Educational (189) Department.

ORDINARY PRINTED.

G.O., No. 652

DATED 14-10-98

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Q 7-8

[Despatch Abstract.]

Lawrence Asylum, Cotacamund

Communicating with remarks, to the Com-
-tee of the —— the report on the
Audit of the accounts of the ——
for the year 1897-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

EDUCATIONAL.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 652, 14th October 1898.

OCTOBER.

Lawrence Asylum, Ootacamund.

Communicating, with remarks, to the Committee of the — the report on the audit of the accounts of the — for the year 1897-98.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following paper :—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Educational Department, dated Fort St. George, 22nd August 1898, No. 4041.

I have the honour to forward the report of the Chief Superintendent of this office on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1897–98, and to state that I agree with the several improvements suggested by him. I request that the prescribed audit fee of Rs. 350 may be caused to be paid to the credit of Government.

Enclosure.

Accountant- ... Chief Superintendent in charge of Outside Audits, ... dated 18th August 1898.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1897–98.

2. *Counterfoil receipt books.*—No remarks.

3. *Remittances to the bank.*—The collections of the asylum were remitted to the bank regularly during the year, but their receipt by the bank was acknowledged on separate slips of paper instead of in a counterfoil chellan book as in other offices. The latter system might be introduced with advantage.

4. *Contingent account.*—(*a*) The permanent advance of the Male branch is Rs. 100 and that of the Female branch Rs. 50 of which Rs. 20 is with the Principal and Rs. 30 with the Head Mistress. But the petty cash expenditure of the Male branch has been allowed to exceed the amount of the permanent advance on several occasions, * the excess being apparently met from the Rs. 20 held by the Principal on account of the Female branch. To avoid this the contingent advance might be re-apportioned as Rs. 120 for the Male and Rs. 30 for the Female branch.

		Rs.	A.	P.
*1. May	1897	117	10	0
2. July	,, ...	111	14	0
3. August	,, ...	104	3	0
4. October	,, ...	109	7	9
5. November	,, ...	105	3	3
6. Do.	,, ...	111	8	5
7. December	,, ...	106	13	9
8. January	1898	116	10	8
9. February	,, ...	107	1	0
10. March	,, ...	117	6	0

(*b*) The form of the contingent account is not satisfactory, as it provides only a list of petty charges incurred from day to day and does not show in a systematic way the amounts drawn and spent and the balance in hand, nor does it provide a ready means of classifying the charges under the several headings concerned. As the form of the register in use in the Lawrence Asylum Press, both at its head and branch offices, is more suitable in these respects, I have suggested its adoption to the manager who has arranged for its introduction at an early date.

5. *Charges.*—(*a*) The Roll register of the coolies of the asylum, whose wages are paid by the day, include certain persons who are paid monthly fixed salaries, such as cart-drivers, swine herd, butterman, general peon, &c. These might perhaps be transferred to the regular acquittance rolls of the institution if the committee see no objection.

(*b*) The acquittance of the coolies is not taken in the register, because they are illiterate and unable to sign their names. In such cases it is desirable that the disbursing officer (the manager of the asylum) should furnish a certificate that the payments concerned were made in his presence and witnessed by one of the employés of the asylum, the signature of the witness being obtained.

(*c*) In the case of the pensioners of the asylum who do not appear in person to draw their allowances, it is desirable that they should furnish certificates monthly signed by a Magistrate, Clergyman or some respectable person in the service of the British Government, in support of their continued existence. At present only one pensioner produces such a certificate.

(*d*) A charge of Rs. 15 on account of wooden blocks for "Dhobies' lines" and another of Rs. 200, remuneration for supervising their construction, were incurred during the year, though they had not been provided for in the original estimate for the buildings. The total cost of the buildings including the above charges did not greatly exceed the sanctioned amount,* but as the charges were not foreseen and provided for in the estimate, they should have been treated as extraordinary items and duly passed by the Committee—*vide* G.O., No. 403, Financial, dated the 21st May 1895.

	Rs.	A.	P.
*Estimate for the buildings sanctioned in G.O., No. 474, dated 14th August 1897 ...	3,300	0	0
Actual cost as per statement appended—*vide* under IX, Extraordinary	3,330	6	2
Excess ...	30	6	2

(*e*) No detailed account has been furnished for Rs. 250 received by the Principal in May 1897 for purchase of materials used for repairs to the furniture, &c., for his quarters, but steps have been taken to obtain a duplicate copy of the account from the firm to which the payment was made.

(*f*) A sum of Rs. 500, which it was intended to spend in connection with the Jubilee festivities, was drawn in anticipation of sanction and debited in the accounts for July. Subsequently, however, it seems to have been decided that extras in the way of food on account of the festivities should, in the ordinary course, be charged to victualling without special sanction, and accordingly a grant of only Rs. 200 was applied for and was sanctioned in G.O., No. 461, Educational, dated 10th August 1897. Instead, therefore, of refunding Rs. 300 after the receipt of the Government Order, only Rs. 247–11–6 was written back on the 26th August 1897, the difference of Rs. 252–4–6 having been apparently expended in the meanwhile. The excess of this sum over the sanctioned amount of Rs. 200, viz., Rs. 52–4–6, represents unforeseen charges on account of coolie hire, wages of extra servants, &c., for which also the sanction of Government might have been obtained.

(*g*) When the Principal and Secretary, Mr. Atkinson, went on leave for three months during the year, acting allowances aggregating Rs. 250 were passed as follows :—

	Salaries.	Acting allowance.
	Rs.	Rs.
Headmaster	300	150
Manager	200	50
Chaplain, Outsider	...	50
Total ...	500	250

	Rs.
20 per cent. of the minimum, viz., Rs. 600, of the Principal's salary for the Headmaster as the Acting Principal...	120
20 per cent. on the Headmaster's salary Rs. 300 for the office manager ...	60
Total ...	180

According to rules applying to Government service, the total amount of the acting allowances admissible would only be Rs. 180, as shown in the margin, but the above arrangement appears to have been sanctioned by Government in G.O., No. 199, Educational, dated the 5th April 1897.

(*h*) Half of the salary of Mr. Burby, one of the teachers who left the school, was paid to Mr. Vigor, a junior master, besides his own. The grant of the allowance, together with the arrangement, should have been sanctioned by the Committee, under rule 10 of the "Rules of the Asylum."

(*i*) No action appears to have yet been taken with reference to the suggestions made in paragraphs 4 (*b*) and (*c*) of the last audit report.

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

	Rs.	A.	P.
Voucher No. 36 of May 1897 ...	2	3	0
Do. „ 20 of Sept. „ ...	2	12	6
Do. „ 35 of March 1898 ...	26	2	0
Total ...	31	1	6

7. *Classification of expenditure.*—(*a*) The marginally-noted sums chargeable to the Female branch were posted in the Male branch cash account. The necessary adjustment has now been made in the accounts for 1898–99 on the mistake being pointed out.

(*b*) Charges on account of tuning piano are debited in the Female branch accounts to "VI. Miscellaneous" instead of properly to "I. Education," as in the case of the Male branch accounts.

8. *Bills.*—There were some entries in the work book of the carpenters' and smiths' shops representing work done for Mr. Atkinson, the Principal, in his private capacity, for which no bills were made out, nor money recovered, as in the case of the other employés of the asylum. It was explained to me that, owing to the master carpenter in charge of these shops being a new and quite inexperienced man, the charges in question were wrongly debited by him in his work book against the Principal, Lawrence Asylum, instead of against the Revd. A. W. Atkinson personally, and that the accountant was therefore misled into the belief that the charges were incurred on account of repairs to furniture, &c., in the Principal's house which belong to the institution. The sums in question will now be paid by Mr. Atkinson.

9. *Stock accounts.*—The accounts in charge of the Quartermaster-Sergeant appear, as usual, to be satisfactory, so far as could be judged from the test audit applied to them. I regret to observe, however, that no effect has yet been given to the suggestion approved in paragraph 2 of G.O., No. 174, Educational, dated 14th March 1898, regarding the maintenance of accounts for the stores of the Female branch and the stationery stores of the school. As regards the general question of stock-taking, it is stated that the Committee has submitted to Government a report in compliance with their order of the 14th March 1898 referred to above, but that no orders have yet been received.

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 kept by Mr. Burrows, the manager, as carefully and accurately as hitherto.

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

Statement of Receipts and Expenditure of the Female Branch for the year 1897–98.

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	1,450	5	7			
2. Pensions from funds	281	13	0	1,732	2	7
IV. Miscellaneous—						
1. Sale of stores	26	8	0			
2. Boarding money	125	0	0	151	8	0
Total Receipts ...				18,803	10	7
Opening balance ...				797	2	10
Grand Total ...				19,600	13	5

Expenditure.

I. Education—						
1. Establishment	3,420	0	0			
2. Books, prizes and stationery	430	15	9			
3. Library	154	6	1			
4. Examination fees	40	0	0			
5. Games, &c.	110	4	0	4,155	9	10
II. Clothing and victualling—						
(*a*) Clothing—						
1. Material	891	3	1			
2. Extra tailors	15	0	0			
3. Shoeing	665	2	0	1,571	5	1
(*b*) Victualling—						
1. Establishment	395	12	0			
2. Provisions	6,985	10	7			
3. Kitchen and dining utensils	359	13	0	7,741	3	7
III. Household, hospital and sanitation—						
(*a*) Household—						
1. Establishment	489	12	0			
2. Washing	577	12	0			
3. Lighting	146	1	0			
4. Firewood	127	0	0			
5. Furniture and repairs	84	0	0			
6. Bedding and towelling	399	8	0			
7. Hardware, brushes and soap	183	15	0			
8. Contingencies	9	9	7	2,017	9	7
(*b*) Hospital—						
1. Establishment	193	0	0	193	0	0
(*c*) Sanitation—						
1. Establishment	143	7	0			
2. Roads, drains, bush-cutting, &c.	96	0	0			
3. Tar and phenyle	13	8	0	252	15	0
IV. Buildings and repairs	3	0	0	3	0	0
Carried over ...				15,934	11	1

Statement of Receipts and Expenditure of the Female Branch for the year 1897-98—*cont.*

		Rs.	A.	P.	Rs.	A.	P.
	Expenditure—cont.						
	Brought forward ...				15,934	11	1
V. General—							
1. Establishment		2,141	0	0			
					2,141	0	0
VI. Miscellaneous—							
1. Carrying charges and travelling expenses		163	7	1			
2. Postage, telegrams and advertisements		25	0	0			
3. Audit fee		60	0	0			
4. Contingencies and tuning piano		28	0	0			
					276	7	1
VII. Other charges—							
1. Scholarship		240	0	0			
2. Outboarder		200	0	0			
3. Amount returned		200	0	0			
					640	0	0
	Total Expenditure ...				18,992	2	2
	Closing balance ...				608	11	3
	Grand Total ...				19,600	13	5

Statement of Receipts and Expenditure of the Male Branch for the year 1897-98.

Receipts.

	Rs.	A.	P.	Rs.	A.	P.
I. From Government—						
1. Grant-in-aid ...						
[illegible]	31,680	0	0			
				31,680	0	0
II. Profits on asylum property—						
1. Donation and interest on Government securities ...	38,840	7	0			
2. Donation from Lawrence Asylum Press	15,000	0	0			
				53,840	7	0
III. Special funds—						
1. Subsistence allowance	10,114	10	10			
2. Pensions from funds	458	3	0			
3. Fees	3,949	0	0			
4. Telegraph department	840	0	0			
				15,361	13	10
IV. Industries—						
1. Carpenters and smiths	340	3	0			
2. Tailors	8	8	0			
3. Boot and shoe making	723	14	0			
4. Garden, pigs, carts, &c.	608	4	1			
5. Public Works Department	1,447	4	0			
				3,128	1	1
V. Miscellaneous—						
1. Sale of old stores	306	10	9			
2. Do. firewood	140	4	0			
3. From N.V.R. compensation for boots	150	0	0			
4. Amounts overdrawn and returned	276	7	6			
5. Other items	168	12	0			
6. Repayment for labour, bush-cutting	96	0	0			
7. Boarding money	30	0	0			
				1,168	2	3
Total Receipts ...				1,05,178	8	2
Opening balance ...				9,888	1	11
Grand Total ...				1,15,066	10	1

Statement of Receipts and Expenditure of the Male Branch for the year 1897-98—*cont.*

Expenditure.

	Rs.	A.	P.	Rs.	A.	P.
I. Education—						
(*a*) Scholastic—						
1. Establishment	9,825	7	0			
2. Books, prizes and stationery, &c.	973	7	11			
3. Library and museum	131	14	0			
4. Examination fees	128	0	0			
				11,058	12	11
(*b*) Artistic—						
1. Music establishment	810	0	0			
2. Band instruments, music and repairs	316	9	0			
3. Gymnastic establishment	424	11	1			
4. Apparatus, games, &c.	470	3	9			
				2,021	7	10
(*c*) Industries—						
1. Tailoring	510	0	0			
2. Carpentry	480	0	0			
3. Boot-making	600	0	0			
				1,590	0	0
(*d*) Telegraph—						
1. Establishment	1,200	0	0			
2. Premia	195	0	0			
				1,395	0	0
II. Clothing and victualling—						
(*a*) Clothing—						
1. Establishment	1,023	11	0			
2. Materials, machines, &c.	8,417	11	7			
3. Extra tailors	937	7	6			
4. Out-fits	761	0	0			
				11,139	14	1
(*b*) Victualling—						
1. Establishment	1,469	12	0			
2. Provisions	30,745	2	3			
3. Kitchen and dining-room utensils	697	12	1			
4. Boarders	605	10	3			
				33,518	4	7
III. Household, hospital and sanitation—						
(*a*) Household—						
1. Establishment	5,169	5	8			
2. Washing	1,998	4	0			
3. Lighting	751	8	9			
4. Firewood	971	12	6			
5. Bedding and towelling	1,833	5	4			
6. Hardware, soap, brushes, combs, &c.	691	14	6			
7. Furniture and carpets	472	12	3			
8. Contingencies, labour, cleaning doors, &c. ...	95	5	7			
				11,984	4	7
(*b*) Hospital—						
1. Establishment	1,803	15	4			
2. Medicines and wines	274	13	0			
3. Extra nursing	9	2	0			
4. Contingencies	56	6	0			
				2,144	4	4
(*c*) Sanitation—						
1. Establishment	653	8	0			
2. Tar and phenyle	403	0	0			
3. Repairs on roads, drains, &c.	458	9	11			
				1,515	1	11
IV. General—						
1. Establishment	11,065	8	9			
				11,065	8	9
Carried over				87,432	11	0

Statement of Receipts and Expenditure of the Male Branch for the year 1897-98—*cont.*

Expenditure—cont.

	Rs.	A.	P.	Rs.	A.	P.
Brought forward				87,432	11	0
V. Industries—						
(*a*) Carpenters and smiths—						
1. Establishment	1,533	11	0			
2. Material	1,437	6	5	2,971	1	5
(*b*) Buildings and repairs—						
1. Labour and material	262	14	6			
2. Covered play ground	2,573	3	6	2,836	2	0
(*c*) Garden, pigs and carts	4,168	11	1	4,168	11	1
(*d*) Boot-making—						
1. Establishment	1,077	10	0			
2. Material	1,853	15	8	2,931	9	8
VI. Miscellaneous—						
1. Carrying charges and travelling expenses	2,039	6	2			
2. Postage, advertisements and telegrams	275	5	8			
3. Audit fee	290	0	0			
4. Interest on overdrafts	12	2	0			
5. Contingencies	197	8	2	2,814	6	0
VII. Other charges—						
1. Pensions	600	0	0			
2. Outboarders	60	0	0			
3. Civil Orphan Asylum	180	0	0			
4. Gratuity	600	0	0			
5. Scholarship	15	0	0	1,455	0	0
VIII. Advances—*Nil.*						
IX. Extraordinary—						
1. Chapel improvements	126	9	0			
2. Dhobies' huts	3,330	6	2			
3. Jubilee festivities	415	0	0	3,871	15	2
Total Expenditure ...				1,08,481	8	4
Closing balance ...				6,585	1	9
Grand Total ...				1,15,066	10	1

Statement of Assets and Liabilities of the Male Branch, Ootacamund Lawrence Asylum, as they stood on 31st March 1898.

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	382	0	0
4. Stores, Quartermaster-Sergeant's	9,528	12	1
5. Do. Carpenters' workshop	1,338	12	11
6. Do. Boot-makers' do.	126	5	1
7. Do. made-up clothing	898	4	0
8. Live-stock, carts, &c.	815	4	0
9. Apothecaries' fund	124	0	0
10. Grant-in-aid	2,640	0	0
11. Subsistence allowance	809	12	10
12. Donation on Government securities	21,460	8	0
13. Half-yearly interest	7,864	0	7
14. Bills claimable	161	2	0
15. Credit balance	6,585	1	9
16. Public Works Department, petty repairs	238	8	0
Total ...	5,44,972	7	3

Liabilities.

Statement of Assets and Liabilities of the Male Branch, Ootacamund Lawrence Asylum, as they stood on 31st March 1898—*cont.*

	Rs.	A.	P.
17. Personal account	6,875	5	10
18. Net assets	5,38,097	1	5
Total ...	5,44,972	7	3

Statement of Assets and Liabilities of the Female Branch, Ootacamund Lawrence Asylum, as they stood on 31st March 1898.

Assets.

	Rs.	A.	P.
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	608	11	3
4. Permanent advance with the Principal	20	0	0
5. Do. do. the Head Mistress	30	0	0
6. Stores	831	15	0
7. Grant-in-aid	1,360	0	0
8. Subsistence allowance	171	9	8
9. Apothecaries' fund	41	0	0
10. Boarding money	30	0	0
Total ...	23,693	3	11

Liabilities.

	Rs.	A.	P.
11. Personal account	1,360	7	4
12. Net assets	22,332	12	7
Total ...	23,693	3	11

Order—No. 652, Educational, dated 14th October 1898.

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

2. The Government agrees with the remarks of the Auditor and the several improvements suggested by him should be introduced. The attention of the Committee is invited to paragraph 10 of the report.

3. The Committee will be requested to report why the sanction of Government was not obtained for the excess expenditure, amounting to Rs. 52-4-6, referred to in paragraph 5 (*f*) of the Auditor's report. With regard to the last remark in the same paragraph, it is observed that the report, called for in paragraph 2 of G.O., No. 174, Educational, dated 14th March 1898, and in Ref. No. 1755, dated 19th August last, on the suggestion made in paragraph 4 (*b*) of the last audit report is still awaited. The attention of the Committee will also be drawn to the suggestion made in paragraph 4 (*c*) of the last audit report.

4. With reference to the observation in paragraph 9 of the Auditor's report, the Committee will be requested to state whether effect has been given to the suggestion approved in paragraph 2 of the Government Order referred to above regarding the maintenance of accounts for the stores of the female branch and the stationery stores of the school. The general question of stock-taking will be decided when the further report called for in paragraph 3 of G.O., No. 578, dated 19th September last, is received.

5. The Committee will be requested to arrange for the payment of the audit fee of Rs. 350.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. Shaik Karim.

Educational (189) Department.

CURRENT No. 1136.

From The Accountant General Madras

Order P.S. No. 6529 14-10-98

Communicated to the Committee of the Lawrence Asylum thro' the D.P.I. No. 4041

Dated 22 August 1898.
Received
Registered 31-8-98
Enclosures
Spare copies

SUBJECT.
Forwarding the report of the Chief Auditor on the audit of the accounts of the Lawrence Asylum ch. only for 97-98 and requesting that Rs 350 may be caused paid to the credit of Govt.

2. The Govt agree with the remarks of the Auditor and the several improvements suggested by him should be introduced.

The attention of the Committee is invited to para 10 of the report. MS

5. The Committee will be requested to arrange for the payment of the audit fee of Rs 350.

3. The Committee will be requested to report why the sanction of Govt was not obtained for the excess expenditure, amounting to Rs. 52-4-6, referred to in para 5(f) of the Auditor's report. With regard to

To Committee of the L.A. thro' the D.P.I. P.T.O
D.P.I
A.G.

Draft 26.10.98 To go at the end. 2nd prop.

s the last remark in the same para, it is observed that the report called for in para 2 of G.O. No. 174 Edl. d 14th March 1898 & in Ref^ce No. 1755 d. 19th Aug. last, on the suggestions made in para 4(6) of the last audit report is still awaited. The attention of the Committee will also be drawn to the suggestion made in para 4(c) f the last audit report.

. With reference to the observations in para 9 of the auditor's report, the Committee will be requested to state ~~the reasons for not giving~~ whether effect has been given to the suggestion adverted to in para 2 of G.O. ~~No. 174 dd.~~ above regarding the maintenance of accounts for the stores of the male branch & the stationery stores of the school. The general question of stock-taking will be decided when the further report called for in para 3 of G.O. No. 578 x 9th Sept^r last is received.

10/98.

8/10/98

26/10/98

BACK PAPERS.

G.O.	No.	Department.	Date.
Flag. J	474	: 14-8-	97 Mis
Flag. L	461	: 10-8-	97 "
	218	: 10-11-	97 " abstract
	199	: 5-4-	97 "
	110	: 24-2-	97 Copy
Flag.	403	: 21-5-	95 "

174 : 14-3-98 Q/d copy
727 : 20-11-96 Mis

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Memo 1755 : 19-8-98
to 174 : 14-3-98 Q/d Copy
" 218 : 10-11-97 Mis
" 727 : 20-11-96 Mis abst
" 403 : 21-5-95 Mis Copy

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M

A

Addn to Again G.O. No. 199 Dated

Current No.

Enclosures to G. No.

Order of Government

Letter of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.