

Educational (1899) Department.

ORDINARY. PRINTED.

G.O., No. 575

Dated 2-9-99

[Despatch Abstract.]

Lawrence Asylum, Cotacambur.

Copy, with remarks, to the Committee
of the ~~Lawrence~~ the report on the
audit of the accounts of the Asylum for
the year 1898-99.

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Government {1899} of Madras. EDUCATIONAL.

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1899.

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G.O., No. 575, 2nd September 1899.

SEPTEMBER.

Lawrence Asylum, Ootacamund.

Communicating to the Committee of the — the report on the audit of the accounts of the asylum for the year 1898-99.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following paper:—

From J. O. B. POWER, Esq., Chief Superintendent in charge of outside audits, to the Accountant-General, dated 10th August 1899.

I have the honour to submit my report on the audit of the accounts of the Lawrence Asylum at Ootacamund for the year 1898-99.

2. *Receipts*.—Certain sergeants of the asylum are allowed to have their meals from the children's table, for which they are charged Rs. 10 a month; but this arrangement does not appear to have received the sanction of the Committee. The rate levied seems rather low in comparison with the salaries drawn by the men which range from Rs. 56 to Rs. 80, but it is stated that the charge represents the average cost of feeding a boy in the school. It was also explained to me that it is not intended to make any profit on this account, the object being to provide the sergeants with the means of living economically so as to make them contented with their positions.

3. *Remittances to Bank*.—No remarks.

4. *Charges—Contingent Account*.—The contingent account of the female branch does not bear any dates and looks like a memorandum written from memory. This is to be attended to in future.

5. *Cash Book*.—(a) This account should, in future, bear the signature of the Principal at the end of each month; and the balance, if any, held by the Principal on the 31st March should be certified by him as remaining in his hands on that day.

(b) The purchase of certain hangings and curtains for the Principal's quarters during the year, at a cost of Rs. 319-3-5, was not sanctioned by the Committee. The mere existence of a provision for the charge in the budget cannot be considered sufficient to authorize the expenditure.

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

7. *Classification of Expenditure*.—Rs. 18 for a cart-load of straw for bedding, included in Rs. 42-11-9 paid to Messrs. Richter & Co. in May 1898, was debited to VI. Miscellaneous—Carrying charges, instead of to III. Household; and Rs. 2-6-0 paid on the 31st December 1898, out of the contingent account, to Messrs. Higginbotham & Co. for books purchased, was taken to VI. (2) Postage instead of to I. Education—(a) Scholastic.

8. *Bill Book*.—(a) The workshop book from which bills are made for work done for the officers of the asylum and others is very untidy and does not bear any evidence of having been examined by the Principal. It is possible that, in the absence of a proper check, the rates therein charged by the master carpenter do not correctly represent the values of the work done, and it is desirable therefore that some check should be exercised by the Principal over this account.

(b) In the abstract of the workshop register for July 1898 a sum of Rs. 8 is shown as the charge for repairing two bicycles on account of the Principal, but only Rs. 3 was erroneously billed for and recovered. The balance of Rs. 5 should now be recovered and credited in the accounts.

(c) An item of As. 12 shown in the workshop abstract for September 1898, on account of a rosewood wall bracket made for Mr. E. Beeves, was not billed for and recovered.

9. *Stock Accounts*.—The store accounts of the male branch in charge of the Quarter-master Sergeant appear as usual to be satisfactory, so far as could be judged from the test audit applied to them. As regards the female branch an account has now (after the receipt of the Government Order on my last audit report) been made up in four columns, with reference to a subsidiary account showing all receipts and issues:—

Column 1 shows the balances in hand on the 1st December 1898;

Columns 2 and 3, the receipts and issues during the four months ending 31st March 1899; and

Column 4, the balances on the 31st March 1899.

An account of receipts, issues and balances made up in this manner for every quarter will perhaps do for the present, as the stores in charge of the head mistress are neither at all as numerous, nor are their receipts and issues as frequent as in the case of the male branch.

In the case of the stationery stores of the school, however, no attempt appears to have yet been made for regularly accounting for them. All that was shown me was a note-book containing only copies of the suppliers' invoices received from time to time with the stores. I would therefore recommend that the stores be transferred from the charge of the headmaster to that of the manager who should keep a proper account of the articles received and issued according to specimen forms drawn up by me and made over to him.

As regards the question of stock-taking, I find that Government in their Order, No. 85, Educational, dated 14th February 1899, have approved of the proposal that the manager of the asylum should take stock every month. This is now being regularly done by the manager with the help of the office clerk.

10. *General Remarks*.—The result of my audit is satisfactory on the whole, and Mr. Burrows, the manager, continues to deserve the commendation bestowed on him in all previous years, for the tidiness and carefulness with which he maintains the accounts entrusted to his charge. I am also glad to note that the accounts of the year under review appear to have been inspected by two members of the Committee who have been constituted as the finance sub-committee.

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

ENCLOSURE.

STATEMENT of Receipts and Expenditure of the Male Branch for 1898-99.

Receipts.	Actuals, 1898-99.			
	RS.	A. P.	RS.	A. P.
Opening balance	6,585	1 9	6,585	1 9
I.—From Government—				
1. Grant-in-aid	31,680	0 0	31,680	0 0
II.—Profits on Asylum property—				
1. Donation and interests on Government securities	38,840	7 0		
2. Donation from Lawrence Asylum Press.	15,000	0 0		
			53,840	7 0

Statement of Receipts and Expenditure of the Male Branch for 1898-99—cont.

Receipts—cont.		Actuals, 1898-99.					
		RS.	A.	P.	RS.	A.	P.
III.—Special Funds—							
1. Subsistence allowance		9,313	8	11			
2. Pensions from funds		461	12	0			
3. Fees		4,510	3	7			
4. Telegraph department		770	0	0			
					15,055	8	6
IV.—Industries—							
1. Carpenters and smiths' shop		341	9	2			
2. Boot and shoe making		576	0	0			
3. Garden, pigs and carts		269	8	0			
4. Public Works Department		1,200	1	6			
					2,387	2	8
V.—Miscellaneous—							
1. Sale of stores		379	6	11			
2. „ firewood		159	0	0			
3. From the Nilgiri Volunteer Rifles— Compensation for boots		150	0	0			
4. Amounts overdrawn and returned		28	15	0			
5. Other items		149	13	6			
6. Repayment for labour and bush-cutting		96	0	0			
7. Boarding money		386	4	3			
8. Donation from Unity Club, &c.		175	0	0			
9. Sale of cinchona bark		1,971	0	0			
					3,495	7	8
Total					1,13,043	11	7
Expenditure.							
I.—Education—							
(a) Scholastic—							
1. Establishment		10,360	0	0			
2. Books, stationery, prizes, &c.		1,256	15	3			
3. Library and museum		160	10	3			
4. Examination fees		124	0	0			
(b) Artistic—							
1. Music establishment		810	0	0			
2. Band instruments, music, repairs, &c.		810	2	1			
3. Gymnastic establishment		450	0	0			
4. Apparatus and games, &c.		352	3	6			
(c) Industries—							
1. Carpentry		480	0	0			
2. Tailoring		550	0	0			
3. Boot-making		550	0	0			
(d) Telegraph—							
1. Establishment		1,200	0	0			
2. Premia		165	0	0			
					16,718	15	1
II.—Clothing and victualling—							
(a) Clothing—							
1. Establishment		620	7	0			
2. Material, machines, &c.		6,809	2	5			
3. Extra tailors, contract work		2,380	10	0			
4. Shoeing		302	0	0			
(b) Victualling—							
1. Establishment		1,515	10	6			
2. Provisions		33,515	15	5			
3. Kitchen and dining-room utensils		176	0	3			
					45,319	13	7

Statement of Receipts and Expenditure of the Male Branch for 1898-99—cont.

Expenditure—cont.		Actuals, 1898-99.					
		RS.	A.	P.	RS.	A.	P.
III.—Household, hospital and sanitation—							
(a) Household—							
1. Establishment		5,262	10	3			
2. Washing		1,963	8	0			
3. Lighting		642	6	6			
4. Firewood		987	6	0			
5. Bedding and towelling		1,825	9	0			
6. Hard ware, brushes, soap, &c.		670	8	4			
7. Furniture, carpets, &c.		564	15	5			
8. Contingencies—Labour, cleaning doors, &c.		153	0	4			
(b) Hospital—							
1. Establishment		1,791	15	0			
2. Medicines and wines		297	14	6			
3. Extra nursing		112	11	0			
4. Contingencies		47	14	0			
(c) Sanitation—							
1. Establishment		658	4	0			
2. Tar and phenyle, &c.		135	5	9			
3. Repairs to road, drain, and bush-cutting		457	11	0			
					15,571	11	1
IV.—General—							
1. Establishment		10,548	0	0			
					10,548	0	0
V.—Industries—							
(a) Carpenters and smiths—							
1. Establishment		1,585	2	0			
2. Material		1,447	11	4			
(b) Buildings and repairs—							
1. Labour and material		1,235	4	5			
(c) Garden, Pigs and Carts		4,224	13	10			
(d) Boot-making—							
1. Establishment		1,016	5	9			
2. Material		1,920	14	6			
					11,430	3	10
VI.—Miscellaneous—							
1. Carrying charges and travelling ex- penses		1,864	7	1			
2. Postage, advertisements and telegrams		212	13	6			
3. Audit fee		290	0	0			
4. Contingencies		344	1	6			
5. Honorarium to examiner of band classes		20	0	0			
					2,731	6	1
VII.—Other charges—							
1. Pensions		600	0	0			
2. Out-boarders		60	0	0			
					660	0	0
VIII.—Extraordinary—							
1. Chapel improvements		140	0	0			
2. Repairs—Covered play-ground		1,164	3	9			
3. Refunds		60	0	0			
					1,364	3	9
					1,04,344	5	5
					8,699	6	2
Balance on the 31st March 1899							
Total					1,13,043	11	7

STATEMENT of Receipts and Expenditure of the Female Branch for 1898-99.

Receipts.	Actuals, 1898-89.					
	RS.	A.	P.	RS.	A.	P.
Opening balance	608	11	3			
I.—From Government—				608	11	3
1. Grant-in-aid	16,320	0	0			
II.—Profits on Asylum property—				16,320	0	0
1. Interest on fixed deposit	600	0	0			
III.—Special funds—				600	0	0
1. Subsistence allowance	1,900	9	8			
2. Pensions from funds	243	8	0			
IV.—Miscellaneous—				2,144	1	8
1. Sale of stores	53	15	0			
2. Boarding money	247	0	0			
3. Other items	24	0	0			
				324	15	0
Total				19,997	11	11

Expenditure.						
I.—Education—						
1. Establishment	3,420	0	0			
2. Books, prizes and stationery	507	15	11			
3. Library	49	8	3			
4. Examination fees						
5. Games, &c.	18	5	6			
II.—Clothing and victualling—				3,995	13	8
(a) Clothing—						
1. Material	3,057	0	5			
2. Extra tailors	10	0	0			
3. Shoeing	574	0	0			
(b) Victualling—						
1. Establishment	396	0	0			
2. Provisions	7,343	8	4			
3. Kitchen and dining-room utensils, &c. ..	301	4	9			
III.—Household, hospital and sanitation—				11,681	13	6
(a) Household—						
1. Establishment	492	0	0			
2. Washing	578	4	0			
3. Lighting	169	14	0			
4. Firewood	138	0	0			
5. Furniture and repairs	244	3	2			
6. Bedding and towelling	84	15	0			
7. Hardware, brushes and soap	93	2	0			
8. Contingencies	11	9	2			
(b) Hospital—						
1. Establishment	192	0	0			
2. Medicines and wines	27	12	0			
3. Extra nursing	218	8	0			
(c) Sanitation—						
1. Establishment	144	0	0			
2. Tar and phenyle	21	13	8			
3. Roads, drains, bush-cutting, &c. ..	96	0	0			
IV.—Buildings and repairs	2	12	0	2,512	1	0
V.—General—				2	12	0
1. Establishment	2,042	12	6			
				2,042	12	6

Statement of Receipts and Expenditure of the Female Branch for 1898-99—cont.

Expenditure—cont.	Actuals, 1898-99.					
	RS.	A.	P.	RS.	A.	P.
VI.—Miscellaneous—						
1. Carrying charges and travelling expenses	412	10	1			
2. Postage, telegrams and advertisements	1	10	0			
3. Audit fee	60	0	0			
4. Contingencies and tuning piano	32	10	0			
				506	14	1
VII.—Other charges—						
1. Scholarship	200	0	0			
2. Out-boarders	200	0	0			
				400	0	0
				21,142	2	9
Debit balance on the 31st March 1899				1,144	6	10
Total				19,997	11	11

STATEMENT of Assets and Liabilities of the Male Branch as they stood on the 31st March 1899.

RS.			A.			P.			RS.			A.			P.		
Assets—																	
Funded capital with the Accountant-General	4,91,990	0	0														
Permanent advance with the Principal	120	0	0														
Fees in arrears	122	0	0														
Stores, Quarter-master Sergeant's	6,967	10	2														
" Carpenter's shop	1,306	6	3														
" made-up clothing	1,743	0	0														
Live stock, carts, &c.	897	12	0														
Apothecaries' fund	110	2	0														
Grant-in-aid	2,640	0	0														
Subsistence allowance	737	5	1														
Donation on Government securities	21,460	8	0														
Half-yearly interest	7,864	0	7														
Bills claimable	335	10	6														
Credit balance	8,699	6	2														
Public Works Department, Petty repairs.	60	0	0														
														</			

STATEMENT of Assets and Liabilities of the Female Branch as they stood on the 31st March 1899.

RS.			A.			P.			RS.			A.			P.		
Assets—																	
Fixed deposit in the Ootacamund Bank ..			20,000			0			0			—			—		
Interest on fixed deposit			700			0			0			—			—		
Permanent advance with the Head-mistress ..			30			0			0			—			—		
Stores			3,384			2			9			—			—		
Grant-in-aid			1,360			0			0			—			—		
Subsistence allowance			140			0			0			—			—		
Apothecaries' fund			60			14			0			—			—		
												25,675			0 9		
Liabilities—																	
Debtor balance on the 31st March 1899 ..			1,144			6			10			—			—		
Personal account			1,274			15			2			—			—		
Net assets			23,255			10			9			—			—		
												25,675			0 9		

No. 575, EDUCATIONAL, 2ND SEPTEMBER 1899.

O.A. No. 5701, dated 24th August 1899.

Forwarded to Government. It is requested that the prescribed audit fee of Rs. 350 may be caused to be paid to the credit of Government.

(Signed) T. HESKETH BIGGS,
Accountant-General.

ORDER—No. 575, Educational, dated 2nd September 1899.

The report will be communicated to the Committee of the Lawrence Asylum, Ootacamund, and its attention invited to the various defects noticed by the Auditor in the keeping of the accounts.

2. Arrangement should be made for the payment of the audit fee of Rs. 350.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

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

[Edl.]
5
500-4-5-90.

Educational (1899) Department.

CURRENT No. 1311

From The Accountant-General

Order.
P.S.

575 dated 2/9/99

The report will be

communicated to the Committee
of the Lawrence Asylum, Ootacamund,
and its attention invited to the
various defects noticed by the
Auditor in the keeping of the
accounts.

Arrangement should be made
for the payment of the audit fee of Rs. 350.

O.A. No. 5701

Dated 24-8-99

Received }
Registered } 29.8.99

Enclosures

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SUBJECT.

Forwarding the report on the
audit of the accounts of
the Lawrence Asylum, Ootacamund.

7A
30-8-99
1/9/99

also
1/9/99

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The Comt. of the L.A.
thru the D.P.I.
" D.P.I.
" A.G.

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