

Educational (1895) Department.

ORDINARY MS.

G.O., No. 495

Dated 14th June 1895

INDEXED.

[Despatch Abstract.]

LAWRENCE ASYLUM, OOTACAMUND.

Communicating^{to} the Committee of the --, with remarks,
Proceedings, Financial Department, on the report on the
audit of the accounts of the asylum for 1892-93 and 1893-94.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
C.	1356		96				

Current No 674

21st MAY 1895, No. 403, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From T. W. RAWLINS, Esq., Accountant-General, Madras, to the Chief Secretary to Government, dated Fort St. George, 27th April 1895, No. 1130.

In continuation of my No. 1919, dated the 13th July 1893, I have the honour to forward Mr. Pritchard's report on his recent audit of the accounts of the Lawrence Asylum at Ootacamund and to state that I concur in his remarks.

ENCLOSURE

From L. E. PRITCHARD, Esq., Assistant Accountant-General, to the Accountant-General, Madras, dated Fort St. George 27th April 1895.

I have the honour to submit the following report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the official years 1892-3 and 1893-94. The technical audit procedure followed has been reported separately.

2. *Vouchers.*—A few vouchers * did not bear the initials of the Principal and Secretary, and some of these were for expenditure of an unusual nature, e.g., for prizes distributed to the children on the Founder's day, and for the travelling expenses of the Principal to Mettupalayam and back. There is an old rule in an order book of the Accountant-General's office which requires that every voucher should be passed by a member of the committee. I have not been able to trace the original authority for this rule, which is not reproduced in the rules of the Asylum, and does not appear to be ever carried out. Supervision of the expenditure to this extent may be thought unnecessary, but it would be in keeping with the spirit of the general rules of the institution to direct that all expenditure of an unusual nature should be passed by the committee.

3. *Victualling bills.*—In one or two cases the victualling bills and the beef contractor's bills were not countersigned by the Quarter Master Sergeant, who alone can check the correctness of the quantities charged for. The manager should see to this being done before he proceeds to check the value calculations of the bills.

4. *Advances.*—An advance of Rs. 200 was made to Mrs. C. Boggie, Matron of the Girls' school, for private purposes, and was recovered in instalments. In transactions of this kind also the supervision of the committee seems desirable.

5. *Postage stamps.*—The sums expended in the purchase of postage stamps are charged off at once in the petty cash account. The usual and proper course is to treat the stamps purchased as part of the permanent advance, to keep a postage account showing the consumption of them on correspondence and to carry the totals of this account into the petty cash book once or twice a month.

6. *Contingent expenditure.*—The petty contingent expenditure in both branches was continually allowed to run on beyond the amount of the permanent advance. This is undesirable as the excess must be temporarily met from receipts of the Asylum or private funds. The advances should be increased if it is not convenient to recoup them sufficiently often.

7. In the case of some of Messrs. Richter and Co.'s bills on account of carrying charges, small proportions aggregating Rs. 4-9-6* as per details in the margin due by the Female branch, were included in the sums debited to the Male branch. The necessary adjustment has been made in the accounts for 1894-95.

8. *Stock accounts.*—The stock account of the Asylum record transactions which should come under the auditor's scrutiny, but hitherto they have not been audited. On the present occasion they were only roughly inspected. All issues from stock are passed by the Principal, and stock is taken by the manager at the end of each year for the purposes of the annual statements. It would be well to arrange also for partial stock takings at uncertain intervals throughout the year.

9. *Cash books.*—It is at present very difficult to check the cash books with the bank pass books, but a slight alteration in the method of posting these books has been arranged, which will remove this difficulty for the future.

10. *Statements.*—The usual statement of receipts and expenditure and of assets and liabilities, are attached. The small differences between the closing balances shown in them and those which appear in the statements submitted to Government with the committee's annual administration reports, were explained in paragraph 4 of the last audit report, and have been adjusted in the current year.

11. *General remarks.*—The accounts continued to be kept with the greatest care and neatness and were in excellent order in every way and I received great assistance in my inspection of them from the Manager and Accountant Mr. Burrows. His account work has been excellently reported on for years past. I also receive the greatest courtesy and help at the hands of Mr. Atkinson, the Principal of the Asylum.

12. The audit fee for the two years now, I think, be fixed at Rs. 550, i.e., Rs. 150 less than the full fee of Rs. 700.

STATEMENT of Receipts and Expenditure of the Female Branch.

	1892-93.			1893-94.		
Receipts.	RS.	A.	P.	RS.	A.	P.
I. From Government—						
1. Grant-in-aid	16,320	0	0	16,320	0	0
II. Profit on Asylum property—						
1. Interest on fixed deposit ..	800	0	0	600	0	0
III. Special Funds—						
1. Subsistence allowance ..	1,293	3	0	1,401	14	4
2. Pensions from funds ..	195	10	0	185	4	0
3. Fees	27	0	0	180	0	0
4. Donations	300	0	0	300	0	0
IV. Miscellaneous—						
1. Sale of stores	124	6	7	12	4	1
2. Fines and deductions ..	372	11	10	4	8	6
3. Repayments and refunds ..				50	0	0
4. Boarding charges				45	0	0
V. Advances						
Opening balance ..				19,432	15	5
Total ..				26,733	2	3

Statement of Receipts and Expenditure of the Female Branch—cont.

	1892-93.			1893-94.		
Expenditure.	RS.	A.	P.	RS.	A.	P.
I. Education—						
1. Establishment	1,501	0	0	2,822	0	0
2. Books, prizes and stationery	380	8	0	730	4	3
3. Library	99	7	2	86	3	9
4. Examination fees	35	0	0	114	4	0
5. Games, &c.	96	12	0	86	13	11
II. Clothing and Victualling—						
(a) Clothing—						
1. Establishment	965	0	0	1,252	12	11
2. Material	2,336	4	3	663	12	0
3. Sewing	671	7	0			
4. Tailor hire	115	14	0			
(b) Victualling—						
1. Establishment	396	0	0	396	0	0
2. Provisions	6,021	4	10	5,902	10	1
3. Kitchen and Dining room utensils ..	209	12	0	418	8	1
III. Household, Sanitation and Hospital—						
(a) Household—						
1. Establishment	504	0	0	492	0	0
2. Washing	572	4	0	562	4	0
3. Lighting	196	11	9	157	11	5
4. Firewood	116	4	0	122	0	0
5. Furniture and repairs ..	347	3	2	239	2	11
6. Bedding and towel-linen	198	0	0	91	13	0
7. Hardware, soap, brushes, &c. ..	163	7	0	208	3	3
8. Contingencies	9	15	0	15	15	3
(b) Sanitation—						
1. Establishment	143	0	0	144	0	0
2. Roads, drains, water, channels, &c. ..	20	9	0	31	8	0
3. Tar	39	8	0	33	12	0
(c) Hospital—						
1. Establishment	408	0	0	408	0	0
2. Medicines and wines ..	20	8	0	15	15	4
3. Extra nursing						
IV. Buildings and Repairs—						
1. White-washing, &c. ..	422	4	0	644	5	0
V. General—						
1. Establishment	3,240	0	0	3,336	0	0
VI. Miscellaneous—						
1. Carrying charges and Travelling expenses ..	392	1	3	1,115	1	5
2. Postage, Telegrams, Advertisements, &c. ..	24	9	11	57	0	1
3. Audit Fee						
4. Cases, Freight, Insurance, &c. ..	273	0	0	105	2	1
5. Printing	34	8	0			
6. Contingencies	16	0	0	5	7	0
VII. Other charges—						
1. Scholarships	320	0	0	480	0	0
2. Out-boarders	200	0	0	200	0	0
3. Outfits	350	0	0	280	0	0
VIII. Advances						
Closing Balance ..				20,840	2	4
Total ..				26,733	2	3

STATEMENT of Receipts and Expenditure of the Male Branch.

Receipts.	1892-93.				1893-94.			
	RS.	A.	P.		RS.	A.	P.	
I. From Government—								
1. Grant-in aid	31,680	0	0		31,680	0	0	
II. Profit on Asylum property—								
1. Donation and interest on Government securities.	38,828	8	2		38,885	6	6	
2. Interest on fixed deposit.	400	0	0		..			
3. Donation from the Lawrence Asylum Press ..	5,200	0	0		15,000	0	0	
4. Fixed deposit brought to current account	10,000	0	0		..			
III. Special Funds—								
1. Subsistence allowance ..	9,982	0	5		10,142	5	1	
2. Pensions from funds ..	243	12	0		575	1	0	
3. Fees	2,094	0	0		2,826	8	0	
4. Contribution from the Government Telegraph Department	..				..			
IV. Industries—								
1. Carpenter's and Smith's shop	704	0	0		1,506	10	0	
2. Tailor's shop	104	0	0		53	5	5	
3. Boot and Shoe-maker's shop	330	13	0		832	15	0	
4. Garden, pigs, carts, &c. ..	454	14	0		456	8	0	
5. Recoveries on account of whitewashing and repairs	657	12	0		..			
6. Book-binding	9	8	0		..			
V. Miscellaneous—								
1. Sale of stores	401	11	6		558	3	10	
2. Sale of firewood	134	4	0		158	8	0	
3. Fines and deductions ..	2,345	14	7		..			
4. Refunds and repayment ..	..				20	11	4	
5. Payments from Native Volunteer Rifles	141	0	0		213	0	0	
6. Payments from Public Works Department ..	..				119	6	7	
7. Other sums	3	0	0		52	2	8	
VI. Advances—								
1. Advances proper	308	0	0		270	0	0	
2. Charges recoverable ..	..				..			
3. Deposits	..				..			
Opening balance	..				..			
Total	..				..			
Expenditure.								
I. Education—								
(a) Scholastic—								
1. Establishment	10,107	11	10		10,240	0	0	
2. Books stationery and prizes	651	0	5		1,049	5	9	
3. Library and museum	175	10	0		155	3	3	
4. Examination fees	71	0	0		89	0	0	
(b) Artistic—								
1. Music establishment ..	750	0	0		750	0	0	
2. Musical instruments and repairs.	385	13	5		540	8	0	
3. Gymnastic establishment ..	450	0	0		426	0	0	
4. Gymnastic apparatus, games, &c. ..	495	3	6		374	11	6	
II. Clothing and Victualling—								
(a) Clothing—								
1. Establishment	1,646	11	7		1,722	12	0	
2. Material	7,287	5	3		29,524	8	0	
3. Shoering	2,030	10	6		388	1	0	
4. Extra tailors	..				11,029	5	6	
(b) Victualling—								
1. Establishment	1,693	1	0		1,722	12	0	
2. Provisions	31,281	11	2		29,524	8	0	
3. Kitchen and Dining room utensils ..	319	1	0		334	6	4	
III. Household Hospital and Sanitation—								
(a) Household—								
1. Establishment	5,139	4	5		5,008	8	10	
2. Washing	2,151	0	0		2,208	7	0	
3. Lighting	592	4	3		795	2	3	
4. Firewood	1,288	1	0		1,061	8	0	
5. Bedding and towel-line	2,255	15	0		1,052	10	0	
6. Hardware, soap, brushes, combs, &c.	355	15	0		246	2	0	
7. Furniture, carpets, curtains, &c. ..	117	1	0		211	11	7	
8. Labour, cleaning doors and windows ..	..				96	5	0	
9. Contingencies	59	0	8		43	5	4	
(b) Hospital—								
1. Establishment	1,583	8	0		1,584	0	0	
2. Medicines, wines, &c.	108	11	0		193	2	0	
3. Extra nursing	25	6	4		..			
4. Labour on garden, &c.	..				50	13	8	
(c) Sanitation—								
1. Establishment	652	4	0		656	0	0	
2. Tar, phenyle, &c. ..	49	0	0		34	6	0	
3. Repairs to drains, roads, bush-cutting, &c. ..	345	13	6		761	1	3	
IV. General—								
1. Establishment	7,923	0	0		7,923	0	0	
V. Industries—								
(a) Carpenters and Smiths—								
1. Establishment	2,030	7	6		1,593	0	6	
2. Material	948	9	8		1,174	1	10	
(b) Buildings and repairs—								
1. Establishment	793	8	6		419	15	0	
2. Material	145	11	0		100	4	9	
(c) Boot and Shoe-making—								
1. Establishment	590	14	3		1,147	9	6	
2. Material	1,398	14	3		2,152	9	11	
(d) Garden, pigs, carts, &c. ..	2,661	8	11		3,066	14	8	

Statement of Receipts and Expenditure of the Male Branch—cont.

Expenditure—cont.	1892-93.				1893-94.			
	RS.	A.	P.		RS.	A.	P.	
(c) Industries—								
1. Tailoring	411	8	0		450	0	0	
2. Carpentry	600	0	0		600	0	0	
3. Boot and Shoe-making	600	0	0		600	0	0	
(d) Telegraph—								
1. Establishment	..				960	0	0	
II. Clothing and Victualling—								
(a) Clothing—								
1. Establishment	1,646	11	7		1,553	6	0	
2. Material	7,287	5	3		9,087	14	6	
3. Shoering	2,030	10	6		388	1	0	
4. Extra tailors	..				11,029	5	6	
(b) Victualling—								
1. Establishment	1,693	1	0		1,722	12	0	
2. Provisions	31,281	11	2		29,524	8	0	
3. Kitchen and Dining room utensils ..	319	1	0		334	6	4	
III. Household Hospital and Sanitation—								
(a) Household—								
1. Establishment	5,139	4	5		5,008	8	10	
2. Washing	2,151	0	0		2,208	7	0	
3. Lighting	592	4	3		795	2	3	
4. Firewood	1,288	1	0		1,061	8	0	
5. Bedding and towel-line	2,255	15	0		1,052	10	0	
6. Hardware, soap, brushes, combs, &c.	355	15	0		246	2	0	
7. Furniture, carpets, curtains, &c. ..	117	1	0		211	11	7	
8. Labour, cleaning doors and windows ..	..				96	5	0	
9. Contingencies	59	0	8		43	5	4	
(b) Hospital—								
1. Establishment	1,583	8	0		1,584	0	0	
2. Medicines, wines, &c.	108	11	0		193	2	0	
3. Extra nursing	25	6	4		..			
4. Labour on garden, &c.	..				50	13	8	
(c) Sanitation—								
1. Establishment	652	4	0		656	0	0	
2. Tar, phenyle, &c. ..	49	0	0		34	6	0	
3. Repairs to drains, roads, bush-cutting, &c. ..	345	13	6		761	1	3	
IV. General—								
1. Establishment	7,923	0	0		7,923	0	0	
V. Industries—								
(a) Carpenters and Smiths—								
1. Establishment	2,030	7	6		1,593	0	6	
2. Material	948	9	8		1,174	1	10	
(b) Buildings and repairs—								
1. Establishment	793	8	6		419	15	0	
2. Material	145	11	0		100	4	9	
(c) Boot and Shoe-making—								
1. Establishment	590	14	3		1,147	9	6	
2. Material	1,398	14	3		2,152	9	11	
(d) Garden, pigs, carts, &c. ..	2,661	8	11		3,066	14	8	

Statement of Receipts and Expenditure of the Male Branch—*cont.*

Expenditure— <i>cont.</i>	1892-93.			1893-94.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
VI. Miscellaneous—						
1. Carrying charges and travelling expenses ..	1,408 7 0			940 5 2		
2. Cases, freight, insurance, &c. ..	971 14 11			445 13 6		
3. Postage, telegrams, advertisements ..	184 7 4			188 2 2		
4. Printing ..	42 15 6			26 9 6		
5. Audit fee ..	36 15 6					
6. Interest on overdrafts ..	4 4 0			69 6 3		
7. Contingencies ..						
VII. Other charges—		2,649 0 3		1,670 4 7		
1. Pensions ..	600 0 0		2,649 0 3		1,670 4 7	
2. Out-boarders ..	60 0 0			600 0 0		
3. Scholarships ..	360 0 0			60 0 0		
4. Outfits ..	212 13 0			134 6 0		
5. Gratuity ..				100 0 0		
VIII. Advances—		1,232 13 0		894 6 0		
1. Advances proper ..	348 0 0		1,232 13 0		894 6 0	
2. Charges recoverable ..				270 0 0		
3. Deposits returned ..	300 0 0					
4. Refund ..				15 2 8		
IX. Extraordinary—		648 0 0		285 2 8		
1. Repairs to Sergeants' quarters ..	2,200 0 0		648 0 0		285 2 8	
2. Improvements to gymnasium ..	393 13 3					
3. New cow-shed ..				720 11 10		
4. Chapel ..				218 15 9		
5. Retrenchment for telegraph instructor ..	1,146 12 7					
		3,740 9 10		939 11 7		
			3,740 9 10		939 11 7	
Closing balance ..			98,443 13 0		94,420 0 3	
			3,361 4 9		5,569 6 5	
Total ..			95,082 8 3		99,989 6 8	

STATEMENT of Assets and Liabilities of the Female Branch as they stood on the

Items.	31st March 1893.	31st March 1894.
Assets.	RS. A. P.	RS. A. P.
1 Funded capital with the Accountant-General ..	4,91,900 0 0	4,91,900 0 0
2 Permanent advance with the Principal ..	100 0 0	100 0 0
3 Fees in arrears ..	362 8 0	325 0 0
4 Stores, Quarter-Master Sergeant's ..	8,369 14 5	8,453 4 1
5 Stores in Work-shops, Carpenter and Smiths ..	2,556 3 6	1,355 0 0
6 Do. Boot-makers ..	193 9 4	390 10 2
7 Stores, made up clothing ..	989 8 0	335 8 4
8 Live-stock, Carts, &c. ..	1,177 8 0	857 0 0
9 Apothecaries Fund ..	134 15 0	67 0 0
10 Grant-in-aid ..	2,640 0 0	2,640 0 0
11 Subsistence allowances ..	855 6 2	833 9 0
12 Donation on Government securities due 1st April ..	19,260 0 0	19,260 0 0
13 Half-yearly interest on securities due 11th May ..	9,812 0 0	9,812 0 0
14 Bills claimable ..	2 12 0	18 5 6
15 Credit balance ..		5,580 10 11
Total ..	5,38,353 12 5	5,42,228 0 0
Liabilities.		
16 Personal Account ..	6,971 5 0	6,363 12 4
17 Debtor balance ..	3,346 9 9	
18 Net Assets ..	5,28,035 13 8	5,35,864 3 8
Total ..	5,38,353 12 5	5,42,228 0 0

STATEMENT of Assets and Liabilities of the Male Branch as they stood on the

Items.	31st March 1893.	31st March 1894.
Assets.	RS. A. P.	RS. A. P.
1 Fixed deposit in Ootacamund Bank ..	20,000 0 0	20,000 0 0
2 Interest on fixed deposit ..	600 0 0	600 0 0
3 Balance as per Cash Book ..	5,878 4 11	3,763 0 7
4 Permanent advance with the Principal ..	20 0 0	20 0 0
5 Do. do. the Head Mistress ..	30 0 0	30 0 0
6 Stores ..	2,494 4 11	1,491 3 4
7 Grant-in-aid ..	1,360 0 0	1,360 0 0
8 Subsistence allowance ..	116 0 0	118 0 0
9 Mount Soldiers' Widows and Orphans Fund ..	21 12 0	21 12 0
10 Apothecaries Fund ..	20 0 0	25 0 0
11 Fees in arrears ..	15 0 0	15 0 0
Total ..	30,555 5 10	27,443 15 11
Liabilities.		
12 Personal Account ..	1,311 9 1	1,845 6 11
13 Net Assets ..	29,243 12 9	25,598 9 0
Total ..	30,555 5 10	27,443 15 11

ORDER—dated 21st May 1895, No. 403, Financial.

Communicated to the committee of the Lawrence Asylum, through the Director of Public Instruction.

- The attention of the Educational Department will be drawn to Mr. Pritchard's suggestions * in regard to the supervision of the committee over expenditure.
- Paragraphs 2 and 4 of report.
- Arrangements will be made for the payment of an audit fee of Rs. 550.
- The Government notes with pleasure Mr. Pritchard's remarks on the excellent state of the accounts.

(True Extract.)

C. Goddard
J. Chief Secretary.
 5.11.95.

To the Committee, Lawrence Asylum (through the Director of Public Instruction).
 „ Educational Department.
 „ Accountant-General.

Exd. A. Raitt.

Current No. 674

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd. 7/6-

Encl.

G.O., 21st May 1895, No. 403.

MAY.

Lawrence Asylum, Ootacamund.

Communicating, with remarks, to the committee through the Director of Public Instruction, the report on the audit of the accounts of the — for the official years 1892-93 and 1893-94.

CP.

Order d/14th June 1895 No 495
mix

Communicated to the Committee of the Lawrence Asylum, through the D.P.I.

2. Mr. Pritchard's suggestions in paras 2 & 4 of his report should receive the consideration of the Committee.

15.6.95 *AS*
14/6/95

To Committee Lawrence Asylum
thru' D.P.I. *MSC*
20/7/95
17/6

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READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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