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[Despatch Abstract.]

Lawrence Asylum, Ootacamund.

Copy, with remarks, to the Committee of the —
through the B. S. I. report on the audit of the
accounts of the — for the year 1896-97.

14/3

BACK PAPERS.

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Government {1898} of Madras. EDUCATIONAL.

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G.O., No. 174, 14th March 1898.

MARCH.

Lawrence Asylum, Ootacamund.

Communicating, with remarks, to the Committee of the —, through the Director of Public Instruction, report on the audit of the accounts of the — for the year 1896-97.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 25th November 1897, No. 3700.

I have the honour to forward Mr. Williamson's report on the audit of the accounts of the Lawrence Asylum, Ootacamund, for the year 1896-97, and to invite the attention of Government to paragraphs 4, 8 and 9. With reference to paragraph 9, I concur in the auditor's remark that stock should be taken by some one who should be unconnected with the Asylum, to make the audit more thorough and effective.

The fee of Rs. 350 proposed in paragraph 11 may be sanctioned.

ENCLOSURE.

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General, to the Accountant-General, Madras, dated Madras, 20th November 1897.

I have the honour to submit herewith my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1896-97.

2. *Receipts.*—As regards receipts on account of subsistence allowance and pensions from the Apothecaries' Fund, no original documents were available wherewith to check the entries, the only papers produced being the office copies of the bills submitted for the allowances. It would be well if covering letters specifying the amounts forwarded were in each case obtained, and the necessary application might be made to the Pay Examiner and to the Secretary of the fund.

3. *Counterfoil Receipt books.*—No remarks.

4. *Vouchers.*—(a) The indents of the Asylum attached by suppliers to their monthly bills are said to be destroyed directly after the bills are passed for payment. They should, however, I think, be preserved as sub-vouchers for the future. It is also suggested that the form of the indent be slightly altered, so as to show the name of the firm on whom the order is issued, and a notice might also be printed thereon to the effect that it must be attached to the bill on which payment is claimed.

(b) A charge of Rs. 18 as carriage-hire for the telegraph instructor was incurred under the following circumstances. The instructor was, it appears, unwell, and would ordinarily have absented himself, but as an examination was in progress at the time, he was allowed carriage-hire from Ootacamund for the required number of days. The charge, however, is an unusual one, and as such should have been passed by the committee (not necessarily before payment), in accordance with paragraph 2 of G.O., No. 403, Financial, dated 21st May 1895.

In this connection I may mention that the inconvenience of obtaining the sanction of the entire committee in such cases was represented to me, on the ground of

that body being composed of members some of whom are frequently absent from Ootacamund. If this is so, steps might perhaps be taken to appoint a small finance sub-committee of two or three resident members, to whom the committee could delegate its powers in respect of passing bills and other such duties.

(c) Printing work for the Asylum is done gratis by the branch press at Ootacamund, but the paper itself is charged for. This seems a somewhat peculiar arrangement, especially as the head office of the press at Madras supplies, it is said, both labour and materials free. A similar arrangement might perhaps be made with the branch press.

(d) Mrs. Forkgen, Lower School Matron, and Quarter-master Sergeant Curtis, were both allowed an increase of Rs. 5 a month with effect from the 1st March 1896, instead of from the 1st April 1896. The increases were sanctioned in the budget for 1896-97 (*vide* G.O., No. 298, Educational, dated 16th May 1896), and should therefore only have been granted from the 1st April. Instead of this it was held that the first payment at the increased rate might be made in that month, *i.e.*, that the sanction had effect from the beginning of March.

(e) In paragraph 4 (f) of Mr. Pinto's report on the audit of the accounts of the Asylum embodied in G.O., No. 774, Financial, dated the 14th August 1893, the suggestion was made that the payment vouchers should be arranged in book files, instead of being kept in separate bundles. The point was however not pressed, as the manager had not even the assistance of a peon, but as the appointment of an assistant clerk has recently been sanctioned, the matter is again brought to notice. The suggestion seems a good one.

5. *Advances.*—There were no advances during the year.

6. *Classification of Expenditure.*—There was only one case during the year of wrong classification of charges. Voucher No. 24 of March 1897 for Rs. 44-8-3, which was posted in the male branch cash account, includes a sum of Rs. 17-14-0 chargeable to the female branch. The necessary adjustment was made in the accounts for 1897-98 on the mistake being pointed out.

7. *Bills.*—In regard to the suggestion made in paragraph 9 (a) of the last report as to the maintenance of a register to watch delays in the payment of bills, the Principal represented in his explanation embodied in G.O., No. 218, dated 10th April 1897, that any increase of work not absolutely called for, was to be deprecated, as his establishment was a very small one. The suggestion was only made in the interests of the Asylum, and if any other system could be devised which would enable an equally effective check to be applied, the register need not be insisted on. I discussed the matter with the manager, who suggested that as the number of bills issued monthly is very small (only nine in September for instance), it might suffice if the reminders were noted on the reverse of the counterfoils of the bills. This may be given a trial.

8. *Stock Accounts.*—These accounts appear to be satisfactorily kept, so far as could be judged from the test audit applied to those in charge of the Quarter-master Sergeant. It appears, however, that no accounts are maintained (1) of stores belonging to the female branch, and (2) as regards stationery purchased for the use of the school. The stock balance shown in the statement of assets and liabilities of the female branch, appended, is stated to be that arrived at by the Head Mistress by actual counting at the end of the year, while as regards stationery, no stock is taken at all. It seems desirable, however, that in both cases regular accounts should be kept. Those relating to the female branch should be maintained by the Matron in the same form as the accounts kept by the Quarter-master Sergeant for the male portion of the Asylum, while as regards stationery the duty may be entrusted to the clerk recently added to the establishment.

9. *Stock-taking.*—In regard to the question of stock-taking, referred to in paragraph 10 of the last report, the Principal in the explanation alluded to in paragraph 7 above, urges the impossibility of his manager going into such details as measuring each yard of cloth, and counting every separate article in store. When, however, it is considered that the value of the stock in both branches aggregates some Rs. 16,000 the importance of a thorough verification once a year is evident, and if the Principal and

manager cannot undertake it, the work should be entrusted to some reliable outsider. This was the suggestion made last year, and it has subsequently been ascertained that the services of one of Messrs. Wrenn, Bennett & Co.'s employes at Ootacamund could be obtained for the purpose at a daily fee of about Rs. 20. It is estimated that the work would take about a week, and it is therefore a matter for consideration whether the duty should be entrusted to an outsider, at a cost of Rs. 140 or thereabouts, or whether it should be undertaken by the office staff, subject to check by the Principal. The latter is the most economical course, but the former would probably be more thorough and effective.

10. *General Remarks.*—The accounts of the Asylum do not appear to have been inspected by any member of the committee during the year under review, but they continue to be as carefully kept as hitherto.

11. The prescribed audit fee of Rs. 350 should be paid into the Bank of Madras to the credit of Government.

APPENDIX.

STATEMENT of Receipts and Expenditure of the Female Branch for 1896-97.

Receipts.		RS.	A.	P.	RS.	A.	P.
I. From Government—							
1. Grant-in-aid	..	16,320	0	0	16,320	0	0
II. Profits on Asylum property—							
1. Interest on fixed deposit..	..	600	0	0	600	0	0
III. Special funds—							
1. Subsistence allowance ..	..	1,614	5	8			
2. Pension from funds ..	..	287	8	0			
3. Fees	..	180	0	0	2,081	13	8
IV. Miscellaneous—							
1. Sale of stores	..	38	9	0			
2. Fines and deductions ..	..	5	12	0	44	5	0
V. Advances— <i>Nil.</i>							
Total, Receipts ..					19,046	2	8
Opening Balance ..					302	2	0
Grand Total ..					19,348	4	8

Expenditure.		RS.	A.	P.	RS.	A.	P.
I. Education—							
1. Establishment	..	3,397	5	8			
2. Books, prizes, stationery ..	..	520	10	10			
3. Library	..	23	4	0			
4. Examination fees	..	25	0	0			
5. Games, &c.	..	9	15	0	3,976	3	6
II. Clothing and Victualling—							
(a) Clothing—							
1. Material	..	1,540	12	6			
2. Shoeing	..	685	7	0	2,226	3	6
(b) Victualling—							
1. Establishment	..	396	0	0			
2. Provisions	..	6,183	1	5			
3. Kitchen and dining-room utensils, &c.	..	247	8	2	6,826	9	7
					9,052	13	1

Statement of Receipts and Expenditure of the Female Branch for 1896-97—cont.

Expenditure—cont.		RS.	A.	P.	RS.	A.	P.
III. Household, Hospital and Sanitation—							
(a) Household—							
1. Establishment	..	492	0	0			
2. Washing	..	574	0	0			
3. Lighting	..	156	6	0			
4. Firewood	..	120	0	0			
5. Furniture and repairs ..	..	348	2	0			
6. Bedding and towelling..	..	250	9	0			
7. Hardware, brushes, soaps, &c.	..	92	9	9			
8. Contingencies	..	13	15	4	2,047	10	1
(b) Hospital—							
1. Establishment	..	192	0	0			
2. Medicines, wines.. ..	..	..	..	..			
3. Extra nursing	..	..	..	..	192	0	0
(c) Sanitation—							
1. Establishment	..	144	0	0			
2. Roads, drains, bush-cutting	..	177	8	0			
3. Tar and phenyle	..	0	10	0	322	2	0
					2,561	12	1
IV. Buildings and repairs	..	18	7	0	18	7	0
V. General—							
1. Establishment	..	1,992	0	0	1,992	0	0
VI. Miscellaneous—							
1. Carrying charges—travelling expenses	..	214	3	7			
2. Postage, telegrams, advertisements	..	26	6	7			
3. Audit fee	..	92	0	0			
4. Contingencies and tuning and purchase of piano	..	32	4	0	364	14	2
VII. Other charges—							
1. Scholarship	..	240	0	0			
2. Out-boarders	..	205	0	0			
3. Outfit allowance	..	140	0	0	585	0	0
Total, Expenditure ..					18,551	1	10
Closing Balance ..					797	2	10
Grand Total ..					19,348	4	8

STATEMENT of Receipts and Expenditure of the Male Branch for 1896-97.

Receipts.		RS.	A.	P.	RS.	A.	P.
I. From Government—							
1. Grant-in-aid	..	31,680	0	0	31,680	0	0
							2

Statement of Receipts and Expenditure of the Male Branch for 1896-97—*cont.*

<i>Receipts—cont.</i>		RS.	A. P.	RS.	A. P.
II. Profits on Asylum property—					
1. Donation and interest on Government securities..	..	38,840	7 0		
2. Donation from the Lawrence Asylum Press ..	..	20,000	0 0		
				58,840	7 0
III. Special Funds—					
1. Subsistence allowance ..	..	10,147	1 4		
2. Pension from funds ..	..	414	14 0		
3. Fees ..	..	3,818	6 0		
4. Contribution from the Government Telegraph Department ..	..	420	0 0		
				14,800	5 4
IV. Industries—					
1. Carpenters' and Smiths' shop ..	..	342	11 6		
2. Tailors' shop ..	..	7	0 0		
3. Boot-makers' shop ..	..	743	7 0		
4. Garden, pigs, carts, &c. ..	..	271	4 0		
				1,364	6 6
V. Miscellaneous—					
1. Sale of stores ..	..	450	8 2		
2. Sale of firewood ..	..	138	0 0		
3. From the Nilgiri Volunteer Rifles—					
Compensation for boots ..	..	150	0 0		
4. Payments from Public Works Department ..	..	1,089	1 0		
5. Amount overdrawn and returned..	..	133	9 9		
6. Other items ..	..	59	10 6		
7. Repayment for labour, bush-cutting, &c. ..	..	80	0 0		
8. Sale of potatoes ..	..	8	8 0		
				2,109	5 5
Total, Receipts ..	..	1,08,794	8 3		
Opening Balance ..	..	6,007	5 8		
Grand Total ..	..	1,14,801	13 11		

Expenditure.

I. Education—					
(a) Scholastic—					
1. Establishment ..	..	10,230	9 10		
2. Books, prizes, stationery ..	..	1,071	7 6		
3. Library and museum ..	..	130	1 1		
4. Examination fees ..	..	131	0 0		
				11,563	2 5
(b) Artistic—					
1. Music establishment ..	..	810	0 0		
2. Musical instruments, repairs ..	..	580	11 8		
3. Gymnastic establishment ..	..	450	0 0		
4. Gymnastic apparatus, games, &c. ..	..	179	0 0		
				2,019	11 8
(c) Industries—					
1. Tailoring ..	..	510	0 0		
2. Carpentry ..	..	600	0 0		
3. Boot-making ..	..	600	0 0		
				1,710	0 0

Statement of Receipts and Expenditure of the Male Branch for 1896-97—*cont.*

<i>Expenditure—cont.</i>		RS.	A. P.	RS.	A. P.
I. Education—<i>cont.</i>					
(a) Telegraph—					
1. Establishment ..	..	1,200	0 0		
2. Premia ..	..	90	0 0		
				1,290	0 0
				16,582	14 1
II. Clothing and Victualling—					
(a) Clothing—					
1. Establishment ..	..	1,006	10 0		
2. Material, machines ..	..	12,407	13 6		
3. Extra tailors ..	..	2,257	15 0		
				15,672	6 6
(b) Victualling—					
1. Establishment ..	..	1,413	0 0		
2. Provisions ..	..	29,211	10 9		
3. Kitchen and dining-room utensils ..	..	416	9 6		
				31,041	4 3
				46,713	10 9
III. Household, Hospital and Sanitation—					
(a) Household—					
1. Establishment ..	..	5,063	14 3		
2. Washing ..	..	2,264	14 0		
3. Lighting ..	..	718	15 0		
4. Firewood ..	..	960	0 0		
5. Bedding and towelling ..	..	867	7 0		
6. Hardware, brushes, soaps, and combs ..	..	589	5 0		
7. Furniture and carpets ..	..	1,256	15 1		
8. Labour, cleaning doors, windows and contingencies ..	..	171	9 3		
				11,892	15 7
(b) Hospital—					
1. Establishment ..	..	1,798	8 0		
2. Medicines, wines ..	..	293	5 0		
3. Extra nursing ..	..	155	6 0		
4. Contingencies ..	..	48	0 0		
				2,295	3 0
(c) Sanitation—					
1. Establishment ..	..	663	8 0		
2. Tar and phenyle ..	..	159	5 0		
3. Repairs to drains, roads and bush-cutting ..	..	386	14 0		
				1,209	11 0
				15,397	13 7
IV. General—					
1. Establishment ..	..	10,296	0 0		
				10,296	0 0
V. Industries—					
(a) Carpenters and Smiths—					
1. Establishment ..	..	1,704	1 5		
2. Materials ..	..	1,135	1 3		
3. Sawyers ..	..	455	0 8		
				3,294	3 4

Statement of Receipts and Expenditure of the Male Branch for 1896-97—*cont.**Expenditure—cont.*

	RS.	A.	P.	RS.	A.	P.
V. Industries— <i>cont.</i>						
(b) Building and Repairs—						
1. Labour }						
2. Material }	58	10	0			
				58	10	0
(c) Garden, pigs and carts ..	3,980	7	10			
				3,980	7	10
(d) Boot and shoe making—						
1. Establishment ..	1,087	9	6			
2. Material ..	2,151	3	6			
				3,238	13	0
				10,572	2	2
VI. Miscellaneous—						
1. Carrying charges and travelling allowances ..	2,513	7	10			
2. Cases, freight ..						
3. Postage, telegram, advertisements ..	236	9	6			
4. Audit fee ..	458	0	0			
5. Interest on overdrafts ..						
6. Refunds ..						
7. Contingencies ..	386	15	0			
				3,595	0	4
VII. Other Charges—						
1. Pensions ..	600	0	0			
2. Out-boarders ..	60	0	0			
3. Outfits ..	212	14	0			
4. Civil Orphan Asylum ..	210	0	0			
				1,082	14	0
VIII. Advances— <i>Nil.</i>						
IX. Extraordinary—						
1. Chapel improvements ..	573	5	1			
2. Enlargement of latrine ..						
3. Deposit returned ..	100	0	0			
				673	5	1
Total, Expenditure ..	1,04,913	12	0			
Closing Balance ..	9,888	1	11			
Grand Total ..	1,14,801	13	11			

STATEMENT of Assets and Liabilities of the Female Branch as they stood on the 31st March 1897.

	RS.	A.	P.
Assets.			
1. Fixed deposit in the Ootacamund Bank ..	20,000	0	0
2. Interest on fixed deposit ..	600	0	0
3. Balance as per cash book ..	797	2	10
4. Permanent advance with the Principal ..	20	0	0
5. " " Head Mistress ..	30	0	0
6. Stores ..	1,890	0	4
7. Grant-in-aid ..	1,360	0	0
8. Subsistence allowance ..	126	0	0
9. Mount Soldiers' Widows and Orphans' Fund ..	21	12	0
10. Apothecaries' Fund ..	30	0	0
Total ..	24,874	15	2

Statement of Assets and Liabilities of the Female Branch as they stood on the 31st March 1897—*cont.**Liabilities.*

	RS.	A.	P.
11. Personal account ..	1,317	6	1
12. Net assets ..	23,557	9	1
Total ..	24,874	15	2

STATEMENT of Assets and Liabilities of the Male Branch as they stood on the 31st March 1897.

Assets.

	RS.	A.	P.
1. Funded capital with the Accountant-General ..	4,91,900	0	0
2. Permanent advance with the Principal ..	100	0	0
3. Fees in arrears ..	343	8	0
4. Stores, Quarter-master Sergeant's ..	8,392	15	10
5. " Carpenters' workshop ..	1,327	14	0
6. " Boot-makers' ..	884	13	11
7. " made-up clothing ..	3,162	10	0
8. Live stock, carts, &c. ..	784	0	0
9. Apothecaries' Fund ..	66	0	0
10. Grant-in-aid ..	2,640	0	0
11. Subsistence allowance ..	871	7	11
12. Donation on Government securities due 1st April ..	21,460	8	0
13. Half-yearly interest due 11th May ..	7,864	0	7
14. Bills claimable ..	154	8	0
15. Credit balance ..	9,888	1	11
16. Public Works Department—Petty repairs ..	144	4	0
Total ..	5,49,984	12	2

Liabilities.

	RS.	A.	P.
17. Personal account ..	7,030	5	5
18. Net assets ..	5,42,954	6	9
Total ..	5,49,984	12	2

ORDER—No. 174, Educational, dated 14th March 1898.

Communicated to the Committee of the Lawrence Asylum through the Director of Public Instruction.

2. The suggestions made in paragraphs 2, 4 (a) and (e), 7 and 8 should be acted on, and a report should be submitted on those in paragraphs 4 (b) and 9.

3. Arrangements will be made for the payment of an audit fee of Rs. 350.

(True Extract.)

H. TREMENHEERE,
Ag. Secretary to Government.

To the Committee of the Lawrence Asylum,
through the Director of Public Instruction.
" Director of Public Instruction.
" Accountant-General.

Exd. C. Parthasarathy.

Educational (1897) Department.

CURRENT No.

From

Accountant General.

Order No. 174 of 14.3.98 11/3/98
R.S.

Communicated to the
Committee of the L.A. thro' the
D.P.D.

No. 3700

Dated 25-11-97
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2. The suggestions made in
para 2, 4(a) & (c), 7 & 8 should be
acted on and a report should be
submitted on these in para 9(b)
& 9.

3. Arrangements will be made
for the payment of an audit fee
of Rs 350.

SUBJECT.

How admin is with remarks
Mr. Williamson's
report on the audit of the ac-
counts of the Lawrence College,
Ootacamund for 96-97

To The Com. of the L.A.
thru the D.P.D.
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" A.S. 4

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25-3-98

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Letter of Government.

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