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[Despatch Abstract.]

West Mary's Church Fund
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BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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G.O., No. 173, 26th December 1899.

DECEMBER.

The St. Mary's Church Fund.

Passing orders on the subject of a controversy between the Garrison Chaplain and the Directors of the Civil Orphan Asylum regarding the conduct, in certain respects, of the amalgamated institutions.

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

READ—the following papers :—

G.O., No. 116, Educational, dated 6th May 1871.

ABSTRACT.—Offering the Military Male Orphan Asylum buildings for the use of the Civil Orphan Asylums at the Presidency on certain terms.

G.O., No. 252, Educational, dated 26th August 1871.

ABSTRACT.—Passing orders respecting the transfer of the lads of the Civil Orphan Asylum and of the Fort School to the premises of the Military Male Orphan Asylum.

G.O., No. 81, Educational, dated 16th March 1874.

ABSTRACT.—Sanctioning the payment, to the Directors of the Civil Orphan Asylums and St. Mary's Charity School, of the rent of Rs. 85 per mensem (less cost of repairs) for the school buildings in the Fort, and authorizing the disbursement, as a special case, of Rs. 281-2-11, being the difference between the amount of the grant-in-aid towards expenses of St. Mary's Charity School and the amount drawn on that account during the year 1872-73.

G.O., No. 101, Educational, dated 30th March 1874.

ABSTRACT.—Sanctioning the increase of the grant-in-aid to the Madras Civil Orphan Asylums from Rs. 600 to Rs. 1,200 per annum, with effect from the 1st April 1874.

G.O., No. 24, Educational, dated 26th January 1881.

ABSTRACT.—Directing that, in view to affording relief to the funds of the Civil Orphan Asylum, 40 boys only, in place of 54, shall, in future, be nominated by the Fort Church Chaplain for admission into St. Mary's School.

G.O., No. 1183, Financial, dated 14th November 1891.

ABSTRACT.—Sanctioning, with remarks, the payment of Rs. 85 per mensem on account of St. Mary's Charity School building, Fort St. George, for the calendar year 1891 only, and stating that, as the building and site are now the property of Government, they will be held at the free disposal of the Military authorities.

G.O., No. 431, Financial, dated 2nd May 1893.

ABSTRACT.—Ordering a reduction in the number of St. Mary's scholars maintained in the Civil Orphan Asylum.

READ—also the following paper :—

G.O., No. 119, Ecclesiastical, dated 27th September 1898.

READ—the following papers :—

From the Rev. F. PENNY, Senior Chaplain, Joint Trustee of the St. Mary's Church fund, to the Chief Secretary to Government, dated Fort St. George, 25th September 1897, No. 168.

I have the honour to address you on the subject of paragraph 2 of G.O., No. 33, Ecclesiastical, dated 27th May 1897. The Government assumes that the reduced amount paid by the Garrison Chaplain to the Directors of the Civil Orphan Asylum in the year 1896-97 was due to the reduction of the number of children contemplated in G.O., No. 431, Financial, dated 2nd May 1893.

2. Soon after the receipt of the order I was about to reply that this was the case; but it occurred to me that there must be something wrong in the calculation of numbers, and that I had better look into the matter further before replying. The matter presented itself to my mind in this way; there has been a diminution of income from the fund to the extent of one per cent. owing to the conversion of Government promissory notes. There has also been a diminution of income to the extent of 16 per cent. owing to the cessation of rent payments of the Trustees' school-house in the Fort. The total diminution of income has thus been 17 per cent. The diminution of boys benefited by the fund amounts to no less than 48 per cent. There has been an increase in the cost per boy per month. But this increase does not account for the discrepancy between the diminution of income and the decrease in the number of St. Mary's boys.

3. After a very careful examination of a great number of facts connected with the case, I have the honour to present this report, and to ask the Government to favourably consider my suggestions.

4. I append to this report two tables; the one shows the amounts contributed by the St. Mary's fund and by the Government together during the last 25 years, as the contribution of the St. Mary's Trustees for the payment of the education of the St. Mary's school boys.

The other table is a calculation of all Government grants to the Civil Orphan Asylum during the last 25 years; a statement of the number of children in each year benefited by the grant; and a calculation of the cost of each child per month to the Government.

I shall have to refer to these tables again; I will call them respectively Table A and Table B.

5. The foundation principles of the amalgamation of the Black Town Civil Orphan Asylums with the St. Mary's Church Charity school, as laid down in paragraph 4 of G.O., No. 116, Educational, dated 6th May 1871, was as follows :—

“The revenues of the St. Mary's school would be devoted to the support and education of the scholars belonging to it, and no charge whatever on their account would fall on the Civil Asylums.”

It is quite manifest what the meaning of this clause is; but from time to time a wrong interpretation has been placed upon it.

First, when the number of boys was reduced from 54 to 40—G.O., No. 24, Educational, dated 26th January 1881.

Secondly, when the number of St. Mary's boys was further reduced to 30—G.O., No. 431, Financial, dated 2nd May 1893.

6. At the time of the amalgamation the income of St. Mary's school was partly derived from endowment and partly from Government. From endowment there was an income of about Rs. 5,500 a year available for school purposes; the Government

grant amounted to Rs. 963, of which Rs. 540 was for the salary grant of the master, and Rs. 423 for general feeding and clothing purposes. The Government grant amounted to about 13 per cent. of the other source of income.

The income of the asylums from funded capital, donations, church collections and other sources amounted to about Rs. 15,300. The Government grant amounted to Rs. 2,500, which was a little more than 16 per cent. of the other source of income.

As the amalgamation was brought about for the benefit of both schools, and on the above equitable principles (each school enjoying a similar, though not quite equal, proportion of Government assistance), it seems almost incredible that within a very short time the Directorate of the schools should have interpreted the foundation clause of the amalgamation in such a way as to claim for the Civil Orphan Asylum children nearly the whole of the Government grant given to the institution as a whole; and to exclude almost entirely from its benefit the boys of St. Mary's school. But this is actually what has been done, as I will proceed to show.

7. I will first point out by a reference to Table A how the Government grant to the St. Mary's school was merged in the Government grant to the whole school. In 1872, the St. Mary's school had a salary grant of Rs. 540, and a charity grant of Rs. 423. By G.O., No. 101, Educational, dated 30th March 1874, the Government increased the charity grant to the amalgamated schools from Rs. 600 to Rs. 1,200 per annum, and stopped the charity contribution to the St. Mary's school.

The reason of this stoppage of grant to St. Mary's school is perfectly obvious. The Government manifestly looked upon the asylums as an amalgamated institution; and when they transferred the St. Mary's grant to the Directors, and added a little to it, they evidently intended the grant to benefit all the children in the amalgamated institution, and not to take away from the St. Mary's boys the privilege of sharing in the gift.

As to the salary grant, that has always been paid by the Government straight to the Directors from the time of the amalgamation; but in this case the Directors have always given credit to the St. Mary's fund for Rs. 540, the Government grant to the St. Mary's school in 1871-72, and looked upon it as part of the covenanted donation on account of the St. Mary's boys.

In referring to Table B you will see how after 1872 the Government grant for educational purposes was increased. You will also see that between 1885 and the present time the Government grants for feeding, clothing and other purposes have been most liberal. It is impossible not to suppose that these liberal grants have been made for all the children educated in the institution, and that in making them the Government had in view the fact that the *two original schools by an equitable arrangement had been made into one.*

8. By G.O., No. 24, Educational, dated 26th January 1881, the Government acquiesced in cutting down the number of the St. Mary's boys, on the ground that the donation from the St. Mary's fund did not cover the total cost of the boys' education and keep. In their letter asking that this might be done, the Directors referred to the foundation clause of the amalgamation, which I have already quoted in paragraph 5; they said nothing about the legitimate share of the St. Mary's boys in the Government grant; they left the Government to suppose that the St. Mary's boys had no right to any share in it; and they made their request on the assumption that all the Rs. 3,600 then being given to the institution by the Government were intended only for the benefit of those children of the asylums who were not St. Mary's boys. If you will look at paragraph 3 of the Directors' proceedings enclosed in their letter (quoted in the above order), you will see that this extraordinary assumption was actually made.

9. As the Government acquiesced in this method of viewing the rights of the St. Mary's boys it was not very long before the Directors asked that the same method might be pursued with regard to the children on the Woolley fund. Accordingly by G.O., No. 64, Educational, dated 3rd March 1881, the number on the Woolley foundation was cut down from 30 to 25. And again by G.O., No. 289, Educational, dated 7th September 1881, the number of children on the Woolley fund was reduced from 25 to 20.

It was assumed on both occasions for the first time in the history of the asylums that the Woolley fund children—though belonging to the same class as the other children, and in just as bad circumstances—had no right to any share in the Government grant.

10. By G.O., No. 431, Financial, dated 2nd May 1893, the number of children on the St. Mary's foundation was ordered to be again reduced.

The order was a reply to a letter from the Directors in which they represented that they were maintaining ten St. Mary's boys out of their own funds (paragraph 7) and they threatened, unless the Government supplement the funds of the asylums, to consider the question of sending those ten boys adrift.

Just as in the year 1881 when they made a similar demand, they said nothing about the legitimate share of the St. Mary's boys in the Government grant; they made their request on the assumption that all the Rs. 5,000, then being given to the institution by the Government, were intended only for the benefit of those children of the asylums who were neither on the St. Mary's nor the Woolley foundation.

Before issuing the order of reduction the Government hesitated and made inquiry as to whether it would be possible and advisable to terminate the contract of amalgamation between the two schools. Manifestly, the Government thought that there was something wrong when the second reduction was asked for but they were not able to see where the error was.

11. That there was an impropriety in looking at the question in this way can be seen by means of the following comparisons. In 1872, at the time of the amalgamation, both schools received about 15 per cent. of their other income from Government. After the amalgamation the right of the St. Mary's boys to a share in the Government grants seems to have been admitted up to the year 1881. In 1880 the number of children in the school was 166, distinguished as follows:—

St. Mary's boys	..	..	..	..	..	..	..	..	54
Woolley children	..	..	..	..	..	..	..	..	30
Civil Orphan Asylum children	..	..	..	..	..	..	..	..	82

The Government grant amounted to Rs. 3,628. If the Government had inquired how much was being expended out of Government funds per child per month, the reply would have been Re. 1-13-0. It would not have entered into the heads of the Directors to say that the St. Mary's boys and the Woolley children had no share in the grant and that it was only given for their own 82 children, and that the cost per child was Rs. 3-11-0.

Again in the year 1892, just before the second reduction was made, the number of children was 139, distinguished as follows:—

St. Mary's boys	..	..	..	..	..	..	..	..	40
Woolley children	..	..	..	..	..	..	..	..	20
Civil Orphan Asylum children	..	..	..	..	..	..	..	..	79

The Government grant amounted to Rs. 4,936, and the cost per child to the Government by the ordinary method of calculation was Rs. 2-13-0. If the claim of the Directors had been taken seriously, so that only their own children were taken into consideration, the cost per child would have been Rs. 5-3-0.

12. I desire to point out in addition the general effect of the policy upon the relative numbers in the institution.

In the first seven years of the amalgamation the total number of children benefited averaged about 180, of whom the average of Civil Orphan Asylum children was 96.

In the last seven years the total number of children benefited averaged about 141, of whom the average of Civil Orphan Asylum children was about 85.

From this you will observe that the percentage of Civil Orphan Asylum children to the whole number has increased, while the percentage of St. Mary's and Woolley children has decreased. Owing to increase of expenditure per child, the number benefited has suffered; but the number of the Civil Orphan Asylum children has been nearly sustained by a disproportionate decrease of the Woolley and St. Mary's children.

In effect the Directors have taken to themselves the lion's share of the nominations on the assumption that the Government helps their children and not the others.

13. I have the honour to ask that the Government will inform all whom it may concern that the Government grants made to the amalgamated institution are meant for all the children in the schools. Under the present system the St. Mary's and Woolley children are treated in the same way as boarders; as far as the St. Mary's children are concerned, this method of treatment is entirely *inconsistent with the idea of amalgamation*. And I have the honour to ask that the number of the St. Mary's children may be at once increased by transfer to 36.

The calculation is made thus—

	RS.	A.	P.
Average expense per child per month in the last nine years approximately	15	2	0
Average Government grant per child per month in the same time approximately	3	2	0
Average amount to be paid from other sources per child per month	12	0	0

The St. Mary's fund can pay at present Rs. 5,180 per annum. This sum is sufficient for 36 boys.

I suggest that the number 36 be fixed for five years, and that the average expenditure and cost be then again calculated.

I also suggest as fair and reasonable in itself that the numbers of the Waltair and Woolley children should be re-arranged in the same way.

The number of the Civil Orphan Asylum children will then depend always upon the resources of the Civil Orphan Asylum, together with its fair share of the Government grant, and this will be in accordance with the original foundation principle of amalgamation with the St. Mary's school.

14. I have to apologise for the length of this letter; it is due to my great desire to make it clear to the Government that in the reduction of the number of children on the St. Mary's foundation from 54 to 30, a real but unintentional injustice has been done to the fund of which I am a trustee and in the proper application of which I am interested.

And in conclusion I wish to point out to the Government that it would be better for the amalgamated institution if the Garrison Chaplain had a larger voice in the expenditure; he represents on the Directorate about one-fourth of the total income of the schools (omitting the Government grant); but as far as expenditure is concerned he only possesses one vote in twenty-four. My idea is that he should be one of a financial sub-committee of three or four persons representing the various sources of income, including the Government grant, to exercise control over expenditure. Possibly, the high cost of a child at the institution would then be reduced; if it were, the number of the St. Mary's, the Waltair and the Woolley children would again be increased at the end of five years, and greater justice would be done to the funds which support them.

P.S.—The occasional discrepancies in Table A and Table B are due to the fact that the St. Mary's accounts are kept for the official year and the Civil Orphan Asylum accounts for the civil year.

ENCLOSURES

TABLE A.—The St. Mary's Contribution to the Directors.

Year.	Number of boys.	Regular contribution from St. Mary's fund.	Balance due on previous year's account, or specially granted in addition to regular payment.	Extra amount paid from rent of school.	From Government to St. Mary's on account of salary of master.	From Government to St. Mary's on account of charitable donation.	Total paid on account of St. Mary's.
1872-73	54	Rs. 5,457	..	..	Rs. 540	Rs. 423	Rs. 6,400
1873-74	54	5,457	..	..	540	423	6,400

(1) The Government grant for the master's salary (to the amount mentioned) was paid direct to the Directors; but they gave the Garrison Chaplain credit for the amount, and have regularly done so up to the present time.

(2) In the year 1874 the old school-house in the Fort was let, and the rent ordered to be paid to the Directors to supplement the amount already arranged—G.O., No. 81, Educational, dated 16th March 1874.

(3) In the same year the Government raised the charitable donation to the Directors from Rs. 600 to Rs. 1,200 per annum (G.O., No. 101, Educational, dated 30th March 1874), and stopped the charitable donation of Rs. 423 to the St. Mary's fund. But the annual payment of Rs. 6,400 continued without this subsidy.

1874-75	54	5,880	..	775	540	..	7,195
1875-76	54	5,880	..	931	540	..	7,351
1876-77	54	5,880	..	928	540	..	7,348
1877-78	54	5,880	..	920	540	..	7,340
1878-79	54	5,880	..	845	540	..	7,265
1879-80	54	5,880	..	920	540	..	7,340
1880-81	54	5,880	..	927	540	..	7,347

Numbers reduced to 40—G.O., No. 24, Educational, dated 26th January 1881.

1881-82	40	5,880	..	1,020	540	..	7,440
1882-83	40	5,880	45	1,020	540	..	7,485
1883-84	40	5,460	..	1,020	540	..	7,020
1884-85	40	5,880	427	1,020	540	..	7,867
1885-86	40	5,880	..	1,020	540	..	7,440
1886-87	40	5,880	70	1,020	540	..	7,510
1887-88	40	5,880	134	1,020	540	..	7,574
1888-89	40	5,460	..	1,020	540	..	7,020
1889-90	40	5,880	716	1,020	540	..	8,156

In the year 1890 the school-house in the Fort was re-taken by the Government. No rent was afterwards received or paid.

1890-91	40	5,460	..	..	540	..	6,000
1891-92	40	5,880	35	..	540	..	6,465
1892-93	40	5,460	..	..	540	..	6,000

(1) In December 1892 the Directors wrote to the Government:—They represented that in future they would only receive Rs. 5,640 per annum for St. Mary's boys (i.e., Rs. 5,100 from St. Mary's fund and Rs. 540 on account of master's salary).

(2) The Government sanctioned the reduction of the number of boys—G.O., No. 431, Financial, dated 2nd May 1893.

1893-94	..	5,460	..	..	540	..	6,000
1894-95	..	5,400	..	..	540	..	6,000
1895-96	..	5,485	..	..	540	..	6,025
1896-97	..	4,620	..	..	540	..	5,160

Calculation of cost from Table A.

1. During the first two years of amalgamation, 54 boys cost Rs. 6,400, of which St. Mary's fund paid Rs. 5,457—

	RS.	A.	P.	(i.e., paid for each boy).
Average cost of each boy per month	9	14	0	
Cost to St. Mary's fund	8	6	8	
Cost to Government	1	7	4	

2. In the next seven years the charitable grant was paid direct to the Directors and it was overlooked that the St. Mary's boys had any right to a share in it—

	RS.	A.	P.	(i.e., paid for each boy).
Average cost of each boy per month	11	4	6	
Cost to St. Mary's fund	10	7	2	
Cost to Government	0	13	4	

3. In the next twelve years there were 40 boys—

	RS.	A.	P.	(i.e., paid for each boy).
Average cost per boy per month	14	14	9	
Cost to St. Mary's fund	13	12	9	
Cost to Government	1	2	0	

4. Since 1893 there have been 30 boys—

	RS.	A.	P.	(i.e., paid for each boy).
Average cost per boy per month	16	1	7	
Cost to St. Mary's fund	14	9	7	
Cost to Government	1	8	0	

TABLE B.—The Government Contribution to the Directors.

Year.	Number of children.				Government grants.				Total grant and rate of grant per child per month.
	Civil Orphan Asylum boys.	St. Mary boys.	Civil Orphan Asylum girls.	Total.	General.	Salary.	Feeding and clothing.	Sundries.	
1872	61	54	62	177	Rs. 600	Rs. 1,360	Rs. 423	Rs. 540	Rs. 2,923 1 6 0
1873	65	54	65	184	600	1,360	423	540	2,923 1 5 0
1874	65	54	65	184	1,200	1,360	423	540	3,100 1 6 6
1878	57	54	65	176	1,200	2,558*	..	103	3,863 1 13 0
1879	49	54	65	168	1,200	2,550	..	105	3,855 1 13 0
1880	47	54	65	166	1,200	2,428	..	..	3,628 1 13 0
1881	52	40	61	153	1,200	2,223	..	202	3,625 1 15 0
1882	50	40	59	149	1,200	1,909	..	605	3,714 2 1 0
1883	47	40	58	145	1,200	1,745	..	..	2,945 1 11 0
1884	57	40	57	154	1,200	3,430	..	392	5,022 2 11 0
1885	56	40	61	157	1,200	3,883	420	471	5,974 3 2 0
1886	59	40	29	128	1,200	2,529	6,831	350	10,910 7 1 0
1887	62	40	38	140	1,200	2,177	2,245	227	5,849 3 7 0
1888	61	40	37	138	1,200	2,907	1,510	82	5,689 3 7 0
1889	59	40	41	140	1,200	2,584	1,317	687	5,788 3 7 0
1890	62	40	40	142	1,200	2,731	1,281	457	5,669 3 7 0
1891	56	40	43	139	1,200	2,296	1,266	174	4,936 3 5 0
1892	61	30	43	134	1,200	2,384	1,185	304	5,073 2 13 0
1893	59	30	44	133	1,200	2,410	1,119	271	5,000 3 2 0
1895	68	30	45	143	1,200	2,352	1,278	66	4,896 2 13 0
1896	79	30	47	156	1,200	2,456	1,200	961	5,817 3 1 0

* Including amount paid for St. Mary's.

I have not access to the reports of the years not given.

Calculation of cost from Table B.

1. In the first two years of the amalgamation the Directors received Government assistance at the rate of Rs. 1-6-0 per child per month.

In the payment made by the St. Mary's fund at the same dates credit was given for Rs. 1-7-4 for every St. Mary's child.

The difference was not great; probably it was thought that when altogether amalgamated the difference would altogether disappear.

2. In the next seven years the Directors received Government assistance at the average rate of Rs. 1-12-0 per child per month for all the children.

In the payment made by the St. Mary's fund credit was given during this period to the amount of As. 13-4 per child.

3. In the next twelve years the Directors received Government assistance at the average rate of Rs. 3-2-0 per child per month for all the children.

In the payment made by the St. Mary's fund credit was given during this period to the amount of Rs. 1-2-0 per child.

4. From 1893 to the present time the Directors have received Government assistance to the average amount of Rs. 2-15-0 per child per month in the school.

In the payment made by the St. Mary's fund credit has been given during this period to the amount of Rs. 1-8-0 per child only.

Endt. No. 2131.

Referred to the Accountant-General for favour of remarks.

(Signed) J. F. PRICE,
Chief Secretary.

13th October 1897.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 7th December 1897, No. 3852.

I have the honour to return the Garrison Chaplain's letter regarding the St. Mary's scholars at the Civil Orphan Asylums referred to me with Government endorsement No. 2131, dated 13th October 1897, and to make the following observations:—

There is, I think, much force in the Garrison Chaplain's contention that Government in raising the grant from Rs. 600 to Rs. 1,200 intended that St. Mary's school should benefit (*cf.* G.O., No. 64, Ecclesiastical, dated 19th March 1866, and G.O., No. 101, Educational, dated 30th March 1874). Moreover the Civil Orphan Asylums enjoy the services gratis of a Chaplain, an Apothecary and a Surgeon. Again though they have been given another and a better site they enjoy the sale-proceeds of the former site and of the surplus lands of the new site and also certain rentals. From Woolley's funds they also enjoy the use of Rs. 15,000 (Minutes of Consultation, No. 465, Public, and No. 216, Ecclesiastical, dated the 16th April 1839 and 2nd December 1842), which they acknowledge in their report of 1876. There is a further sum of Rs. 10,000 to be taken account of (G.O., No. 1143, Public, dated 9th December 1851) which having been expended on buildings has merged in the later sale-proceeds.

2. I submit that the following figures taken from various reports afford the best data for determining the number of inmates nominated by these various institutions. I do not refer to the Lawrence Asylum and Waltair Asylum figures as they are irrelevant:—

	1871.	1872.	1881.	1893.	1896.
Civil Orphan Asylum—					
Collections	Rs. 6,652	Rs. 6,745	Rs. 6,974	Rs. 5,252	Rs. 5,059
Interest	3,496	3,482	3,307	3,946	4,526
Sales	281	1,387	555	375	341
Total	10,429	11,614	10,836	9,573	9,926
St. Mary's account	..	4,575	6,900	5,460	5,230
Woolley's account capital with Civil Orphan Asylum	600	600	600	600	525
Do. do. with Government	2,754	2,754	2,747	2,747	2,404
Government contributions fixed	600	600	1,200	1,200	1,200
Grants-in-aid	1,219	1,908	2,426	3,875	3,758
Interest	..	..	2,637	1,576	689
Rents	..	682	174	595	420
Miscellaneous	..	..	..	450	860
Total	15,602	22,733	27,520	26,076	25,012

3. These figures show the resources of their funds to be as follows:—

	Rs.
Civil Orphan Asylum	10,000
St. Mary's	5,000
Woolley's	3,000
Waltair	1,000

The inmates may be nominated in this proportion—

	1871.	1872.	1881.	1893.	1896.
Civil Orphan Asylum	97	98	85	74	82
St. Mary's accounts	..	49	43	38	42
Woolley's account	32	30	25	22	26
Waltair's account	..	..	..	..	6
Total	129	177	153	134	156

4. Yet the actual inmates nominated in the past were—

	1871.	1872.	1881.	1893.	1896.
Civil Orphan Asylum	89	83	84	82	100
St. Mary's account	..	54	43	32	30
Woolley's account	40	40	26	20	20
Waltair's account	..	..	..	..	6
Total	129	177	153	134	156

5. The Civil Orphan Asylums on the basis of my figures are only however entitled to nominate 82 instead of 100 as at present, whereas the Government nominate 56 instead of 74.

6. As it appears that the Civil Orphan Asylum receipts are Rs. 10,000, whereas the Government contribution is Rs. 15,000, it seems right that Government should have a larger voice in the management.

From the Honorary Secretary, Civil Orphan Asylum, Madras, dated 17th December 1897, No. 386, forwarding copy of the following:—

EXTRACT from the Proceedings of a meeting of the Directors, Civil Orphan Asylum, and St. Mary's Church Charity School, under date 17th December 1897.

Paragraph 8.—“Report of Sub-Committee regarding St. Mary's Church Fund.” Adopted. Copy to Garrison Chaplain and to the Co-Trustee—Chief Secretary.

(Signed) W. A. BEESON,
Honorary Secretary

ENCLOSURE.

Sub-Committee Meeting.

PROCEEDINGS of a Sub-Committee appointed to decide certain questions relating to St. Mary's Charity Fund, held at the boy's school premises on Monday the 13th December 1897, at 7-30 A.M.

PRESENT:

The Venerable the Archdeacon	.. .. .	<i>In the Chair.</i>
The Hon'ble Mr. Justice Benson.	.. .. .	
Mr. J. T. Greateorex.	.. .. .	
Mr. C. Hall	.. .. .	<i>Honorary Treasurer.</i>
Mr. W. A. Beeson	.. .. .	<i>Honorary Secretary.</i>

Read letters from the Garrison Chaplain, dated 17th September, 1st October, 20th November and 10th December 1897, also—

G.O., No. 252, Educational, dated 26th August 1871.

“ ” 329 “ ” 28th October “

“ ” 24 “ ” 26th January 1881.

“ ” 1183, Financial, “ 14th November 1891.

“ ” 689 “ ” 1st July 1892.

“ ” 431 “ ” 2nd May 1893.

“ ” 101, Educational “ 30th March 1874.

(1) The Sub-Committee recommend to the Directors that the claim for refund of Rs. 61-14-0 to St. Mary's Charity Fund for the year 1893 be not entertained until the application has the approval of both the Trustees of St. Mary's Charity Fund. At present it appears to have been made by one Trustee only.

(2) In the event of both Trustees agreeing in the application the Sub-Committee are of opinion that the refund proposed cannot be made unless the Trustees guarantee to the Directors payment for the St. Mary's School children in future years on the same principle of calculation. If the Trustees are prepared to give this guarantee the Sub-Committee think that the refund for 1896 may be made. The Sub-Committee are informed by the Treasurer that if this principle had been acted on since April 1892, the Trustees of St. Mary's Charity School would now owe the Directors some hundreds of rupees.

(3) In his letter of 20th November 1897, the Chaplain states that accounts showing the amount drawn for the second master were rendered up to 1893, but from G.O., No. 431, Financial, dated 2nd May 1893, it is apparent that accounts were rendered only up to 31st March 1892. The Chaplain is requested to favour the Directors with a copy of the accounts up to June 1893.

(4) With reference to paragraph 6 of the Chaplain's note, dated 10th December 1897, it is in the opinion of the Sub-Committee clear from paragraph 12 of the Directors' letter to Government, printed with G.O., No. 101, Educational, dated 30th March 1874, that the grant of Rs. 1,200 can in no way refer to the St. Mary's Charity Fund.

It is shown also by G.O., No. 689, Financial, dated 1st July 1892, that the grant of Rs. 423 as allowed in G.O., dated 19th March 1896, is not blended in the grant of Rs. 1,200 referred to.

That this view is correct is the more apparent from the fact that in order to obtain this Rs. 1,200 the Directors have to collect from the public, and entirely apart from the St. Mary's Charity Fund, a sum of Rs. 3,000 per annum.

(Signed) W. A. BEESON,
Hon. Secretary.

(Signed) WESTON W. ELWES,
Archdeacon of Madras,
Chairman.

Memo. No. 186.

With reference to his letter, No. 386 of 17th December 1897, the Honorary Secretary, Civil Orphan Asylum, is requested to be so good as to forward copies of the letters from the Garrison Chaplain quoted in the proceedings of the Sub-Committee.

(Signed) M. E. COUCHMAN,
Ag. Assistant Secretary.

25th January 1898.

To the Honorary Secretary, Civil Orphan Asylum.

From W. A. BEESON, Esq., Honorary Secretary, Civil Orphan Asylums, Madras, to the Chief Secretary to Government, dated Egmore, 31st January 1898, No. 23.

As requested in your memorandum, dated 25th January 1898, No. 186, I have the honour to send herewith copies of the letters from the Garrison Chaplain with reference to the above fund.

ENCLOSURES.

I.

From the Rev. F. PENNY, Garrison Chaplain, to the Directors of the Civil Orphan Asylum (through the Honorary Secretary), dated Fort St. George, 17th September 1897.

With regard to the agenda at your meeting on the 24th, I would like to mention—

1. I should like to report on the telegraph project. I think the matter should be referred to me.

2. If Mr. Joyce is the father of the children in the school, his proposed subscription is quite inadequate. He ought to pay at least Rs. 10 per mensem for the pair or be told to remove them. He is fairly well off, though he has family difficulties.

3. The Anderson children should not be admitted so long as there are fatherless children waiting—(one child is over age).

4. Mrs. Brander, at her late inspection (see her report) professed herself satisfied with the teaching power on the girls side.

5. Mr. Hall's letter.—I am myself addressing the Government on the matter of the St. Mary's Fund.

II.

From the Rev. F. PENNY, Garrison Chaplain, to the Directors of the Civil Orphan Asylum (through the Honorary Secretary,) dated Fort St. George, 1st October 1897.

I have the honour to draw your attention to the following figures showing the amount due by the Directors to the Trustees of the St. Mary's Fund for the year 1896:—

Number of St. Mary's children	.. .. .	30
Cost per child for the year 1896 per month	.. .. .	RS. 13 A. 5 P. 3
Total amount due to Directors from St. Mary's Fund for the year	.. .. .	4,798 2 0
Amount actually paid	.. .. .	RS. 4,620 A. 0 P. 0
Portion of Government grant to be credited to St. Mary's Fund for the children	.. .. .	540 0 0
		5,160 0 0
Amount due to the Trustees of St. Mary's Fund	.. .. .	361 14 0

2. I do not think it necessary that this money should be sent to me; probably when the 1897 account is made out, it will be found that something is due to the Directors from the St. Mary's Fund; the differences can be adjusted at the beginning of next year.

III.

From the Rev. F. PENNY, Garrison Chaplain, to the Directors, Civil Orphan Asylum (through the Honorary Secretary), dated Fort St. George, 20th November 1897.

In continuation of my letter of the 1st October 1897 I am informed by the Honorary Treasurer of the Civil Orphan Asylum that the amount actually drawn by the Directors for the second master in the year ending the 31st December 1896 was Rs. 240.

The figures given in my letter of the 1st October should therefore be altered as follows:—

	RS.	A.	P.
Amount due to Directors	4,798	2	0
Amount paid	4,620	0	0
Portion of Government grant to be credited to the St. Mary's Fund	240	0	0
	4,860	0	0
Amount due to the Trustees of the St. Mary's Fund	61	14	0

From the time of the amalgamation of the St. Mary's school with the Civil Orphan Asylum until June 1893 the amount drawn for the second master from Government was regularly credited to the St. Mary's Fund. You will understand that my present claim is to a share in the Government grant to the extent allowed by the Government at the time of the amalgamation.

IV.

From the Rev. F. PENNY, Garrison Chaplain, to the Sub-Committee *re* St. Mary's Fund (through the Secretary), dated Fort St. George, 10th December 1897.

It does not appear to me that I am the right person to sit on a committee appointed to decide certain questions relating to the St. Mary's Charity Fund.

The questions have been raised by myself; it is impossible for me to be a judge in my own cause.

But with a view of placing before you in the simplest way what the claim is, I enclose a note of three pages on the subject.

Note.

1. The foundation principle of amalgamation is laid down in G.O., No. 116, dated 6th May 1871—

"The revenues of the St. Mary's school would be devoted to the support and education of the scholars belonging to it, and no charge whatever on their account would fall on the Civil Asylums."

2. At the time of the amalgamation the income of the St. Mary's school was partly derived from endowment and partly from Government.

	Per annum.
Endowment	5,500
Government	963

The Government grant was as follows:—

Teaching	540
Feeding and clothing	423

3. The proportion of Government grant to other income was thus about 15 per cent. The income of the asylums at the same time from funded capital, donation, church collections, subscriptions and other sources was approximately Rs. 15,500, *i.e.*, the proportion of Government grant to other income was about 16 per cent.

4. The two schools enjoyed a similar proportion of Government assistance. The amalgamation was therefore brought about on perfectly equitable principles. The manifest intention of the Government was that after amalgamation the Government grant to the institution as a whole would be fairly spread over the needs of the total number of children in it.

5. At the present time the Directors of the amalgamated institution look upon the whole Government grant as intended for Civil Orphan Asylum children only.

They regard the St. Mary's children as boarders, whose total cost is to be paid for out of the St. Mary's Fund.

6. My claim is that the principle and fact of amalgamation should not thus be ignored, and that the St. Mary's children should be recognised as having a right to their proper share in the whole Government grant.

Memorandum to the Accountant-General, No. 592, dated 4th March 1898.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 20th April 1898, No. 1548.

With reference to Madras Government Memorandum, No. 592, Ecclesiastical, dated the 4th of March 1898, forwarding certain correspondence regarding the St. Mary's Church Fund for scrutiny and remarks, I have the honour to state as follows.

2. The Garrison Chaplain in his letters to the Civil Orphan Asylum, dated 1st October and 20th November 1897, arrives at the cost of maintenance of the St. Mary's orphans by taking Rs. 13-5-3 as the cost per child, as given in the Directors' report for 1896, paragraph 17. But this is worked out by dividing the entire expenditure of the Asylum by the total number of children. From the aggregate however the following items of expenditure should be deducted for reasons stated against each.

Repairs and Assessment.—These charges should be set off against rents and sale-proceeds of buildings and lands which were presented to the Asylum by Government in 1871, and from which the Asylum made certain investments.

Pensions and Bonuses.—These extraordinary charges should be set off against the surplus income of the institution.

3. To the total expenditure should be added the following item. The Garrison Chaplain drew an allowance of Rs. 87½ per mensem as Superintendent of the St. Mary's orphans. On the transfer of the orphans from the Fort to the Civil Orphan Asylum at Egmore, he was granted also a carriage allowance of Rs. 30 per mensem and was placed also in spiritual charge of the combined institution. The total charge of Rs. 117½ per mensem or Rs. 1,410 per annum should be treated as part of the cost of children and also as a contribution paid to the Asylum from the St. Mary's fund because it is now met wholly from the latter.

4. I would also observe that the Government grant of Rs. 600 formerly drawn by the Civil Orphan Asylum proper and of Rs. 423 by the St. Mary's School appear to have, on the amalgamation of the two institutions, been converted into one grant of Rs. 1,200 per annum in G.O., No. 101, Educational, dated 30th March 1874. Though the Asylum Directors contend that the Rs. 1,200 belongs solely to the Asylum, because it is dependent on their raising Rs. 3,000 per annum from the public, the Garrison Chaplain urges that it was granted on a reconsideration of the previous claims of both the institutions. Thus of the Rs. 1,200, Rs. 500 may be taken as a contribution on behalf of the St. Mary's scholars.

5. Following these principles, I have revised the excess contribution for 1896 and compared the result with that of the previous four years in the accompanying statement. It will be seen that in each year the contribution exceeded the proportionate cost of the St. Mary's orphans and that more children on account of the St. Mary's could have been maintained than was actually the case in each year.

6. If Government approve, it may ask the Directors of the Civil Orphan Asylums either to maintain a larger number of St. Mary's orphans or to refund the excess contribution made to the Asylums and thus enable the Trustees of the St. Mary's Fund to enlarge the expenditure on pensions which are paid from the St. Mary's Fund.

7. I beg to return the correspondence received with the Madras Government endorsement under reference, together with a copy of the Garrison Chaplain's letter, No. 253, dated 23rd March 1898, wherein he approves generally of the additions and deduction of expenditure and the additions to the contribution proposed by me.

I.

ENCLOSURES.

STATEMENT showing cost of St. Mary's children in the years.

	1896.	1895.	1894.	1893.	1892.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(a) Entire expenditure of the Civil Orphan Asylums as per report ..	23,935 0 0	25,440 0 0	22,134 0 0	25,545 0 0	25,116 0 0
(b) Deduct—Buildings and repairs, assessment and gratuity or pension ..	1,716 0 0	3,844 0 0	1,460 0 0	2,401 0 0	1,104 0 0
Net Total ..	22,219 0 0	21,596 0 0	20,674 0 0	23,144 0 0	24,012 0
(c) Add—Chaplain's salary and carriage allowance (Rs. 87½ + 30) per mensem ..	1,410 0 0	1,410 0 0	1,410 0 0	1,410 0 0	1,410 0
Total ..	23,629 0 0	23,006 0 0	22,084 0 0	24,554 0 0	25,422 0 0
(d) Average number of children in the amalgamated institution ..	NO. 150	NO. 139	NO. 131	NO. 138	NO. 140
(e) Cost of each per mensem ..	RS. A. P. 13 2 0	RS. A. P. 13 12 8	RS. A. P. 14 0 9	RS. A. P. 14 13 3	RS. A. P. 15 2 1
(f) Cost of St. Mary's children (30), (30), (30), (32) and (38), respectively ..	4,725 0 0	4,965 0 0	5,057 0 0	5,694 0 0	6,899 0 0
Amount of St. Mary's contribution excluded in the report—					
(g) Grants to second master ..	RS. 240				
(h) Proportion of grant of Rs. 1,200 ..	500				
(i) Payment to Chaplain ..	1,410				
(j) Amount of lump contribution as per report ..	5,230 0 0	5,085 0 0	5,460 0 0	5,910 0 0	5,460 0 0
Total ..	7,380 0 0	7,325 0 0	7,610 0 0	8,060 0 0	7,610 0 0
(k) Excess contribution to the Asylums (j) - (f) ..	2,655 0 0	2,360 0 0	2,553 0 0	2,366 0 0	711 0 0
(l) Excess is equal to cost of how many children ..	NO. 16	NO. 14	NO. 15	NO. 13	NO. 4
(m) Total number of children that might have been maintained (f) + (l) ..	46	44	45	45	42
Average ..			44		

II.

From the Rev. F. PENNY, Garrison Chaplain, to the Accountant-General, dated 23rd March 1898, No. 253.

In reply to your letter, No. 1145 of the 21st March, I have the honour to answer your questions as follows:—

1. Why no portion of the grant of Rs. 1,200 from the Government has been taken to the account of the St. Mary's orphans.

I believe that it was entirely due to an oversight on the part of former Garrison Chaplains. I beg to refer you to G.O., No. 101, Educational, dated 30th March 1874. In that order is printed an appeal for the newly amalgamated institution (the Civil Orphan Asylums and the St. Mary's School) from the Directors. It was written by the Garrison Chaplain as Vice-President of the amalgamated institution. It so happened that soon after the appeal was written, the writer (the Rev. O. Dene) was transferred to another garrison, and was succeeded by the Rev. Dr. Sayers. I believe that the change of Chaplains at this particular time caused the original mistake to which you refer.

There seems to have been no mistake or misapprehension on the part of the Government. In their order they said that they had considered *all the circumstances*. In the appeal, the first eleven paragraphs are about the Civil Orphan Asylum and its affairs, the twelfth paragraph is about the St. Mary's children. In this paragraph it is especially remembered that the St. Mary's Fund "also receives a Government contribution." The order therefore was not passed without everything being remembered, viz.:—

(a) The Civil Orphan Asylum received ..	RS. 600	} as charitable contribution.
(b) The St. Mary's Fund received ..	432	

The two schools were amalgamated under one Directorate.

The Government granted a lump contribution of Rs. 1,200, and stopped its contribution to the St. Mary's Fund, i.e., it increased the charitable grant by Rs. 168.

But I believe that the intention and the act of Government was misunderstood by the succeeding Garrison Chaplain.

2. Why the contribution from the St. Mary's Fund is shown by me as Rs. 5,160 while the Director's report for 1896 gives it as Rs. 5,230?

The St. Mary's Fund account is made up annually on the 31st March. Its payments therefore include all payments from the 1st April in one year to the 31st March in the next.

The Directors' accounts are made up annually on the 31st December.

The payment from the fund to the Directors have not always been the same month by month; and so the totals in the two accounts seldom agree.

The Directors having made up their accounts on the 31st December have generally found—by their method of calculation, of which I complain—that the St. Mary's Fund has owed something to them. If the payment was made in February or March it would be entered in that year's account of the St. Mary's Fund, but the following year's account of the Directors.

3. Why charges for assessment, repairs and gratuities aggregating Rs. 1,716 have been included in the cost of the children, &c.?

In my letter to the Government, dated the 25th September 1897, complaining of the unfair treatment of the Trustees of the St. Mary's Fund by the Directors, I did not complain of this; but I have no doubt that it is an additional injustice to the old fund, and that this matter should be re-arranged.

4. Whether the allowances of the Chaplain and the Apothecary paid from the St. Mary's and the Provincial Funds, respectively, should not be treated as contributions to the Directors?

I can only give an opinion regarding the allowance for the Garrison Chaplain. He receives his allowance as Superintendent of the amalgamated schools. He received the allowance long before the amalgamation took place. It is to be presumed that his allowance was considered then (like the payment of the schoolmasters) part of the cost of the school. If the cost per child had been in the old days calculated, I presume that the Superintendent's allowance would have been taken into consideration, because he received it,—as he receives it now,—for services rendered. This being so, I consider that the Superintendent's allowance should be considered part of the fund's contribution; it is the equivalent of work done for the amalgamated institutions.

5. Why the cost per child varies?

The cost is calculated by dividing the total expenditure (including everything) by the total number of children. Sometimes there is a large expenditure over repairs; this sends up the cost per child. If there are few repairs in the following years, the cost goes down.

From the Rev. F. PENNY, Senior Chaplain and Co-Trustee of the St. Mary's Church Charity Fund, to the Chief Secretary to Government, dated Fort St. George, 18th May 1898, No. 255.

I had the honour to address you on the 25th September 1897 on the subject of the St. Mary's Church fund, and to make certain representations regarding the amount of money paid for the support of the St. Mary's Charity children at the Civil Orphan Asylum.

2. Since then another irregularity has come to my notice. I have the honour to bring it to your notice as co-trustee of the fund, and to ask your opinion if this matter also ought not to be brought to the notice of Government. If you agree with me, I suggest that this matter may be dealt with at the same time as the former report.

3. In the month of March the Directors sent three St. Mary's boys to work at the Carnatic mills. The boys left the school, but their names were retained on the books.

I wrote to the Directors (letter A) and said that as the boys had left the school, and gone to work, I would endeavour to obtain the expense of their apprenticeship paid from the St. Mary's fund, if they would tell me the amount, and in the meantime, that I would fill the vacancies. In reply, the Directors passed a resolution (marked B) in which they stated that there were no vacancies on the St. Mary's foundation.

4. The effect of this was that I was prevented from nominating waiting boys to fill the actual vacancies caused in the manner stated; at the same time I was apparently expected to go on paying Rs. 15 each for the boys in question from the St. Mary's fund, as if they were still being supported and educated under my superintendence in the school.

I paid the amount for the month of April, viz., Rs. 45, so as not to cause inconvenience to the Directors by withholding a portion of their regular income, but I paid it under protest, and subject to any ruling of the Government on the matter. I shall be glad if the Government in a short paragraph will protect the St. Mary's fund against misuse of this sort, by ruling that the payments are made for the benefit of boys actually in the school. I have no objection to St. Mary's boys being apprenticed; but it must be done, I respectfully submit, in the right way, and without injustice to the boys waiting for admission.

5. In the Rules of the Amalgamated Institutions there is a rule (No. 25) which protects the Woolley fund from any mistaken action on the part of the Directors. It runs as follows:—

"Government having provided for the maintenance of a certain number of children of distressed Europeans or their descendants from Mr. Woolley's legacy, all arrangements regarding them shall be subject to the special directions received from the Government through the Government Directors."

I respectfully urge that a similar rule is required for the children on the St. Mary's foundation. Quite recently there were six boys on the foundation over age; one of these was actually over 19; the Directors would neither dismiss the boy themselves, nor allow me to do so. The present rules give the Directors complete control over all the boys in the school, whether on one foundation or the other. Sometimes boys are specially retained after the age of 16 to pursue their education, if they show any promise of future success; that is a good system. But sometimes they are retained for no better reason than that the Directors do not know what will become of them if they are sent to their friends. If the Directors choose to pursue that system with regard to the civil orphans, it is purely a matter between them and the Government which makes educational grants to the school for definite purposes. But I cannot permit them to pursue the system with regard to the St. Mary's boys without a representation to the Government, and a request for power to prevent it.

6. I therefore have the honour to suggest that this rule should be imposed on the Directors—

"Government having amalgamated the old St. Mary's school with the Civil Orphan Asylums, and provided for the maintenance of its boys, all arrangements regarding them shall be subject to the approval of the Garrison Chaplain."

ENCLOSURES.

A.

From the Rev. F. PENNY, Garrison Chaplain and Vice-President of the Civil Orphan Asylum Directorate, to the Directors of the Civil Orphan Asylum (through the Secretary), dated Fort St. George, 4th April 1898.

Though the fact has not been officially communicated to me, it is within my knowledge that three of the St. Mary's boys have been apprenticed at the Carnatic mills.

If you will be so good as to inform me at the end of three months from the time the boys*

*The boys left the asylum on the 1st April and were boarded with a person at Perambur.

left the asylum, the cost they have been to the Directors during that time, I will recover the cost from the St. Mary's Church fund and repay you.

And in the meantime I will fill up the vacancies caused by their removal.

B.

RESOLUTION of the Directors at their meeting dated 29th April 1898.

Read letter, dated the 4th April 1898, from the Garrison Chaplain.

"Resolved that he is under a misapprehension in supposing that the boys* have left the asylum; they are still borne on the rolls of the asylum; and their employment at the Carnatic mills has not created any vacancy. With reference to the remark in the first part of the letter, the Directors observe that the Garrison Chaplain was present at the meeting of the Directors at which the employment of the boys at the Carnatic mills was sanctioned. Resolved, also, that the boy admitted by the Garrison Chaplain on the supposition that there was a vacancy on the St. Mary's foundation be treated as a supernumerary until a vacancy occurs on the St. Mary's foundation."

* See above.

From the Accountant-General, Madras, dated 30th June 1898, No. 3444.

From the Honorary Secretary, Civil Orphan Asylum, Madras, dated Egmore, 30th June 1898, No. 88/D. 188.

From the Accountant-General, Madras, dated 11th July 1898, No. 3563.

Order—Mis. No. 119, Ecclesiastical, dated 27th September 1898.

A printed note on the subject of the amount paid for the support of the St. Mary's Charity children at the Civil Orphan Asylum will be sent to the Directors of the latter institution for comment, through the Garrison Chaplain, Fort St. George.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Garrison Chaplain, Fort St. George.

APPENDIX.

ST. MARY'S CHURCH FUND.

A.—History of the Case.

In 1871 the Military Male Asylum was removed from Madras to Ootacamund, the premises in which the inmates had been accommodated in Madras being made over by Government to the Directors of the Civil Orphan Asylum, while the boys of the St. Mary's Church Fund School were transferred to the new quarters of the Civil Orphan Asylum, thus forming a joint school though the foundations remained separate.

2. The principle on which the two schools were amalgamated, as laid down in G.O., No. 116, Educational, dated 6th May 1871, was as follows:—

"The revenues of the St. Mary's School would be devoted to the support and education of the scholars belonging to it, and no charge whatever on their account would fall on the Civil Asylums."

3. At the time of the amalgamation, the income of St. Mary's School was partly derived from endowment and partly from Government—

Endowment, Rs. 5,500 per annum.
Government „ 963 „

The Government grant was follows:—

Vide G.O., No. 329, Educational, dated 28th October 1871. Teaching, Rs. 540.
Feeding and clothing, Rs. 423.

The proportion of Government grant to other income was thus about 17 per cent.

4. The income of the asylums at the same time from funded capital, donations, church collections, subscriptions and other sources was approximately Rs. 15,500. The Government grant amounted to Rs. 2,500, *i.e.*, the proportion of Government grant to other income was about 16 per cent.

5. The principle of the amalgamation referred to in paragraph 2 above was not from the beginning strictly adhered to.

The cost per child per mensem in the Civil Orphan Asylum School in 1871 was Rs. 11-3-5. But the income of St. Mary's Fund would only suffice for the sum of Rs. 9-14-6 per mensem being paid for each of the 54 St. Mary's boys who were made over under the new arrangement, and a deficiency under this head of Rs. 847-2-0 per annum was anticipated.

	RS.	A.	P.
Average cost per child	11	3	5
Payment per child	9	14	6
Difference	1	4	11
Total loss per annum	847	2	0

Against this deficiency appears to have been set off—

(1) the grant of the services of the Chaplain to the joint institution, which represented a yearly payment of Rs. 1,410 made by the St. Mary's Fund to the joint institution;

(2) the grant of the premises of the Military Male Asylum to the Civil Orphan Asylum;

(3) the sum of Rs. 423 originally granted by Government to the St. Mary's Fund, as a sum of money not to exceed Rs. 100 per mensem to supplement any deficiencies in the St. Mary's Fund and to be devoted to the boarding and clothing of the boys, but made over to the Directors in G.O., No. 81 of 1874, as a special case; and

(4) the rent of the old school building in the Fort formerly used by the St. Mary's boys, Rs. 85 per mensem, or Rs. 1,020 per annum, which was made over in the year 1874 to the Directors of the Civil Orphan Asylum.

6. It is contended by the Garrison Chaplain, who is the Joint Trustee of St. Mary's Fund, that the two schools enjoyed a similar proportion of Government assistance, that the amalgamation was, therefore, brought about on perfectly equitable principles, and that the manifest intention of the Government was that after amalgamation the Government grant to the institution as a whole would be fairly spread over the needs of the total number of children in it.

7. It is also contended by the Chaplain that at the present time the Directors of the amalgamated institutions look upon the whole Government grant as intended for the Civil Orphan Asylum children only, and that they regard the St. Mary's children as boarders whose total cost is to be paid for out of the St. Mary's Fund.

8. The Chaplain claims that the principle and fact of amalgamation should not be ignored and that the various Government grants made to the Directors of the Civil Orphan Asylum subsequently to the amalgamation were intended to be shared in by the boys of his fund.

9. He adduces the following facts to show that this was the intention of Government:—

(1) In paragraph 12 of their letter printed in G.O., No. 101 of 1874, the Directors hinted that they were not getting enough money from the St. Mary's Fund for the boys appointed by it. Accordingly G.O., No. 101 of 1874 raised the grant formerly made to the Civil Orphan Asylum as a *separate institution* to Rs. 1,200 for the *joint institution*. That it was for the joint institution that the relief was asked appears from the mention of the cost of the St. Mary's Fund boys by the Directors in paragraph 12 of their letter (quoted above) as one of the causes of their financial straits. The Chaplain points out that from the time when the Government contribution to the Civil Orphan Asylum was raised from Rs. 600 to Rs. 1,200 per annum, the contribution, *viz.*, the Rs. 423 mentioned above, which Government had up to that time been making to the St. Mary's Fund as a separate institution, was stopped.

(2) In 1877 the Directors of the Civil Orphan Asylum asked for a special contribution from the St. Mary's Fund. The Chaplain proposed to reduce the number of his boys, but this was negatived by the Government in G.O., No. 406 of 1877, and "as a very exceptional case" the payment of Rs. 400 was sanctioned from the St. Mary's Fund to the Civil Orphan Asylum.

(3) In 1880 the Directors again appealed for help from Government. In their Proceedings read with G.O., No. 24, dated 26th January 1881, it was assumed by the Directors that no consideration was being received by them on account of the St. Mary's boys except the following cash payments:—

Rs. 6,420 (the original sum) + Rs. 1,020 (rent of Fort building) = Rs. 7,440.
From this total the sum of Rs. 615 was deducted for repairs to the Fort buildings in 1879, and Rs. 640 in 1880, leaving to be credited to the Civil Orphan Asylum only a total of Rs. 6,825 in 1879 and a total of Rs. 6,800 in 1880.

10. The Chaplain, however, combats this assumption, and shows that at the time of the amalgamation the Government grant to each of the single institutions was almost the same, *i.e.*,

Rs. 1-6-0 per boy per mensem in the case of the Civil Orphan Asylum and Rs. 1-7-4 in the case of St. Mary's Fund, and that this proportion has been steadily diverging ever since, till from 1893 to the present time the proportion of Government grant was Rs. 2-15-0 to the Civil Orphan Asylum and Rs. 1-8-0 to the St. Mary's Fund.

11. In his letters of the 1st October and 20th November 1897 the Chaplain drew attention to the figures marginally given showing the amount due by the Directors to the Trustees of the St. Mary's Fund for the year 1896. Mr. Penny then remarked that from the time of the amalgamation of the St. Mary's School with the Civil Orphan Asylums until June 1893, the amount for the second master from Government was regularly credited to the St. Mary's Fund. He, therefore, pointed out that the present claim was for a share in the Government grant to the extent allowed by Government at the time of the amalgamation.

	RS.	A.	P.
Amount due to Directors	4,798	2	0
Amount paid	4,620		
Portion of Government grant to be credited to the St. Mary's Fund	240		
Amount due to the Trustees of the St. Mary's Fund	4,860	0	0
	61	14	0

12. Lastly, in his letter, dated 18th May 1898, the Chaplain brings a further matter to notice. In March last the Directors of the Civil Orphan Asylum sent three St. Mary's boys to work at the Carnatic Mills. The boys left the asylum on the 1st of April and were boarded with a person at Perambur, but their names were retained on the books. The Garrison Chaplain asked the Directors to inform him at the end of three months from the time the boys left the asylum of the cost they had been to the Directors during that time, stating that he would endeavour to recover the cost from the St. Mary's Fund and repay the Directors, intimating at the same time that he would fill up the vacancies caused by their removal. The reply was that the boys were still on the rolls, that their employment at the mills had created no vacancy, and that the boy admitted by the Garrison Chaplain on the assumption that there was a vacancy would be treated as a supernumerary until a vacancy occurred. The Chaplain states that he paid Rs. 45 for the boys in question for April under protest and asks Government to protect the St. Mary's Fund against misuse of this sort by ruling that the payments are made for the benefit of boys actually in the school, and he suggests the following rule on the analogy of that which protects the Woolley Fund from mistaken action on the part of the Directors:—

"Government having amalgamated the old St. Mary's School with the Civil Orphan Asylums, and provided for the maintenance of its boys, all arrangements regarding them shall be subject to the approval of the Garrison Chaplain."

B.—Assets brought into the Joint fund by each Institution.

* Taken from paragraph 2 of the letter, No. 3852, dated 7th December 1897, of the Accountant-General on page 8 of the current.

13. The above is shown by the following figures* taken from various reports.

	1871.	1872.	1881.	1893.	1896.
Civil Orphan Asylum—	RS.	RS.	RS.	RS.	RS.
Collections	6,652	6,745	6,974	5,252	5,059
Interest	3,496	3,482	3,307	3,946	4,526
Sales	281	1,887	555	375	341
Total	10,429	11,614	10,836	9,573	9,926
St. Mary's account	..	4,575	6,900	5,460	5,230

These figures show the resources of their funds to be as follows:—

	RS.
Civil Orphan Asylum	10,000
St. Mary's	5,000

C.—Charges of the Institutions.

14. The Garrison Chaplain, in his letters to the Civil Orphan Asylum, dated 1st October 1897 and 20th November 1897, arrives at the cost of maintenance of the St. Mary's orphans by taking Rs. 13-5-3 as the cost per child as given in the Directors' report for 1896, paragraph 17. This is worked out by dividing the entire expenditure of the asylum by the total number of children.

15. In the statement given below the charges for repairs and assessment, and for pensions and bonuses are deducted from the aggregate, the former charges being set off against rents and

sale-proceeds of buildings and lands which were presented to the Asylum by Government in 1871, and from which the Asylum made certain investments, and the latter being set off against the surplus income of the institution.

16. To the total expenditure is added the following item. The Garrison Chaplain drew an allowance of Rs. 87½ per mensem as Superintendent of the St. Mary's orphans. On the transfer of the orphans from the Fort to the Civil Orphan Asylums at Egmore, he was granted also a carriage allowance of Rs. 30 per mensem, and was placed also in spiritual charge of the combined institution. The total charge of Rs. 117½ per mensem, or Rs. 1,410 per annum, is treated as part of the cost of the children and also as a contribution paid to the asylum from the St. Mary's Fund because it is met wholly from the latter.

17. The Government grant of Rs. 600 formerly drawn by the Civil Orphan Asylum proper and of Rs. 423 by the St. Mary's School appear to have, on the amalgamation of the two institutions, been converted into one grant of Rs. 1,200 per annum in G.O., No. 101, Educational, dated 30th March 1874. Though the Asylum Directors contend that the sum of Rs. 1,200 belongs solely to the asylum, because it is dependent on their raising Rs. 3,000 per annum from the public, the Garrison Chaplain urges that it was granted on a reconsideration of the previous claims of both the institutions. Thus of the Rs. 1,200, Rs. 500 * may be taken as a contribution on behalf of the St. Mary's scholars.

18. A statement, as furnished by the Accountant-General, is appended below, showing the cost of the St. Mary's children in the years 1892 to 1896 :—

	1896.	1895.	1894.	1893.	1892.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(a) Entire expenditure of the Civil Orphan Asylums as per report	23,935 0 0	25,440 0 0	22,134 0 0	25,545 0 0	25,116 0 0
(b) Deduct—Buildings and repairs, assessment and gratuity or pension ..	1,716 0 0	3,844 0 0	1,460 0 0	2,401 0 0	1,104 0 0
Net Total ..	22,219 0 0	21,596 0 0	20,674 0 0	23,144 0 0	24,012 0 0
(c) Add—Chaplain's salary and carriage allowance (Rs. 87½ + 30) per mensem	1,410 0 0	1,410 0 0	1,410 0 0	1,410 0 0	1,410 0 0
Total ..	23,629 0 0	23,006 0 0	22,084 0 0	24,554 0 0	25,422 0 0
(d) Average number of children in the amalgamated institution	No. 150	No. 139	No. 131	No. 138	No. 140
(e) Cost of each per mensem. RS. A. P.	13 2 0	13 12 8	14 0 9	14 13 3	15 2 1
(f) Cost of St. Mary's children (30), (30), (30), (32) and (38), respectively.	4,725 0 0	4,965 0 0	5,057 0 0	5,694 0 0	6,899 0 0
Amount of St. Mary's contribution excluded in the report—					
(g) Grants to second master 240					
(h) Proportion of grant of Rs. 1,200 500	2,150 0 0	2,150 0 0	2,150 0 0	2,150 0 0	2,150 0 0
(i) Payment to Chaplain 1,410					
(j) Amount of lump contribution as per report ..	5,230 0 0	5,085 0 0	5,460 0 0	5,910 0 0	5,460 0 0
Total ..	7,380 0 0	7,235 0 0	7,610 0 0	8,060 0 0	7,610 0 0
(k) Excess contribution to the Asylums (j) — (f) ..	2,655 0 0	2,270 0 0	2,553 0 0	2,366 0 0	711 0 0
(l) Excess is equal to cost of how many children ..	No. 16	No. 14	No. 15	No. 13	No. 4
(m) Total number of children that might have been maintained (f) + (l) ..	46	44	45	45	42
Average ..			44		

From the Revd. F. PENNY, Garrison Chaplain, to the Chief Secretary to Government, dated Fort St. George, 17th April 1899.

I have the honour to forward the comments of the Directors of the Civil Orphan Asylum on the printed note sent to them by G.O., No. 119, dated 27th September 1898; and to make the following remarks upon them.

2. *The General Argument.*—This I do not propose to criticize. His Excellency the Governor in Council will decide how far it is an answer to my original contention. But in paragraph 9 (page 6) there is an error which affects the Directors' argument. They wish to shew that, by G.O., No. 101, Educational, dated 30th March 1874, the Government contribution of Rs. 423 to the St. Mary's Fund was not stopped. To do this they refer (i) to transactions which took place in 1872-73, the year before the order in question; and (ii) to a claim put forward eighteen years afterwards by the Garrison Chaplain in 1892, which was not allowed, because based upon an assumption which was not granted. I desire to point out this weakness in the chain of the argument.

In paragraph 9 (at the top of page 7) there is a statement which I cannot find to be justified by anything in the note, nor even in my letter to the Chief Secretary, dated the 25th September 1897, which is not before the Directors. If it is as it seems to me to be, merely an attempt to make me appear to be in the wrong, I trust that it may be appreciated at its right value.

In paragraph 10 (page 8) the Directors make a special objection to the St. Mary's boys sharing in the feeding and clothing grant, on the ground that it is meant only for destitute children, who are annually certified to be destitute. It seems necessary to explain, therefore, that according to the Educational Department Rules managers of a certain number of orphanages are permitted to receive from Government the assistance in question for a fixed number of children. When that number is provided for, no fresh names may be added to the list, even though all the rest of the children may be equally destitute. The number of children is limited so as to limit the grant under that particular heading. *But the whole institution profits from the grant*, not only the children who are named. As a matter of fact all the orphan children in the Asylum, including the St. Mary's boys, are destitute; otherwise they would not be where they are; but no more than a certain number, fixed by the Director of Public Instruction, are eligible for feeding and clothing grants.

3. *Apprenticing.*—Paragraphs 11 and 12 (pages 8, 9, 10 and 11). On page 10 the Directors seek to reduce the question to a mere contention as to who has the power to remove St. Mary's boys from the Asylum. That is only part of the question. The question I have raised is whether the Directors, who receive money payment from the St. Mary's Fund for one purpose, are justified in putting it to another purpose without my consent as one of the Trustees of the Fund. I beg to draw the attention of His Excellency the Governor in Council to my original letter No. 255, dated 18th May 1898, on this point.

Rule 27, which the Directors quote, with its reference to the two foundations of the Male Asylum and the Female Asylum, was made to prevent the children's parents, relatives and other guardians from removing the children without leave. It never had any reference to the Garrison Chaplain. He is not the guardian of the St. Mary's children. The St. Mary's children have their own mothers, relatives, and guardians just the same as the other children in the Asylum.

I cannot forbear from characterising this argument as disingenuous.

4. *The Accountant-General's suggestions.*—I deprecate very strongly some of the suggestions; such, for instance, as making deductions for buildings, repairs, assessment, gratuities and pensions, before calculating the cost of a boy's education. If the St. Mary's boys are allowed their just share in the total Government grant, then the cost of everything connected with the school should be taken into consideration in calculating the cost of a boy.

But I agree with the Accountant-General that the Garrison Chaplain's salary and carriage allowance as Superintendent should be considered part of the contribution from the St. Mary's Fund to the Asylum, because it is a payment for services rendered.

The salary commenced in 1753; it was granted by the Vestry to the Senior Chaplain for the superintendence of the St. Mary's Charity School. He thus became responsible for its educational, moral and religious welfare, and for the expenditure of the funds. Under him were two schoolmasters, one of whom looked after the details of messing and clothing the boys and the sanitary arrangements of the school.

When by G.O., No. 252, Educational, dated 26th August 1871, the Government decreed the continuance of the payment to the Garrison Chaplain, it was not merely because he had a "prescriptive right", but because he rendered a certain service in return for it.

In paragraph 16 (pages 17 and 18) the Directors seem to imply that although the Garrison Chaplain drew the salary, his subordinate (Sergeant Lamoury) did the work. If I interpret the words correctly, the Directors wish the Government to believe that the salary paid was *not for work done* before 1871; and that as the work done by Sergeant Lamoury before 1871 is now done by one of the officials of the Asylum, the salary paid is *not earned now*, but is merely a gratuity, a kind of compassionate allowance.

You will understand, I feel sure, that I necessarily resent the whole imputation. I shall be glad if the Government will accept this one of the Accountant-General's suggestions, and will consider the Garrison Chaplain's salary and allowance as Superintendent, &c., part of the contribution from the St. Mary's Fund to the Asylum; and will make it clear in a short sentence that the payment is in return for the work which the Garrison Chaplain does,—the educational, moral, and religious superintendence of the Asylums.

5. If this suggestion be adopted, I have the honour to request that I may vary the figures of paragraph 13 of my letter of the 25th September 1897 in the following way:—

Total monthly contribution which can be paid by the St. Mary's Fund.	RS.	415
Total annual contribution	4,980	
Garrison Chaplain's annual salary and allowance	1,410	
Total ..	6,390	

	Approximate.	RS.
Present average cost per child per month excluding Government cost ..	12	
Cost per child per annum	144	
Number of children that can be supported by the St. Mary's Fund if allowed a just share of the Government grant to the Asylum ..	44	

I would ask that the present number of the St. Mary's boys may be made up to 44 by transfer; and that this number be fixed for five years, after which time a fresh calculation as to cost can be made.

6. For convenience sake I give the following summary of my requests:—

- (1) That the St. Mary's boys may enjoy a legitimate share in the Government grant to the Civil Orphan Asylum.
- (2) That the Garrison Chaplain's salary and allowance as Superintendent, &c., may be considered part of the St. Mary's Fund contribution.
- (3) That the number of the St. Mary's boys may be at once raised from 30 to 44 by transfer of boys from the Civil Orphan list to the St. Mary's list.
- (4) That a rule for the protection of the St. Mary's Fund be imposed upon the Directorate similar to the rule for the protection of the Woolley Fund; by which all arrangements regarding the St. Mary's boys shall be subject to the approval of the Garrison Chaplain, as one of the Trustees of the Fund.
- (5) That the Government be pleased to instruct the Directorate to make arrangements for the reconstruction of the Finance Committee, by which the various sources of income shall be adequately represented.

Note on Garrison Chaplain's Reference No. 290 of 19th October 1898, enclosing for comment memorandum of 18th idem from Government regarding St. Mary's Church Fund.

Paragraph 1.—No remarks.

Paragraph 2.—In the quotation, the second line, after "would" the words "of course" are omitted.

Paragraph 3.—It is not a material point but it must be observed that in G.O., No. 329, Educational, of 28th October 1871, the income of St. Mary's Church Fund was given as Rs. 9,695, from this deducting Government grants and income from other sources, Rs. 1,075, would leave Rs. 8,620 as the interest on the endowment. Out of this Rs. 3,275 was reserved to meet charges mentioned in G.O., No. 252, Educational, of 26th August 1871, so that the balance of the endowment left for the St. Mary's School was Rs. 5,345 and not Rs. 5,500. The amount allotted to the Directors, Civil Orphan Asylum, Rs. 6,420, being apparently made up of—

Endowment	RS.	5,345
Government grants	963	
Other sources	112	
Total ..	6,420	

Paragraph 4.—It is not apparent how Government arrive at Rs. 2,500 as the amount of Government grants, for on reference to the tabular statement printed in G.O., No. 101, Educational, of 30th March 1874, the grants amounted to Rs. 1,819.

The percentages in paragraphs 3 and 4 need revision.

Paragraph 5—First Clause.—No remarks.

Second Clause.—Admitted Civil Orphan Asylum figures are in G.O., No. 101, Educational, of 30th March 1874, St. Mary's Church Charity School figures are in G.O., No. 252, Educational, of 26th August 1871.

(1) The Government state in G.O., No. 252, Educational, of 26th August 1871: "But the Government do not doubt that the Directors of the Civil Asylums will accept this rate of payment (Rs. 9-14-6 per mensem for each of the boys transferred) in consideration of the cost of the spiritual charge of the Civil Asylums being met from the St. Mary's Church Fund."

As Rs. 1,050 out of the Rs. 1,410 is paid to the Garrison Chaplain as Superintendent's salary and Rs. 360 only paid to him in connection with his spiritual duties as Chaplain of the Civil Orphan Asylum it is clear that the set off of Rs. 1,410 referred to in this paragraph should be only Rs. 360.

(2) There is no allusion in G.O., No. 116, Educational, of 7th May 1871, that the grant of the premises was to be a set off on account of the deficit in the upkeep of the boys of St. Mary's Church Charity School. The clauses on the subject are as follows:—"3rd. That the sale of the outlying portions of the land and buildings, coloured in brown in the plan, shall be carried out and the sale-proceeds be invested in Government securities for the benefit of the Civil Asylum." Attention is requested to the fact that the proceeds of the sale was for the benefit of the Civil Asylums. With enlarged premises there was additional charge for renewal and repair of buildings and municipal taxes.

(3) It is not apparent how the sum of Rs. 423 can be a set off, for it is included in the income of St. Mary's Church Fund given in G.O., No. 329, Educational, of 28th October 1871, and after deducting from that income Rs. 9,695, the items given in paragraph 8 (G.O., No. 252, of 26th August 1871), the balance Rs. 6,420 was assigned to the Civil Orphan Asylum. It is not admitted that the Rs. 423 were made over by Government to the Directors, Civil Orphan Asylum.

(4) It is admitted that for some years the rent of the Fort school (less cost of repairs) was received under G.O., No. 81, Educational, of 16th March 1874, till it was discontinued under G.O., No. 1183, Financial, of 14th November 1891.

Paragraphs 6 to 8.—The view taken by the present Garrison Chaplain is not supported by any statement or declaration in any order of Government. There is nothing to show any manifest intention of Government that after the amalgamation the grant from Government to the institution which it is presumed refers to the grant given to the Civil Asylum as a charitable institution, was to be spread over the needs of the total number in the Civil Orphan Asylums including the boys of the St. Mary's Church Charity. This will be further enlarged on below.

Paragraph 9.—The following are the facts of the case:—

In the letter to Government from the Directors of the Civil Orphan Asylums of 26th December 1873 they pointed out in paragraph 13 that the question of addressing Government to raise the annual charity received for the Asylums was under consideration from April 1869. This was long before the amalgamation of the Civil Orphan Asylums and the St. Mary's Church Charity School was contemplated. Stress is laid by the Garrison Chaplain on paragraph 12 of that letter, but the Directors alluded to the St. Mary's Church Fund because in the tabular statement appended to that letter there was a large increase over the figures of the previous years and they therefore drew attention to the fact that the average number of the orphans maintained by the fund had been taken into calculation in the table so that the correct average cost of the keep of each child under the Directors in the year 1872 might be arrived at. In G.O., No. 101, Educational, of 30th March 1874, passed thereon, the grant-in-aid was raised but there is no allusion that any grant St. Mary's Church Fund received was to be discontinued and that it merged in the new grant to the Civil Orphan Asylum. The Directors invite attention to G.O., No. 225, of 22nd June 1874, which states that the grant-in-aid to the Madras Civil Orphan Asylums would be raised only from 1st April 1874 where, too, no allusion is made to the St. Mary's Church Fund. On reference to G.O., No. 294, Educational, of 30th September 1873, it will be seen that the full amount of the Government grant Rs. 423 was not availed of by the St. Mary's Fund to that extent as only Rs. 142 had been drawn by the Garrison Chaplain in 1872-73 to meet the claims against the fund. It was not stopped to the St. Mary's Fund because the grant was raised to the Madras Civil Orphan Asylums. Attention is also solicited to letter of Revd. A. C. Taylor, Garrison Chaplain (recorded in G.O., No. 689, Financial, of 1st July 1892) who took a deep interest in the orphans, in paragraph 5 of which he reported he had asked the Accountant-General to allow him consequent on deficiencies in St. Mary's Church Fund to "resume" availing himself of the grant of Rs. 423. Neither that gentleman or it is believed his predecessors considered that the grant had merged in the Rs. 1,200 allowed the Madras Civil Orphan Asylums while Government stated it was not prepared to "renew" the old sanction but made no allusion that this sum included any portion of the St. Mary's Church Charity grant. Elsewhere, the Revd. Mr. Penny appears to consider, that the appeal was written by the Revd. O. Dene, Vice-President, as Garrison Chaplain, and therefore the grant of Rs. 423 of the St. Mary's Fund merged into the raised grant. The appeal was from the Directors and as the Revd. Mr. Dene was the only Vice-President he was asked to sign it not as Garrison Chaplain certainly. It has been not unusual to ask a Vice-President to sign important letters to Government.

(2) The sum of Rs. 400 was granted as a very exceptional case, the Government being aware it was in compensation of the excess cost in diet consequent on the severe visitation of famine in 1876 to 1878.

(3) The figures given, although not perfectly correct, are nearly so. In reports of Civil Orphan Asylum for the calendar years 1879 and 1880 the figures are Rupees 6,825 and Rs. 6,757, respectively. In G.O., No. 104, Ecclesiastical, of 30th April 1879, and G.O., No. 82, Ecclesiastical, of 27th April 1880, the figures for the official year 1878-79 and 1879-80 are Rs. 6,725 and Rs. 6,800.

Paragraph 10.—The data upon which the figures are given not being available, the Directors are unable to see how they are arrived at. But at the time of the amalgamation the figures appear to be as follows: Civil Orphan Asylum Report for 1871 and table in G.O., No. 101, Educational, of 30th March 1874, Rs. 1,819-1-9. This $\div 12 \div 129$ gives per mensem Rs. 1-2-9. St. Mary's School—*vide* G.O., No. 329, Educational, of 28th October 1871, paragraph 6—Rs. 963 $\div 12 \div 54$ gives Rs. 1-7-9. As regards the remaining figures no remarks can at present be offered,

but if the data includes grants for feeding and clothing the Directors would object, as these grants are given only for such children as are named as destitute in applications sent to the Director of Public Instruction and all the children for whom such applications have been made are on the foundation of the Civil Orphan Asylum. The status of the children of the St. Mary's Church Charity are not known to the Directors and it is understood that no application has ever been made on their behalf for feeding and clothing grants. If the Garrison Chaplain had represented to the Directors that any of the St. Mary's Church Charity School children were destitute, grants might have been applied for on their behalf.

Paragraph 11.—The Chief Secretary as co-trustee was furnished with the views of the Directors in extract from proceedings of a meeting of the Directors, dated 17th December 1897, on this point and to which attention is invited.

Paragraph 12.—The circumstances are as follows:—An offer was made to find employment for some of the boys at the Carnatic Mills and as an experimental measure seven boys were sent to work from 10th March 1898, three of these were St. Mary's boys. The names of the seven boys were kept on the rolls because it was not known whether the experiment would be a success or otherwise, and because the Asylum authorities had to be responsible for their boarding, clothing, &c. The Garrison Chaplain contended that as the boys had left the Asylum, although only temporarily, and as an experiment, the fact of their having left at all created three vacancies and he proceeded to fill the vacancies up from the names on the St. Mary's register. The Directors decided that the Chaplain's action was out of order on the grounds that as the names of the St. Mary's boys were still borne on the rolls there were no vacancies. The Chaplain argued that because the three boys referred to were St. Mary's he had power to withdraw them and fill up the vacancies. The Directors

Rule 27.—"A parent, guardian or friend wishing to withdraw a child from either of the foundations, shall do so only with the consent of the Directors."

on the other hand decided that according to rule 27 quoted in the margin, no child could be withdrawn without the consent of the Directors and in the word "foundation" in the rule St. Mary's

boys were included. The Directors were of opinion that when once a St. Mary's boy is admitted he had to be dealt with in every respect as any other child in the Asylum and that the Chaplain's power was limited to that contained in G.Os., No. 252, of 26th August 1871, and No. 280, of 29th September 1871, that is to nominate boys to fill up vacancies.

It so happened that the experiment of sending boys to the Mills turned out a failure and the whole seven boys had to leave and return to the Asylum. In no Government Order in connection with the amalgamation is there any allusion to separate payment being allowable for boys when apprenticed, during their apprenticeship, or when sent out to learn work. This is not the first instance in which the boys of St. Mary's Church Charity have been apprenticed. The Directors have always understood they could seek employment for these boys, for it is ordered in G.O., No. 116, Educational, of 6th May 1871, that "the transfer of St. Mary's Orphan School from the Fort to the Male Asylum building, and the blending of the school and the Civil Orphan Asylums so far as discipline, tuition and all internal details of management are concerned" approved itself to the judgment of the Government of that time.

The Directors unanimously protest against the proposal made by the Garrison Chaplain at the end of paragraph 12.

They consider the passing of such a rule would render the institution unworkable and would involve the resignation of many Directors much interested in the institution.

Paragraph 13.—It is very obvious that the receipts of the Civil Orphan Asylum have been so manipulated as to show that the resources are only twice that of the St. Mary's Church Fund. Just as the Directors receive payment for the St. Mary's Orphans, they receive payment for children on Woolley's bequest, for sick children of the Lawrence Asylum and for Waltair Orphans, to support and educate them, practically as "boarders, these items it is submitted ought to be included in the same

way as Rs. 6,745 in the column 1872 includes Rs. 914 boarding. A statement of gross receipts is enclosed for information of Government.

Paragraph 14.—The cost per orphan at the Civil Orphan Asylum for 1896 as given in the report was Rs. 13-5-3, but the rate varies annually, viz.:—

	RS.	A.	P.
In 1892 it was	14	15	2
" 1893 "	15	6	10
" 1894 "	14	1	4
" 1895 "	15	4	0

these being the five years mentioned in paragraph 18 of the Government note. As a rule for some years the Directors fixed the rate for boarders when admitted at Rs. 15 per mensem which is intended to cover all outlay per child. The cost of repairs to buildings largely varies yearly and is the factor that mainly causes the increase. The outlay on buildings being as follows:—

	RS.		RS.
1892	491	1895	2,751
1893	1,735	1896	816
1894	859		

Paragraph 15.—It is not at all apparent why repairs and assessment are excluded from the charges on the ground that the Asylums received the sale-proceeds of buildings and lands and rents. The repairs are not met every year from the interest on the promissory notes held by the Collector of Madras on the investment of the sale-proceeds alluded to. The charges on this account and the receipts from the Collector are given below. These receipts will probably be still further diminished when the promissory notes in 1894 are converted into 3 per cent. promissory notes.

	Interest on Pro-notes with Collector of Madras.	Outlay on repairs and assessment.
1892	1,576	1,039
1893	1,575	2,284
1894	1,084	1,408
1895	2,069	3,300
1896	690	1,365

In the year 1897 the cost per child was Rs. 16-3-6; this was mainly due to extensive repairs to the buildings owing to damages by heavy rains which fell towards the close of the year—*vide* paragraph 17 of the report for 1896. The ordinary and extraordinary repairs cost Rs. 4,511, while for this outlay and the assessment Rs. 549, the Directors obtained only Rs. 2,069 interest on capital by sale of lands and buildings held by the Collector of Madras. The elimination of cost of repairs from the cost per child cannot under the circumstances be considered equitable.

As regards the exclusion of pensions and bonuses, it is submitted they are just as much as other charges incurred for the education and maintenance of the children and very appropriately form items chargeable to the average upkeep of the children. The Directors might respectfully ask if the manipulation of these and other incidental items is made in determining the average annual keep of children of the Lawrence Asylum, Ootacamund, where accounts are audited by an officer of the Accountant-General's office. The manipulation is not made uniformly. As far as can be ascertained from the accounts, charges are taken and omitted haphazard as will be seen from the following table:—

	1892.	1893.	1894.	1895.	1896.
Repair of harmonium and Chapel furniture	3	3			79
Fee on renewal of promissory notes	5		1	14	3
Bankers' interest on overdrawals	27	64	27		
Kennet Divinity prizes	7	5	5	7	
Bankers commission and charges	18	5	206	4	5

Note.—The italic figures show seeming omissions.

Paragraph 16.—To understand this procedure of adding to the Civil Orphan Asylum expenditure the allowances received by the Garrison Chaplain, the following extracts should be considered:—

Letter from Commissary of the Diocese, 22nd May 1871, recorded in G.O., No. 252, Educational, of 25th August 1871, paragraph 9.

"I cannot suppose for a moment that the Government contemplate in the proposed scheme the separation of the Fort school from its Superintendent, the Garrison Chaplain, and the consequent loss of the additional emolument which accrues to him. The Fort Chaplaincy and that of the Mount are, it is known, the only prizes (and they are moderate enough) which are open to the Chaplain and I am confident that His Excellency the Governor in Council would not wish to diminish the few existing sources of reward of long and faithful service in the church.

"The allowance which the Superintendent of the school draws from St. Mary's Fund is Rs. 87-8-0 per mensem and whatever alteration may be made in the locality of the school I would respectfully but earnestly plead for the Chaplain's prescriptive right to this allowance and for its maintenance intact and in perpetuity."

G.O., No. 252, Educational, dated 26th August 1871, paragraph 6 (iii).

The Garrison Chaplain of Fort St. George shall have the spiritual charge of the amalgamated institutions and shall continue to draw the monthly allowance of Rupees 87-8-0 hitherto received by him on account of his superintendence of the St. Mary's Church Charity School. A carriage allowance of Rs. 30 a month will be drawn by the Garrison Chaplain. This will be a charge on the funds of the St. Mary's Church Charity School.

Paragraph 8.—The annual income of the St. Mary's Church Charity is stated by the Acting Garrison Chaplain to be Rs. 9,695. This income will continue as heretofore to be drawn on behalf of the St. Mary's Church Charity by the Garrison Chaplain who will make the necessary payments to meet the following charges:—

	RS.
Superintendent's salary	1,050
Organist	720
Bellowsman	72
Pensions	1,073
Carriage allowance to Garrison Chaplain	360

The charges exclusive of the cost of the boys amount to Rs. 3,275. The balance Rs. 6,420 will be paid by the Garrison Chaplain to the Directors of the Civil Orphan Asylums to meet the charges for the education of fifty-four boys transferred to the Civil Asylum.

It is evident that the Government respected the Chaplain's "prescriptive right" to this allowance (of Rs. 87-8-0) and for "its maintenance intact and in perpetuity." There is in paragraph 8 of the Government Order no direction in regard to this allowance *plus* the carriage allowance being taken to account for the maintenance of additional orphans while the amount passed into the pocket of the Chaplain and not to the account of the Civil Orphan Asylums. Further it was after eliminating from the income of St. Mary Church the outlay of Rs. 3,275 that the balance was allotted to the Civil Orphan Asylums in accordance with the terms of G.O., No. 116, Educational, dated 6th May 1871, which guaranteed not to throw "on the resources of the Civil Asylums any portion of the charges appertaining to the St. Mary's Orphans" and further that "the revenues of the St. Mary's School would of course be devoted to the support and education of the scholars belonging to it and no charge whatever on their account would fall on the Civil Asylums." The justice of charging the allowance of the Garrison Chaplain which he received as Superintendent is not apparent since it will be seen from paragraph 3 of the letter of the Commissary of the Diocese recorded in G.O., No. 280, Educational, of 29th September 1871, that Sergeant Lamoury "stood in *loco parentis* to these poor lads scarcely ever leaving them", while in the letter of the Revd. C. Rhenius, Chaplain of Fort St. George, forwarded to Government by the Commissary of the Diocese, it is stated "that this old soldier has attended to the messing, clothing, discipline amusements and sanitary arrangements of the school," all these duties now being fully performed by the Directorate or under their instructions. Such a claim has not been put forth for the past 25 years, nor have any

previous Chaplains (when addressing Government on the subject of payments for the St. Mary's Church Charity boys) considered that the allowances of Superintendent and on account of carriage allowance drawn by them required a number of boys being maintained free of charge and the Directors would invite the attention of Government to the following letters :—

From Revd. Dr. I. B. Sayers, recorded in G.O., No. 406, Educational, of 1st November 1877.

From Revd. Mr. G. Warlow, recorded in G.O., No. 24, Educational, of 26th January 1881.

From Revd. Mr. A. C. Taylor, recorded in G.O., No. 689, Financial, of 1st July 1892.

Paragraph 17.—The claim put forth by the Garrison Chaplain for a portion of the Government grant towards the Civil Asylums is contested. Reasons have already been given why Revd. O. Dene signed the letter recorded in G.O., No. 101, Educational, dated 30th March 1894. It was clearly put forth in paragraphs 9 and 14 of the above letter that since other orphanages were on receipt of larger grants than was allowed to the Civil Orphan Asylums an increased grant-in-aid was solicited for these Asylums alone. In the matter of the grant raised from Rs. 600 to Rs. 1,200 the Government state in G.O., No. 363, Educational, dated 15th June 1896, paragraph 7: "Finance. At present in addition to sums paid under the Grant-in-Aid Code the Government subscribe Rs. 1,200 per annum to the Civil Orphan Asylum (under G.O., No. 101, Educational, dated 30th March 1874), if its receipts from private subscriptions amount to Rs. 3,000." For the year 1894-95 because the amount subscribed did not reach this sum the grant allowed was only Rs. 1,171—*vide* G.O., No. 574, Educational, dated 11th July 1895, not Rs. 1,200 as shown in the tabular statement said to have been furnished by the Accountant-General. The Government grant to the St. Mary's Church Fund not exceeding Rs. 100 per mensem towards expenses of boarding and clothing of the boys was not fixed but varied and was allowed to the extent of the deficiency in the assets of the St. Mary's Fund. At the time of the amalgamation the Government stated that the grant for 1870-71 was Rs. 423." In letter of the Revd. A. C. Taylor, recorded in G.O., No. 689, Financial, dated 1st July 1892, it is shown that the grant in 1872-73 after the amalgamation with the Civil Orphan Asylum was Rs. 142 and in 1873-74 Rs. 152, and that as the income of the St. Mary's Church Fund has exceeded expenditure it has not been necessary for the Garrison Chaplain to avail himself of the above grant for some years. The Government Order of 30th March 1874 makes no allusion to the blending of the two grants into one. The proportion of the increase to the Civil Orphan Asylum and to the St. Mary's Church Fund as assumed by the Garrison Chaplain is not supported authoritatively, for at the time the sum of Rs. 600 was raised to the Civil Orphan Asylums the Government were probably aware that the St. Mary's grant for 1872-73 was only Rs. 142—*vide* G.O., No. 153, Educational, dated 7th May 1873. The assignment by the Garrison Chaplain of only Rs. 100 out of the increase to the Civil Orphan Asylum was certainly not at the time apportioned or suggested by Government. It has also to be noticed that in G.O., No. 1183, Financial, of 14th November 1891, it is stated that thereafter the Trustees must be dependent on the interest of the charity *cum* Woolley's legacy so that even the Government did not consider the grant of Rs. 1,200 was the blending of Rs. 600 allowed the Civil Orphan Asylums and the smaller grant drawn for 1872-73 by the Garrison Chaplain for St. Mary's Church Fund.

Paragraph 18.—While not accepting for reasons given the manner in which the cost of the St. Mary children have been arrived at, it is pointed out that in the column for 1893 the total and net total and in the column for 1895 the second total are incorrect, while the lump sum said to be the contribution from St. Mary's Fund for 1893 Rs. 5,910 includes the item Rs. 450 separately shown in the Civil Orphan Asylums accounts contributed by Government for 1891-92 and not by St. Mary's Church Fund under the previous contract as explained in the letter recorded in G.O., No. 1184, Financial, dated 23rd November 1893. Further in 1895, the Directors did not receive a charity grant of Rs. 1,200, but as already mentioned Rs. 1,171 and the average number of boys maintained in 1893 was 35 not 32 which seemingly is the number that remained on 31st December 1893, whereas in October 1893 there were

33 boys as reported by the Directors in their letter previously alluded to in this paragraph. The annexed statement, from which is omitted the alterations suggested by the present Garrison Chaplain and adopted by the Accountant-General, shows actual expenditure and the cost of the St. Mary's Church Charity School boys :—

From 1892 to 1896.

	1892.	1893.	1894.	1895.	1896.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Expenditure	25,116 0 0	25,545 0 0	22,134 0 0	25,440 0 0	23,935 0 0
2. Number of children maintained ..	140 0 0	138 0 0	131 0 0	139 0 0	150 0 0
3. Cost per child	14 15 2	15 6 10	14 1 4	15 4 0	13 5 3
4. St. Mary's Church Fund for maintenance of boys	5,460 0 0	5,460 0 0	5,460 0 0	5,085 0 0	5,230 0 0
5. Master's grant	240 0 0	240 0 0	240 0 0	240 0 0	240 0 0
6. Total 4 to 5	5,700 0 0	5,700 0 0	5,700 0 0	5,325 0 0	5,470 0 0
7. Number of boys maintained	38 0 0	35 0 0	30 0 0	30 0 0	30 0 0
8. Cost at average— <i>vide</i> item 3	6,816 4 0	6,479 6 0	5,070 0 0	5,490 0 0	4,798 2 0
Excess	..	..	630 0 0	..	671 14 0
Deficit	1,116 4 0	779 6 0	..	165 0 0	..

It will be seen that there is a deficit of Rs. 2,060-10-0 and an excess of Rupees 1,301-14-0, leaving a net deficit of Rs. 758-12-0. There is no objection to adjust the payments according to actual cost. It must, however, be mentioned that in the case of the master's grant the Garrison Chaplain can only have credit for money actually received, for it will be perceived from the Garrison Chaplain's letter to the Directors of 1st October 1897, which appears to be before Government that he claimed a grant of Rs. 540 which sum was allowed originally by the Director of Public Instruction who has from time to time altered the grant to Rs. 20 per mensem and it would be desirable that the grant for the second master, if there is no objection on the part of the Educational Department, be drawn by the Garrison Chaplain and credited to St. Mary's Church Funds and he can add it to the monthly payments made to the Directors.

The Directors presume that the minutes of the Government on which were passed the several orders above quoted would indicate whether the intention of Government as regards the allowances the Garrison Chaplain receives from the St. Mary's Church Funds and the grant allowed to the Civil Orphan Asylums bear out the views of the Garrison Chaplain.

(Signed) W. A. BEESON,
Honorary Secretary,
Civil Orphan Asylum.

ENCLOSURE.

	1871.	1872.	1881.	1893.	1896.
	RS.	RS.	RS.	RS.	RS.
Collections	6,652	6,745	6,974	5,252	5,059
Interest	3,496	3,482	3,307	3,946	4,526
Sales	281	1,387	555	375	341
(a)	10,429	11,614	10,836	9,573	9,926
Interest—Woolley's bequest	2,754	2,754	2,747	2,747	2,404
„ on Capital of Woolley's bequest	600	600	600	600	525
Government Grants—Charity	600	600	1,200	1,200	1,200
„ Educational	1,219	1,908	2,426	3,875	4,617
Promissory notes sold	..	1,600	..	..	..
Rents	..	682	174	595	420
Lawrence Asylum boys	..	..	288	..	255
Collector of Madras	..	..	2,637	1,576	690
Waltair Orphans	..	..	..	450	1,080
Government grant for St. Mary's school ..	..	..	..	..	..
(b)	5,173	8,144	10,072	11,043	11,191
St. Mary's Fund	..	4,575	6,900	5,460	5,230
(c)	..	..	..	..	..
Total (a), (b), (c), as per receipts in the reports ..	15,602	24,333	27,808	26,076	26,347

Endt. No. B. S. 38—2731.

The Directors contend—

- (1) That the Chaplain's salary does not represent remuneration for services to the Civil Orphan Asylum;
- (2) that the grant of Rs. 600 made by Government to the Civil Orphan Asylum was increased to Rs. 1,200 solely for the benefit of the Civil Orphans and that the increase had no connection with the simultaneous cessation of the grant to St. Mary's School;
- (3) that assessments and repairs and pensions and bonuses should not be excluded in calculating cost of the St. Mary's School children;
- (4) that there are sundry errors in the table enclosed in this office letter No. 1548, dated 20th April 1898.

1. There seems to be no ground for the statement that "out of Rs. 1,410 only Rs. 360 (the carriage allowance) is paid in connection with the Chaplain's spiritual duties as Chaplain of Civil Orphan Asylum." G.O., No. 252, dated 26th August 1871, clearly states that the Garrison Chaplain shall have the spiritual charge of the amalgamated institutions.

2. It is presumed that the Secretariat records will show clearly on what grounds the grant was raised to Rs. 1,200. The records in this office do not show. It is observed however that paragraph 6 of G.O., No. 252, dated 26th August 1871, treats the two institutions as amalgamated to such an extent that they were to be designated by the combined appellation Civil Orphan Asylum and St. Mary's Church Charity School.

3. Paragraph 9 of the same Government Order shows that Government regarded the "advantages afforded to the Civil Asylum by the transfer of the Asylums to the Military Orphan Asylum premises" as a partial set off against the expense of maintaining the St. Mary's school children. The rents and interest accruing in consequence of that transfer may therefore fairly be set off against assessment and repairing charges in the attempt now being made to re-adjust the patronage with reference to the increase in the cost per head of the children. The bonuses and pensions were excluded in the table prepared in this office as they are understood to be not of the nature of charges essential to the maintenance of the children.

4. In the table in column 3, 7,325 is a clerical error for 7,235 and the figure underneath it should be 2,270 instead of 2,360. In the top figure in column 5 of the table printed in the Secretariat note 24,545 is a misprint for 25,545.

The lump contribution for 1893 is taken as 5,910 that being the figure given in the Director's report. One thousand and two hundred and 500 were taken for convenience instead of 1,171 and $\frac{5}{12}$ of the same.

FORT ST. GEORGE,
15th June 1899.

(Signed) W. H. DAWSON,
Offg. Accountant-General.

ORDER—No. 173, Ecclesiastical, dated 26th December 1899.

The Governor in Council considers that the claim on behalf of St. Mary's Fund to a share in the annual grant of Rs. 1,200 sanctioned in G.O., No. 101, Educational, dated 30th March 1874, should be dropped; that the salary and carriage allowances paid to the Chaplain should be included both in the total cost of the institution and in the contribution made from the St. Mary's Fund to the Civil Orphan Asylum, and that payments on account of assessment, repairs, pensions and bonuses should be included in calculating the average cost per child.

2. It will be seen from the subjoined statement, compiled from the Accountant-General's financial statement for the quinquennium 1892—96, that on this basis at least 38 boys might, on the average, have been maintained from the St. Mary's Fund during that period:—

	RS.	A.	P.
Average total annual expenditure of the Civil Orphan Asylum for the five years ending with 1896	24,434	0	0
Add Chaplain's salary and carriage allowance at Rs. 117-8-0 per mensem	1,410	0	0
Total	25,844	0	0
Average number of children annually supported in the amalgamated institution	140		
Average cost of each child per annum	184	9	7 $\frac{1}{2}$
Average cost of 30 St. Mary's boys each year	5,538	0	0
Sums contributed yearly from St. Mary's Fund—			
Grant to second master	240		
Payment to Chaplain	1,410		
Average lump contribution	5,429		
Excess contribution	1,541	0	0

Excess equal to the cost of how many children .. 8
Total number of children that might have been maintained 38.

The Governor in Council, therefore, directs that for the next five years the number of boys to be nominated by the Garrison Chaplain be 38. Accordingly, the Garrison Chaplain should nominate boys to fill all vacancies that occur until the number of St. Mary's boys reaches 38.

At the conclusion of the period of five years 1900—1904, a calculation similar to that shown in this order, but based upon the figures of 1900—1904, should be made, and the number of St. Mary's boys to be maintained for the next quinquennium determined, and so in each succeeding quinquennium.

3. The Government does not desire to press on the Directors the contention of the Garrison Chaplain that all arrangements regarding the St. Mary's boys should be subject to his approval, but would commend to that body the suggestion that a Finance Committee of three or four persons, representing, as far as possible, the various sources of income and including the Garrison Chaplain, should be appointed.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Garrison Chaplain, Fort St. George.
,, Directors, Civil Orphan Asylum.
,, Accountant-General.

(True Copy)

Exd P. Seetharam.

To

The Educational Dept.

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189 .

READ AGAIN G.O., No. _____
189 .

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ENCLOSURES TO O. No. _____

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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