, Education and Public Health Department,

37200

X-X-X-X

S U B M I T T E D.

2. I have no remarks to offer.

ASST. SECRETARY TO GOVERNMENT
20 MAY 1948
EDUCATION AND PUBLIC HEALTH DEPT.

for DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government,

Education & Public Health Department,

Fort St. George, M a d r a s.

SN/16.5

Letter No. 81813 e1/47-48 dt. 1.3.48.

To

The Principal,
Lawrence Memorial Royal
Military School, Lovedale

Sir,

Sub:- Lawrence Memorial Royal
Military School, Lovedale.
Audit Report for 1946-47.

With reference to your letter No. A.121 dated 23-4-48, I am to ask that a copy of the resolution of the Bd. of Governors of the School approving the replies to A.R. for 1946-47 may be forwarded to Govt. at an early date.

Yrs.

for DIRECTOR OF PUBLIC INSTRUCTION.

The Secretary to Government,
Education & Public Health Department,
Fort St. George, M a d r a s.

Sn/16.5

OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.

R.C. No. 2832-E.I/47, Dated 8th May 1948.

SUBJECT: LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE.

Audit Report of the accounts for 1946-1947.

R E F: letter A. No.121, Dated 23-4-1948 from the Principal, Lawrence Memorial Royal Military School, Lovedale, addressed to the Secretary to the Government, Education and Public Health Department.

x-x-x-x

S U B M I T T E D.

2. I have no remarks to offer.

for DIRECTOR OF PUBLIC INSTRUCTION.

All correspondence must be addressed to the Principal by designation

MAJOR A. V. RICHARDSON
AG. PRINCIPAL

TELEPHONE OFFICE NILGIRIS 3349
RESIDENCE NILGIRIS 3359

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL
LOVEDALE - NILGIRIS

S.NO/ 1145

11th June '48.

To.
M. V. Subramanian. Esq., I.C.S.,
Secretary to the Govt. Of Madras,
Education and Public Health Department.
MADRAS.

From:-
The Principal,
L.M.R.M.School,
Lovedale.

44136

SECRETARY, EDN. AND P. H. DEPT. 15 JUN 1948 GOVERNMENT OF MADRAS

Sir,

Sub:- Lawrence Memorial Royal Military School,
Lovedale Audit Report for 1946-47.

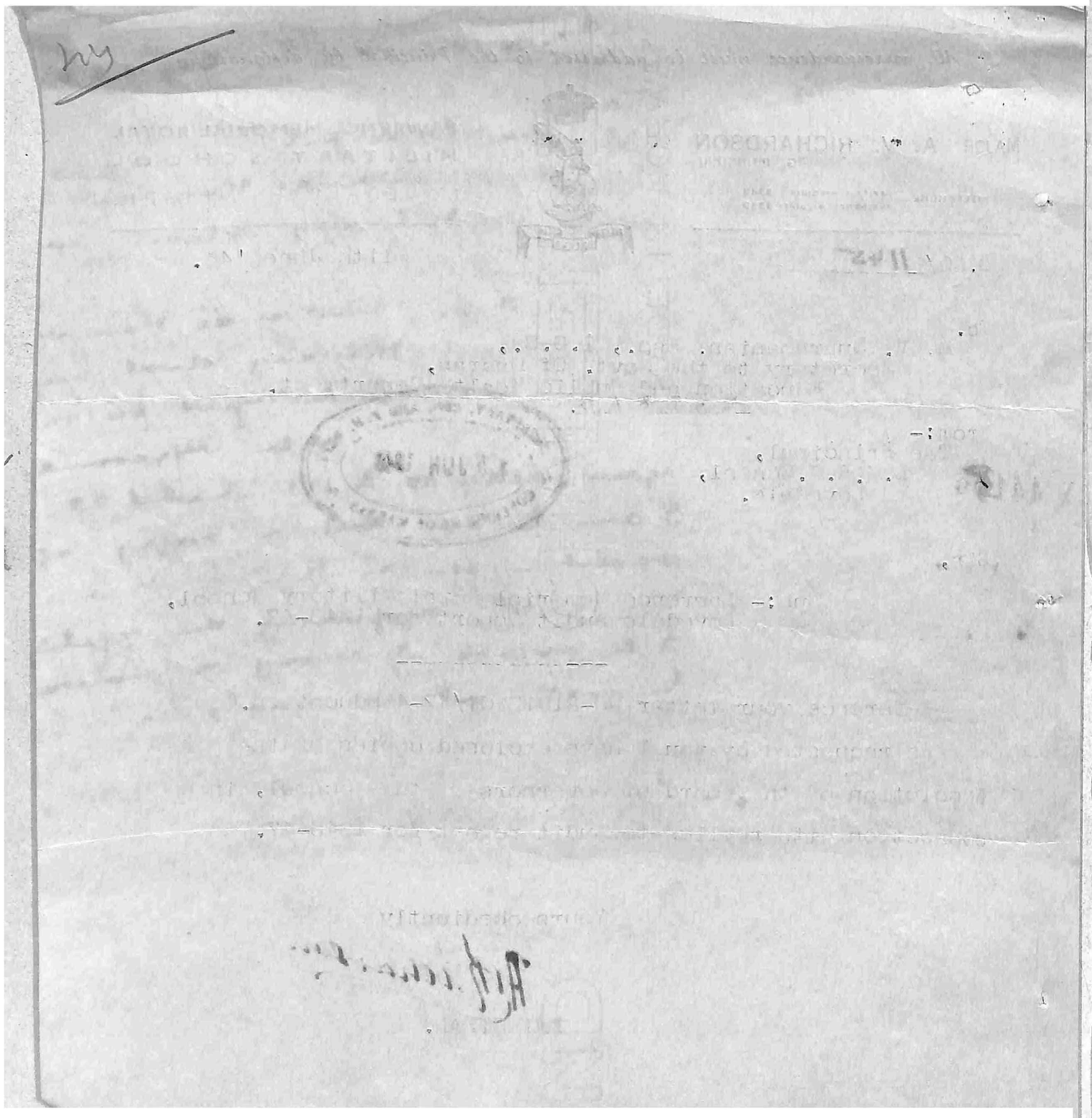
Reference your letter NO-81813 C1/47-4 Education.

As requested by you I have enclosed copies of the Resolution of the Board of Governors of this School, in connection with replies to Audit report for 1946-47.

Yours obediently

Richardson

PRINCIPAL.



(33)

REPLIES TO AUDIT REPORT FOR 1946-47.

Copy of Resolutions of Board of Governors L.M.R.M. School in connection with Audit Report for period ending 31st October 1946. ~~passed at the Meeting of the Board held on Tuesday 11th March 1947.~~

Meeting of 11th March 1947.

ITEM NO VI Replies to Audit Report for period ending 31st October 1946. Laid on the table the Principal's replies to the Audit Report.

RESOLUTION:- Resolved the replies be adopted with the following amendments:-

Extract 3(a) The Accountant was instructed to certify in the Cash Book that the cash on hand has been compared with the Cash Book, and that the balances shown therein have been found correct.

4(a) Rev F.R.L.Brook was given an "allowance" for carrying out the duties of Housemaster of the Special Department.

(b) Owing to unavoidable delay, Mrs Osborne the new Matron of the Special Department joined late and Mrs O'Hara was requested offically to do the work of Matron during Feb. 1946 and she was given an allowance equivalent to the pay of the Matron.

(c) The Accountant has been instructed to deduct from the Pensions and Stipends the amounts of M.O. Commission

(d) Local nerrick rates will be paid to Artesans and Labourers provided these rates are less than the present rates paid by the School.

(e) The Secretary has been instructed to bring the Service books and rolls up to date.

The financial powers of the Principal will be defined at the next meeting.

Copy of Resolution passed by the Board of Governors of the L.M.R.M. at the meeting held on Wednesday 21st May.

ITEM NO XII Financial Powers of the Principal:-
In the Audit Report for October 1946, the Auditors requested that the Financial Powers of the Principal be defined.

RESOLUTION:- That the Principal be given the power of "Write Off" to the value of Rs.50/-, at any one time

ITEM NO V Audit Report and Item NO-13 in Minutes of Board of Governors Meeting held on 21st May 1947.

Statement of Receipts and Expenditure for 1946-47.
Laid on the table:-

(a) Statement for Special Department.
(b) Statement for Normal School.

RESOLUTION:- The deficit in the Normal School Budget was noted. It was resolved that in order to cover the deficit of Rs.40,000 and also in anticipation of a deficit at the end of the current year, that the Board of Governors approached the Trustees through Major-General D.A.L.Wade, requesting sanction for the realization of the Capital invested in the 3½ % British War Loan, with the Imperial Bank of London. The amount including interest is approximately Rs.83,000. Subject to this the Budget was approved and recommended to the Board of Trustees for sanction.

P.T.O.

Resolution of the Board of Governors passed at their meeting held on the 2nd September 1947.

ITEM NO V Audit Report for period 1-11-46 to 31-3-'47.

RESOLUTION:- Noted.

In connection with Item IX in the Report "Arrears of School Fees", write off as a bad debt Rs.9**3/10/-, It was resolved that arrears due by Mrs. Cocker should be "written off" and that her child be brought on the Free List. Amount to be written off is Rs. 233/12/-, It was decided to make another attempt to recover arrears of Sergt. Head and Sergt Mulroney, before making a decision to write off these amounts respectively:- Rs.461/8/-, and Rs.532/2/-,

Copy of Resolution passed at the Meeting of the Board of Governors held on Tuesday 4th November.

ITEM NO X "Arrears of Fees":-

Requested permission to "Write Off" the following arrears as it is impossible to recover the amounts. The children were withdrawn last year, and the School has lost touch with the parents.

(a) Normal School:-

(1)	Mr Head	Rs. 461/8/-,
(2)	Mr Mulroney	Rs. 532/2/-,
	TOTAL.....	Rs. **3/10/-,

(b) Special Department:-

(1)	Mr. Boyd-Moss	Rs.316/12/-,
(2)	Mr. Dunlop	Rs. 1/-/-
(3)	Mr. Saffery.	Rs 216/15/6
	TOTAL.....	Rs.534/11/6

RESOLUTION:- That these amounts be "Written Off" as bad debts.

ITEM XI Arrears of Miscellaneous Accounts:-

Requested that these arrears be 'written off'. The amounts are:-

(a)	Normal School	Rs.791/5/-,
(b)	Special Department	Rs.567/6/6
	TOTAL.....	Rs. 1,358/11/6

These arrears have in some cases have been outstanding for 2 years. They represent Bills sent to parents for loss of Kit and breakages by their children.

RESOLUTION:- Resolved that the arrears be 'written off' as bad debts.

R.H. Richardson

European Education - Haversack
Memorial Royal Military School, Harelaw
- Audit Report for 1946-47 - Recorded.

From the Controller of Military Accounts,
Southern Command, Poona No. C.A/11/25 d.6-9-48

From the Principal, Haversack Memorial
Royal Military School, Harelaw No. Gen.
A. No. 121 dated 23-9-48

From the D.P.S. Rem. 2832 E1/47 d. 8-5-48
From the Principal, L.M.R.M.S. Harelaw SM/1085 d. 11-6-48

Order 1934 Eden 5-8-48
MS
Recorded.

To

The Principal
L.M.R.M.S. Harelaw

The Controller of
Military Accounts
Southern Command
Poona

The D.P.S.

-2-

"Resolution of the Board of Governors passed at their meeting held on the 2nd September 1947.

ITEM NO V Audit Report for period 1-11-46 to 31-3-'47.

RESOLUTION:- Noted.

In connection with Item IX in the Report "Arrears of School Fees", write off as a bad debt Rs.~~3\10\-~~. It was resolved that arrears due by Mrs. Cocker should be "written off" and that her child be brought on the Free List. Amount to be written off is Rs. 253\12\-.
It was decided to make another attempt to recover arrears of Sergt. Head and Sergt Mulroney, before making a decision to write off those amounts respectively:- Rs.481\8\-, and Rs.252\2\-.

Copy of Resolution passed at the Meeting of the Board of Governors held on Thursday 4th November.

"Arrears of Fees":-

ITEM XI Arrears of Miscellaneous Accounts:-

Requested that these arrears be 'written off'. The amounts are:-

(a) Normal School Rs.721\5\-
(b) Special Department "Rs.557\6\6
TOTAL..... Rs. 1,278\11\6

These arrears have in some cases been outstanding for 3 years. They represent Bills sent to parents for loss of Kit and breakages by their children.

RESOLUTION:- Resolved that the arrears be 'written off' as bad debts.

Letter No 81813 c/57-6 Edn. h-Sub.
Ref to

72-73
5/8

The Secy. to the Govt of India
Ministry of Defence
New Delhi (with copy
of pp 25-33 cf and pp 45-47 cf)

Sir,

I Lawrence Memorial Royal
Military School, Lovedale -
Audit Report for 1946-47.

I am directed to
forward for your information 4 copies
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
and of the resolution of the Bd. of Governors thereon
1946-47, together with a copy of the
Govt's proceedings No 1934 Edn dated 5-8-48.

DM 29/6/48 S

Note —

copies d/w Endt
Yr 9/8/48

Edn No. 81813 c/57-5
30.6.48

30/6 Yrs.

ADDITIONAL DEPUTY SECRETARY
2 JUL 1948
47948
FINANCE DEPARTMENT

ASST. SECRETARY TO GOVERNMENT
8-JUL 1948
50439
EDUCATION

Fin No 47948/A-1
7.7.48

039
10/7

Cl

Mob Fin. may see before circulation

DM 30/6/48 S/M

Fin (Accts A) Dept

The draft order and the draft letter on pp 1-2 above may be perused and the case returned to E.P.H. (for precedent, please see GO 985 Edn dated 6.7.48 at Pl ⑨.

7.7.48 8.7.48

6.7.48

EDPH
Cl

For orders as to Cl

DM 8/7/48 S

Yr 7/7/48

I would like to know whether anything definite has been known about the future of this school.

SG
22-7-48

SECRETARY, EDN. AND P.H. DEPT.
22 JUL 1948
GOVERNMENT OF MADRAS

The Govt. of India have decided in principle to take over the school as an Indian Public School - please see b/31 cf. The latest communication on the subject is at b/55 cf. It is not known whether the Committee constituted has submitted its report. The D.P.I may be asked.

SG 31/7/48

A draft Memo is submitted. It is presumed that the draft order at page 1 above may be issued.

DM 2/8/48

SM 3/8/48.

31/7/48

Regr.No.6907-O/D.1(a). No. 6907-O/D.1(a).

Government of India.
Ministry of Defence (Army Branch),
NEW DELHI, the 21st August 1948.

To

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

6995

Lawrence Memorial Royal Military School, Lovedale - Audit Report for 1946-47.

Sir,

With reference to your letter No. 81813 CI/47-6-Education, dated the 4th August 1948, on the above subject, I am directed to say that the copy of your Government's proceedings Ms. 1934 Education, dated the 5th August 1948, which is said to have been forwarded along with the letter under reference has not been received. I am therefore to request that a copy of the same may be forwarded at an early date.

Yours faithfully,

(S. VENKATESWARAN),
Assistant Secretary to the Government of India.

S.SINGH.

54

I am directed to forward a copy of Go. 1931 Edn. dt. 5-8-48.

Yours faithfully

5
7(7)ms.

SRM
8/9/48

A49cf

(38)