

Government of Madras

HOME DEPARTMENT.

(EDUCATION.)

G.O. No. 1023, 27th September 1916

NOTES
PRINTED

Lawrence Memorial School, Ootacamund

Recording, with remarks, the report on the audit of the accounts of the — for 1915-16.

2
Government of Madras

HOME DEPARTMENT.

(EDUCATION.)
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G.O. No. 1023, 27th September 1916

ORIGINAL.

Lawrence Memorial School, Ootacamund

Recording, with remarks, the report on the audit of the accounts of the — for 1915-16.

GOVERNMENT OF MADRAS.

HOME DEPARTMENT

(Education)

READ—the following papers :—

I

Letter—from the Rev. W. H. G. PADFIELD, M.A., Secretary to the Committee of Management, Lawrence Memorial School.

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

Dated—Lovedale, the 28th August 1916.

No.—C. 2204.

I have the honour, by direction of the Committee of Management of Lawrence Memorial School, to forward herewith four copies of the report on the audit of accounts of the Institution for 1915-16, with remarks of the Committee thereon.

ENCLOSURES.

(1)

REPORT ON THE AUDIT OF THE ACCOUNTS OF THE LAWRENCE MEMORIAL SCHOOL, OOTACAMUND.

From Mr. W. A. W. Ford, 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 1916.

2. The audit which commenced on the 4th May 1916, and ended on the 17th May 1916, was conducted by Assistant Inspector Mr. U. Kanary 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 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. 60,971-5-11 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. 468-11-2 representing the amount of outstanding cheque which has been debited in the Pass Book on 5th April 1915.

5. The closing balance of the Special Grant Account on the 31st March 1916 was Rs. 4,715-4-8 and was in agreement with its Bank Pass Book. The balance of the Provident Account likewise agreed with the Savings Bank Pass Books relating to it.

COMPETENT SANCTION WANTING.

6. (a) A carpenter was entertained on Rs. 35 per mensem during the year. The sanction of Government should now be obtained with retrospective effect as no provision exists for the appointment in the budget for the year. The same remarks apply to the appointment of an assistant to the carpenter on a monthly pay of Rs. 10.

(b) Mr. Hinton was appointed as an additional teacher (not provided for in the sanctioned scale) on Rs. 50 per mensem in the Boys' branch with effect from February 1916 in pursuance of the Committee's Resolution No. VII of 18th February 1916. The sanction of Government should have been obtained prior to the appointment. This may be sought for now.

(c) The house-rent allowance of the Telegraphmaster was raised from Rs. 30 to Rs. 40 per mensem with effect from August 1915 under the Committee's Resolution No. 8, dated 20th August 1915. The increase in the allowance requires the sanction of Government.

7. Increment of progressive pay in advance of the due date was granted in the following cases. The sanction of Government may now be obtained for such grants. Attention is invited to article 153 (a) of the Civil Service Regulations.

(a) Miss Harben was appointed on Rs. 70-3-85 on 21st February 1915. She was however given the maximum pay Rs. 85 with effect from 1st April 1915.

(b) The pay of Miss Murphy, the Senior Teacher, as revised by G.O. No. 1459, dated 19th December 1914, was 100-5-150. She was however granted an increment of Rs. 10 with effect from 1st April 1915.

8. Leave and allowances were not at times regulated in accordance with the rules in Civil Service Regulations.

(a) Mrs. Gray who was appointed on 15th May 1915 was granted privilege leave from 15th December 1915 to 17th January 1916. This is not admissible under article 260 of the Civil Service Regulations. Similarly the privilege leave for the period from 15th January to 11th February 1916 granted to Miss Eade, who was entertained as a teacher on 1st August 1915, is inadmissible.

(b) Mrs. Sambert on Rs. 35 was on sick leave from 11th October to 24th November 1915 and drew half pay as leave allowance. The grant of the other half (Rs. 17-8-0 to Mrs. Johnston, Head Matron on Rs. 52) is opposed to article 169 of the Civil Service Regulations.

(c) Sergeant Harding, Carpentry Instructor on Rs. 90 per mensem, resigned his appointment on 15th July 1915. Clothing Sergeant Mumford and Steward Mr. Smith, who were drawing Rs. 80 and Rs. 110 respectively, were given Rs. 50 and 10 respectively as allowances for discharging portions of the duty devolving on the Carpentry Instructor. The allowances granted are not governed by the rules in the Civil Service Regulations.

9. *Voucher No. 610 for Rs. 1,807-9-2* being the additional expenditure incurred for the alterations to lavatories for boys :—

(a) Rs. 5,000 was paid to the Military Public Works Department in 1914-15 to carry out the required alterations to the lavatories. The work was completed in March 1916 at a cost of Rs. 6,254-15-3 against Rs. 5,000 previously contributed to the Military Department. The excess expenditure of Rs. 1,254-15-3 was now paid. In addition to this excess expenditure, the Military Department obtained also Rs. 552-9-11 which they had expended in constructing a kitchen fuel store for the Headmaster's quarters out of Rs. 5,000 placed at their disposal for alterations to lavatories. There was no allotment for the fuel store in the budget sanctioned by Government for 1915-16, nor was there any provision therein for the payment of any additional expenditure for alterations to lavatories over and above Rs. 5,000. The sanction of Government should have been, therefore, obtained for the payment of Rs. 1,807-9-2 (Rs. 552-9-11 spent for fuel store out of Rs. 5,000, plus Rs. 1,254-15-3, the excess expenditure incurred over Rs. 5,000 for lavatories) under rule 62 of the rules for the working of the school.

(b) The acknowledgment of the Military Department in support of the payment of Rs. 1,807-9-2 was wanting.

10. *Voucher No. 232—Travelling Allowance of Mr. S. B. Stephens for joining his appointment at Lovedale as a teacher.—Rs. 187-3-0.*

Double mileage was paid to him for the road journey of 16 miles from Dehra Dun to Mussoori while he was entitled only to single mileage. The excess payment of Rs. 4 needs recovery.

11. *Voucher No. 409.—Stamped acknowledgment was wanting in support of the payment of Rs. 2,090-5-7 to the Educational Association, London. It may be obtained now.*

PROVIDENT FUND ACCOUNTS.

12. The new rules recently sanctioned by Government for the working of the Provident Fund Institution were brought into force with effect from 1st January 1916. In closing the old fund each subscriber had to be credited under the orders of Government with bonus equal to three-fourths of the subscription deducted from the pay bills. This has been done accordingly but in addition to this amount three-fourths of the interest that had accrued on the total subscription was also credited to the bonus. It is doubtful whether it was the intention of the Government to allow the subscribers the benefit of three-fourths of the interest on subscription also being added to the bonus.

13. In the case of Military pensioners summoned for active service the separation allowance granted by Government for their children were accepted in lieu of school fees leviable according to the scale laid down in rule 42 of the rules regulating the constitution and working of the school (G.O. No. 521, Educational, dated 31st July 1911). This procedure does not appear to be correct nor was any authority shown in support of it. The proper course would seem to be to levy the fee on the enhanced income of these pensioners exclusive of the separation allowance (subsistence allowance) according to the note under rule 42 quoted above. The present income of the pensioners concerned may now be ascertained and the fees recalculated making necessary recoveries or refunds as the separation allowance already credited is less than or in excess of the fee due.

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

No. L.F. 22-2 of 16-17/1215, dated 20th June 1916.

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.

W. A. W. FORD,
for Accountant-General.

STATEMENT of Receipts and Expenditure, Boys' Branch.

Receipts.	Actuals, 1915-16.	Expenditure.	Actuals, 1915-16.
Opening Balance	RS. A. P. 41,352 14 3	I.—EDUCATION—	RS. A. P.
I.—FROM GOVERNMENT—		(a) Scholastic—	
1. Grant-in-Aid	37,800 0 0	1. Establishment	19,293 3 6
II.—PROFITS ON ASSETS PROPERTY—		2. Books, Prizes and Stationery	3,397 12 4
1. Donation and Interest on Government Securities	59,727 15 4	3. Library and Museum	619 10 10
2. Bank Interest on Fixed Deposit Account	2,066 13 11	4. Examination Fees	125 0 0
III.—SPECIAL FUNDS—		5. Scholarships	169 5 0
1. Subsistence Allowance	8,792 7 1	6. Special money prize	10 0 0
2. Fees	16,756 6 0	(b) Artistic—	
3. Telegraph Department	680 0 0	1. Music—Establishment	817 0 0
IV.—INDUSTRIES—		2. Band Instruments, Music and Repairs	842 5 4
1. Boot-making Shop	...	3. Honorarium to Band Examiner	540 0 0
2. Recoveries from Public Works Department	...	4. Gymnastic Establishment	729 11 0
V.—MISCELLANEOUS—		5. Apparatus and Games	...
1. Sale of Stores	316 7 6	(c) Drawing—	
2. From N.V.R. Compensation for Boots	200 0 0	1. Establishment	240 0 0
3. Other items	108 4 0	2. Materials, Models, etc.	25 8 0
4. Special Money prizes	10 0 0	(d) Typewriting—	
5. Donation	250 0 0	1. Establishment	240 0 0
6. Refund of Boarding money	10 0 0	2. Machines, Materials, etc.	313 7 6
7. Bonus Fund Account transferred to Current Account	2,049 3 10	(f) 1. Carpentry establishment	854 8 3
		2. Tools and plant	387 3 2
		II.—CLOTHING AND VICTUALLING—	
		(a) Clothing—	
		1. Establishment	410 0 7
		2. Material, etc.	9,581 10 3
		3. Contract Work and Outfits	3,883 0 0
		4. Shoeing	5,791 3 5
		5. Sergeants' Clothing	220 11 6
		6. Servants'	279 9 0
		(b) Victualling—	
		1. Establishment	1,871 0 10
		2. Provisions	34,864 6 0
		3. Kitchen and Dining Room utensils	303 2 3
		4. Boarders	135 0 0
		III.—HOUSEHOLD, HOSPITAL AND SANITATION—	
		(a) Household—	
		1. Establishment	5,885 2 9
		2. Washing	1,798 3 0
		3. Lighting	941 4 0
		4. Wood-cutting, etc.	1,009 1 11
		5. Bedding and Towelling	585 13 9
		6. Hardware, Soap, Brushes	1,209 5 8
		7. Furniture, Carpets, etc.	3,402 0 7
		8. Contingencies	126 12 4
		(b) Hospital—	
		1. Establishment	1,807 0 0
		2. Medicines and Wines	97 15 8
		3. Extra Nursing	20 2 8
		(c) Sanitation—	
		1. Establishment	960 4 11
		2. Tar and Phenyle	249 7 0
		3. Repairs to Roads, Drains; Bush-cutting	996 3 10
		4. Disinfectant	145 5 0
		IV.—GENERAL—	
		1. Establishment	8,435 15 4
		2. Office Stationery	376 7 6
		V.—MISCELLANEOUS—	
		1. Carrying charges and travelling expenses	3,162 11 6
		2. Postage, Advertisements and Telegrams	532 12 7
		3. Contingencies	1,258 13 9
		4. Entertainment Allowance	144 8 4
		5. Printing Charges	488 13 8
		VI.—BUILDINGS—	
		1. Establishment	651 0 8
		2. Material, Barrack Damages and Repairs to Furniture	825 12 8
Carried over	1,70,380 7 11	Carried over	1,21,555 9 10

Statement of Receipts and Expenditure, Boys' Branch—*cont.*

Receipts.	Actuals, 1915-16.	Expenditure.	Actuals, 1915-16.
Brought forward ...	RS. A. P. 1,70,330 7 11	Brought forward ...	RS. A. P. 1,21,555 9 10
		VII.—OTHER CHARGES—	
		1. Pensions ...	1,380 0 0
		VIII.—CHAPEL—	
		1. Establishment ...	403 2 0
		2. Improvements ...	180 9 5
		3. Tuning Organ ...	15 0 0
		IX.—EXTRAORDINARY—	
		1. Shower Bath ..	1,807 9 2
		2. Sinking Fund ...	1,590 10 4
		3. Refund of fees ...	125 3 4
		4. Municipal Tax ...	9 0 10
		5. Toll ...	25 12 0
		Total ...	1,27,092 8 11
		Closing balance on 31st March 1916 ...	43,237 15 0
Total ...	1,70,330 7 11	Total ...	1,70,330 7 11

STATEMENT of Receipts and Expenditure, Girls' Branch.

Receipts.	Actuals, 1915-16.	Expenditure.	Actuals, 1915-16.
Opening Balance ...	RS. A. P. 11,404 4 11	I.—EDUCATION—	RS. A. P.
I.—FROM GOVERNMENT—		(a) Scholastic—	
1. Grant-in-Aid ...	25,200 0 0	1. Establishment ...	8,878 0 0
II.—PROFITS ON AUSTRIAN PROPERTY—		2. Books, Stationery, Prizes ...	1,591 12 3
1. Donation and interest ...	24,363 10 4	3. Library ...	408 5 5
III.—SPECIAL FUNDS—		4. Examination Fees ...	160 0 0
1. Subsistence Allowance ...	7,682 11 5	5. Games ...	116 1 0
2. Fees ...	7,271 7 0	6. Tuning and repairing Piano ...	10 0 0
IV.—MISCELLANEOUS—		7. Special money prizes ...	...
1. Sale of Stores ...	63 11 0	8. Organist ...	...
2. Bonus Fund Account transferred to Current Account ...	1,366 2 6	(b) Drawing—	
3. Special Money Prizes ...	...	1. Establishment ...	180 0 0
		2. Materials and Models ...	8 4 2
		(c) Typewriting—	
		1. Establishment ...	180 0 0
		2. Materials and Machines ...	41 14 0
		(d) Technical—	
		1. Establishment ...	1,104 0 0
		2. Needlework and Cookery Class ...	118 6 2
		II.—CLOTHING AND VICTUALLING—	
		(a) Clothing—	
		1. Establishment ...	808 11 10
		2. Materials ...	1,827 0 6
		3. Extra Tailors ...	510 9 0
		4. Shoeing ...	2,518 6 0
		5. Outfit allowance ...	700 0 0
		6. Servants' clothing ...	124 11 0
		(b) Victualling—	
		1. Establishment ...	1,066 13 0
		2. Provisions ...	19,975 9 4
		3. Kitchen and Dining Room Utensils ...	505 10 6
		4. Boarders ...	...
		III.—HOUSEHOLD, HOSPITAL AND SANITATION—	
		(a) Household—	
		1. Establishment ...	424 0 0
		2. Washing ...	1,213 2 0
		3. Lighting ...	783 2 6
		4. Wood-cutting ...	806 11 11
Carried over ...	77,444 15 2	Carried over ...	43,350 2 7

Statement of Receipts and Expenditure, Girls' Branch—*cont.*

Receipts.	Actuals, 1915-16.	Expenditure.	Actuals, 1915-16.
Brought forward ...	RS. A. P. 77,444 15 2	Brought forward ...	RS. A. P. 43,350 2 7
		III.—HOUSEHOLD, HOSPITAL AND SANITATION— <i>cont.</i>	
		(a) Household— <i>cont.</i>	
		5. Bedding and towel-ling ...	838 3 9
		6. Hardware, Soap, Brushes, etc. ...	811 8 7
		7. New Furniture and Carpets ...	1,808 8 10
		8. Contingencies ...	41 12 2
		(b) Hospital—	
		1. Establishment ...	1,335 12 0
		2. Medicines and Wines ...	29 13 4
		3. Extra Nursing ...	8 8 2
		(c) Sanitation—	
		1. Establishment ...	284 4 5
		2. Tar and Phenyle ...	96 6 0
		3. Bush-cutting, etc. ...	210 11 11
		IV.—GENERAL—	
		1. Establishment ...	5,681 10 10
		V.—MISCELLANEOUS—	
		1. Carrying charges and travelling expenses ...	1,662 11 0
		2. Postage, Telegrams, Advertisements ...	77 1 2
		3. Contingencies ...	174 7 0
		4. Printing Charges ...	277 0 4
		VI.—BUILDINGS—	
		1. Establishment ...	431 9 11
		2. Material, Barrack damages, etc. ...	555 10 9
		VII.—OTHER CHARGES—	
		Pension ...	360 0 0
		VIII.—CHAPEL—	
		1. Establishment ...	263 3 8
		2. Improvements ...	104 2 5
		3. Tuning Organ ...	10 0 0
		IX.—EXTRAORDINARY—	
		1. Sinking Fund ...	779 10 11
		2. Refund of Fees ...	46 1 0
		3. Gratuity ...	122 5 6
		4. Toll ...	17 2 0
		Total ...	59,711 8 3
		Closing Balance on 31st March 1916 ...	17,733 6 11
Total ...	77,444 15 2	Total ...	77,444 15 2

STATEMENT of Assets and Liabilities of the Lawrence Memorial School, Lovedale,
as they stood on 31st March 1916—Boys' BRANCH.

Assets—				Liabilities—			
	RS.	A.	P.		RS.	A.	P.
Funded Capital with the Accountant-General ...	10,18,800	0	0	Personal Account ...	7,891	1	8
Permanent Advance with the Principal ...	120	0	0	Net Assets ...	11,61,829	6	2
Grant-in-Aid ...	2,400	0	0				
Donation on Government Securities ...	21,460	8	0				
Half-yearly Interest...	11,120	4	9				
Subsistence Allowance	843	9	5				
Fees in arrears ...	1,394	10	0				
Steward's Stores	10,107	13	1				
Stores Made-up-clothing ...	6,724	10	0				
Furniture ...	49,337	4	10				
Band Instruments ...	4,173	12	9				
Credit Balance ...	43,237	15	0				
Total ...	11,69,720	7	10	Total ...	11,69,720	7	10

STATEMENT of Assets and Liabilities of the Lawrence Memorial School, Lovedale,
as they stood on 31st March 1916—GIRLS' BRANCH.

Assets—				Liabilities—			
	RS.	A.	P.		RS.	A.	P.
Funded Capital with the Accountant-General ...	2,82,318	14	0	Personal Account ...	3,859	15	2
Permanent Advance with the Headmistress ...	80	0	0	Net Assets ...	3,44,685	1	3
Grant-in-Aid ...	1,800	0	0				
Half-yearly Interest...	1,981	5	2				
Subsistence Allowance	6,225	8	7				
Fees in arrears ...	489	8	0				
Donation on Government Securities ...	10,732	12	0				
Steward's Stores ...	6,342	14	6				
Furniture ...	21,090	11	3				
Credit Balance ...	17,733	6	11				
Total ...	3,48,545	0	5	Total ...	3,48,545	0	5

(2)

Remarks of the Committee on the audit of accounts of the Lawrence Memorial School, Lovedale, for 1915-16.

Paragraph 6 (a).—This expenditure comes under VI. Buildings, No. 2 (Budget headings). If preferred, the carpenter and cooly under reference can be placed on daily wages.

Paragraph 6 (b).—As standard II consists of 40 boys—and the teacher is on Rs. 100 per mensem only—the remaining Rs. 50 was given to Mr. Hinton (who had passed the High School in 1915) as an assistant in this standard. This would seem to be within the powers of the Committee under rule 62, but, if necessary, the sanction of Government is now solicited.

Paragraph 6 (c).—As this was for only a few months, pending the erection of buildings sanctioned, this would seem to be within the powers of the Committee under rule 62, not being an important deviation.

Paragraph 7 (a).—The Committee found that the corresponding salary at the Sanawar School was fixed at Rs. 175-5-200 and Government have since accepted the view that the salary was insufficient.

Paragraph 7 (b).—Miss Murphy had already served 5 years and 2 months on Rs. 100 per mensem.

The sanction of Government will now be solicited in both these cases.

Paragraph 8 (a), (b) and (c).—These deviations from Civil Service Regulations come already under the provisions of G.O. No. 856, Educational, dated 9th August 1915, sanction for which was applied for to meet such cases.

As regards (c), the time limit under the above Government Order has expired, but owing to the war it has been found impossible so far to obtain a pioneer sergeant as carpentry instructor.

Paragraph 9 (a).—The Assistant Commanding Royal Engineer is a responsible officer, and as the requisition from the Assistant Commanding Royal Engineer came in on 17th March 1916 with the request that the amount might be settled before the end of the financial year, it would have been difficult to get the sanction of Government in time. The items under reference were all part of the original estimate.

Paragraph 9 (b).—The duplicate acknowledgment was received and filed with the voucher on the 26th May 1916.

Paragraph 10.—Recovered and credited to school accounts on the 11th August 1916.

Paragraph 11.—An acknowledgment, to the bank, of the Educational Supply Association, for Rs. 2,090-5-7 (£139-12-7) was shown to the Assistant Inspector who audited the accounts. But the firm has now been addressed for a duplicate copy which, when received, will be filed with the voucher or sent to the Examiner if required.

Paragraph 12.—It would have been exceedingly difficult matter to calculate the bonus at all accurately in any other way the Committee considered that it was clearly the intention of Government to allow $\frac{1}{4}$ of the amount standing at the credit of each member as a bonus.

Paragraph 13.—The office has done its very best in this matter in fact, the ordinary school-fee register proved unequal to the correspondence and alterations involved, and a special file had to be opened. The Divisional Disbursing Officer, 9th Division, was quite unable to keep us posted in the migrations of the various regiments concerned and that officer informed us that separation allowance was paid by him to us as per I.A.O. Special, dated 17th May 1915. As a matter of fact, the school has gained by taking separation allowance instead of fees by nearly Rs. 100 per mensem.

II

N.R.O.C. No. 7193, dated 6th September 1916.

Submitted to Government.

J. H. STONE,
Director of Public Instruction.

Order—No. 1023, Home (Education), dated 27th September 1916.

Recorded.

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

3. The Committee will be requested to see that irregularities similar to those pointed out in paragraphs 6 (c), 7, 8 (a) and (c) and 9 (a) of the audit report do not recur.

4. Sanction is accorded to the excess expenditure incurred during the year on account of the grant of increased house-rent allowance to the Telegraph Master and of higher rates of pay to the teachers referred to in paragraph 7 of the report.

(True Extract.)

P. RAJAGOPALA ACHARIYAN,
Secretary to Government.

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

NOTES CONNECTED WITH G.O. No. 1023, HOME (EDUCATION),
DATED THE 27TH SEPTEMBER 1916.

[SUBJECT.—*Audit of accounts of the Lawrence Memorial school.*]

Previous papers :

G.O. 521, Educational, 31st July 1911	G.O. 540, Educational, 19th May 1915
" 202 " 2nd March 1912	" 776 " 16th July "
" 1044 " 25th November "	" 856 " 9th August "
" 1106-7 " 11th December "	" 964 " 3rd September "
" 4 " 2nd January 1914	" 1272 " 24th November "
" 1245 " 7th November "	" 287 " 17th March 1916
" 1459 " 19th December "	" 766 " 12th July "
" 361 " 29th March 1915	

From the Director of Public Instruction, dated the 6th September 1916,
N.R.O.C. No. 7193.

The general result of the audit of the accounts of the school for the year ending the 31st March 1916 is satisfactory.

2. The explanation of the committee in regard to the objections raised in paragraphs 6 (a) and (b), 9 (a) and (b), 10, 11 and 12 of the audit report may, it is submitted, be accepted.

3. The objections of the auditor in the remaining paragraphs of the report together with the explanation of the Committee thereon are dealt with below :—

(i) *Paragraph 6 (c) of the report—increased house-rent allowance to the Telegraph master.*—The payment of increased house-rent allowance of Rs. 40 in lieu of free quarters to the Telegraph master requires the sanction of Government. This may now be accorded.

(ii) *Paragraph 7 of the report—increment of progressive pay in advance of due date.*—(a) Miss Harben is the second assistant mistress, Girls' department. The sanctioned scale of the post is Rs. 70—3—85. She has been given the maximum pay of the appointment though she was entertained only on the 21st February 1915. For giving her the maximum pay, the previous sanction of Government should have been obtained.

(b) Miss Murphy is the senior teacher of the kindergarten department. Her pay was shown in the budget of 1915-16 as Rs. 105 [page 11 of G.O. No. 361, Educational, dated the 29th March 1915] but she was given Rs. 110 without the sanction of Government.

In both the above cases, the committee now request the sanction of Government. It may be accorded.

(iii) *Paragraph 8 of the report—leave and allowances.*—(a) Leave granted to Mrs. Gray and Miss Eade. The committee explain that these deviations come under G.O. No. 856, Educational, dated the 9th August 1915. It is submitted that these two teachers were not eligible for any leave, the first having been in the service of the school for seven months only and the other for seven months and a half. The grant of leave in both these cases is therefore against rules. Perhaps the irregularities may be condoned.

4. Sanction is accorded to the excess expenditure incurred during the year ^{on account of} ~~for~~ the ^{grant} ~~sanction~~ of increased house rent allowance to the Telegraph Master and ~~the~~ ~~grant~~ of higher rates of pay to the teachers referred to above.

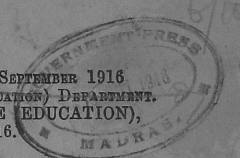
~~Minor amendments~~
to in para. 7 of the report.

SM
15.9.16
Tel
20.9.16

Edh
22.9.16

16/11
To
The Committee of the
Lawrence Memorial School, Ottumam
The Dir. Education
The Acct. Genl.
Not for E.T.

NOTES TO G.O. No. 1023, HOME (EDUCATION), 27TH SEPTEMBER 1916
HOME (EDUCATION) DEPARTMENT.
NOTES CONNECTED WITH G.O. No. 1023, HOME (EDUCATION),
DATED THE 27TH SEPTEMBER 1916.



[SUBJECT.—Audit of accounts of the Lawrence Memorial school.]

Previous papers :

G.O. 521,	Educational,	31st July	1911.
" 202	"	2nd March	1912.
" 1044	"	25th November	"
" 1106-7	"	11th December	"
" 4	"	2nd January	1914.
" 1245	"	7th November	"
" 1459	"	19th December	"
" 361	"	28th March	1915.
" 540	"	19th May	"
" 776	"	16th July	"
" 856	"	9th August	"
" 964	"	3rd September	"
" 1272	"	24th November	"
" 287	"	17th March	1916.
" 766	"	12th July	"

Pro. may be
promoted
in two cols

For approval
SM
6/10/16
In
9/10/16

From the Director of Public Instruction, dated the 6th September 1916,
N.R.O.C. No. 7193.

The general result of the audit of the accounts of the school for the year ending the 31st March 1916 is satisfactory.

2. The explanation of the committee in regard to the objections raised in paragraphs 6 (a) and (b), 9 (a) and (b), 10, 11 and 12 of the audit report may, it is submitted, be accepted.

3. The objections of the auditor in the remaining paragraphs of the report together with the explanation of the Committee thereon are dealt with below :—

(i) Paragraph 6 (c) of report—increased house-rent allowance to the Telegraph-master.—The payment of increased house-rent allowance of Rs. 40 in lieu of free quarters to the Telegraph-master requires the sanction of Government. This may now be accorded.

(ii) Paragraph 7 of the report—increment of progressive pay in advance of due date.—(a) Miss Harben is the second assistant mistress, Girls' department. The sanctioned scale of the post is Rs. 70—85. She has been given the maximum pay of the appointment though she was entertained only on the 21st February 1915. For giving her the maximum pay, the previous sanction of Government should have been obtained.

(b) Miss Murphy is the senior teacher of the kindergarten department. Her pay was shown in the budget of 1915-16 as Rs. 105 [page 11 of G.O. No. 361, Educational, dated the 29th March 1915] but she was given Rs. 110 without the sanction of Government.

In both the above cases, the committee now request the sanction of Government. It may be accorded.

(iii) Paragraph 8 of the report—leave and allowances.—(a) Leave granted to Mrs. Gray and Miss Eade. The committee explain that these deviations come under G.O. No. 856, Educational, dated the 9th August 1915. It is submitted that these two teachers were not eligible for any leave, the first having been in the service of the school for seven months only and the other for seven months and a half. The grant of leave in both these cases is therefore against rules. Perhaps the irregularities may be condoned.

(b) There is no irregularity in this case and the payment is in accordance with the rules sanctioned in G.O. No. 856, Educational, dated the 9th August 1915.

(c) The limit of the powers exercisable by the committee under rule 5 of the rules sanctioned in G.O. No. 856, Educational, dated the 9th August 1915, expired on the 15th October 1915 and the sanction of Government should have been obtained for the continuance of the arrangements made by the committee. It is submitted, the committee may be asked to see that such irregularities do not recur.

(iv) Paragraph 13 of report—separation allowance.—As the amount involved is small, it is submitted, no notice need be taken of this.

4. Draft submitted for approval.

S.N.P.—19-9-16.

T.K.—20-9-16.

E. A. HARVEY—22-9-16.

P. RAJAGOPALA ACHARIYAR—26-9-16.

[G.O. No. 1023, Home (Education), dated 27th September 1916.]

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