

# Government of Madras.

EDUCATIONAL DEPARTMENT.

*Recd.*

*Regd.*

} 1915.

*Enclosures*

*Spare copies*

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G.O. No. 964, 3rd September 1915.

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Lawrence Memorial School, Ootacamund.

Recording, with remarks, the report on the audit of the accounts of the — for 1914-15.

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## GOVERNMENT OF MADRAS.

## EDUCATIONAL DEPARTMENT.

READ—the following paper :—

*Letter*—from the Rev. W. H. G. PADFIELD, M.A., Principal and Secretary,  
Lawrence Memorial School, Lovedale, Ootacamund

*To*—the Director of Public Instruction.

*Dated*—the 19th July 1915.

I have the honour, by direction of the Committee, to forward herewith, for favour of submission to Government, Educational Department, report on the audit, with three copies, of the accounts of the Lawrence Memorial School for the year ending 31st March 1915 with Committee's remarks thereon.

## ENCLOSURES.

(i)

*Report on the Audit of the Accounts of the Lawrence Memorial School, Ootacamund, from W. A. W. Ford, Esq., Assistant Accountant-General and Examiner of Local Fund Accounts, Madras.*

I have the honour to submit the following report on the recent audit of the accounts of the Lawrence Memorial School, Ootacamund, for the year ending 31st March 1915.

2. The audit which commenced on the 22nd April 1915 and ended on the 7th May 1915 was conducted by Assistant Inspectors Messrs U. Kanary and R. Venkatarama Ayyar in accordance with the rules on the subject. The general result is satisfactory.

3. The receipts and expenditure of the Boys' and Girls' Branches of the institution (excluding those of the Provident Fund and of the separate account maintained of the special grant sanctioned in G.O. No. 1106, Educational, dated 11th December 1912) together with the assets and liabilities of the two branches are shown in the statements appended.

4. The opening balances shown in the statements are in agreement with the closing balances of the previous year's audit report; and the sum of the closing balances of the two branches, viz., Rs. 52,847-3-2 is in agreement with the sum of the balances appearing in the Bank Pass Books (one for current account and the other for fixed deposits) after allowing for a sum of Rs. 15 which has been credited in the Pass Book on the 1st April 1915.

5. The closing balance of the Special Grant Account on the 31st March 1915 was Rs. 12,835-3-5 and was in agreement with its Bank Pass Book. The balance of the Provident Fund Account likewise agreed with the Savings Bank Pass Book relating to it.

6. *Leave and Allowances of Employees.*—With reference to the orders of Government on the last audit report the application of the rules in the Civil Service Regulations in regulating the salary, leave and acting allowances of employes of the school appears to be necessary in audit as in previous years; and the following deviations from those rules are therefore brought to notice :—

(a) During the absence on leave on medical certificate of Miss Franklin, First Assistant Mistress of the Girls' School on Rs. 125 for six months from 1st May 1914, Miss Sprowles, second Assistant Mistress on Rs. 85 who was appointed to act as first Assistant was granted a salary of Rs. 125 per mensem instead of only Rs. 110 (Rs. 85 + Rs. 25 acting allowance) under article 140 of the Civil Service Regulations.

(b) Mrs. Burns, Assistant Matron, who was entertained on the 1st May 1914, was granted privilege leave from 14th December 1914 to 15th January 1915. Under articles 246 and 260 of the Civil Service Regulations this was not admissible.

(c) In the Kindergarten Establishment the sanctioned scale of allowance for a Pupil Teacher is Rs. 5 per mensem; but the allowances attached to two posts, viz., Rs. 10 was granted to D. Holley, Pupil Teacher, for two months. Under article 169 of the Civil Service Regulations this was not admissible.

7. *Income-tax Deductions.*—The income-tax rules are not correctly applied in the monthly recovery of the tax that is made from the employes of the school for remittance to the Tahsildar of Coonoor after deducting a commission. Although no objection appears to have been raised by the Revenue Department with reference to the monthly statements of income-tax deductions sent by the Principal, no deviations from the income-tax rules can properly be made without the orders of the Board of Revenue, and the following defects should therefore be remedied :—

(a) Income-tax on the salary of Mr. H. R. Vaughan, second Assistant Master (Rs. 175 in April 1914 and Rs. 170 in other months and on the salary of Miss E. Edwards, Headmistress, was deducted only at four pies instead of at five pies in the rupee. The rate at which the tax is collected should be determined with reference to the gross salary and not the net amount after deducting from it the Provident Fund subscription—*vide* articles 34 (a) and 34 (b) of the Civil Account Code.

(b) Similarly income-tax at four pies in the rupee should have been collected in respect of the salary of Rs. 88 less Provident Fund deductions drawn by the Sergeant M. Hurst in April and May 1914 in the same way as it was done in subsequent months as the gross salary exceeded the prescribed limit of Rs. 83-5-4 per mensem.

(c) The deduction on account of income-tax made from the salary of Rs. 46 drawn for Mr. M. H. Fowles in October 1914 was unnecessary as the salary for the month did not exceed the above limit.

(d) Abatement of income-tax was allowed on Mr. Ramshaw's salary during the year 1914-15 in excess of the one-sixth limit prescribed as explained below :—

|                                                                                                                                           | RS.   |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Provident Fund subscription at Rs. 25 a month .. .. .                                                                                     | 300   |
| Life insurance premia paid in 1914-15 on which abatement was allowed in September 1914 and March 1915 at Rs. 374 on each occasion .. .. . | 748   |
| Total .. .. .                                                                                                                             | 1,048 |
| One-sixth limit on which abatement is admissible under proviso 1 to article 74 (a), Civil Account Code .. .. .                            | 800   |
| Difference on which income-tax should have been recovered at five pies per rupee .. .. .                                                  | 248   |

8. *Unforeseen Charges.*—Under rule 62 of the school rules urgent and unforeseen charges for which no allotment has been made in the budget need to be either specially sanctioned by the committee beforehand or should be passed for payment by the

Finance sub-committee pending the sanction of the committee. This did not appear to have been done in regard to the purchase of a tug-of-war rope, the bill having been passed for payment only by the Principal as in the case of other bills (*vide* also remarks in the revised estimate for 1914-15 on page 5).

9. *Printing and Stationery Charges.*—The rates charged in regard to expenditure under these heads are not susceptible of any audit check. As the necessity for meeting these charges from the school funds appears to have arisen only after the Lawrence Asylum Press was taken over by Government, it seems to be a matter for the consideration of the committee whether tenders may not be invited and rates agreed upon in the case of these items of expenditure:

10. *School Fee Collections.*—(a) In the calculation of fees due from parents of pupils under Rule 42, Provident Fund should be left out of account, as it is not one of the items to be excluded from the income, (*vide* note below Rule 42.)

| Name of father.          | Pay. | Amount on which fee was calculated after deducting Provident Fund. |
|--------------------------|------|--------------------------------------------------------------------|
|                          | RS.  | RS.                                                                |
| Mr. A. E. Howell .. .. . | 130  | 125                                                                |
| „ H. J. Boulter .. .. .  | 120  | 110                                                                |
| „ G. R. Glover .. .. .   | 200  | 187                                                                |
| „ F. H. Burchett .. .. . | 80   | 70                                                                 |

(b) Short and excess collections of fees were made in the following case:—

(i) Mr. Hollingsworth's son was removed from the school on 2nd October 1914, but no fee was charged for the two days.

(ii) One of Mr. J. R. Ramble's sons left the institution on 6th June 1914 but the full fee for June 1914 was recovered.

(iii) Mr. J. E. Biddle's boy left the school on 20th August 1914, but the full fee for the month was collected.

(c) The amounts of fees collected in April and June 1914 from Sergeant A. E. Ramble towards the fees payable by him on behalf of his son and daughter who were in the school were not proportionately credited to the two branches in the accounts, as in other months, but were wholly credited to the Male Branch.

(d) School-fee Receipt No. 468 was dated 15th February 1915, while the next one viz., No. 469 was dated 9th February 1915. Properly they should have been in chronological order.

11. *Petty Cash Book (Boy's Branch).*—In voucher No. 174 a sum of Rs. 1-7-0 was incurred on account of money-order commission for remitting the bonus sanctioned by Government to Mrs. Adolphus. As in the case of remittance of salaries the net amount after deducting money-order commission might have been remitted.

W. A. W. FORD,  
Assistant Accountant-General and  
Examiner of Local Fund Accounts.

No. L.F., 919, dated 25th May 1915.

Forwarded to the Secretary to Government (Educational Department) with four spare copies, through the Principal and Secretary, Lawrence Memorial School, Ootacamund, and the Director of Public Instruction, Madras.

K. L. DATTA,  
Accountant-General.

## SUB-ENCLOSURES.

(1)

## STATEMENT of Receipts and Expenditure, Boys' Branch.

| Receipts.                                            | Actuals,<br>1914-15. | Expenditure.                                            | Actuals,<br>1914-15. |
|------------------------------------------------------|----------------------|---------------------------------------------------------|----------------------|
|                                                      | RS. A. P.            |                                                         | RS. A. P.            |
| Opening Balance ..                                   | 38,832 5 4           | I.—Education—                                           |                      |
| I.—From Government—                                  |                      | (a) Scholastic—                                         |                      |
| 1. Grant-in-Aid .. ..                                | 37,800 0 0           | 1. Establishment .. ..                                  | 17,779 7 0           |
| 2. Building grant .. ..                              | 45,000 0 0           | 2. Books, prizes and stationery ..                      | 2,923 3 1            |
| II.—Profits on asylum property—                      |                      | 3. Library .. ..                                        | 251 8 5              |
| 1. Donation and interest on Government securities .. | 58,128 15 4          | 4. Examination fees .. ..                               | 170 0 0              |
| 2. Bank interest on fixed deposit account .. ..      | 1,023 0 8            | 5. Special money prizes .. ..                           | 37 8 0               |
| III.—Special funds—                                  |                      | 6. Scholarships .. ..                                   | ....                 |
| 1. Subsistence allowance ..                          | 7,744 0 8            | (b) Artistic—                                           |                      |
| 2. Fees .. ..                                        | 14,945 13 0          | 1. Band establishment .. ..                             | 699 3 1              |
| 3. Telegraph department ..                           | 980 0 0              | 2. Band instruments, music and repairs .. ..            | 1,126 6 1            |
| IV.—Industries (Recoveries)—                         |                      | 3. Honorarium to band examiner ..                       | 20 0 0               |
| 1. Recoveries from M.W.S. ..                         | 616 3 10             | 4. Gymnastic establishment ..                           | 538 0 0              |
| 2. Refund from P.W.D. ..                             | 419 5 11             | 5. Apparatus and games .. ..                            | 870 0 10             |
| V.—Miscellaneous—                                    |                      | (c) Telegraph—                                          |                      |
| 1. Sale of stores .. ..                              | 43 12 0              | 1. Establishment .. ..                                  | ....                 |
| 2. From N.V.R. compensation for boots .. ..          | 200 0 0              | 2. Premia .. ..                                         | 210 0 0              |
| 3. Other items .. ..                                 | 82 2 0               | (d) Drawing—                                            |                      |
| 4. Special money prizes ..                           | 37 8 0               | 1. Establishment .. ..                                  | 240 0 0              |
| 5. Donation .. ..                                    | 10 0 0               | 2. Materials, models, etc. ..                           | 95 4 0               |
| 6. Fixed deposit matured ..                          | 8,468 5 7            | (e) Type-writing—                                       |                      |
| Total ..                                             | 2,14,331 8 4         | 1. Establishment .. ..                                  | 240 0 0              |
|                                                      |                      | 2. Machines, materials, etc. ..                         | 301 7 6              |
|                                                      |                      | (f) Carpentry—                                          |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 967 10 10            |
|                                                      |                      | 2. Tools and plant .. ..                                | 462 7 6              |
|                                                      |                      | (a) Clothing—                                           |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 625 10 6             |
|                                                      |                      | 2. Material, etc. .. ..                                 | 4,540 9 11           |
|                                                      |                      | 3. Contract work and outfits ..                         | 4,019 6 0            |
|                                                      |                      | 4. Shoeing .. ..                                        | 6,337 10 2           |
|                                                      |                      | 5. Sergeants' clothing .. ..                            | 446 2 0              |
|                                                      |                      | 6. Servants' do. .. ..                                  | 276 12 0             |
|                                                      |                      | (b) Victualling—                                        |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 1,874 10 6           |
|                                                      |                      | 2. Provisions .. ..                                     | 32,148 9 0           |
|                                                      |                      | 3. Kitchen and dining room utensils .. ..               | 384 1 5              |
|                                                      |                      | 4. Boarders .. ..                                       | 463 8 0              |
|                                                      |                      | III.—Household, hospital and sanitation—                |                      |
|                                                      |                      | (a) Household—                                          |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 5,931 0 0            |
|                                                      |                      | 2. Washing .. ..                                        | 1,958 12 0           |
|                                                      |                      | 3. Lighting .. ..                                       | 857 10 0             |
|                                                      |                      | 4. Wood-cutting, etc. .. ..                             | 1,045 13 6           |
|                                                      |                      | 5. Bedding and towelling .. ..                          | 1,573 10 4           |
|                                                      |                      | 6. Hardware, soap, brushes ..                           | 1,006 12 11          |
|                                                      |                      | 7. Furniture, carpets, etc. ..                          | 2,521 1 10           |
|                                                      |                      | 8. Contingencies .. ..                                  | 105 3 10             |
|                                                      |                      | (b) Hospital—                                           |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 1,751 1 1            |
|                                                      |                      | 2. Medicines and wines .. ..                            | 335 14 8             |
|                                                      |                      | 3. Extra nursing .. ..                                  | 260 13 1             |
|                                                      |                      | 4. Disinfectant .. ..                                   | 3,233 5 0            |
|                                                      |                      | (c) Sanitation—                                         |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 965 9 3              |
|                                                      |                      | 2. Tar and phenyle .. ..                                | 134 1 0              |
|                                                      |                      | 3. Repairs to roads, drains; bush-cutting .. ..         | 1,053 14 9           |
|                                                      |                      | IV.—General—                                            |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 8,078 4 11           |
|                                                      |                      | 2. Office stationery .. ..                              | 207 12 0             |
|                                                      |                      | V.—Miscellaneous—                                       |                      |
|                                                      |                      | 1. Carrying charges and travelling expenses .. ..       | 3,792 3 6            |
|                                                      |                      | 2. Postage, telegrams and advertisements .. ..          | 507 12 9             |
|                                                      |                      | 3. Contingencies .. ..                                  | 1,676 8 5            |
|                                                      |                      | 4. Entertainment allowance ..                           | 238 5 2              |
|                                                      |                      | 5. Printing charges .. ..                               | 553 15 9             |
|                                                      |                      | VI.—Buildings and repairs .. ..                         | 2,235 0 7            |
|                                                      |                      | VII.—Other charges—                                     |                      |
|                                                      |                      | 1. Pensions .. ..                                       | 1,530 0 0            |
|                                                      |                      | VIII.—Chapel—                                           |                      |
|                                                      |                      | 1. Establishment .. ..                                  | 391 2 5              |
|                                                      |                      | 2. Improvements .. ..                                   | 473 4 11             |
|                                                      |                      | IX.—Extraordinary—                                      |                      |
|                                                      |                      | 1. Sinking fund .. ..                                   | 1,510 12 9           |
|                                                      |                      | 2. Improvements to buildings ..                         | 5,720 0 0            |
|                                                      |                      | 3. Municipal tax .. ..                                  | 9 0 10               |
|                                                      |                      | 4. For new buildings to A.C.R.E. ..                     | 22,750 0 0           |
|                                                      |                      | 5. Refund to Government balance of building grant .. .. | 22,250 0 0           |
|                                                      |                      | 6. Refund of fees .. ..                                 | 19 13 0              |
|                                                      |                      | 7. Toll .. ..                                           | 250 12 0             |
|                                                      |                      | Total ..                                                | 1,72,978 10 1        |
|                                                      |                      | Closing balance on 31st March 1915 ..                   | *41,352 14 3         |
|                                                      |                      |                                                         | 2,14,331 8 4         |

\* Includes Rs. 30,000 in fixed deposit account.

## STATEMENT of Receipts and Expenditure, Girls' Branch.

| Receipts.                       | Actuals,<br>1914-15. | Expenditure.                                   | Actuals,<br>1914-15. |
|---------------------------------|----------------------|------------------------------------------------|----------------------|
|                                 | RS. A. P.            |                                                | RS. A. P.            |
| Opening Balance ..              | 14,604 14 0          | I.—Education—                                  |                      |
| I.—From Government—             |                      | (a) Scholastic—                                |                      |
| 1. Grant-in-Aid ..              | 25,200 0 0           | 1. Establishment ..                            | 8,504 0 8            |
| II.—Profits on asylum property— |                      | 2. Books, stationery, prizes ..                | 1,510 10 7           |
| 1. Donation and interest ..     | 21,908 14 4          | 3. Library ..                                  | 217 10 4             |
| III.—Special funds—             |                      | 4. Examination fees ..                         | 145 0 0              |
| 1. Subsistence allowance ..     | 7,307 11 7           | 5. Games ..                                    | 140 3 3              |
| 2. Fees ..                      | 7,141 0 0            | 6. Tuning and repairing piano ..               | 372 0 0              |
| IV.—Miscellaneous ..            |                      | 7. Special money prizes ..                     | 47 8 0               |
| 1. Sale of stores ..            | 0 9 0                | 8. Organist ..                                 | .....                |
| 2. Other items ..               | 17 6 3               | (b) Drawing—                                   |                      |
| 3. Special money prizes ..      | 47 8 0               | 1. Establishment ..                            | 180 0 0              |
|                                 | 76,227 15 2          | 2. Materials and models ..                     | 38 4 8               |
|                                 |                      | (c) Typewriting—                               |                      |
|                                 |                      | 1. Establishment ..                            | 175 0 0              |
|                                 |                      | 2. Materials and machines ..                   | 84 14 0              |
|                                 |                      | (d) Technical—                                 |                      |
|                                 |                      | 1. Establishment ..                            | 1,080 0 0            |
|                                 |                      | 2. Needlework and cookery class ..             | 273 0 6              |
|                                 |                      | II.—Clothing and victualling—                  |                      |
|                                 |                      | (a) Clothing—                                  |                      |
|                                 |                      | 1. Establishment ..                            | 844 0 0              |
|                                 |                      | 2. Materials ..                                | 5,800 10 3           |
|                                 |                      | 3. Extra tailors ..                            | 843 12 4             |
|                                 |                      | 4. Shoeing ..                                  | 2,672 0 6            |
|                                 |                      | 5. Outfit allowance ..                         | 455 0 0              |
|                                 |                      | 6. Servants' clothing ..                       | 99 0 0               |
|                                 |                      | (b) Victualling—                               |                      |
|                                 |                      | 1. Establishment ..                            | 957 14 9             |
|                                 |                      | 2. Provisions ..                               | 19,064 3 7           |
|                                 |                      | 3. Kitchen and dining room utensils ..         | 552 14 10            |
|                                 |                      | III.—Household, hospital and sanitation—       |                      |
|                                 |                      | (a) Household—                                 |                      |
|                                 |                      | 1. Establishment ..                            | 412 0 0              |
|                                 |                      | 2. Washing ..                                  | 1,316 4 0            |
|                                 |                      | 3. Lighting ..                                 | 829 0 0              |
|                                 |                      | 4. Wood-cutting ..                             | 311 6 6              |
|                                 |                      | 5. Bedding and towelling ..                    | 1,943 6 2            |
|                                 |                      | 6. Hardware, soap, brushes, etc. ..            | 576 1 8              |
|                                 |                      | 7. Furniture and repairs ..                    | 1,886 12 4           |
|                                 |                      | 8. Contingencies ..                            | 55 3 0               |
|                                 |                      | (b) Hospital—                                  |                      |
|                                 |                      | 1. Establishment ..                            | 1,286 2 3            |
|                                 |                      | 2. Medicines and wines ..                      | 149 1 4              |
|                                 |                      | 3. Extra nursing ..                            | 1 4 6                |
|                                 |                      | (c) Sanitation—                                |                      |
|                                 |                      | 1. Establishment ..                            | 713 15 5             |
|                                 |                      | 2. Tar and phenyle ..                          | 58 8 0               |
|                                 |                      | 3. Bush-cutting, etc. ..                       | 209 4 3              |
|                                 |                      | IV.—General—                                   |                      |
|                                 |                      | Establishment ..                               | 5,134 2 0            |
|                                 |                      | V.—Miscellaneous—                              |                      |
|                                 |                      | 1. Carrying charges and travelling expenses .. | 1,932 13 6           |
|                                 |                      | 2. Postage, telegrams and advertisements ..    | 123 15 9             |
|                                 |                      | 3. Contingencies ..                            | 41 5 0               |
|                                 |                      | 4. Printing charges ..                         | 335 6 6              |
|                                 |                      | VI.—Buildings and repairs—                     |                      |
|                                 |                      | 1,381 6 9                                      |                      |
|                                 |                      | VII.—Other charges—                            |                      |
|                                 |                      | 1. Pension ..                                  | 360 0 0              |
|                                 |                      | VIII.—Chapel—                                  |                      |
|                                 |                      | 1. Establishment ..                            | 260 5 10             |
|                                 |                      | 2. Improvements ..                             | 26 0 0               |
|                                 |                      | IX.—Extraordinary—                             |                      |
|                                 |                      | 1. Sinking fund ..                             | 686 14 3             |
|                                 |                      | 2. Improvements to buildings ..                | 480 0 0              |
|                                 |                      | 3. Toll ..                                     | 166 3 0              |
|                                 |                      | Total ..                                       | 64,733 10 3          |
|                                 |                      | Closing balance on 31st March 1915 ..          | 11,494 4 11          |
|                                 |                      | Grand total ..                                 | 76,227 15 2          |

(2)

## STATEMENT of Assets and Liabilities of the Lawrence Memorial School, Lovedale, as they stood on 31st March 1915.

## Boys' Branch.

| Assets—                                       | RS.       | A. | P. |
|-----------------------------------------------|-----------|----|----|
| Funded capital with the Accountant-General .. | 5,10,100  | 0  | 0  |
| Do. (Press funds) ..                          | 5,08,700  | 0  | 0  |
| Permanent advance with the principal ..       | 81        | 2  | 0  |
| Grant-in-Aid ..                               | 2,400     | 0  | 0  |
| Donation on Government securities ..          | 21,460    | 8  | 0  |
| Half-yearly interest ..                       | 11,120    | 4  | 9  |
| Subsistence allowance ..                      | 629       | 2  | 0  |
| Fees in arrears ..                            | 1,229     | 11 | 0  |
| Steward's stores ..                           | 7,161     | 2  | 0  |
| Stores made-up clothing ..                    | 9,871     | 14 | 0  |
| Furniture ..                                  | 42,677    | 2  | 9  |
| Band instruments ..                           | 3,894     | 10 | 6  |
| Credit balance ..                             | 41,352    | 14 | 3  |
| Sinking fund * ..                             | 10,666    | 8  | 4  |
| Total ..                                      | 11,71,344 | 15 | 7  |

## Liabilities—

|                     | RS.       | A. | P. |
|---------------------|-----------|----|----|
| Personal account .. | 7,586     | 15 | 4  |
| Net assets ..       | 11,63,758 | 0  | 3  |
| Total ..            | 11,71,344 | 15 | 7  |

## Girls' Branch.

| Assets—                                       | RS.      | A. | P. |
|-----------------------------------------------|----------|----|----|
| Funded capital with the Accountant-General .. | 2,82,318 | 14 | 0  |
| Permanent advance with the headmistress ..    | 30       | 0  | 0  |
| Grant-in-Aid ..                               | 1,600    | 0  | 0  |
| Half-yearly interest ..                       | 1,981    | 5  | 2  |
| Subsistence allowance ..                      | 6,123    | 2  | 0  |
| Fees in arrears ..                            | 229      | 3  | 0  |
| Donation on Government securities ..          | 10,732   | 12 | 0  |
| Steward's stores ..                           | 7,884    | 0  | 7  |
| Furniture ..                                  | 19,477   | 6  | 7  |
| Sinking fund ..                               | 4,869    | 7  | 11 |
| Credit balance ..                             | 11,494   | 4  | 11 |
| Total ..                                      | 3,46,740 | 8  | 2  |

## Liabilities—

|                     | RS.      | A. | P. |
|---------------------|----------|----|----|
| Personal account .. | 3,935    | 7  | 10 |
| Net assets ..       | 3,42,805 | 0  | 4  |
| Total ..            | 3,46,740 | 8  | 2  |

\* Represents a portion of the book value of the Sinking fund consisting of Government Premissory Notes for Rs. 15,550 and cash Rs. 83-1-5.

† Excludes the balance of Rs. 12,835-3-5, outstanding to the credit of special account maintained in connection with the special grant of Rs. 26,830 given by Government under G.O. No. 1106, Educational, dated 11th December 1912.

(ii)

*Remarks of the Committee on the audit of accounts of Lawrence Memorial School,  
Lovedale, Ootacamund, for 1914-15.*

6. (a) This is now allowed in the case of this school by G.O. No. 540, Educational, dated 19th May 1915, appendix, paragraph 3.

(b) This was allowed in the Christmas holidays when there was no particular work for Mrs. Burns to do, and no substitute required. If her month had been taken from 1st April, when it was due, another matron would have had to have been advertized for, appointed and paid to do her work.

(c) Rupees 20 is allowed for pupil teachers for the school—Rs. 10 for boys' branch, and Rs. 10 for girls' branch—but the Principal has never understood that it need necessarily be divided up equally among four girls though it usually is so done. Miss Daisy Holley, having passed the high school, had finished her education here, and so was able to take both morning and afternoon work. Ordinarily one pupil-teacher assists in the morning, and another in the afternoon, so that each can go on to some extent with her own education. The Headmistress reported that no suitable girl except Daisy Holley was then available. The pupil-teacher system is not approved of by the Inspector of European Schools, who considers that an additional mistress would be much preferable.

7. The Principal hardly considers that his office is responsible for errors in income-tax deductions. The school only collects income-tax as a matter of convenience to the income-tax authorities and members of the staff. The income-tax authorities should, it is thought, be responsible for any irregularities.

8. The amount was passed by the Finance Sub-Committee in their monthly audit, and agreed to by the Committee under provision of Resolution No. II, dated 20th November 1914, and the expenditure is now approved of by Government in G.O. No. 361, Educational, dated 29th March 1915.

9. There seems no objection to this procedure—but the Ootacamund and Nilgiri Press is practically the only one in Ootacamund. The school occasionally gives work to the S. P. C. K. Press, Vepery, Madras, when the Nilgiri Press has a good deal of our work on hand, and is delaying delivery. It is found generally that the Nilgiri Press is slightly cheaper than the S. P. C. K. Press, Madras.

10. (a) If the certificate of income signed by superior officer deducts the Provident fund from income, that income is taken as correct. The committee consider that compulsory deduction for Provident fund should be omitted when assessing fees for children and would suggest that in rule 42, "Note," the words "compulsory deduction on account of Provident funds" may be added after the words "does not include."

(b) Parents are obliged to give at least 14 days' notice—if they do not, fees are liable to be charged for these days.

(c) This has been adjusted.

N. Ref. on C. No. 5690, dated 4th August 1915.

Submitted to Government.

H. S. DUNCAN,  
Ag. Director of Public Instruction.

Order—No. 964, Educational, dated 3rd September 1915.

Recorded.

2. The Government note that the result of the audit was satisfactory.

3. The Government do not consider it desirable that the note to rule 42 of the rules relating to the working of the Lawrence Memorial School, should be altered in the manner suggested by the Committee.

(True Extract.)

C. G. TODHUNTER,  
Ag. 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. 964, EDUCATIONAL,  
DATED THE 3RD SEPTEMBER 1915.

[SUBJECT.—*Audit report of the Lawrence Memorial school, Ootacamund, for the year ending the 31st March 1915.*

From the Director of Public Instruction, N.R.O.C. No. 5690/15,  
dated the 4th August 1915.

The Committee of the Lawrence Memorial school, Ootacamund, have explained satisfactorily the defects pointed out in paragraphs 8, 9, 10 (b) and 10 (c) of the auditor's report. The irregularities noted in the remaining paragraphs are noticed below.

1. *Paragraph 6 of the report.*—(a) In support of the irregularity committed in May 1914 the committee now quotes G.O. No. 540, Educational, dated the 19th May 1915, in which the Principal has since been authorized to exercise the power vested in the Local Government under article 147 (iii) of the Civil Service Regulations. It does not however seem desirable to question the action of the committee in this respect. This is now permissible under rule 6 of the revised rules printed in G.O. No. 856, Educational, dated the 9th August 1915.

(b) The irregularity noticed in this sub-paragraph is evidently due to difficulties in making temporary arrangements and in providing for additional expenditure and may perhaps be condoned. In this connection attention is solicited to rules 1 and 2 of the rules printed in G.O. No. 856, Educational, dated the 9th August 1915, under which the Principal has since been authorized to grant leave of absence of any member of the staff for such part of the vacation as he may deem necessary.

(c) The explanation offered by the committee may be accepted as under rule 4 appended to G.O. No. 540, Educational, dated the 19th May 1915, since revised by rule 5 of the rules in G.O. No. 856, Educational, dated the 9th August 1915, the committee has since been authorized to utilize for short temporary periods the full minimum pay of an absentee member of the staff in such a way as will most efficiently carry on the work of the school.

2. *Paragraph 7 of the report.*—The irregularity pointed out in this paragraph is similar to that noticed in paragraphs 11 and 12 of the audit report for 1910-11, but the committee's action was then condoned. The committee now explains that the Principal does not consider that his office is responsible for errors in income-tax deductions, that the school only collects income-tax as a matter of convenience to the income-tax authorities and members of the staff and that the former should be held responsible for any irregularities. The contention of the Principal appears to be reasonable. If the Revenue Department had pointed out the errors as soon as the monthly statements of income-tax deductions were received from the Principal the defects would have been remedied by the Principal in his next month's statements. As the Revenue Department is also partly to blame in the matter, it seems undesirable to take notice of the irregularity. It seems sufficient to ask the committee to see that the defects are remedied.

3. *Paragraph 10 of the report.*—(a) The auditor points out that in the calculation of fees due from parents of pupils under rule 42 of the rules relating to the working of the Lawrence Memorial school, deductions on account of Provident Fund should not be made as it is not one of the items to be excluded from the income—*vide* note to rule 42.

In explanation of this the committee states that if the certificate of income signed by the superior officer deducts the Provident Fund from income then that income is taken as correct. The committee however considers that compulsory deduction for Provident Fund should be omitted when assessing fees for children and accordingly suggests that in the note to rule 42 the words "compulsory deduction on account of Provident Funds" may be added after the words "does not include".

In this connection attention is solicited to G.O. No. 50, Educational, dated the 20th January 1910, under which the note to rule 42 was inserted. In paragraph 3 of Mr. Francis' letter of the 20th December 1909 on page 2 of the Government Order, the scope of the definition of the term "income" is explained as follows:—

"It will be seen that this definition requires parents to pay a proportion of all items of pay and allowances which can be considered to be personal remuneration but excludes allowances given for a specific purpose other than personal remuneration and with the intention that they shall be spent wholly upon that purpose, such as horse allowance. It is comprehensive and includes all the heads under which parents draw pay and allowances". From this it is clear that there was no intention that deductions for Provident Fund should be excluded from the pay of the parents in the calculation of fees. It does not seem desirable to alter the note to rule 42 as suggested by the committee, since all items of personal remuneration drawn by an individual should be taken into account. Further if deductions on account of income-tax are not taken into account in the calculation of fees, there seems no reason why deductions on account of Provident Fund should be taken into account. Moreover the effect of giving effect to the committee's suggestion will be to reduce the income from fees which it does not seem desirable to make in the present state of the finances of the school. It is therefore for consideration whether the committee's suggestion need not be accepted.

4. Paragraph 11 of the report.—No explanation has been offered by the committee in regard to the irregularity pointed out in this paragraph, but as the amount involved is trifling no notice need be taken of it.

T.K.—18-8-15.

May be recorded with a note as at A.

C. G. TODHUNTER—29-8-15.

A draft order is submitted for approval.

E.A.V.—1-9-15.

T.K.—1-9-15.

C.G.T.—3-9-15.

[G.O. No. 964, Educational, dated the 3rd September 1915.]

# PRESS SLIP.

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PREFERENCE.

URGENT (a).

Seott. II-38-3-14.

DEPARTMENT.

Current No....., dated.....191

G.O. No. 964, dated the 3rd Sept. 1915.

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Brief subject.....

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~~School~~ for 1914-15

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" " ..... , " " ..... , " " ..... 191

ORDER.

No. 904, dated 3. 9. 1918

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Recorded.

2. The last: note that the results of the audit was satisfactory.

3. The Govt: do not consider it desirable that the note to rule 42 of the rules relating to the working of the Lawrence Memorial School, should be altered in the manner suggested by the Committee.

To

The Committee of the Lawrence  
Memorial School,  
" D. P. G. ✓ Gold.  
" A. G. ✓

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