

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 403.

DATED 21st May 1895.

INDEXED. 22/23

[Despatch Abstract.]

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 1892-1893 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.

Fort Saint George,
Accountant General's Office
27th April 1895.

From

L. E. Pritchard Esq.,
Assistant Accountant General

To

T. W. Rawlin's Esq.,
Accountant General,
Madras.

Sir,

I have the honour to submit the following report on the audit of the accounts of the Lawrence Asylum at Ottacamund for the Official years 1892-93 and 1893-94. The technical audit procedure followed has been reported separately. 2. 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 Mettupalaiyam and back.

Vouchers
x 1200 of April 1893. Made Branch
No. 46 June 1893 Made
No. 6 April 1893 Fund
No. 20 June 1893
No. 5 September 1893

There is an old rule in an Office 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. 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. An advance of £200 was made to Mrs. C. Boggie, Matron of the Girls School for

Victualling
Bills

Advances

for private purposes, and was recovered in 10 instalments. In transactions of this kind also the supervision of the Committee seems desirable.

Postage Stamps. 5. The sums expended in the purchase of Postage stamps are charged off at once in the Petty Cash Account. The usual and better 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.

Contingent
Expenditure

6. 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 Company's bills on account of

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.

✓ In Rs 11-23-9 of February 1893 No. 1 3-0
In Rs 11-24-9 of April 1893 .. 10-0
In Rs 10-18-9 of December 1893 2-2-6
In Rs 10-19-9 of January 1894 10-0
4-9-6

8. The Stock Accounts 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.

Stock Accounts

9. It is, at present very difficult to check the Cash Books with the Bank Pass Book, but a slight alteration in the method of posting these books has been arranged, which will remove this difficulty for the future.

Cash Books.

10. The usual statements of Receipts and Expenditure and of Assets and

Statements

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.

General Remarks

11. 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 received the greatest courtesy and help at the hands of Mr Atkinson, the Principal of the Asylum.

12. The audit fee for the 2 years may I think be fixed at Rs 550 i.e. Rs 150 less than the full fee of Rs 700.

I have the honour to be,
Your most obedient ^{and} servant
W. Pritchard
Assistant Accountant General.

Dr 17/4.

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Statement of receipts and Expenditure of the Female Branch.

Receipts.
I From Government.
1. Grant-in-aid.

II Profit on Asylum Property.
1. Interest on Fixed Deposit

III Special Funds.
1. Subsistence allowance
2. Pensions from funds.
3. Fees.
4. Donations

IV Miscellaneous.
1. Sale of stores.
2. Fines and Deductions
3. Repayments and refunds.
4. Boarding charges.

V Advances.

Opening Balance.

Total

1892-93.

1893-94.

16320 . .	16320 . .	16320 . .	16320 . .
800 . .	800 . .	800 . .	800 . .
1293 3 .	1293 3 .	1293 3 .	1293 3 .
195 10 .	195 10 .	195 10 .	195 10 .
27 . .	27 . .	27 . .	27 . .
300 . .	300 . .	300 . .	300 . .
1815 13 .	1815 13 .	1815 13 .	1815 13 .
124 6 7	124 6 7	124 6 7	124 6 7
372 11 10	372 11 10	372 11 10	372 11 10
. . .	. . .	. . .	. . .
. . .	. . .	. . .	. . .
497 2 5	497 2 5	497 2 5	497 2 5
200 . .	200 . .	200 . .	200 . .
200 . .	200 . .	200 . .	200 . .
19432 15 5	19432 15 5	19432 15 5	19432 15 5
7300 2 10	7300 2 10	7300 2 10	7300 2 10
26733 2 3	26733 2 3	26733 2 3	26733 2 3

Statement of receipts and expenditure of the Female Branch.

Expenditure.

I. Education

1. Establishment
2. Books, prizes and Stationery
3. Library
4. Examination Fees.
5. Games &c.

II

Clothing and Victualling

- (a) Clothing
 1. Establishment.
 2. Material
 3. Shoeing
 4. Tailor hire.
- (b) Victualling
 1. Establishment.
 2. Provisions.
 3. Kitchen and Dining Room utensils.

III

Household Sanitation and Hospital.

- (a) Household.
 1. Establishment
 2. Washing
 3. Lighting
 4. Firewood.
 5. Furniture and Repairs
 6. Bedding and Towelling
 7. Hardware, soap, Brushes &c.
 8. Contingencies.
- (b) Sanitation
 1. Establishment.
 2. Roads, Drains, Water channels &c.
 3. Tax.
- (c) Hospital.
 1. Establishment
 2. Medicines and Wines
 3. Extra Nursing.

Carried forward

1892-93.					1893-94.				
1501	.	.	.	.	2822	.	.	.	.
380	8	.	.	.	730	4	3	.	.
99	7	2	.	.	86	3	9	.	.
35	.	.	.	.	114	4	.	.	.
96	12	.	.	.	86	13	11	.	.
2112 11 2					3839 9 11				
965	.	.	.	.	.	.	.	.	.
2336	4	3	.	.	1252	12	11	.	.
671	7	.	.	.	662	12	.	.	.
115	14	.	.	.	.	.	.	.	.
4088 9 3					1915 8 11				
396	.	.	.	.	396	.	.	.	.
6021	4	10	.	.	5902	10	1	.	.
209	12	.	.	.	418	8	1	.	.
6627 10 10					6717 2 2				
504	.	.	.	.	492	.	.	.	.
572	4	.	.	.	562	4	.	.	.
196	11	9	.	.	157	11	5	.	.
116	4	.	.	.	122	.	.	.	.
347	3	2	.	.	239	2	11	.	.
198	.	.	.	.	91	13	.	.	.
163	7	.	.	.	208	3	3	.	.
9	15	.	.	.	15	15	3	.	.
2107 12 11					1889 1 10				
143	.	.	.	.	144	.	.	.	.
20	9	.	.	.	31	8	.	.	.
39	8	.	.	.	33	12	.	.	.
203 1					209 4				
408	.	.	.	.	408	.	.	.	.
20	8	.	.	.	15	15	4	.	.
428 8					423 15 4				
2739 5 11					2522 5 2				
15567 11 2					14994 10 2				
6					6				
6					6				
7					7				
6					6				
7					7				

Statement of receipts and

expenditure of the Female Branch.

Brought forward

IV Buildings and Repairs
1. White washing &c.

V General
1. Establishment

VI Miscellaneous.
1. Carrying charges and Travelling expenses.
2. Postage, Telegrams, Advertisements &c.
3. Audit Fee.
4. Cases, Freight, Insurance &c.
5. Printing
6. Contingencies.

VII Other charges.
1. Scholarships.
2. Outboarders.
3. Outfits.

VIII Advances.

Closing Balance.
Total

1892-93.					1893-94.				
-	-	-	-	15567 11 2	-	-	-	-	14994 10 -
422	4	-	-	-	644	5	-	-	-
-	-	422	4	422 4	-	-	644	5	644 5
32	40	-	-	-	3336	-	-	-	-
-	-	32	40	32 40	-	-	3336	-	3336
392	1	3	-	-	1115	1	5	-	-
24	9	11	-	-	57	-	1	-	-
-	-	-	-	-	-	-	-	-	-
273	-	-	-	-	105	2	1	-	-
34	8	-	-	-	-	-	-	-	-
16	-	-	-	-	57	-	-	-	-
-	-	-	740	3 2	740	3 2	-	-	-
320	-	-	-	-	480	-	-	-	-
200	-	-	-	-	200	-	-	-	-
350	-	-	-	-	280	-	-	-	-
-	-	-	870	-	870	-	-	-	-
-	-	-	-	-	200	-	-	-	-
-	-	-	-	-	-	-	200	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	20840 2 4	-	-	-	-	21417 9 9
-	-	-	-	5892 15 11	-	-	-	-	3774 5 1
-	-	-	-	26733 2 3	-	-	-	-	25191 14 1

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Dr 17/4

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R. Pritchard

Asst Account General

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Statement of receipts and expenditure of the Male Branch.

Receipts.

I. From Government

1. Grant-in-aid.

II. Profits on Asylum Property.

1. Donation and Interest on Government Securities
2. Interest on Fixed Deposit.
3. Donation from the Lawrence Asylum Press.
4. Fixed Deposit brought to current Account.

III. Special Funds.

1. Subsistence allowance.
2. Pensions from funds.
3. Fees.
4. Contribution from the Government Telegraph Department.

IV. Industries.

1. Carpenters and Smiths' shop.
2. Tailors shop.
3. Boot and Shoemakers' shop.
4. Garden, Pigs, carts &c.
5. Recoveries on account of white washing and repairs.
6. Book binding.

V. Miscellaneous.

1. Sale of stores.
2. Sale of Fire wood.
3. Fines and Deductions.
4. Refunds and repayment.

1674

(Carried forward)

1892-93				1893-94.			
31680	-	-		31680	-	-	
		31680	-			31680	-
			31680				31680
38828	8	2		38885	6	6	
400	-	-		"	"	"	
5200	-	-		15000	-	-	
10000	-	-		"	"	"	
		54428	8 2			53885	6 6
			54428				53885
9982	-	5		10142	5	1	
243	12	-		575	1	-	
2094	-	-		2826	8	-	
				"	"	"	
		12319	12 5			13543	14 1
			12319				13543
704	-	-		1506	10	-	
104	-	-		53	5	5	
330	13	-		832	15	-	
454	14	-		456	8	-	
657	12	-		"	"	"	
9	8	-		"	"	"	
		2260	15 -			2849	6 5
			2260				2849
401	11	6		558	3	10	
134	4	-		158	8	-	
2345	14	7		"	"	"	
"	"	"		20	11	4	
2881	14	1		737	7	2	
			100689				101958
			3 7				11 -

Statement of receipts and expenditure of the Male Branch - continued.

(Brought forward)

- (Brought forward)
5. Payments from N. V. Rifles.
6. " " P. W. Department.
7. Other sums.

VII. Advances.

1. Advances proper.
2. Charges recoverable.
3. Deposits.

opening balance.

I. Education

(a) Scholastic

1. Establishment
2. Books stationery and Prizes
3. Library and Museum
4. Examination Fees.

(6) Artistic

1. Music Establishment.
2. Musical Instruments and repairs.
3. Gymnastic Establishment.
4. " apparatus, Games &c.

(C) Industries

1. Tailoring
2. Carpentry.
3. Boot and shoemaking

(Carried forward)

1892-93		1893-94	
2881 14 1	100689 3 7	737 7 2	101958 11
141 " "		213 " "	
" " "		119 6 7	
3 " "		52 2 8	
3025 14 1	3025 14 1	1122 " 5	1122 -
308 " "		270 " "	
" " "		" " "	
" " "		" " "	
308 " "	308 " "	270 " "	270 " "
" " "	104023 1 8		103350 11 2
" " "	- 8940 9 5		- 3361 4 9
" " "	95082 8 3		99989 6 8
		V. M.	
		h. M.	
10107 11 10		10240 " "	
651 " 5		1049 5 9	
175 10 "		155 3 3	
71 " "		89 " "	
11005 6 3		11533 9 "	
750 " "		750 " "	
385 13 5		540 8 "	
450 " "		426 " "	
496 3 6		374 11 6	
2082 " 11		2091 3 6	
411 8 "		450 " "	
600 " "		600 " "	
600 " "		600 " "	
1611 8 "		1650 " "	
14698 15 2		15274 12 6	

Statement of receipts and expenditure of the Male Branch - continued.

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(Brought forward)

(d) Telegraph.

1. Establishment.

II Clothing and Victualling.

(a) clothing

1. Establishment

2. Material.

3. Shoeing

4. Extra Tailors.

(b) Victualling

1. Establishment.

2. Provisions.

3. Kitchen and Dining room utensils

III Household Hospital and Sanitation

(a) Household

1. Establishment.

2. Washing

3. Lighting

4. Firewood

5. Bedding & Towelling

6. Hardware, Soap, Brushes, combs &c.

7. Furniture, carpets, curtains &c.

8. Labor, cleaning doors and windows.

9. Contingencies

(b) Hospital

1. Establishment

2. Medicines, wines &c.

3. Extra Nursing

4. Labor on garden &c.

Page (Carried forward)

1892-93			1893-94.		
-	-	-	14,698	15	2
-	-	-	-	-	-
-	-	-	14,698	15	2
1646	11	7	1553	6	-
7287	5	3	9087	14	6
2030	10	6	"	"	"
"	"	"	388	1	-
-	-	-	-	-	-
-	-	-	10964	11	4
1693	1	-	1722	12	-
31281	11	2	29524	8	-
319	1	-	334	6	4
-	-	-	-	-	-
-	-	-	33293	13	2
-	-	-	44,258	8	6
5139	4	5	5008	8	10
2151	-	-	2208	7	-
592	4	3	795	2	3
1288	1	-	1061	8	-
2255	15	-	1052	10	-
355	15	-	246	2	-
117	1	-	211	11	7
"	"	"	96	5	-
59	-	8	43	5	4
-	-	-	-	-	-
-	-	-	11958	9	4
1583	8	-	1584	-	-
108	11	-	193	2	-
25	6	4	"	"	"
"	"	"	50	13	8
-	-	-	-	-	-
-	-	-	1717	9	4
-	-	-	13676	2	8
-	-	-	58957	7	8
-	-	-	-	-	-
-	-	-	1827	15	8
-	-	-	12551	11	8
-	-	-	58845	12	4

Page

Statement of receipts and expenditure of the Male Branch - continued

1892-93

1893-94

(Brought forward.)

(C) Sanitation

1. Establishment.
2. Lar., Phenyle &c.
3. Repairs to drains, Roads, Bushcutting &c.

IV General

1. Establishment.

V Industries

(a) Carpenters and Smiths

1. Establishment.
2. Material

(b) Buildings and Repairs

1. Establishment.
2. Material

(c) Boat and Shoemaking

1. Establishment.
2. Material

(d) Garden, Pigs, carts &c.

VI Miscellaneous

1. Carrying charges and Travelling expenses.
2. Cases, Freight, Insurance &c.
3. Postage, Telegrams, Advertisements.
4. Printing.
5. Audit Fee.
6. Interest on overdrafts.
7. Contingencies.

15 1/2

(Carried forward)

1892-93	1893-94
13676 2 8	12551 11 8
58857 7 8	58845 12 4
652 4 -	656 - -
49 - -	34 6 -
345 13 6	761 1 3
1047 1 6	1451 7 3
14723 14 2	14003 2 11
7923 - -	8127 - -
7923 - -	8127 - -
7923	8127 - -
2030 7 6	1593 - 6
948 9 8	1174 1 10
2979 1 2	2767 2 4
793 8 6	419 15 -
145 11 -	100 4 9
939 3 6	520 3 9
590 14 3	1147 9 6
1398 14 3	2152 9 11
1989 12 6	3300 3 5
2661 8 11	3066 14 8
2661 8 11	3066 14 8
8569 10 1	9654 8 2
1408 7 -	940 5 2
971 14 11	445 13 6
184 7 4	188 2 2
42 15 6	26 9 6
- - -	- - -
36 15 6	- - -
4 4 -	69 6 3
2649 - 3	1670 4 7
2649 - 3	1670 4 7
92822 6 2	92300 12 -

Statement of receipts and expenditure

of the Male Branch - Continued.

(Brought forward)

VII Other charges.

1. Pensions
2. Outboarders
3. Scholarships
4. Outfits
5. Gratuity

VIII Advances

1. Advances proper
2. Charges recoverable
3. Deposits returned
4. Refund

IX Extraordinary

1. Repairs to Sergeants' quarters
2. Improvements to Gymnasium
3. New Cow shed
4. Chapel
5. Retrenchment for Telegraph Instructor

Closing balance

Total

Ch 3/5

1892-93.				1893-94.			
			92822 6 2				92300 12
600	-	-		600	-	-	
60	-	-		60	-	-	
360	-	-			-	-	
212 13	-	-		134 6	-	-	
				100	-	-	
	1232 13	-	1232 13		894 6	-	894 6
348	-	-		270	-	-	
	-	-			-	-	
300	-	-			-	-	
	-	-		15 2 8	-	-	
	648	-	648		285 2 8	-	285 2 8
2200	-	-			-	-	
393 13 3	-	-			-	-	
	-	-		720 11 10	-	-	
	-	-		218 15 9	-	-	
1146 12 7	-	-			-	-	
	3740 9 10	-	3740 9 10		939 11 7	-	939 11 7
			98443 13				94420 3
			-3361 4 9				5569 6 5
			95082 8 3				99989 6 8

R. Fitchard

Asst. Accountant General

Statement of assets and liabilities of the
Male Branch as they stood on the

Items		31 st March 1873	31 st March 1874
Assets			
1	Funded Capital with the Accountant General	4,91,900 . .	4,91,900 . .
2	Permanent Advance with the Principal	100 . .	100 . .
3	Fees in arrears	362 8 . .	325 . .
4	Stores, Quarter Master Sergeants	8369 14 5 . .	8453 14 1 . .
5	Stores in Workshops Carpenter and Smiths	2556 36 . .	1355 . .
6	Stores in Workshops Bootmakers	193 94 . .	190 10 2 . .
7	Stores, made up clothing	989 8 . .	335 8 4 . .
8	Live stock, Cattle &c.	1177 . .	857 . .
9	Apothecaries Fund	134 15 . .	67 . .
10	Grant in aid	2640 . .	2640 . .
11	Subsistence Allowances	8556 2 . .	833 9 . .
12	Donation on Government Securities due 1 st April	19260 . .	19260 . .
13	Half yearly interest on Securities due 11 th May	9812 . .	9812 . .
14	Bills Claimable	2 12 . .	18 5 6 . .
15	Credit balance	. . .	5580 10 11 . .
		538353 12 5 . .	542228 . .
Liabilities			
16	Personal Account	6971 5 . .	6363 12 4 . .
17	Debtor balance	3346 99 . .	. . .
18	Net Assets	528035 13 8 . .	535864 3 8 . .
		538353 12 5 . .	542228 . .

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Prof.

W. H. H. H.

Asst. acct. General

Statement of assets and liabilities of the Female branch as they stood on the

No.		31 st March 93	31 st March 1894
		R. a p	R. a p
	Assets		
1	Fixed deposit in Octacumund Bank	20000 . .	20000 . .
2	Interest on fixed deposit	600 . .	600 . .
3	Balance as per Cash Book	5878 4 11	3763 . 7
4	Permanent Advance with the Principal	20 . .	20 . .
5	Headmistress	30 . .	30 . .
6	Stores	2494 4 11	1491 3 4
7	Grant in aid	1360 . .	1360 . .
8	Subsistence allowance	116 . .	118 . .
9	Mount soldiers widows and Orphans Fund	21 12 .	21 12 .
10	Apothecaries Fund	20 . .	25 . .
11	Fees in arrears	15 . .	15 . .
		30555 570	27443 15 11
	Liabilities		
12	Personal Account	1311 9 1	4845 6 11
13	Net Assets	29243 12 9	25598 9 .
		30555 570	27443 15 11

Dr
10/10

R. Fitchard

Assets account General

1235
Feb
108. No. 4
To
C. No. 1109.

Outside audit DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office.

No. 1130

27th April 1895.

From

J. W. Ramlis Esq^r,

ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE

Chief Secretary to Government,
Financial Department.

SIR,

In continuation of my No. 1919 dated
the 13th July 93, I have the honour to forward Mr.
Pittard's report on his recent audit of the accounts
of the Lawrence Asylum at Ootacamund and to
state that I concur in his remarks.

I have the honour to be,
Sir,

Your most Obedt Servt,

[Signature]

Accountant General.

Dr 10/4

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Feb 6
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774-14-8-93.S.C.

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

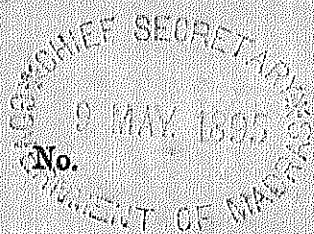
MADRAS,

To

THE Chief Secy to Govt
Financial Dept.

No. 1130

Dated 27th April 1895
Received



SUBJECT.

Forwarding Mr L. C. Pritchard's report on the audit of the assets of the Lawrence Asylum at Coimbatore and stating that he concurs with Mr Pritchard in his remarks

[6
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200-6-8-94.

Financial DEPARTMENT.

Papers to be read in Proceedings : -

Again G. O., dated

189 , No.

Again G. O., dated

189 , No.

Current No.

of 189 , dated

from

Current No. 1109 of 1895, dated 27. Apr from The Acct Genl

ORDER. d/28th May 1895 No. 403

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

Paras 2 & 4 of Report

4. The first note with pleasure Mr. Pritchard's remarks on the excellent state of the accounts

17/5/95

2. The attention of the Education Dept. will be drawn to Mr. Pritchard's suggestions in regard to the supervision of the Committee over expenditure

3. Arrangements will be made for the payment of an audit fee of Rs 500.

CS. 13.5.95

15/5/95

Committee Lawrence Asylum (11/5/95) 7
Educational Dept. 1
Acct. Genl. 6

d/28/5/95

Lawrence Asylum Audit
Report

Mr.
S.

H. M's addition to the draft
seen by the A.S.

C. 16/8
1895

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 1892-93 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 Mottupálaiyam and back. There is an old rule in an office order book of the Accountant-General's
- | | |
|--------------------------------------|--|
| • No. 50 of April 1892, Male Branch. | |
| „ 46 of June 1893, „ „ | |
| „ 8 of April 1893, Female Branch. | |
| „ 20 of June 1893, „ „ | |
| „ 5 of Sept. 1893, „ „ | |

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. Boggio, Matron of the Girls' school, for private purposes, and was recovered in ten 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 better 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 accounts 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 statements 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 received the greatest courtesy and help at the hands of Mr. Atkinson, the Principal of the Asylum.

12. The audit fee for the two years may, 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.

Receipts.	1892-93.			1893-94.		
	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	800	0	0
III. Special Funds—						
1. Subsistence allowance ..	1,203	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						
				497	2	5
Opening balance				200	0	0
Total				26,783	2	3

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

Expenditure.	1892-93.			1893-94.		
	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.	95	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	306	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	0	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						
				200	0	0
Closing Balance				20,840	2	4
Total				26,783	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	15,000	0	0
3. Donation from the Lawrence Asylum Press ..	5,200	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	2,091	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	20	11	4
4. Refunds and repayment ..	..	..	..	213	0	0
5. Payments from Native Volunteer Rifles	141	0	0	119	6	7
6. Payments from Public Works Department	..	..	..	52	2	8
7. Other sums	3	0	0	1,122	0	5
VI. Advances—						
1. Advances proper	308	0	0	270	0	0
2. Charges recoverable	..	..	..	..	..	..
3. Deposits	..	..	..	..	..	..
Opening balance	..	..	1,04,023 1 8	..	..	1,03,350 11 5
Total	..	..	95,082 8 3	..	..	99,989 6 8
Expenditure.						
I. Education—						
(a) Scholastic—						
1. Establishment	10,107	11	10	10,240	0	0
2. Books stationery and prizes	651	0	5	1,019	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	760	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. ..	496	8	6	374	11	6
II. Clothing and Victualling—						
(a) Clothing—						
1. Establishment	1,046	11	7	1,287	5	3
2. Material	7,287	5	3	2,030	10	6
3. Shoering	2,030	10	6	..	..	..
4. Extra tailors	..	..	..	..	..	..
(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	16
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-linen	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	0	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	8,127	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	9
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
VI. Miscellaneous—						
1. Sale of stores	..	..	..	..	..	..
2. Sale of firewood	..	..	..	..	..	..
3. Fines and deductions ..	..	..	..	..	..	..
4. Refunds and repayment ..	..	..	..	..	..	..
5. Payments from Native Volunteer Rifles	..	..	..	..	..	..
6. Payments from Public Works Department	..	..	..	..	..	..
7. Other sums	..	..	..	..	..	..
Opening balance	..	..	1,04,023 1 8	..	..	1,03,350 11 5
Total	..	..	95,082 8 3	..	..	99,989 6 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	1,046	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	16
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-linen	2,255	15	0	1,052	10	0
6. Hardware, soap, brushes, combs, &c.	355	15	0	246	2	0
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8. Labour, cleaning doors and windows	..	..	..	96	5	0
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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	8,127	0	0
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(a) Carpenters and Smiths—						
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1. Establishment	793	8	6	419	15	9
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
VI. Miscellaneous—						
1. Sale of stores	..	..	..	..	..	..
2. Sale of firewood	..	..	..	..	..	..
3. Fines and deductions ..	..	..	..	..	..	..
4. Refunds and repayment ..	..	..	..	..	..	..
5. Payments from Native Volunteer Rifles	..	..	..	..	..	..
6. Payments from Public Works Department	..	..	..	..	..	..
7. Other sums	..	..	..	..	..	..
Opening balance	..	..	1,04,023 1 8	..	..	1,03,350 11 5
Total	..	..	95,082 8 3	..	..	99,989 6 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.
VI. Miscellaneous—						
1. Carrying charges and travelling expenses ..	1,408	7	0			
2. Cases, freight, insurance, &c. ..	971	14	11	940	5	2
3. Postage, telegrams, advertisements ..	184	7	4	445	13	6
4. Printing ..	42	15	6	188	2	2
5. Audit fee ..	36	15	6	26	9	6
6. Interest on overdrafts ..	4	4	0			
7. Contingencies ..				69	6	3
VII. Other charges—						
1. Pensions ..	600	0	0			
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. Advances proper ..	348	0	0			
2. Charges recoverable ..				270	0	0
3. Deposits returned ..	300	0	0			
4. Refund ..				15	2	8
IX. Extraordinary—						
1. Repairs to Sergeants' quarters ..	2,200	0	0			
2. Improvements to gymnasium ..	393	13	3			
3. New cow-shed ..				720	11	10
4. Chapel ..				218	15	9
5. Retrenchment for telegraph instructor ..	1,140	12	7			
Closing balance ..						
Total ..						

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

Items.	31st March 1893.	31st March 1894.
Assets.		
1. Funded capital with the Accountant-General ..	4,91,900	4,91,900
2. Permanent advance with the Principal ..	100	100
3. Fees in arrears ..	362	325
4. Stores, Quarter-Master Sergeant's ..	8,369	8,453
5. Stores in Work-shops, Carpenter and Smiths ..	2,556	1,355
6. Do. Boot-makers ..	193	335
7. Stores, made up clothing ..	989	690
8. Live-stock, Carts, &c. ..	1,177	335
9. Apothecaries Fund ..	134	857
10. Grant-in-aid ..	2,640	67
11. Subsistence allowances ..	855	2,640
12. Donation on Government securities due 1st April ..	19,260	833
13. Half-yearly interest on securities due 11th May ..	9,812	19,260
14. Bills claimable ..	2	9,812
15. Credit balance ..		18
Total ..	5,38,353	5,42,228
Liabilities.		
16. Personal Account ..	6,971	6,863
17. Debtor balance ..	3,346	3,346
18. Net Assets ..	5,28,035	5,35,864
Total ..	5,38,353	5,42,228

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

Items.	31st March 1893.	31st March 1894.
Assets.		
1. Fixed deposit in Ootacamund Bank ..	20,000	20,000
2. Interest on fixed deposit ..	600	600
3. Balance as per Cash Book ..	5,878	3,763
4. Permanent advance with the Principal ..	20	20
5. Do. the Head Mistress ..	30	30
6. Stores ..	2,494	1,491
7. Grant-in-aid ..	1,300	1,360
8. Subsistence allowance ..	116	118
9. Mount Soldiers' Widows and Orphans Fund ..	21	21
10. Apothecaries Fund ..	20	25
11. Fees in arrears ..	15	15
Total ..	30,555	27,443
Liabilities.		
12. Personal Account ..	1,311	1,845
13. Net Assets ..	29,243	25,598
Total ..	30,555	27,443

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

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

2. The attention of the Educational Department will be drawn to Mr. Pritchard's suggestions * in regard to the supervision of the committee over expenditure.

3. Arrangements will be made for the payment of an audit fee of Rs. 550.

4. The Government notes with pleasure Mr. Pritchard's remarks on the excellent state of the accounts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Ed. A. Raitt.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

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.

First copy sent to Press.

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Despatched in print.

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140

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Enclosures to G. No.

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IN OOTACAMUND.

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