

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1915.

Enclosures

Spare copies

G.O. No. 227, 26th February 1915.

Provident fund.

Requesting the Committee of the Lawrence Memorial School, Ootacamund, to elaborate its new — scheme, and draw up full and detailed rules.

2

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GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

I

Letter—from the Rev. W. H. G. PADFIELD, M.A., Principal and Secretary, Lawrence Memorial School, Ootacamund.
To—the Secretary to Government, Educational Department (through the Director of Public Instruction).
Dated—Lovedale, Nilgiris, the 2nd January 1914.
No.—3787.

I am directed by the committee of management to submit the following proposals regarding the provident fund of this institution for the favourable consideration of Government.

2. The provident fund of the institution was brought into operation on the 1st January 1905 in pursuance of the orders of Government contained in G.O. No. 826, Educational, dated the 10th December 1907.

3. The staff of the institution then serving unanimously objected to joining the provident fund, and the present staff feel equally that in most cases they would get as good, if not better, terms by insuring under one of the large insurance companies than they would probably obtain from the provident fund under the present rules.

4. The average age of the staff when joining the provident fund was 37 years and the average age of those joining subsequent to its incorporation has been 27 years. If each member of the staff should serve the full term of thirty years, it would mean that the average member of the staff would only leave the service of the school at over sixty years of age.

5. The committee consider that an essential condition of any provident fund or pension should be that it should enable the average contributor to fully earn it. A number of the rules of provident funds of various European schools have been under consideration, and in no school is a service of more than twenty years contemplated for full benefits to accrue.

6. The proposed rules would not mean any increase in the school contribution to the fund—in fact there is a balance of Rs. 9,660 now to the credit of the fund, which, should for any reason the fund be wound up, would be ownerless, as :—

	RS.
The amount of credit of the fund on the 31st December 1913 ..	12,100
The amount of liabilities of the fund on the same date, i.e., if each member was paid bonus to date and the fund wound up.	2,440
Leaving a balance of assets over liabilities of	9,660

In fact the ownerless balance of the fund is increasing year by year.

7. In annexure B are submitted tables to show that on a twenty years' basis as proposed in the revised rules, the fund would still have a considerable credit balance, as the fund gains steadily on the contribution of each member up to fifteen years' service, and only loses from the 16th to the 20th year of service.

As on an average only $17\frac{1}{2}$ per cent. of the staff remain fifteen years and over in the service of the school, the amount to credit of the fund would still increase, and the balance, after providing for all possible contingencies, might, if approved by Government, be distributed as a bonus to members of the staff after a quinquennial audit by an auditor appointed by Government.

8. The provisions in rule 4 have never been strictly adhered to. From the time that pensions for the staff were abolished, members have been allowed a gratuity if recommended by the committee after five years' approved service. Such gratuities have invariably been approved by Government and the suggested alteration only brings the rule in line with the recognized practice.

9. The committee feel that one of the main reasons of a provident fund is to induce suitable members of the staff to remain in the service of the school and therefore strongly recommend the proposed revised rules to the favourable consideration of Government.

ANNEXURE A.

Suggested amendment of rules for the working of the provident fund of the Lawrence Memorial School as approved by Government in correspondence ending with G.O. No. 826, Educational, dated the 10th December 1907.

4. If he dies, the amount, together with gratuity earned in accordance with the provident fund rules, shall be paid to his heir or legal representative on production of an heirship certificate entitling him thereto.

5. If a servant has completed five years' service, he shall, subject to the conditions herein-after specified, be eligible on recommendation of the committee for a gratuity from the school funds.

6. The amount of such gratuity shall be calculated at so many *twentieths* of the total amount standing to the credit of the servant in the register kept under rule 3 as correspond with the number of years during which deductions have been made from his pay.

Illustration.—In the case of a servant in receipt of Rs. 100 per mensem and from whose pay deductions have been made, say, for fifteen years—

Amount in savings bank—

	RS.
Total monthly deductions	1,125
Interest up to date	x
Total to credit	1,125 plus x

Gratuity payable on retirement 15/20 (Rs. 1,125 plus x).

The servant will also receive back his contributions and interest thereon, viz., Rs. 1,125 plus x.

7. Alter "after thirty years" in line 3 to "after twenty years".

ANNEXURE B.

Statement of the position of the fund on a twenty years' basis.

In the case of a servant in receipt of Rs. 100 per mensem and from whose pay deductions have been made.

(i) for five years on a twenty years' basis—

	RS.	A.
Total monthly deductions in five years	375	0
Compound interest at 3 per cent.	35	1
Total to credit	410	1

Rule 8.—Contributions from school funds to the sinking fund to meet gratuities of an amount equal to three-fourths of the total contributions paid by a servant to the provident fund—

	RS.	A.
Three-fourths of Rs. 375	281	4
Compound interest at 3 per cent.	27	6
Total	308	10

But the servant is entitled to only a bonus from the sinking fund of one quarter of Rs. 410-1-0 = Rs. 102-8-0.

Consequently the fund gains Rs. 206-2-0.

II

(ii) For ten years' service—

	RS.	A.
Total monthly deduction for ten years	750	0
Compound interest at 3 per cent.	134	8
Total to credit	884	8

Contribution from the school funds to the sinking fund on behalf of the servant—

	RS.	A.
Three-fourths of Rs. 750	562	8
Compound interest at 3 per cent.	101	5
Total	663	13

But gratuity payable to the servant is half of Rs. 884-8-0 = Rs. 442-4-0.
Consequently the fund gains Rs. 221-9-0.

III

(iii) For fifteen years' service—

	RS.
Total monthly deductions for fifteen years	1,125
Compound interest at 3 per cent.	349
Total to credit	1,474

Contribution from the school funds to the sinking fund on behalf of the servant—

	RS.	A.
Three-fourths of Rs. 1,125	843	12
Compound interest at 3 per cent.	258	0
Total	1,101	12

But gratuity payable to the servant is three-fourths of Rs. 1,474 = Rs. 1,105-8-0
The fund loses Rs. 3-12-0.

IV

(iv) For twenty years' service—

	RS.
Total monthly deductions for twenty years	1,500
Compound interest at 3 per cent.	694
Total to credit	2,194

Contribution from the school funds to the sinking fund—

	RS.
Three-fourths of Rs. 1,500	1,125
Compound interest at 3 per cent.	511
Total	1,636

But gratuity payable to the servant is 20/20 of Rs. 2,194.
Consequently the fund loses Rs. 558.

N. Ref. on Cur. No. 218/14, dated the 11th February 1914.

Submitted to Government.

A. G. BOURNE,
Director of Public Instruction.

To the Secretary to Government, Educational Department.

II

Memorandum No. 495-2, Educational, dated the 29th July 1914.

The Committee of Management of the Lawrence Memorial School, Ootacamund, will be requested to report through the Director of Public Instruction whether they accept the alterations proposed by the Accountant-General in the provident fund rules of the school in the accompanying copy of his note.

(By Order.)

C. S. ANANTARAMA AYYAR,
Under Secretary to Government.

To the Committee of Management of Lawrence Memorial
School, Ootacamund.
Director of Public Instruction.

ENCLOSURE.

Note by the Accountant-General, No. L.F. No. 8-10-1482, dated the 4th July 1914.

The Principal of the school, in framing his proposals, seems to have lost sight of the object with which the provident fund was instituted. In the first place, such funds are not Insurance Companies, and the payment of bonuses is alien to their objects. If the amounts paid into the sinking fund are found to be greater than the legitimate drawings against it, it tends to show that the proportion of three-fourths originally fixed for payment to the sinking fund was over-estimated and the surplus should be refunded to the general funds of the school. It is not at all correct to say that the surplus is ownerless. It represents nothing but an unnecessary payment made to the fund out of the school funds and as such belongs to the school and should be transferred to it if necessary. The rules do not specifically provide for this, but the last sentence of rule 8 shows clearly that the subscribers have no claim against any surplus. A specific rule might be inserted to this effect. In the case of the Local and Municipal funds, the bonus is credited direct to the subscriber's account at the end of the year, but even in that case the subscriber is not entitled to draw the full amount in every case, and amounts which are eventually not payable to the subscriber are readjusted to the credit of the local body.

2. A further point against the proposed changes is that employes of the school have no claim to be treated more liberally than Government servants or servants of local bodies. Deceased Government servants have no claim against Government, but in the case of the local fund employes, their heirs are entitled to the bonus only when they die after having put in a service of not less than ten years. Deceased employes of the school may be allowed this privilege and the qualifying service required to enable an employe to earn the whole of his bonus may also be reduced to 25 years, but the proportion of bonus earned for each year's service from 10 to 24 years' service should be limited to so many thirtieths of the bonus accrued. The conditions of service with the school do not differ from the condition of service with local bodies, and it would therefore create an unfair differentiation if the provident fund rules of the school are made more favourable than the rules of the provident funds of local bodies.

3. The object of the proposed change in rule 5 is not clear, but the intention seems to be to empower the committee to sanction a bonus, without the intervention of Government, to employes who resign or are dismissed. This should not in my opinion be agreed to.

4. All that seems necessary is to alter the rules so as to assimilate them to those which govern the provident funds of local bodies.

III

Letter—from Major-General A. PHAYRE, C.B., Commanding 9th (Secunderabad)
Division, and Chairman of the Committee of Management, Lawrence
Memorial School.

To—the Secretary to Government, Educational Department (through the Director
of Public Instruction).

Dated—Ootacamund, 23rd September 1914.

No.—3584.

I have the honour by direction of the committee, to acknowledge receipt of
Memorandum No. 495-2, Educational, dated the 29th July 1914.

2. The object of the provident fund seems to the committee to be two-fold—

- (a) to obtain and keep the services of a reasonably efficient staff,
- (b) to act as a pension and family pension fund, so that members of the staff who have spent the best years of their life in the service of the school shall not, with their families, be destitute on retirement.

3. With reference to the above, the provident fund as at present constituted attains neither of these objects:—

(a) The staff feel that the present rules of the provident fund are most unsatisfactory.

(b) The bonus allowable is so small as to be hopelessly inadequate for the purpose required.

To take two or three examples:—

The hospital matron has put in about 20 years of excellent work. Her pay is Rs. 50—2—60 per mensem, from which after paying her board, there is perhaps Rs. 25 to Rs. 35 per mensem left for her other expenses: her savings therefore can be but very little. The bonus allowable is Rs. 455 only. Her age is 51 years and three months, so that further employment is problematical,

or again the fifth Assistant Mistress, Girls' school, has put in a service of about 10 years. Her pay is Rs. 45—1—50 per mensem. Her age is 40 years. The bonus allowable is Rs. 104 only,

or in the case of the second Assistant Mistress, Girls' school, who has put in a service of 23 years 5 months (pay Rs. 70—3—85 per mensem, age 41 years) the bonus allowable is Rs. 907 only.

In all these cases, the bonus would be equivalent to a pension of say from Re. 1 to Rs. 3 per mensem, which on the face of it, is wholly insufficient to keep them out of the work house.

4. In the despatch of the Secretary of State, dated the 16th March 1859, paragraph 5, this school was adopted as a Government institution by the Government on the same lines as the similar school at Sanawar in which all posts are pensionable. In 1871 it was amalgamated with the Military Male Orphan Asylum in Madras, in which posts were also pensionable.

In order No. 217, Educational, dated the 28th May 1900, the Government held that no pensions should be given. The committee much regret that decision, as pensions form a very strong inducement for a good staff to join and remain in the service of the school. This school is expected to be at least as efficient as Sanawar, yet the minimum pay, for instance, of a matron, a junior mistress and a junior master at Sanawar is Rs. 50, Rs. 80, Rs. 100 per mensem respectively plus a pension as compared with a minimum pay of Rs. 35, Rs. 45 and Rs. 90 per mensem in this school, without a pension.

The necessity of a generous provident fund to counteract the double disadvantage of less pay and no pension is therefore obvious.

5. The committee do not agree with the Accountant-General that the provident funds of Government servants or of local bodies are applicable.

Government servants get pensions and that alone is usually considered better than the most generous provident fund yet started. The school does not recruit its staffs from local bodies, nor do members of the staff leave for service under such bodies. The school is under the provisions of the Code of Regulations for European schools—and it would seem more reasonable to compare its provident fund with the provident fund of other schools under this code, to which the staff and pupils are from time to time transferred.

6. The committee have carefully considered the provident funds of a number of such schools, and have the honour to attach, in Annexure A, the main provisions of some of them. In all cases it will be seen that the provident fund of this school is inferior from the point of view of the staff.

7. The committee do not consider that the proposals already submitted are by any means perfect.

The working of the present fund is complicated—it means the constant signing of papers by the Collector, the Director of Public Instruction and the Accountant-General—it is a difficult fund to keep properly in the school office and makes a good deal of unnecessary clerical work.

The proposals submitted while making it more acceptable to the staff, would still leave it unsatisfactory from many points of view.

8. The committee would therefore much prefer that the fund be closed, and a new provident fund opened on the lines of other schools under the European School Code as suggested in annexure B.

The committee would be glad if the new fund could be started on the 1st January 1915.

ANNEXURE A.

Outlines of provident fund of similar schools in India under European School Code.

1. *Lawrence Asylum, Sanawar*.—Posts are pensionable plus General Provident Fund as for Government servants in India.

2. *Lawrence Memorial School, Murree*.—As for the Lawrence Asylum quoted above.

3. *La Martinière, Lucknow*.—Present provident fund non-contributory, varying from Rupees 1,400 to Rs. 30,000; bonus after 7 to 24 years' service in accordance with rank held, and number of years served. Present scheme under consideration of Government of India (suggested by the Governors).

(1) Contribution of staff Rs. 6½ per cent. or Rs. 12½ per cent. at option.

(2) Equivalent contribution by Governors.

(3) Governors' contribution payable in full after five years' service—under five years' service, Governors' contribution lapses to (iv).

(4) Surplus income divided periodically amongst contributors as a bonus.

4. *La Martinière, Calcutta*.—

Ten per cent. deducted monthly.

Ten per cent. contribution by school added yearly.

5. *St. Paul's School, Darjeeling*.—

As for La Martinière, Calcutta.

6. *Mayo School, Simla*.—

Staff pay 6½ per cent. of salary monthly.

School and Government add an equal amount.

Paid monthly to account of each member in the Alliance Bank of Simla—benefits accrue after one year's service.

7. *Philander Smith School, Naini Tal*.—

Staff pay ten per cent. of salary monthly.

Government give an equal grant.

Total amount to credit of staff adjusted yearly.

8. *Bishop Cotton School, Simla*.—

Staff pay ten per cent. of salary monthly.

Governors add an equal amount.

Amount paid monthly into the Alliance Bank of Simla.

Savings Bank Account who give four per cent. interest on it.

9. In fact generally in the north of India it seems that all schools under the European School Code have provident funds under the following general rules:—

(1) One anna in the rupee deducted from pay of staff.

(2) Equivalent donation from school funds, which are aided by a Government grant for this.

(3) Total amount to credit of staff placed to credit of each member of staff in an individual Savings Bank Account attached to a recognized bank either monthly or yearly.

ANNEXURE B.

Suggested outlines of new scheme for provident fund for the Lawrence Memorial School, Ootacamund.

Present provident fund to be closed. Each contributor to be re-paid his own contributions and interest thereon—and also, in order to save members of the present staff being penalized, the bonus as already paid from school funds, i.e., three-fourths of the amount deducted from pay of staff. This sum would be credited to the member's account in the new provident fund. The cases of members of the staff who have served for many years before the introduction of provident fund should, it is suggested, be specially considered, as they occur, in accordance with paragraph 3 of G.O. No. 826, dated the 10th December 1907—

	RS.
Total amount at credit of provident fund on the 1st September	14,000
Total amount required to discharge liabilities to members, i.e., the bonus payable as suggested above.	9,445
Amount to credit	4,555

This may be placed to credit of school funds as suggested by Accountant-General.

Suggested new rules on lines of similar schools under the European School Code.

- (1) A deduction of 6½ per cent., i.e., one anna in the rupee to be made monthly from salaries of each member of staff.
- (2) This amount to be credited to a Saving Bank Account in the Bank of Madras—each member to have his individual Savings Bank book.
- (3) The Savings Bank books to be kept in the Principal's office.
- (4) An equal amount to be given monthly by the school and credited to the account in the Savings Bank Account (Bank of Madras) of each member.

This is only a brief outline and the committee would be glad, if the main principles were approved in outline, to consult their solicitors and draw up full and detailed rules.

The advantages of the new arrangement would seem to be that—

- (1) It would undoubtedly be a great gain to the staff and make them more contented with their conditions of service here. When the great difficulty is considered of obtaining a suitable staff here, this is a very strong argument.
- (2) It would greatly simplify the keeping of the accounts of the provident fund.
- (3) It would bring the provident fund of this school into line with other schools under the Code of European Schools to which staff and pupils leave.

The additional expense to the school would be very small in comparison with the amount paid in salaries to the staff. The school now pays an average of Rs. 190 per mensem towards the provident fund; under the new rules, the amount payable would be approximately Rs. 240 per mensem, i.e., a difference of Rs. 50 per mensem—a very small sum compared with the advantages which would accrue, and which could well be paid out of the Rs. 3,500 additional annual grant sanctioned by the Government of India.

Proceedings of the Committee of Management of the Ootacamund Lawrence Memorial School at a meeting held on the 18th September 1914.

Read memorandum from Government No. 495-2, Educational, dated the 29th July 1914, on the question of provident fund for the school with draft reply

Resolution No. XI.—Proposal in annexure B approved.

A. PHAYRE,
Chairman.

No. N. Ref. on Cur. 218, dated the 13th October 1914.

Submitted to Government with reference to their Memorandum No. 495-2, Educational, dated the 29th July 1914.

The scheme proposed is, I consider, practical and likely to meet the ends in view. Improvements in the teachers' prospects are very necessary.

J. H. STONE,
Director of Public Instruction.

IV

Note by the Accountant-General, No. L.F. 8-20/4589, dated the 26th January 1915.

I will only note a few points which should affect the general ground on which any proposals should be based.

(i) As regards the proposal that the scheme should be based on the rules for the provident funds for other similar schools in India, I would point out that some of the existing schemes, outlined in Annexure A to the Chairman's letter, are unsound, and I cannot agree that the fact that they exist elsewhere is a sufficient reason for introducing them here. At the same time, I am prepared to concede that in view of the special field of recruitment of the officers concerned and of the special conditions of their service, the rules need not be similar to those of provident funds for local bodies.

(ii) If a separate Savings Bank Account is opened for each member of the staff, there will not in any sense be a "Fund." And such a scheme would greatly complicate the accounts, unless it is proposed that every member should be granted a full bonus irrespective of the length of his service or the circumstances of his resignation or dismissal.

(iii) It is essential that the amount of bonus earned should progress with the length of service of the subscriber. It is immaterial whether the progress is by regular yearly stages, or by setting two or three boundaries at which a claim to one-fourth, half, three-fourth and full bonus will be established. The amount of bonus credited to the depositor's account at the end of a year may be equal to his own subscription, but the whole of it should be payable to him only if he has put in a minimum period of service in the school and this minimum should not be fixed lower than 20 years and no bonus should be payable unless the total service is at least five years, when one-fourth the bonus credited to his account may be paid to him and, after that, he may be paid an additional twentieth of the bonus for every completed year of additional service. No bonus should be payable in cases of dismissal or removal from service.

(iv) The rules may empower the committee to exempt members of the staff from subscribing by laying down rules, similar to those in rule 12 of the General Provident Fund rules, regarding approved life-insurance elsewhere.

I do not consider that any provident fund rules would be sound, if they failed to provide for points (ii) and (iii).

Order—No. 227, Educational, dated the 26th February 1915.

The Government have no objection to the proposals of the Committee of the Lawrence Memorial School, Ootacamund, to close the present provident fund of the school and to start a new one on somewhat different lines, provided the fund in its new form does not throw any appreciable additional burden on the finances of the school. The Committee will be requested to elaborate its scheme, draw up full and detailed rules, and submit them to the Government through the Director of Public Instruction and the Accountant-General. In this connection the remarks of the Accountant-General, contained in his note No. L.F. 8-20-4589, dated the 26th January 1915, will be communicated to the Committee for consideration.

(True Extract.)

P. RAJAGOPALA ACHARIYAR,
Secretary to Government.

To the Committee of the Lawrence Memorial School, Ootacamund.
" Director of Public Instruction.
" Accountant-General.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O. No. 227, EDUCATIONAL,
DATED THE 26TH FEBRUARY 1915.

[SUBJECT.—*Alterations in the provident fund rules of the
Lawrence Memorial school, Ootacamund.*]

From the Principal, Lawrence Memorial school, dated the 2nd April 1914, No. 3787.

The provident fund rules of the school are printed with G.O. No. 826, Educational, dated the 10th December 1907. The main features of the rules are—

that each employe should pay a subscription of one anna in the rupee of his salary, the amount being lodged in the Savings bank,

that on retirement he will get the amount standing to his credit together with a gratuity, if he has served for five years, equal to so many "thirtieths" of the total amount subscribed as correspond with the number of years during which the subscriptions have been paid,

that in the case of death, dismissal or resignation he will be given only the amount to his credit without the gratuity, and

that the gratuities are paid from the sinking fund established out of monthly contributions (equal to three-fourths of the total subscriptions) paid from school funds.

2. It is now sought to alter the rules, the main modification being the alteration of the system of calculating gratuities by the substitution of "twentieths" for "thirtieths" and by permitting payment of gratuity to the heirs of the employe on his death after five years' service. These are dealt with below.

3. Rule 4.—Under the present rules, if a subscriber dies, no gratuity is payable to his heir or legal representative. The Committee of Management proposes to allow in such cases gratuity earned in accordance with the provident fund rules, i.e., to

Page 91 of Local Fund Code.

place cases of death under the same category as those mentioned in rule 5.

Page 119 of Municipal Account Code.

Rule 14 of the Local Fund and Municipal

Provident rules lays down that when the account is closed on the death of a subscriber, his representative shall be paid only the subscriptions and interest thereon if he had put in a service of less than ten years, and the whole amount of bonus account in other cases. The present rule of the school in denying altogether any portion of gratuity in the case of a subscriber who had died apparently works hardship. The

Vide page 11 of notes with G.O. No. 778, Educational, dated the 30th November 1906. Christian College Professors' fund and the Civil Orphan Asylum Teachers' Retiring fund, which were examined

when the present Lawrence school rules were framed, provided for the payment of the contributions made by the institutions in the case of death of subscribers, the former allowing only one-half of such contributions for less than seven years' service and full for greater service and the latter allowing all the contribution to which he would be entitled if he were alive irrespective of the length of service. The present proposal of the Lawrence School Committee is similar to the latter. The existing rules themselves prohibit the payment of gratuity in all cases in which the subscriber had put in only less than five years' service. This rule will apply to cases of death and there seems to be no need to prescribe any separate limitation in service in such cases. The proposed alteration of rule 4 may, it is submitted, be approved.

4. *Rule 5.*—The existing rule provides that when a servant has completed five years' service and "retires on medical certificate or on superannuation or on abolition of the appointment," he shall be eligible for gratuity. It is proposed to substitute the words "*on recommendation of the Committee*" for the words quoted above from the rule. The object of the alteration is not clear. The rules only declare that a person will be eligible; and the grant of gratuity is subject to the approval of the Committee. The intention is apparently to provide for cases *not* already covered by the rules—perhaps to the cases of subscribers suspended or dismissed from service or who have resigned the service. To provide for such cases, it will always be open to the Committee to make any special recommendation to Government on their behalf. Further it seems better as in the case of all rules to lay down definitely in the rule in what cases a gratuity will be admissible, instead of leaving it to the discretion of the Committee absolutely. It is therefore submitted that no alteration of the existing rule appears to be necessary.

5. *Rules 6 and 7.*—The minimum period necessary under existing rules to earn a full gratuity is 30 years. It is proposed to reduce it to 20 years. In support of the proposal it is stated that the Committee has examined similar rules in European schools and that in no school is a service of more than 20 years contemplated for full benefits to accrue. The rules of the

Page 11 of notes with G.O. No. 778, dated the 30th November 1906.

Asylum provide full bonus for less than thirty years' service. A subscriber to the former fund may get the full bonus from the College funds after 20 years and a subscriber to the latter after a period of 10 to 15 years. A subscriber to the Local fund or Municipal Provident fund may

Page 91 of the Local Fund Code and page 119 of the Municipal Account Code.

Professors and Teachers' Retiring funds of the Christian College and the Teachers' Retiring fund of the Civil Orphan fund may earn full gratuity after 25 years. Originally the thirty years' service was proposed by the Committee itself.

6. The Principal of the school points out that on a twenty years' basis, the sinking fund begins to lose only when a subscriber contributes for 15 years and upwards and this seems to be correct. Though the sinking fund lose more than twice as much for each subscriber contributing for twenty years as it would gain for every subscriber contributing for only five or ten years, yet it is assured that the former class of servants (continuing after fifteen years) form only a small fraction of the whole lot of subscribers, viz., $17\frac{1}{2}$ per cent. It is not possible to calculate the average net effect of working the sinking fund if the minimum period for the full benefits to accrue be reduced to twenty years. The payment from the school funds to the sinking fund on account of gratuities will also correspondingly cease (if the proposed alterations be approved) after twenty years instead of after thirty years.

Pages 4 and 14 of notes with G.O. No. 778, Educational, dated the 30th November 1906.

The file may be sent to the Accountant-General for favour of advice on the proposed alterations. He was consulted when the rules were originally framed.

C. RAMANUJA ACHARI—23-5-14.

Yes; we really need an actuarial calculation of the capacity of the fund as at present constituted to bear the additional burdens proposed to be laid upon it.

W. FRANCIS—23-5-14.

To the Accountant-General.

OFFICE OF THE ACCOUNTANT-GENERAL.

I am not at present in a position to have an actuarial calculation made in my office on the lines suggested, as the facts and figures which are necessary for the purpose are not available in my office. Moreover the fund having been in existence only for a short period, an actuarial valuation on the existing statistics would not be reliable.

2. I would however point out that, in this case, no such calculation seems to be required. The Principal of the school, in framing his proposals, seems to have lost sight of the object with which the Provident fund was instituted. In the first place, such funds are not insurance companies and the payment of bonuses is alien to their objects. If the amounts paid into the sinking fund are found to be greater than the legitimate drawings against it, it tends to show that the proportion of three-fourths originally fixed for payment to the sinking fund was overestimated and the surplus should be refunded to the general funds of the Asylum. It is not at all correct to say that the surplus is ownerless. It represents nothing but an unnecessary payment made to the fund out of the school funds and as such belongs to the school and should be transferred to it if necessary. The rules do not specifically provide for this; but the last sentence of rule 8 shows clearly that the subscribers have no claim against any surplus. If Government think fit, a specific rule might be inserted to this effect. In the case of the Local and Municipal funds, the bonus is credited direct to the subscriber's account at the end of the year; but even in that case the subscriber is not entitled to draw the full amount in every case; and amounts which are eventually not payable to the subscriber are re-adjusted to the credit of the local body.

3. A further point against the proposed changes is that employes of the Asylum have no claim to be treated more liberally than Government servants or servants of local bodies. Deceased Government servants have no claim against Government, but in the case of local fund employes, their heirs are entitled to the bonus only when they die after having put in a service of not less than ten years. Deceased employes of the school may be allowed this privilege and the qualifying service required to enable an employe to earn the whole of his bonus may also be reduced to 25 years, but the proportion of bonus earned for each year's service from 10 to 24 years' service should be limited to so many thirtieths of the bonus accrued. The conditions of service with the school do not differ from the conditions of service with local bodies and it would therefore create an unfair and unwise differentiation if the provident fund rules of the school are made more favourable than the rules of the Provident funds of local bodies.

4. The object of the proposed change in rule 5 is not clear, but the intention seems to be to empower the Committee to sanction a bonus, without the intervention of Government, to employes who resign or are dismissed. This does not seem a prudent change; and should not in my opinion be agreed to.

5. On the whole I am opposed to any changes being made which contravene the fundamental principles on which provident funds for semi-public institutions have been based. All that seems necessary is to alter the rules so as to assimilate them to those which govern the provident funds of local bodies.

K. L. DATTA—4-7-14.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

The Accountant-General is opposed to any changes being made in the provident fund rules of the Lawrence Memorial school, which would contravene the fundamental principles on which provident funds for semi-public institutions have been based. He is of opinion that the employes of the school have no claim to be treated more liberally than Government servants or servants of local bodies and that all that is necessary is to alter the rules so as to assimilate them to those which govern the provident funds of local bodies. It does not however seem necessary to alter all the provident fund rules of the school so as to be in conformity with those of local bodies.

2. In regard to the proposed alteration in rule 4, the Accountant-General is of opinion that the deceased employes of the school may be allowed the privilege granted to local fund servants under the local fund provident rules. Under the

latter, the heirs are entitled to the bonus only when they die after having put in a service of not less than ten years. Submitted that the Accountant-General's suggestion may be accepted, in lieu of that proposed by the Committee.

3. As regards the proposed change in rule 5, the Accountant-General is of opinion that it does not seem to be a prudent one, since the intention seems to be to empower the Committee to sanction a bonus without the intervention of Government to employes who resign or are dismissed. The alteration proposed need not, it is submitted, be agreed to.

4. Rules 6 and 7.—The Accountant-General considers that as in the case of the local fund employes the qualifying service required to enable an employe of the school to earn the whole of his bonus may be reduced to 25 years, but that the proportion of bonus earned for each year's service from 10 to 24 years' service should be limited to so many thirtieths of the bonus accrued. He states that it would create an unfair and unwise differentiation if the rules of the school are made more favourable than the Provident fund rules of local bodies.

Submitted that the Accountant-General's contention is correct and the modification proposed by him may be accepted, since the additional burden on the school funds involved thereby will not be so great as that proposed by the Committee.

5. It is for consideration whether before passing orders on the proposed alterations, the remarks and suggestions of the Accountant-General may be communicated

May be done.

W. FRANCIS—23-7-14.

to the Committee of Management of the Lawrence Memorial school and they may be asked to state if they accept the alterations proposed by him.

T. KRISHNASWAMI AYYAR—21-7-14.

A draft memorandum is submitted for approval.

T.K.—27-7-14.

C. S. ANANTARAMA AYYAR—29-7-14.

[Memorandum No. 495-2, Educational, dated the 29th July 1914.]

From the Director of Public Instruction, dated the 13th October 1914,
N. Ref. on Cur. No. 218.

The Committee of the Lawrence Memorial school does not accept the alterations in the Provident fund rules proposed by the Accountant-General. On the other hand, it proposes to abolish the present rules altogether, close the fund and start a new fund with new rules, as, in its opinion, even the alterations originally proposed by itself, while making the fund more acceptable to the staff, would still leave it unsatisfactory from many points of view. Instead of modifying its rules in accordance with the Provident fund rules of other European schools in this Presidency, it proceeds to compare its rules with those of the European schools in Northern India, and lays down a brief outline of its new rules on the lines of those rules, for the acceptance of the Government, stating that if the main principles were accepted, it would consult its solicitors and draw up full and detailed rules. These new rules are—

- (1) that a deduction of one anna in the rupee should be made monthly from the salaries of each member of the staff;
- (2) that this amount should be credited to a savings bank account in the Bank of Madras—each member to have his individual savings bank book;
- (3) that the savings bank books should be kept in the Principal's office; and
- (4) that an equal amount should be given monthly by the school and credited to the account in the savings bank account of each member.

The following are said to be the advantages of the new rules suggested:—

- (i) That it would undoubtedly be a great gain to the staff and make them more contented with their conditions of service; and
- (ii) That it would greatly simplify the keeping of the account of the Provident fund.

It is stated that the extra cost involved by the introduction of the new rules would be very small, being only Rs. 50 per mensem and that it could be well paid out of the annual recurring grant of Rs. 3,500 sanctioned by the Government of India.

2. The Director of Public Instruction states that the scheme proposed is practical and likely to meet the ends in view, as improvements in the teachers' prospects are very necessary.

3. In regard to the closure of the existing Provident fund and the abolition of the present rules, it may be observed that the fund was started in 1908 and has thus been in existence for only six years. From the notes with G.Os. No. 778, Educational, dated the 30th November 1906, and No. 826, Educational, dated the 10th December 1907, it will be seen that the rules were framed after full consideration and much discussion. In these circumstances, the suggestion that the existing fund should be closed and that the present rules should be abolished will not be acceptable to the Government. Nor does such a course seem to be necessary in the interests of the institution, since the rules can be altered or modified, if necessary, so as to be more favourable to the staff of the school; and it was with this view that the alterations proposed by the Committee were considered.

4. As regards the new rules now proposed by the committee it may be noted that they are not all new. The proposed rule (1) is the same as the existing rule 1.

There is not much difference between the existing rule 2 and the proposed rule (2), especially as the contribution levied is, under rule 4, returnable to the contributor even in the case of his dismissal. According to the proposed rule (3) the Principal is to have the custody of the individual savings bank books, while, under the present rule 2, the common savings bank book is kept by him. The real difficulty is about proposed rule (4).

Under this rule, a bonus of one anna in the rupee of salary is to be given monthly from school funds and credited in the individual savings bank account. In other words, cent per cent bonus is proposed to be given, whatever may be the period of service, and even in cases of dismissal. Under the present rules 6 to 8, a gratuity will be paid only when the servant has completed five years' service and retires on medical certificate, or on superannuation, or on abolition of appointment, and the amount of gratuity will be calculated at so many thirtieths of the total amount standing to the credit of the servant as correspond to the number of years during which contributions have been levied. Having regard to the financial position of the school, a cent per cent. bonus for any period of service cannot, it is submitted, be allowed. Of course, the Government of India have recently given a recurring grant of Rs. 15,000, but this amount is intended † to cover the loss sustained by the failure of the Press and to meet the cost of the reorganization of the establishment sanctioned in G.O. No. 950, Educational, dated the 29th October 1912, and any surplus that may be left will be required for meeting the cost of any additional establishment which the committee may ‡ propose as a reserve for leave vacancies.

* Vide paragraphs 2 to 4 of letter to the Government of India No. 553, Educational, dated the 11th June 1913.

Vide G.O. No. 142, Educational, dated the 6th February 1914, and letter from the Government of India, No. 1564, dated the 13th October 1914.

† Vide paragraph 5 of letter to India No. 553, Educational, dated the 11th June 1913.

‡ The Principal has mentioned this in his memorandum.

5. In these circumstances, it does not seem desirable to accept the present proposals. Perhaps, the Government may accept the alterations in the rules (4), (6) and (7) originally proposed by the committee, with a view to remove discontent among the members of the staff. Submitted that the Financial Department may be consulted.

B. GOPALACHARI—12-11-14.

T. KRISHNASWAMI AYYAR—12-11-14.

I think that the Director of Public Instruction should offer his remarks on the above—before we send the matter to the Financial Department.

P. RAJAGOPALA ACHARIYAR—16-11-14.

To the Director of Public Instruction.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

U. O. No. 235, dated 4th December 1914.

In the first place I should like to support the contention of the committee that the Local Board Provident fund rules have nothing to do with the matter. The object of having a fund is to make the conditions of employment in the school such as to attract and retain a good staff. I also agree with the committee that the school should be worked generally on the lines of other similar schools and that the best model for its Provident fund arrangements is to be found in the rules for similar funds in similar schools.

Whatever new rules are drawn up they will of course resemble the old ones in many ways. But as I understand it, it is proposed to have new rules because what is wanted is a new fund to absorb the old. This I think quite a reasonable suggestion. Since the present fund was started Government's attitude towards European education has a good deal changed.

I do not suppose that in setting down the main lines on which they proposed to work a fund the committee could have foreseen that they would be credited with the intention of giving a bonus in all cases even of dismissal for misconduct or service of less than five years.

I think they should be allowed to work out their system in detail. It might facilitate this if Government informed them as to what minimum service should count for a bonus and what for a full bonus. In view of the special circumstances of the case and on analogy with similar institution I think 5 years and 20 years are not unreasonable for these purposes.

J. H. STONE—4-12-14.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

The Director of Public Instruction supports the proposals of the committee to start a new Provident fund with new rules on the ground that it will make the conditions of employment in the school such as to attract and retain a good staff, and he thinks that the committee should be allowed to work out its system in detail and that it should be informed that five years' minimum service should count for a bonus, and 20 years' service for a full bonus. It is for consideration whether, in the circumstances, the proposals of the committee may be approved generally, and it may be informed on the lines of the Director of Public Instruction's suggestion. The Financial Department may, however, be consulted.

T. KRISHNASWAMI AYYAR—11-12-14.

P. RAJAGOPALA ACHARIYAR—12-12-14.

To the Financial Department.

FINANCIAL DEPARTMENT.

The existing Provident fund for the servants of the Lawrence Memorial school was instituted with effect from the 1st January 1908, and is compulsory for those members of the staff who joined the school after the fund was started. The rules regulating the fund will be found on pages 7-8 of G.O. No. 826, Educational, dated the 10th December 1907. The fund in its existing form is reported to be unpopular with the school staff and the committee of management consider that it is unsatisfactory on many accounts. The committee therefore propose to wind up the affairs of the existing fund and start a new one on more acceptable terms. This proposal the Director of Public Instruction supports and suggests that Government may express their views as to minimum service for a bonus and the maximum service for a full bonus. The committee will then formulate a new set of rules. It does not appear desirable to insist on the continuance of the present fund under existing or modified rules, and there is no objection to

accepting the committee's proposals provided the fund in its new form does not throw any appreciably large burden on the financial resources of the school.

B. L. A. LAVILLE.

2. The chief points on which a change in the rules is sought are—

(1) The increase of the rate of contribution from the school funds from 75 per cent. to 100 per cent. on the amount contributed by the staff;

(2) The reduction of the period of service qualifying for a full bonus from 30 to 20 years;

(3) The payment of a gratuity at the discretion of the committee in all cases where a servant dies or leaves the school after five years' service.

With reference to *proposal* (1) it is submitted that the present rate of contribution from school funds has resulted in a surplus of Rs. 4,660 on the 31st December

B. L. A. LAVILLE.

1913 and there is therefore no need to raise the rate and unnecessarily increase the strain on the financial resources of the school for the present.

Proposal (2).—The Accountant-General considers that the period qualifying for full pension may be reduced to 25 years on the ground that servants of the Lawrence Memorial school have no claim to be treated more liberally than Government servants and employes of local bodies. As Government servants become eligible for full invaliding pensions only after a service of 25 years, the Accountant-General's suggestion may perhaps be accepted.

As the average age at entry into school service is now reported to be 27 years, I do not think a period of 25 years' qualifying service for full benefits is too long.

B. L. A. LAVILLE.

I would not object to so many twentieths.

B. L. A. LAVILLE.

Gratuities may, however, be calculated at so many thirtieths of the total amount at the credit of the subscriber as suggested by the Accountant-General.

Proposal (3).—The payment of a gratuity may be allowed at the discretion of

B. L. A. LAVILLE.

the committee in all cases where a servant dies or leaves the school after five years' service except when he resigns or is dismissed on account of misconduct.

3. Before the file is returned to Educational and before Government consider the question of the elaboration of rules for the proposed new Provident fund, the Accountant-General may be requested to advise on the revised proposals. The Accountant-General's views will materially facilitate the consideration of the revised proposals.

T. HARI RAO—18-12-14.

Will Accountant-General kindly advise on the revised proposals of the committee?

B. L. A. LAVILLE—25-12-14.

To the Accountant-General.

ACCOUNTANT-GENERAL'S OFFICE.

I cannot offer much useful criticism of a scheme in such bare outline as this is presented. If Government call upon the committee to draft a complete scheme, I shall be in a better position to offer useful advice. At this stage I will only note a few points which should, in my opinion, affect the general ground on which any proposals should be based.

(i) As regards the proposal that the scheme should be based on the rules for Provident funds for other similar schools in India, I would point out that some of the existing schemes, outlined in annexure A to the Chairman's letter, are unsound; and I cannot agree that the fact that they exist elsewhere is a sufficient reason for introducing them here. At the same time, I am prepared to concede that in view of the special field of recruitment of the officers concerned and of the special conditions

I think we may agree with the Accountant-General here. of their service, the rules need not be similar to those of Provident funds for local bodies.

B. L. A. LAVILLE.

(ii) If a separate savings bank account is opened for each member of the staff, there will not in any sense be a "Fund." And such a scheme would greatly complicate the accounts, unless it is proposed that every member should be granted a full bonus irrespective of the length of his service or the circumstances of his resignation or dismissal.

B. L. A. LAVILLE.

(iii) It is essential that amount of bonus earned should progress with the length of service of the subscriber. It is immaterial whether the progress is by regular yearly stages, or by setting two or three boundaries at which a claim to one-fourth, half, three-fourths and full bonus will be established. The amount of bonus credited to the depositor's account at the end of a year may be equal to his own subscription, but the whole of it should be

B. L. A. LAVILLE.

This, I submit, is a sound proposition. payable to him only if he has put in a minimum period of service in the school and this minimum should not be fixed lower than 20 years and no bonus should be payable unless the total service is at least five years, when one-fourth the bonus credited to his account may be paid to him and, after that, he may be paid an additional twentieth of the bonus for every completed year of additional service. No bonus should be payable in cases of dismissal or removal from service.

B. L. A. LAVILLE.

(iv) The rules may empower the committee to exempt members of the staff from subscribing, by laying down rules, similar to those in rule 12 of the General Provident Fund rules, regarding approved life-insurance elsewhere.

I do not consider that any Provident fund rules would be sound, if they failed to provide for points (ii) and (iii).

K. L. DATTA—26-1-15.

To the Financial Department.

FINANCIAL DEPARTMENT.

As suggested by the Accountant-General, Educational may be requested to call upon the managing committee to elaborate a complete scheme bearing in mind the observations of the Accountant-General. That officer may then be requested to examine in detail the proposals and this department may likewise have some suggestions to make.

At present the scheme is rather sketchy.

T.H.R.—29-1-15.

B. L. A. LAVILLE—3-2-15.

Is not the committee's scheme clear enough as it stands and are we not bound at this stage to specify the alterations in it which the Government think necessary?

A. BUTTERWORTH—7-2-15.

With reference to the Chief Secretary's remark above, it is submitted that the managing committee of the Lawrence Memorial school propose to wind up the affairs of the present Provident fund and start another on entirely new lines. This proposal the Director of Public Instruction supports and considers that Government should decide as to what minimum service should count for a bonus and what for a full bonus, and let the committee work out their system in detail. The Accountant-General states that he cannot offer much useful criticism on a scheme in such bare outline as the committee's revised suggestions are presented in and adds that if Government call upon the committee to draft a complete scheme, he will be in a better position to offer useful advice. The fund in its existing form is reported to be unpopular with the school staff and unsatisfactory in many respects, and it appears desirable to call for a revised and more detailed scheme. The main principles and conditions to be observed in framing the revised rules are—

(1) The fund in its new form should not throw any appreciable additional burden on the school funds.

(2) The minimum for any portion of the bonus and the minimum for the full bonus should be fixed at 5 and 20 years respectively.

(3) A single savings bank account should be opened for the fund as a whole.

(4) For five years' service a bonus of one-fourth subscriptions to be allowed. The amount of bonus after five years' service should progress with the length of service of the subscriber and should be calculated as one-twentieth for each additional year of completed service.

(5) The committee may be vested with discretionary power to grant bonuses in cases where a subscriber dies or leaves the school after five years' service except when he resigns or is dismissed on account of misconduct.

(6) If subscription to the fund is to be compulsory, the rules may empower the committee to exempt members of the staff from subscribing by laying down rules similar to those in rule 12 of the General Provident Fund rules.

Will that be wise with so small a fund as this? I doubt.

A. BUTTERWORTH.

Pages 6-7 of G.O. No. 428, Financial, dated the 9th July 1912

Please see memorandum No. 495-2, Educational, dated the 29th July 1914.

2. The file may be returned to Educational for further action.

T. H. R.—10-2-15.

With reference to Chief Secretary's note of the 7th instant I may note that the main items of the committee's scheme are no doubt clear enough, but it seems desirable, as implied by the Chief Secretary, to inform the committee whether those items are acceptable to Government and if not what are the alterations which should be made with a view to the preparation of the draft rules on the subject for the approval of Government. The remarks of the Accountant-General on the committee's scheme are, I submit, reasonable and sound, and if they are accepted by Government it follows that all but the first item of the scheme must be abandoned by the committee and the items indicated in (1) to (6) of paragraph 1 of the office-note substituted. The committee will practically be conceded what they originally asked for, namely, calculation of bonus at one-twentieth instead of at one-thirtieth for each year of completed service, and the minimum period required to earn the maximum bonus admissible will be 20 years instead of 30 years as at present. In other respects, however, the original scheme will be entirely superseded.

B. L. A. LAVILLE—15-2-15.

Very well. Educational may be asked to suggest the preparation of a complete scheme and the remarks of the Accountant-General may be communicated to the committee for consideration by it.

To the Educational Department.

A draft order is submitted for approval.

T. KRISHNASWAMI AYYAR—24-2-15.

P. RAJAGOPALA ACHARIYAR—25-2-15.

[G.O. No. 227, Educational, dated the 26th February 1915.]

READ AGAIN G.O. No. _____, dated _____ 19____

” ” ” ” ” ” 19

READ ALSO:—

C. No. 495^{Ed} From the Principal Secretary, No. 3787, dated the 13-2-1914 ²⁻¹⁻¹⁴
Laurence Memorial School,
rotd,

" " 31785d " " do " 3584, " 23-9-1914.

^{Unbeky}
" " ~~Income~~ of the "Accounts Genl.", "80-20-4589 of the 26-1-1915.

ORDER.

No. 22725, dated Apr 26 - 2 - 1957.

The Government have no objection to the proposals of the Committee of the Lawrence Memorial School, Ootacamund, to close the ^{present} Provident fund of the school and to start a new one on somewhat different lines, provided the fund in its new form does not throw any appreciable additional burden on the financial ~~resources~~ ^{as} resources of the school. The Committee will be requested to elaborate its scheme, draw up full and detailed rules and submit them to the Government through the Director of Public Instruction and the Accountant

General

General. In this connection the remarks
of the Accountant-General contained in
his note No.L.F.8-20-4589, dated the
26th January 1915 will be communicated
to the Committee for consideration.

138
23-2-15

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24.2.15

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To
The Committee of the Lawrence
Memorial Schools, Ootacamund.
The D.P.I.
The A.G. (assn)

2/3/15

N. S. S. S.
3.3.15

20/3/15

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PREFERENCE.

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DEPARTMENT.

Current No. 495, dated 13/28 191

G.O. No. 227, dated 26-2-1915.

(b)
Number of MS. pages sent { Correspondence 24
(b1) Notes 26

Brief subject. *India*

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		2-3-15

SPECIAL INSTRUCTIONS.

21 President fund
Requesting the Committee of the Lawrence Memorial School, Ootacamund to ~~draw up~~ elaborate its new ~~draw up~~ scheme, ~~draw up~~ with full and detailed rules.

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