

(1948) Department.

MS SERIES.

G.O. NO. 3190 *Edin*

Dated 15-12-48

closed
29/12/48

[Despatch Abstract.]

European Education - Lawrence Memorial Royal
Military School - Lovedale - Audit Report
606 1947-48 - Re coded

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
11	1936	Edn.	5-8-48				

Further Papers.

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

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

No.S/1697

7th July 1948.

Registered for Ackt. Due.

To
The Secretary to the Government of Madras,
Education & Public Health Dept.,
Government of Madras,
M a d r a s.

Through,
The Director of Public Instruction,
M a d r a s.

Sir,

Lawrence Memorial Royal Military School,
Lovedale, Audit Report of the accounts
for the year 1947-48.

Please find herein enclosed the Audit Reports of the
Accounts of this School for the year 1947-48 with replies
thereto duly passed by the Board of Governors at their
meeting held on the 6th July 1948.

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

PRINCIPAL.

CDP.

P.T.O

II. Furniture.

There is no stock ledger for the furniture on charge of the school, but there is only a furniture distribution register for the staff quarters only. Early action may please be taken to open a stock ledger which should show clearly the number of articles in each category. The distribution of furniture may be shown on the reverse of the ledger folios instead of keeping a separate ledger. If no immediate action is taken on this matter, the matter will be brought to the notice of the Government.

III. ENGINEERING.

Kindly recover the cost of the following from the individuals concerned and credit the same to the School funds:-

1. Cost of one 75 Watts Bulb issued under bill NO.706 dated 14-4-'47 to the Head Master.
2. Cost of three cells only have been recovered in respect of bill No 736 d/26-6-'47 instead of 4 cells. Please recover the cost of one more cell.

IV. QUARTERMASTER ACCOUNTS.

1. It was seen from the loan ledger that blankets etc., are being issued on loan to the families of the staff. Please state the authority for such issued. If there is no authority, immediate action may be taken to sell them to the families on payment. Otherwise it will be a loss to the school.

2. Issue of flour to Boughton Bakery.

Flour was issued to Boughton Bakery for the Bread Demand of the School, but no voucher exists for the same. Also the quantity of Bread received against issues of flour cannot be verified for want of relevant documents. Further no scales have been so far fixed as to the conversion of flour into bread. A register giving the quantity of flour issued and the quantity of Bread received for that quantity may be maintained. It is however pointed out for your information that 100 lbs of flour = 120 lbs of bread.

3. Food Stuffs were condemned and struck off from the ration accounts of the various sections; but the proceedings does not bear the certificate.

The Certificate of the Medical Officer This requirement was pointed during the previous audit and no action towards compliance has yet been initiated.

4. The ration accounts were not maintained in the Hospital as in other departments. This may be insisted on. Further the Ration Strength of the Rations Accounts

Necessary action was taken and the ledger was seen by the auditor who is at present auditing on 5-5-'48

(1)

Already recovered vide p 70 Day Bk on 9-12-'47

- (2) This was an oversight. Attended to.

As advised, blankets on loan will be recalled into stock or sold to those who have them on loan. Authority to loan blankets to the staff in very special cases was always obtained from the Principal through the Q.M.

Flour that used to be obtained periodically from the D.I.D. Wellington for B.T.Children was discontinued from the middle of Decr. 1947. All flour now issued direct to the Boughton Bakery is obtained from Civil sources through the Rationing Officer, and they maintain the relevant accounts.

Immediate action is being taken to obtain the R.M.O's certificate certifying condemned goods as being unfit for human consumption and thereby struck off the books supported by Q.M's signature and finally by the Principal.

Ration Accounts are being maintained in the Hospital as in other departments. Diet issues from the hospital are

IV. QUARTERMASTER ACCOUNTS.

Continued

4. Does not at all tally with the strength in the in-patient register for boys and girls. In this connection it is pointed out that issue of diets and rations can only be made by the hospital to the in-patients. Action towards rectification of the above audit requirements may please be taken.

5. An extra Diet Ration Register may be maintained in the Hospital to indicate the Extra and Costly diets issued and authorised by the Doctor for patient and entries against each patient may be attested by the Doctor

6. Rationed Accounts for Boys Girls and Preparatory.

A register showing the strength of rations for each day may be maintained on the lines indicated below and this may be signed by the Principal daily.

Month & Date	Opening Strength	In Hospital	Discharged	Admissions	Total

Sd/-----

Stationary Local Auditor.

NO Wellington
ST/10/B dated 22-4-'48.

Forwarded to:- The Principal
L. M. R. M. School
LOVEDALE.

in duplicate with a request that one copy may be returned at a very early date duly replied to.

are only being made to inpatients This can be verified as being in accordance with the register showing actual inpatients by name, and signed by the Principal daily. If audit of hospital diets is carried out in the hospital there may be less queries or objections, as points can be explained which may otherwise not be understood.

(5) Will be maintained in future.

~~Daily Ration strength as~~
~~maintained in the Hospital~~
~~to indicate the Extra and Costly~~
~~diets issued and authorised by the~~
~~Doctor for patient and entries against~~
~~each patient may be attested by the~~
~~Doctor~~
The Daily Rations for the whole school are maintained in the school's own pro-forma which may be seen and audited next audit.

Richards

WELLINGTON
MEMORIAL ROYAL MILITARY SCHOOL
LOVEDALE, N.Z.

Objections on the Cash Accounts and Store Accounts of
L. M. A. M. School, Lovedale for the period 10/47 to 3/48.

I. ENGINEERING SECTIONS:-

(a) Hasp and Staple On 28-11-'47 balance was 24 Nos. and on the same date 3 dozen have been shown as receipt thus the balance on 28-11-47 after taking into account the receipt of 3 dozen comes to 40 Nos. but shown in the ledger only 27 Nos. Please explain.

(a) The item Hasps and Staple when carried forward to page 97 from 232 of old ledger should be 22 numbers, but 19 numbers were brought forward. This is an error - When the Auditor checked he inserted '3 Doz' instead of 3 only by oversight on 28-11-'47 which has been corrected by him on 10-12-'47

(b) Cement issues on 26, 27 & 28-2-48 have not been signed in the ledger by the Incharge or the engineer. In respect of wire nails also the same has not been done on 26 and 27-2-'48.

Since signed.

(c) Three dry cells have been issued on payment to Munuswamy under indent No. 787 dated 23-10-47, but cost of two nos only has been intimated to the Accounts Section for recovery. Please take early action to recover the cost of one more dry cell.

As 4 Ps 6 being cost of the third number has since been recovered and credited, on 9-6-'48.

(f) 22 G.C Sheets purchased from M/S A.M. Badrudin & Co., on 29-11-'47 have not been credited in the ledger vide cash voucher No. 507.

(f) Messrs A.M. Badrudin & Radhakrishna Chetty, Madras, supplied 5 numbers plain G.I. sheets and 22 C.G.I. sheets respectively which was taken as one item under C.G.I. sheets on page 77 dated 8-1-'48 in Stores in Hand Ledger (5 plus 22 = 27)

II. R.M. STORES:-

From a general review of the ledger it is observed that the issues are not properly posted in the ledger. The number and date of the issue vouchers should find a place in the ledger. The issue vouchers for the month (which are not many) should be consolidated at the end of the month and should be posted in the ledger only supported by one consolidated issue voucher which will facilitate the audit of issues. It is further suggested that separate issue vouchers may be prepared for (1) clothing and (2) Material & Accessories since separate ledgers are kept for the same. The issue vouchers should always have the oral receipt of the individual to whom the clothing articles are issued. The quantity received by the individual should be written in words as well as in figures on the issue Voucher itself.

Suggestions noted. Same will be carried out carefully in future.

III. PROVISIONS.

(a) 69 tins of mustard have been brought forward from the previous ledger. The same has not been added with the subsequent receipts. A remark in pencil 'WRITE OFF' is shown. Please state why this was not charged off if condemned. Please also produce the supporting documents in support of condemnation.

This has been complied with, with the authority from the R.M.O. and Principal.

(b) Indent No and date is not quoted against each issue entry in the above ledger. Much difficulty is being experienced

Noted for future guidance. Indent for Lactogen has been received from R.M.O. and is available at next audit.

III. PROVISIONS:-

to trace the indents during audit. The same may please be done in future. Indent for 12 tins of Lactogen to Hospital was not available.

(c) A quantity of 371 lbs of flour has been condemned as being very bad. Please produce the supporting documents and also state the action taken by you to avoid such losses to the school funds

(d) It was seen that locks are being issued to the different departments and charged off the ledger. As the items are not non-expendable, such issues should not be charged off, but treated as loan issues.

(e) There are no supporting indents for the issue of 6 packets of Silk Flakes during Nov. and Dec. '47.

(f) The following stores were returned by Boys' School to Quarter Master during 12/47. Please state where the items will be found accounted for.

Sugar 36 lbs.
Dhall 15 "
Sago 62 "

(g) The following articles are still outstanding in the Ration Book of S.C.D. even though the department was closed by 31st December '47. Please take immediate action to take the stores on charge of the Central Ledger maintained by Quarter Master.

Sago 40 lbs
Sugar 125 "
Cooking Sauce 3 bottles
Matches 1 doz
Vermicelle 16 boxes.

This has been complied with, with the authority from the R.M.O. and the Principal.

Remarks against this item are carefully noted.

Indent for the Silk Flakes will be made available for next audit inspection.

(g) & (f) these food stuffs were left over at the close of the school term last year. They were stored in receptacles and when school reopened after three months, the

Matrons did not want to receive these against the school opening indents as they appeared to look bad owing to exposure these food stuffs are still in the stores and are available for inspection if required. Meanwhile they are being written off under the authority of the Principal and R.M.O and Quartermaster.

Petrol account for the school Bus is not maintained by the Q.M. Particulars of Petrol purchased are kept by the Bus Driver. The book may be seen at next audit.

IV. PETROL ACCOUNT

It is observed from cash vouchers for 9 & 10/47 etc that Petrol supplied by the Nilgiri Petroleum Coy has not been accounted for in the Petrol Account Book maintained by Q.M. Please produce the ledger where the petrol supplied by the Nilgiri Petroleum Coy has been accounted for. It is also requested that Number and date of cash vouchers may please be noted in the stock ledger (petrol) for easy checking.

V. CASH ACCOUNT:-

(a) Receipt No. 2596 shows refund of advance of Rs. 500/-, by Major A. Richardson on 14.1.48. Will you please state when the advance was paid to him and for what purpose. It is now suggested that an advance register may please be opened if not already done, through which the recoveries can be watched. In future all advances granted to individuals should be noted in this register and

(a) This advance was made to the Principal when going to Delhi for a conference and was accounted for in his bill. Since advances of this type are rare and have been necessitated by abnormal conditions. I do not see any necessity for maintaining a register.

V. CASH ACCOUNT (contd)

when made should also be noted in the Register.

(b) It is noticed from the cash Book (General) that telegrams have been sent to parents of the children at school expense, which is not regular. It is suggested that these charges should be recovered from the parents.

Some types of telegrams cannot be debited to parents. If this suggestion is followed I presume that all telegrams sent to Delhi should be debited to Defence Department.

(c) Rs. 500/-, Rs. 150/-, & Rs. 1260/-,

These amounts have been advanced by for making bricks for Ketti Home. Will you please state how and when these advances have been adjusted by you.

(d) Rs. 500/-, Advance to Richardson.

Rs. 8/10/-, paid on account of K.O. charges should not be met from School Funds. The individual will have to meet the same.

(e) Cash Vr No. 412 for Rs. 336/-, Please produce the stamped receipt.

(f) Cash Vr No. 624 for Rs. 1276/13/-

The office is entitled to only 3 first class fare from Lovedale to Delhi and back on temporary duty. In the voucher the officer has claimed 3 first class fare ie Rs. 675-6-0 and another amount of Rs. 475/- on account of air passage (return ticket) from Madras to Delhi. The sum of Rs. 475/- should be recovered from the officer and credited to school Fund. Further it is pointed that the adjustment and final claim has been countersigned by the individual himself in whose respect the claim is made. It is against Financial Property that an individual should countersign his own claim.

Resolution by the Board of Governors Terms of Contract, money will be recovered when our bill is paid by St. George's Homes, Ketti.

The Board does not think that the Principal should be made to pay as the expenditure was incurred in connection with school duty performed by the Principal.

Will be produced at next audit.

(f) Rs. 225 out of Rs. 475 was later refunded by Deccan Airways on 8-3-'48. The forfeiture of 250Rs was brought about through unavoidable circumstances - The Principal missed the plane for Delhi. The Board absolves the Principal from refunding to the school the money forfeited under the circumstances.

The latter part of the objection is not understood as the Principal was the person who made the journey so naturally he had to sign his claim for payment of T.A.

VI. SERVICE BOOKS & SERVICE ROLLS

It appears that Service books for permanent servants are not kept properly. No entries have been made in service Books since 1941 and in certain cases no service books have been opened at all. Privilege leave, Increments etc granted to individuals have not been entered in the service books. Leave taken and availed off by the individuals could not therefore be verified. The Principal has therefore been requested to maintain the above documents in respect of all individuals and produce during the next visit.

Privilege Leave is laid down in Standing Orders and there is no necessity to enter this in Service Books since members of staff do not take any extra leave there is no entry in service books. Record is kept in Arrival and Departure Book.

VII S.E.D

Way expenses Rs. 50/-, advanced to P. WHEATLEY has not been recovered from the parents.

This recovery is receiving our attention.

VII Contd:

(II) The Postage Account has not been closed to Nil Balance by transferring the balances to the Normal School Account

This has since been done.

(iii) Stamped Receipt from Messrs A.V. Naidu for Rs. 164-12-6 is awaited.

Will be produced during next Audit audit.

(iv) The following balances are outstanding in the ledger

- (1) Advance Recoverable A/c Rs. 15-2-10
- (2) Suspense Account Rs. 3978-13-0

These items are taken into account in the Annual Statement.

Please state how they have been dealt with.

Forwarded to the Principal L.M.R.M. School Lovedale in Duplicate.

S/d Stationary Local Auditor,
WELLINGTON.

ST/10/3
Wellington.

W. J. Edwards

Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL,
LOVEDALE, NORTHERN RHODESIA.

Letter No. 63521/48-1-C, - Edw., dated 15.11.1948.

To

The Principal,
Lawrence Memorial Royal Military School,
Lovedale, Northern Rhodesia.

Sir,

Subj: - Lawrence Memorial Royal Military School - Audit Report for 1947-48.

page 1 of 2

With reference to your letter, no. S/1697, dated the 7th July 1948, I am to ask that a copy of the resolution of the Board of Governors of the School, approving the replies to the Audit Report for 1947-48 may be forwarded to the Audit at an early date.

W. J. Edwards
14/11/48

W. J. Edwards
15/11/48

Yours faithfully,



Office of the
Director of Public Instruction,
Madras.

RC.No.2051/E.1/48 dated 16th August 48.

Submitted.

2. I have no remarks to offer on the audit report.

for Director of Public Instruction.

To
The Secretary to Government
Education and Public Health Department.

ADMIT REPORT ON THE ACCOUNTS OF THE LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL, LOVELLE FOR THE PERIOD 1-4-47 to 30-9-'47

I. CASH ACCOUNTS.

(a) The running total for the whole year should be made in the ledger accounts or where monthly totals are made the balance should be carried over to the next month or year. The same has not been done in the case of Advance Recoverable account for the year '46-'47 and the balance also not brought forward to the accounts of 1947-'48. By such glaring omissions the purpose of accounting is being defeated. Necessary action may please be taken in this direction.

This is now being carried out except in the Advance Recoverable Acct., which is receiving our attention. It has been decided to abolish advances in the future.

(b) It was seen that the Day Book had not been checked with the cash book by an responsible person to assure that all the entries have been correctly posted. This may be done in future by any responsible person.

This is receiving attention and the Head Accountant will be the person responsible.

(c) A sum of Rs.88/-, has been shown on the expenditure side of the Cash Book on 17-7-48 as adjustment of debit under Vr.No.229. There is no supporting document for this. Please trace the receipt of the individual and show it during next visit.

No supporting document is necessary as this was only a book adjustment Music Fees was debited and Advance Recoverable Account credited.

(d) It was seen that Dearness Allowance was paid to the superior personnel of the School at Rs.15/-, and Rs.8/-, for European and Indian Staff respectively. Dearness Allowance should be paid according to the salary of the staff as is done in the case of the Central Government Servants or Provincial Government and not on the nationality of the staff. Immediate action may please be taken to revise the policy of granting dearness allowance.

(d) D.A. was sanctioned by the Board and is in keeping with salaries & nationality has no bearing on the D.A.. Since Govt. have not sanctioned an additional grant to meet D.A. the school cannot afford to bring the D.A. scale in line with Govt. scales. The Govt has cut our grants from Rs 2,10,000 to 1,57,000 and from 32,000 to 25,000.

(e) Though it was pointed out repeatedly in the previous objection statements that the service books have not been completed up-to-date, still it appears no action has been taken in this direction. Will the Principal kindly see that this is done up-to-date during next visit.

Action has been taken and the Principal is bringing the books up to date. As several years' entries have been omitted, it is going to take a considerable amount of time.

(f) No leave register has been maintained for the inferior and superior staff. With reference to Annex 1.3(b) of the Standing Orders menials are entitled to Bonus for the period of leave not availed of by them during each year. In the absence of the above register, the entitlement cannot be verified. Will the principal take necessary action in this connection.

(f) The Teaching Staff avail themselves of leave when school closes for the holidays. Leave taken is entered in the Service Books. Leave taken by Menials is entered in the Check Roll.

(g) Service sheets of the menials were not made available for audit. It is suggested that all the menials may be controlled by one section and all the records may be maintained by that section.

(g) Menials' records will be maintained by the Q.M. are in charge of the Q.M. Engineering Menials' records are in charge of the Engineer. This is in accordance with Standing Orders & cannot be changed.

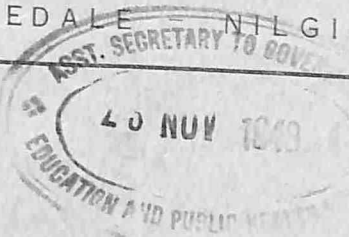
All correspondence must be addressed to the Principal by designation

MAJOR A. V. RICHARDSON
PRINCIPAL

TELEPHONE OFFICE NILGIRIS 3349
RESIDENCE NILGIRIS 3359



LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL
LOVEDALE - NILGIRIS



REGISTERED FOR A.D.

A.No: 4573

19th November 1948.

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

Sir,

Sub: Lawrence Memorial Royal Military School - Audit
Report for 1947-48.

Ref: Your letter No.63521/48-1-C1-Edn dated 15-11-1948.

In reply to your letter quoted above and with further
reference to this office letter No.S/1697 dated the 7th July 1948,
I am enclosing herewith a 'True Copy' of the Resolution of the Board
of Governors of this School, approving the replies to the Audit
Report for 1947-48.

Yours faithfully,

A. V. Richardson
Principal.

Encl:- 1
RV/-



W. RICHARDSON

TRUE COPY.

Minutes of Meeting No.18 of the Board of Governors
of the L.M.R.M.School, held on the 6th July 1948,
at 4.30.P.M., in the Principal's House, Lovedale.

ITEM IV. AUDIT REPORTS:-

To lay on the table the Audit Reports for
the periods ending 4/47 to 9/47 and 10/47 to 3/48.

Placed for consideration the adoption of
the replies to the above audit reports.

RESOLUTION:-

The replies be adopted.



W. Richardson
Principal,
LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL.

60

12-15-48

3/10

68-69
16112

When received for
fair copying ..
When copied ..
When examined..
When signed ..
When despatched.

Date. Initials.

Draft - I

DRAFT FOR APPROVAL.

C.F. 16.

Edu. and P. H. Dept.

SUBJECT:- European Education -

Lawrence Memorial Royal Military
School, Lovedale - Audit Report for
1947-48 - Recorded.

READ AGAIN, dated 19
" " " " 19

READ ALSO:-

From the Principal, Lawrence Memorial Royal Military School,
Lovedale, No. 3/1697, dated 7.7.1948 and No. A/4573, 27/11/48

From the D. P. I., Encl. Re No. 2051/E/48, dated 16.8.1948

Order Ms. No. 3/90, Edu., dated 15-12-48, 1948.
Resolution From

Recorded.

To

The Principal, Lawrence Memorial
Royal Military School, Lovedale.
" Controller of Military Accounts, Southern
Command, Pond.
" D. P. I.
(2 spare copies)

24/11/48

28/11/48

by
J. J. M. V.

Draft II

Letter No. 63521/48-2 - C. Edu., dated
Ref.

To

Copy to the D. P. I.
(2 spare copies)
* (Copy of pages 3-10 of 15 of copy
of up. above)

The Secretary to the Govt. of India,
Ministry of Defence,
New Delhi (with enclosures)

Sir,

Encl:- Lawrence Memorial Royal
Military School, Lovedale - Audit
Report

Report for 1948-49

mm

I am directed to forward
for your information copies of the
replies of the Principal, ~~Royal~~
Lawrence Memorial Royal Military
School, Lovedale, to the report on
the audit of the accounts of the
school for 1947-48 and of the
resolution of the Board of Governors
thereon, together with a copy of the
Govt's Proceedings No. 3190 dated
15-12-48.

23/11/48
24/12/48

28/11/48
28/12/48

note Finance may see
before circ.

28/12/48
28/12/48

Fin (A.A)

The draft order and draft
letter at pp. 1-2 above may be
perused and the case returned
to E.P.H. (For a precedent. pl. see
G.O. No. 1934 Edu. of 5-8-48)

6-12-48

28/12-48

28/12-48

28/12-48

28/12-48

28/12-48

28/12-48

28/12-48

pages 3-10 of

page 15 of

page 1 of

E.P.H. 4 Sept

the file may be circ
to H.N. (Cm)

28/12/48
28/12/48

15.12.48

Edu. P.H. no.
63521-48-2-4-Edn.
4-12-48

for a precedent
please see



Fin. no. 104064 AA/48-1
7.12.48

28/12/48

GOVERNMENT OF MADRAS
Education and Public Health Department
Letter/Ref. No. 63521/48-2 C.1. Edn.

From M.V. Subramanian Esq., I.C.S.,
Secretary to the Government of Madras.

To The Secretary to the Government of India,
Ministry of Defence,
New Delhi. *

(*with enclosures)

Dated, Fort St. George the 15th December 1948.
Sir, Sub: Lawrence Memorial Royal Military School, Lovedale- Audit Report
for 1948-49-

I am directed to forward for your information copies of
the replies of the Principal, Lawrence Memorial Royal Military School,
Lovedale, to the report on the audit of the accounts of the school for
1947-48 and of the resolution of the Board of Governors thereon, together
with a copy of the Government's proceedings No. 3190 Edn. dated 15-12-1948.

Yours faithfully,

M.V. Subramanian,
Secretary to Government.

RP/16.12.

Copy to the Director of Public Instruction, Madras.

RP/16.12.

Superintendent.

European Education- Lawrence Memorial Royal Military School, Lovedale-
Audit Report for 1947-48- Recorded.

From the Principal, Lawrence Memorial Royal Military School, Lovatdale
No. 8/1097 dated 7-7-948 and No. 6.5/4573, dated 19-11-48.

From the Director of Public Instruction Endorsement Re No.2031/11/48
dated 10-8-48.

ORDERS:

RECORDED.

(By order of His Excellency the Governor)

H. V. Subramaniam,

Secretary to Government.

To the Principal, Lawrence Memorial High Military School, Lovendale.

Controller of Military Account, Southern Command, Panama.

Director of Public Instruction Madras.

True copy - Forwarded-By Oler

Superintendent.

BF/16.12.

