

closed
of
Subject

Seott. II-27-58,004-27-10-47.

E.P.H (1949) Department.

Ms SERIES.

G.O. NO. 834 Edn

Dated 24-3-49.

[Despatch Abstract.]

Back Papers.

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

Further Papers.

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

Audit Report on the accounts of the Lawrence Memorial Royal Military School, including Special Emergency Department and Indian School, Lovedale, for the period 1-4-1947 to 31-3-1948 and the replies thereto:-

...000...

6. Unauthorised expenditure:- The expenditure under salaries, catering and other miscellaneous expenditure has exceeded the budget allotment as shown below:-

Estimated Budget.

Amount expended.

Rs.3,43,975/-/-

Rs.4,14,368-15-3.

It is not clear how the excess expenditure over the budget, viz: Rs.70,393-15-3 was met. This requires clarification.

Unauthorised expenditure-The excess expenditure was met from sale proceeds of 3% British war stock 1952/After, which was sanctioned by the Trustees at a meeting on 23rd May '47. When it was seen that the previous years' expenditure exceeded receipt and would again in the current year 47/48.

Copy of Resolution of the Meeting of Board of Trustees held on 23rd May, 1947:-

"Item V- To request sanction to realise the money invested in the British war Loan in order to cover the deficit in the Budget for 45/46 and 46/47. Resolved that Rs.40,000/- should be realised as soon as possible and that the balance should be realised later in the year if the necessity to do so arises."

Also a sum of Rs.12,421/- being the balance available in the Special Emergency Department A/C when it was finally closed together with a sum of Rs.10,188/- being the interest amounts due for the official year 1946-47 actually collected during 1947-48, went a long way in covering up the said deficit.

7. No depreciation has been allowed on Motor Bus. Their value shown on 31-3-1947 is the same as on 31-3-1948; so also the value of trees has been shown as the same.

The question of depreciation will be put before the Board at next meeting.

8. From a general review of the statement of balances it is observed that certain items of advances made to individuals etc., during 1947-48 have not been exhibited in the annual statement of balances for 1947-48. It is not, therefore understood how the recoveries from the parties concerned will be watched by the School authorities. This may please be put up to the Board for their information. This point was already raised in the observation statement for the period 10/47 to 3/48.

It is presumed this refers to "Advance Recoverable Account". The present system has been in practice for many years. The balances Cr or Dr at the end of the year is not carried forward and what appears to be an irregularity, but, when it is seen that all advances are written as debits in the Bill-book as also the credits, and further that, when Fees arrears lists are prepared, the balances as debits in the Bill-book are also made up. Hence it is obvious that these are being watched. Last year in October -a month before the School closed- all parents were given statements of their fees account and Miscellaneous account, latter included any advances to parents such as Trainfare, cost of Spectacles, etc. etc.

However the Board has decided to discontinue advances in future.

2

9. During the audit of accounts for the period 10/47 to 3/48, it was noticed in many cases that telegrams were sent to parents of students at School expense. It is not understood why the School should incur such charges. It is considered advisable that, in future such charges should be recovered from the parents concerned. This has already been answered in replies to objections vide objections for period 10/47 to 3/48 under V Cash account (b).

10. It is suggested that the Grant received from Central Government for the maintenance of School should be shown as a separate item and not merged in Trustees Fund, as it is done in the statement of Receipts for the year 1947-48.

This cannot be done as the rules under "Finance" state "Into the Trustees Fund accounts shall be paid all interest on Endowments and all Government Grants".

This was not done last year as the Provincial Grant arrived in the last week of the Financial year and the money was urgently needed on 1st April 1948 as the balance in the Trustees Fund after ~~the balance~~ monthly transfer to current account was insufficient to cover salaries etc on 1st April 1948. This has been the only departure from the rule and was exceptional.

11. Head VIII - Other Assets. The value of trees for the year 1946-47 was shown as Rs.1,20,000/-. The same figure is shown for the year 1947-48.

It is understood that firewood for the use of School kitchens and for the use of superior personnel of the School is supplied free by the school by cutting trees from the School Area. If that be so, the value cannot remain stable. Therefore, it requires clarification.

The cost of firewood used by the school for the years 1946/47 and 1947/48 amounts to Rs.13,310-8-0.

12. The school nearly owns 800 acres of forest lands (cultivable and non-cultivable). No items of receipts are shown in the statement on account of income from lands. It is presumed that the cultivable lands are not given on lease. If not, necessary action may please be taken to give out lands on lease. This will be an item of income to the School and should not be overlooked in future.

About 40 acres of land have been allotted to the School employees for Potatoe cultivation during the year. The Board of Governors refused to sanction land ~~for~~ lease.

Mem. no: 65113 c, (2-12-11-6-w-8. E. D. H. (3)

Letter No. 65113 c. / 18-2 & 2 d. 6- was H
Ref
to 6

The Controller of Military Accounts,
Southern Command, Poona

Ref. Sir,
Sub: Lawrence Memorial Royal
Military School, have de-
livered at 2 Audit Report for 1947-48

Ref. your letter no. C.A. / 11 / 25 d 30-8-48
I am directed to
acknowledge the receipt of your
letter along with its enclosures.

S
W/V

11
13/10
MS
8/10

L. A. F. Z-2011 (small)
P. - Corps. G. - Depts.
75473
OCT 1948
Memorandum

FROM The G. B. M. A
FA Section / Sec
No FA / II / 15 Station POONA Date 5-10-48

Sub: - L. G. R. M. School, Lonedal
Ref: - This office, given
(Sent to D P D)
Kato P. Kante
No. dt 30-8-48

An acknowledgment
to this office is
is not required

Not a main
for D C M A
6/2 5/10

O. H. M. S.

To

An acknowledgment has already
been sent - vide p. 2 ante. The D.P.D.S.
reply to the memo on p. 2 ante may be
awarded till 6.12.48.

11/11/48

11/11/48

From

The Director of Public Instruction,
Madras

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

R.C.No. 3088-E1/48 dated 7th December, 1948.

SIR,

LAWRENCE MEMORIAL ROYAL MILITARY SCHOOL, LOVEDALE -
Audit Report for 1947 - 48.

Reference: Government Memorandum No. 65113 C1/48-1
Education dated 6.10.1948.

I submit herewith the letter A.No. 4522 dated 10.11.48
from the Principal, Lawrence Memorial Royal Military School,
Lovedale, together with the audit report with replies.

2. I have no remarks to offer.

Yours faithfully,

E. P. H. Dept. Secy.

The receipt of the copy of the resolution
referred to at A on p. 11 infra may be as follows

ks. 3. 12.

6/1/49

7/1/49

For Director of Public Instruction.

All Correspondence must be addressed to the Principal by designation

MAJOR A. V. RICHARDSON
AG. PRINCIPAL

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL

TELEPHONE OFFICE NILGIRIS 3349
RESIDENCE NILGIRIS 3359

LOVEDALE - NILGIRIS



A.No 4322

10th Novr 1948

RC-3088 E1/V8 REGISTERED FOR A.D.

To,

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

Through,

The Director of Public Instructions,
M a d r a s.

Sir,

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

Ref:- From the Controller of Military
Accounts, Southern Command, Poona No.
Ca/11/25 dated 30-8-1948.

Please find herein enclosed the Audit Report
for the above period together with their replies.
Due to an over-sight the replies were not put
before the Meeting of the Board of Governors in
September '48. However, the same will be put
before them, without fail, *at* the next Meeting
taking place shortly, and I shall forward the
'Resolution'.

Yours faithfully,

A. V. Richardson
Principal.

ENCL:- 2.

12

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL

MAJOR A. V. RICHARDSON
A. V. RICHARDSON



LOVEDALE - NIGERIA

10TH NOV 1948

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

10-12-48

The Director of Public Instruction,
Madras.

Enclosed for the Director of Public Instruction,
Madras, are the following documents:
1. Report of the Controller of Military
Accounts, Government of Madras, dated
20/11/48.

These find herein enclosed the Audit Report
for the year ended 31st March 1948.
The Report is in two parts, the first part
being a statement of the accounts and the
second part being a statement of the
expenditure. The Report is in the
form of a statement of the accounts
and expenditure of the school for the
year ended 31st March 1948.

Yours faithfully,

Principal.

Enclosure

Education Department.

13

From

The Director of Public Instruction,
Madras.

To



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

Rc.No.3088 E1/48 dated 24-12-1948.

Subject

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

97581

Ref: Govt. Memo No.65113 C1/48-1 Edn. dated 6-10-1948.

In continuation of my letter Rc.No.3088E1 dated 7-12-1948
I submit herewith the letter A.No.5032 dated 14-12-1948 from the
Principal of the Lawrence Memorial Royal Military School, Lovedale,
together with the enclosures containing a copy of the resolution of
the Board of Governors approving the replies.

Yours faithfully,

Thiruvananthapuram

for Director of Public Instruction.

KHR.27-12.

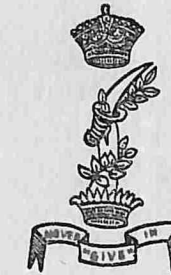
3/27/48

14

All correspondence must be addressed to the Principal by designation

MAJOR A. V. RICHARDSON
AG. PRINCIPAL

TELEPHONE OFFICE NILGIRIS 3349
RESIDENCE NILGIRIS 3359



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9

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL
LOVEDALE - NILGIRIS

A.No: 5032

14th December 1948.

REGISTERED FOR. A. D.

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

Through,
The Director of Public Instruction,
MADRAS.

Sir,

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

Ref:- From the Controller of Military Accounts, Southern
Command, Poona No:Ca/11/25 dated 30-8-1948 and this
Office Letter No:4322 dated 10-11-1948.

--- --- ---
Please find enclosed the copy of the Audit Report
together with replies.

The replies were placed before the Board of Governors
at their Meeting on 3rd December 1948 and were adopted vide a
Resolution the copy of which is enclosed.

Yours faithfully,

A. V. Richardson
Principal.

Encl:- 3.

16 All correspondence must be addressed to the Principal by designation

LAWRENCE MEMORIAL ROYAL
MILITARY SCHOOL
LOVEDALE - NILGIRIS



MAJOR A. V. RICHARDSON
AG. PRINCIPAL
TELEPHONE OFFICE NILGIRIS 3520
RESIDENCE NILGIRIS 3520

5-3088-1/10

The Secretary to the Govt. of Madras,
Department of Public Health & Sanitation,
Government of Madras,
MADRAS.

The Director of Public Instruction,
MADRAS.

1. Lawrence Memorial Royal Military School - Madras.
2. From the Controller of Military Accounts, Madras.
3. From the Controller of Military Accounts, Madras.
4. From the Controller of Military Accounts, Madras.
5. From the Controller of Military Accounts, Madras.
6. From the Controller of Military Accounts, Madras.
7. From the Controller of Military Accounts, Madras.
8. From the Controller of Military Accounts, Madras.
9. From the Controller of Military Accounts, Madras.
10. From the Controller of Military Accounts, Madras.

10
15
Copy of Item No: IV from the Minutes of the Meeting of the
Board of Governors of the Lawrence Memorial Royal Military
School, Lovedale, The Nilgiris, held on the 3rd December, 48.

... ..

"Item IV - Audit Report. Placed for consideration the adoption
of the Principal's replies to the Audit
Report for the year 1947 - 48.

Resolution. The replies be adopted."

x *A. V. Richardson*
Principal.

Edw J.P.H. Esq 18

T.M. by post dt 10/1/49

For

M. A.S. Edw J.P.H.

S.

M. ~~S.~~ D. P.?

Laurence Memorial Royal Military School
Sandhurst - Audit Report for 1947-48.

p134

Your letter No 3088 E 1/48 D 24.12.48

return

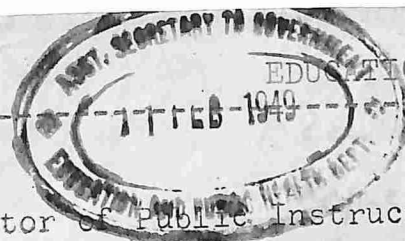
Please send the Audit Report

of the L.M.R.M. School Sandhurst
with Gov Memo No 65113 C 1.48-1. D. 6.X.48

ackd
18/1

dp
8/1/49

dp
18/1/49



FROM

The Director of Public Instruction,
M A D R A S.

To

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

Re. No. 3088E1/48 dated 7th February '49

Sir,

Sub:--LAURENCE MEMORIAL ROYAL MILITARY SCHOOL, Lovedale--
Audit report for 1947-48

Ref:--Your telephonic message by post dated 10-1-49

The audit report of the Laurence Memorial Royal Military School,
Lovedale, received with your Memorandum No. 65113C1/48-1, dated 6-10-48,
was already submitted to Government with my letter Re. 3088E1/48 dated
7-12-48 together with the letter A. No. 4322 dated 10-11-48 from the principal
of the School.

Yours faithfully,

Thiruvananthapuram

For Director of Public Instruction

C1b.9/2/49

3/9/2

I

European Education Laureate Memorial
Royal Military School, Lovelake. Audit Report
for 1947-48. Recorded. 13

105-106
28/3

From the Principal L.M.R.M. School Lovelake. No 1322
From the S.P.9. No 3088 E1/48 D. 7.12.48
From the S.P.9. No 3088 E1/48 D. 24.12.48.

Govt 834 Edw. 8.24.3.48 9

To

The Principal L.M.R.M.

School Lovelake.

The Controller of H. Prof.
Southern Army. Poona.

No. S.P.9

Recorded.

CPH

DM
10/1/49

II

Letter No 65113-C1/48-4 Edw. 23/3/49

To

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

Ans
me
25/3

✓ AD
L.M.R.M. School, Lovelock, Andis
Repub

I am directed to forward
for information a copy of the replies of the Principal P17CF.
L.M.R.M. Lovelock to the report on the audit
of the accounts of the School for 1947-48 and
of the resolutions of the Board of Governors thereon.
A copy of the proceedings of this Govt. No 834
Educ D. 24/3/49 is also enclosed.

Yours faithfully

6/3/49

DM
10/3/49

Note: This matter may see before
circulation

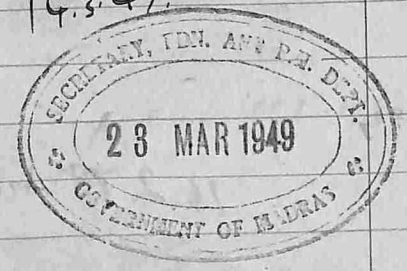
DM
10/3/49

E.P.H. V.O.
No 65/13-C/48-3 Edu
11/3/49.



10926

for in 16278 Aut/45
14.3.49.



31
19/3/49

3/19/3

3
C/ ✓
Fin (Accts)
The drafts on pp 1-2 above may be
perused and the case returned to E.P.H.

12.3.49. 12.3.49

14.3.49
E.P.H.

The file may be circulated
to H.N. (Edu).

DM
14/3/49

hy
9/4/49 K. (Pr.)

SA
23.3.49

