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Educational (1895) Department.

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DATED 27th May 1895

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[Despatch Abstract.]

LAWRENCE ASYLUM OOTACAMUND.

Passing orders on the revised budget estimates for 1894-95 and the budget estimates for 1895-96 of the --.

BACK PAPERS.

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27TH MAY 1895, No. 444, EDUCATIONAL.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

From the Director of Public Instruction, dated 1st March 1895, No. 2417.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st March 1895, No. 2423.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for the year 1895-96, with the following remarks. In the statements the Chairman has not given the actuals of 1893-94.

MALE BRANCH.

Budget Estimate for 1894-95.

2. The *minus* sign has been omitted probably through oversight against Rs. 770, the opening balance. The error will have to be rectified when the budget is printed.

Revised Estimate for 1894-95.

3. The committee estimates the revised receipts and charges for the current year at Rs. 1,12,403 (including an opening balance of Rs. 5,581) and Rs. 1,00,537, respectively, as against Rs. 1,00,654 and Rs. 96,217, the sanctioned allotments; but, as it is certain that the interest due on the Government securities for the second-half of the current year will be fixed at $3\frac{1}{2}$ per cent. only, the revised receipts and charges may once for all be put down at Rs. 1,11,203 and Rs. 1,00,537, which will allow the current year to close with a surplus balance of Rs. 10,666. The receipts include a sum of Rs. 720 as cadet grants. If Government disallow this item with reference to the remarks submitted in this office letter No. 2112, dated 21st February 1895, the total receipts and the closing balance will be further diminished by Rs. 720. The variations between the sanctioned allotments and revised estimates have been dealt with *in extenso* in the budget covering letter, and it may be remarked here that the causes which led to the excess outlay on books under I (*a*) (2) have not been clearly explained and that sufficient control was not exercised over the expenditure on clothing material, and on bedding and towelling. Some one should be made responsible for the scrutiny of the indents for such materials and for regulating the supply in proportion to the demand. I am, however, glad to note that it is proposed to get the supply from England half-yearly in future with a view to guard against any undue accumulation of materials at the close of each year.

Budget Estimate for 1895-96.

4. *Receipts*.—Assuming that the year will open, as pointed out above, with a balance of Rs. 10,666, and accepting the provision made by the committee under the several heads, the total receipts for the ensuing year may be estimated to amount to Rs. 1,12,393 or Rs. 1,10,953 if cadet grants be disallowed. The entry of Rs. 15,000 as contribution from the Lawrence Asylum Press, and of Rs. 3,624 as fees, may stand. There seems every likelihood of the press being able to contribute Rs. 15,000 to the asylum during the ensuing year. The scale of fees is to be revised with reference to the income of the parents or guardians of the pupils liable to the payment of fees, but until this is done, the committee's estimate under fees may be accepted.

5. *Charges II* (*a*) 1.—It is proposed to dispense with the services of three native tailors in view of introducing the contract system. The change may be given a trial, provided due notice has been given to the above three servants. The provision of Rs. 1,794 under "Establishment" should properly have been reduced by Rs. 696—the wages of those servants, a corresponding sum being entered as (4) contract work.

III (*a*) 7—*Furniture.*—The allotment includes Rs. 1,600, the estimated cost of 80 reversible desks proposed to be ordered for this branch. The necessity for this large supply has not been explained, nor has it been reported whether the work cannot be undertaken in part at least at the workshops of the asylum in view to economy.

IV. General Establishment.—Twelve times Rs. 707 gives Rs. 8,484 and not Rs. 8,535 as noted in paragraph 27 of the budget covering letter. The latter figure seems, therefore, to include Rs. 51, being the part increment to the salary of the Principal for three months from December 1895 to February 1896.

The total charges for the ensuing year have been estimated at Rs. 1,04,638, the year being thus expected to close with a surplus balance of Rs. 7,755.

6. The list of establishment appended to the budget includes certain minor increases, all of which have been noticed by the committee in the column of remarks. In the list, however, the pay of the nursery maty under III, Household appears as Rs. 8, which is apparently an error for Rs. 9—*vide* paragraph 26 of the budget covering letter under III (*a*), Household establishment. The proposed reduction in the number of native tailors should have been noted.

FEMALE BRANCH.

Revised Estimate for 1894–95.

7. The revised estimate of receipts for the current year has been set down by the committee as Rs. 22,860 (including an opening balance of Rs. 3,763) and that of charges as Rs. 22,909, the year being expected to close with a deficit balance of Rs. 49. The remarks made in regard to the outlay on clothing material in connection with the male branch equally apply to this branch.

Budget Estimate for 1895–96.

8. The committee's estimates both under "Receipts and Charges" may be accepted with the addition of Rs. 72 under "V. General Establishment" to meet the increased rate of pay of the Principal during the first nine months of the year. But every possible economy should be effected in the working of this branch so as to avoid a deficit balance.

9. The Inspectress of Girls' Schools has suggested that some provision be made under "I (4) Examination fees" for the fees of pupils appearing for the Primary examination. The necessity for this is not apparent, pupil candidates being eligible for admission to the examination without payment of fees, unless they choose to bring up extra optional subjects or to appear for the optional subjects after they have passed in the compulsory subjects. The expression "Special Upper Primary examination" in paragraph 14 of the budget covering letter seems to be a mistake for "Lower Secondary examination." The total fees for this examination have been calculated at the rate of Rs. 3 only per pupil, and this is the rate for the compulsory subjects alone. It is hoped that the pupils will be encouraged to appear for the optional subjects also.

10. I have addressed Government in a separate communication on the subject referred to in paragraph 22 of the covering report. If my recommendation be accepted the female branch will not close with a deficit.

ENCLOSURE.

From J. W. PRENDERGAST, Esq., Chairman, Ootacamund Lawrence Asylum, to the Chief Secretary to Government (through the Director of Public Instruction), dated 22nd January 1895, No. 3042.

I have the honour to forward, herewith, the Lawrence Asylum budget for 1895–96.

MALE BRANCH.

Revised Estimates for 1894–95.

Opening Balance.—The actual closing balance of 1893–94 (Rs. 5,581) has been taken as the opening balance of the revised estimates.

2. *II. Profits on Asylum Property*—(1) *Donation and Interest on Government Securities.*—The amount has been raised by Rs. 3,174. The annual donation of Rs. 19,260 which has been drawn since 1871 was this year shorn of Rs. 200 for want of authority for the payment of this amount. The matter is under reference. No objection to the full payment was taken till this year, and it is believed that the donation was regularly paid to the Military Male Orphan Asylum prior to its amalgamation with the Lawrence Asylum. An order for the payment of interest for Rs. 3,371-11-4, being the difference between the 4 and 3½ per cent. loans due on conversion of Government securities, has been received and included in the total of Rs. 42,058 which is thus arrived at—

	RS.
Annual donation on capital funds less Rs. 200 objected to	19,060
Yearly interest on capital funds at the rate of 4 per cent.	19,626
Difference between 4 and 3½ per cent. loans	3,372
Total .. „	42,058

But should the second-half year's interest be paid at 3½ per cent. only, the above amount will be reduced by about Rs. 1,200.

The Lawrence Asylum Press has paid two donations of Rs. 5,000 each, and another Rupees 5,000 will, in all probability, be paid before March 1895, thus realising the full amount of Rs. 15,000 entered in the sanctioned budget.

3. *III. Special Funds*—(1) *Subsistence Allowance.*—The admission of several military orphans who are entitled to the allowance has caused these receipts to be raised to Rs. 11,038. During the first-half of the year the sum of Rs. 1,574 was realised under 3. *Fees*, and allowing for fresh admissions and some removals the anticipated receipts from October 1894 to March 1895 are reckoned at Rs. 1,932, making a total of Rs. 3,506. The amount under 4. *Contributions by the Telegraph Department* has fallen short of the sum expected, as six lads only instead of twelve passed their final examination and entered the service. The allowance is at Rs. 70 per head.

4. *IV. Industries*—(1) *Carpenters and Smiths.*—The sale of an accumulation of old iron and parts of machinery has led to these receipts being raised from Rs. 150 to Rs. 250.

(2) *Tailoring.*—There was no entry in the sanctioned budget column for any receipts under this heading and the sum entered in the revised estimate column is for recoveries for tailor hire for private work.

(3) *Boot-making.*—The actual recoveries under this heading for the first six months were Rs. 324 only, and nearly all from the girls' branch. Private work was next to nothing. The amount has been doubled for the year.

(4) *Garden, Pigs, Carts, &c.*.—The amount is based on the actuals for the first six months.

(5) *Recoveries from the Public Works Department.*—A return to the former system of carrying out petty repairs for the Public Works Department having been sanctioned in G.O., dated 28th May 1894, No. 1329 W., it is probable that the sum entered will be fully realised.

5. *V. Miscellaneous*—(1) *Sale of Stores.*—The sale of old clothing has led to these receipts being somewhat raised.

No. 3.—The amount under this heading represents the compensation for boots for the year made on account of the cadet company of the Nilgiri Volunteer Rifles.

Under 3 (*a*) is the capitation grant allowed to schools for cadets belonging to volunteer corps, sanctioned in G.O., dated 22nd January 1894, No. 28, being at the rate of Rs. 6 for 120 cadets for 1894.

(4) *Amounts overdrawn.*—These are small sums overdrawn on two or three occasions for paying the establishment, and returned to the Bank.

No. 6.—The amount entered here represents probable recoveries for labour on repairs to roads and cutting down scrub, &c., around the girls' school.

6. *VI. Advances.*—The amount represents recoveries of advances of Rs. 50, Rs. 5 and Rs. 4, respectively, up to date.

7. The total revised estimated receipts for 1894–95 are Rs. 1,12,403, subject, as above noted, to a reduction of about Rs. 1,200.

8. *Expenditure, I. Education*—(*a*) *Scholastic* under (1) *Establishment.*—The allotment is Rs. 490 less than in the sanctioned budget, owing to the fact that the drawing master receives Rs. 50 and not Rs. 70 a month and that he did not join till the end of July 1894. This appointment was sanctioned in G.O., dated 27th June 1894, No. 473. The actual expenditure

under 2. *Books, &c.*, to the end of September was Rs. 835 or Rs. 135 in excess for the allotment for the whole year. The amount now entered will in all probability be required to meet further requirements before the close of the official year.

(*b*) *Artistic.*—The loss by exchange from 1/3$\frac{3}{32}$ at which English goods were paid for in 1893–94 to 1/1 $\frac{3}{4}$, the rate at which the payments were made this year has caused the allotment under No. 2 to be slightly raised, and it has also enhanced the cost of all supplies obtained from England.

(*c*) *Telegraph*—(2) *Premia.*—As six boys only passed into the Telegraph department the amount paid to the instructor is that entered, being at the rate of Rs. 10 per boy.

9. *II* (*a*) *Clothing*—(2) *Material.*—The allotment in the sanctioned budget was found inadequate to meet the demands made for clothing material, which amounted to Rs. 11,556 from April to September, and of which Rs. 10,000 were for English goods, the cost of which owing to the fall in exchange was increased by Rs. 613. This was not foreseen, and the indents for goods from England were not as carefully scrutinised as they might have been, causing thereby, in several instances, a larger quantity of goods being obtained than was actually required for the year. The serge too, though of a very superior quality, was more expensive than in former years. It is pointed out that, as there will remain in store enough corduroy for the whole of 1895–96, and a large quantity of serge, flannel, &c., on the 1st April 1895, the annual indents in this direction will be less, though, it is feared, the cost, if the fall in exchange continues, will not be affected. The entry of Rs. 40 *under* 3. *Extra Tailors* is the expenditure incurred for labour for some private work, but which has been recovered and included under *IV. Industries*, 2. *Tailoring* on the receipt side.

(*b*) *Victualling*—(2) *Provisions.*—The revised allotment is thus got at. Actuals for six months (Rs. 16,216) are doubled, and from which half one month's cost (owing to the large number of children going home for the holidays) is deducted.

10. *III* (*a*) *Household* (1) *Establishment.*—Owing to some changes in the staff of sergeants, the allotment falls somewhat below that of the sanctioned budget.

(2) *Washing.*—The increase is due to the rate being raised from 9 to 9½ annas per head, as sanctioned in G.O., dated 7th June 1894, No. 411. In all probability the cost under No. 3 will be less owing to the cheaper rate at which kerosine oil is now purchased and to economy in the matter of *lighting*. Under 5 and 6 the increase is Rs. 310 and Rs. 80, respectively, partly owing to loss by exchange, but chiefly for indenting for more goods than were required for the year. The *linoleum* for the Principal's quarters mentioned at page 8 of G.O., dated 24th April 1894, No. 283, paragraph 28 (7), was not purchased, but an allotment for the purpose has been made in the budget for 1895–96.

(*b*) *Hospital*—(2) *Medicines, &c.*—The indents for drugs from the local chemists' shops are much in excess of former years, thus causing an increase over the budget allotment.

(*c*) *Sanitation*—(1) *Establishment.*—Owing to fines and deductions for absence and for neglect of work, the expenditure under this heading will be somewhat less. The allotment under No. 2 will be sufficient to the end of March 1895. It allows for another barrel of tar. Owing to unexpected expenditure under other heads the thorough repair of certain roads has been postponed to the next year, and the amount (Rs. 1,000) in the sanctioned budget has, in consequence, been reduced to Rs. 400 under No. 3.

11. *V. Industries*—(*a*) *Carpenters, &c.*, (2) *Material.*—The allotment has been raised by Rs. 100 to allow for the extra cost on tools got from England, and chiefly for the bench vices recommended by Mr. Holder, Acting Superintendent of the Madras School of Arts, and ordered subsequent to the despatch of the annual indents. The cost of these vices was £9–5–0 or Rs. 161. The total cost of tools and material from England for the workshop was Rs. 743–6–0.

(*b*) *Buildings and Repairs.*—The cost for wages of bricklayers and coolies to the end of September 1894 was Rs. 398–6–6 and for material Rs. 346–8–9. The amount allotted was Rs. 300 only, to which should be added Rs. 250 sanctioned in G.O., dated 26th June 1894, No. 469, for repairs, &c., to the new boot-maker's shop. The increase is Rs. 195. The following repairs, &c., were carried out during the year and accounts for this excess expenditure :—

(i) Drain behind workshop leading from the master carpenter's quarters.
(ii) Fixing wooden blocks in passage leading to lavatories for rows of pegs.
(iii) Fixing door in lavatory passage.
(iv) Removing tiles from off old boot-maker's shop, and putting on roof of new shop.
(v) Cement floor and other work in new boot-maker's shop.
(vi) Raising centre wall in latrine.
(vii) Cement floor and other repairs in out-houses, Principal's quarters.
(viii) New cesspool near masters' quarters.
(ix) White and color washing and repairs in quarters of master carpenter and master boot-maker.
(x) Removing door in band room, fixing door on opposite side.
(xi) Repairs and white-washing quarters for drawing master.

(xii) White and color washing and repairs in Chapel, old engine room, lavatories, passage, carpenters and boot-makers' (old and new) shops, band room, night closets, corridor by the big dormitory, kitchen, &c., &c.
(xiii) Removing partition wall in carpenters' shop, building new wall and fixing door.

Besides the above there were a number of other petty miscellaneous jobs.

(*c*) *Garden, Pigs, Carts, &c.*—The allotment has been raised by Rs. 200 to provide for extra labour for planting potatoes, by which 442 maunds were reaped during the season, thus saving in the purchase of the tubers, which sold at from Re. 1 to Rs. 1–6–0 a maund ; also for an extra cooly to clean and keep the cow sheds in order, and for a driver for the extra bullocks which were purchased, and further for purchasing and planting 5,000 tea plants. This last procedure has for its object eventually to grow enough tea for the requirements of the school throughout the year, the present plantation of about 6 acres being insufficient to yield a year's supply.

(*d*) *Boot-making.*—Under both the minor heads the expenditure is expected to be less than the sanctioned budget allotments, owing in the case of 1. Establishment to fines and deductions of chucklers for non-attendance or neglect of work, and under No. 2 to less material being purchased during the year.

12. *VI. Miscellaneous, Nos.* 1 *and* 2.—It is proposed to have one heading only combining the charges under these two heads, as the cost of cases, freight, insurance, dock charges, customs, &c., is in fact part of the carrying charges of goods. Rs. 1,500 were allotted in the sanctioned budget for all these charges and Rs. 1,755 were actually expended up to the end of September 1894, when the heavy expenditure on English goods had to be met. The balance, Rs. 150, will, it is expected, be sufficient for the remaining half-year. The fall in exchange has also added to the cost of carriage of the English goods, and unforeseen changes in the asylum staff have led to a heavy bill for travelling expenses for no less than ten employés, who have joined, which has been increased by unavoidable expenditure incurred in sending down two boys with serious complaints and under medical advice, to the plains.

(3) *Postage, Advertisements, Telegrams.*—The correspondence has, for the past year or two, been steadily increasing, and it has been unusually large during the current year. The letters, &c., despatched up to the end of November 1894 numbered 954 more than for the same period in the previous year. The cost of advertising also up to date is more than was expected ; hence the increase in the allotment in the revised estimate column. The sum entered under 4. *Audit fee* includes the sanctioned budget allotment, which will be paid during the year for the audit of the accounts for 1893–94, as well as the fee (part-payment) for two years, directed to be paid in G.O., dated 20th February 1894, No. 18, and which was liquidated in July 1894.

13. *VII. Other Charges*—(3) *Outfits.*—The amount is Rs. 50 less than in the sanctioned budget and is thought sufficient for any further requirements in this direction.

14. *VIII. Advances.*—In the sum entered are included Rs. 50, an advance made to the Quartermaster Sergeant, and two other small advances to native servants of Rs. 5 and Rs 4, respectively. The amounts will be recovered during the year.

15. *IX. Extraordinary—Chapel.*—In the revised estimates for 1893–94, see page 5, paragraph 17 (2) of G.O , dated 24th April 1894, No. 283, it was remarked that Government in G.O., No. 632, dated 30th Augnst 1893, was pleased to sanction an expenditure of Rs. 3,000 on furniture and fittings for the school chapel. This sum was entered in the revised estimate column for that year, with the remark that it would not be expended during 1893–94. The allotment should have been made in the following year's budget, but was overlooked. Sanction is now solicited for an expenditure of Rs. 1,500, of which Rs. 1,020 have been expended up to date, and there is a sum of Rs. 260 due to a contractor for certain alterations and improvements in this portion of the building.

Expenditure has been incurred as follows :—

	RS.
Sittings purchased from St. Stephen's Church	400
Teakwood for choir stalls	254
Rattan wire for repairs to seats	35
Wages of carpenters and sawyers to November 1894	331
Total ..	1,020

The balance of the Rs. 3,000 will be required for the completion of the choir stalls, fittings and other improvements, for all of which provision has been made in the budget for 1895–96.

16. The total expenditure of the revised estimates is set down at Rs. 1,00,537 or Rs. 4,320 in excess of the sanctioned budget, but it includes Rs. 1,500 for the Chapel and Rs. 250 for the new boot-maker's shop. Deducting these items the expenditure is reduced to Rs. 98,787 or Rs. 2,570 in excess of the sanctioned budget, but which will be more than covered by the quantities of clothing and other material, which will remain in store on the 1st April next.

17. The closing balance of the revised estimates is Rs. 11,866, which is Rs. 7,429 in excess of the sanctioned budget, and is due to the large actual opening balance for the year (Rs. 5,581) and the sum of Rs. 3,372—the difference between the 4 and 3½ per cents. noted in paragraph 2—received, and further to improved receipts under several heads. But this balance will be reduced by about Rs. 1,200 if the second half-year's interest is paid at 3½ per cent. only.

Budget, 1895–96.

18. *Receipts—Opening Balance.*—The closing balance Rs. 11,866 of the revised estimates is taken as the probable opening balance for 1895–96.

19. *II. Profits on Asylum Property.*—Full credit is taken for the annual *donation* of Rs. 19,260, but the interest on the funded capital is calculated at 3½ per cent. instead of at 4 per cent. as heretofore, less commission deducted on payment. The contribution from the Lawrence Asylum Press is again entered at Rs. 15,000, which, it is believed, will be paid unless certain changes in contemplation are effected during the year.

20. *III. Special Funds.*—The *subsistence allowance* will, it is calculated, be somewhat more than the sums entered in the sanctioned budget or the revised estimates for 1894–95, as there are now a few more orphans on the rolls entitled to the allowance. It also includes an item of Rs. 5 monthly paid by the Lunatic Asylum for a lad, whose mother is an inmate of that institution, and another item of Rs. 8 monthly for another lad, whose mother receives a maintenance allowance from the Hyderabad State. A larger amount is also anticipated under 3. *Fees* which are calculated at the rate of Rs. 302 monthly for thirty children whose fathers pay according to rule 36.

The number of paying pupils is as follows :—

Class 5, British Army	12
Do. 5, Military medical	2
Do. 5, Gun Carriage Factory	2
Do. 6, British Army	8
Volunteers	6
Total ..	30

21. *IV. Industries.*—Nos. 1, 2 and 4 are difficult to gauge correctly as private work and sales are uncertain. Number 3 depends mainly on work done for the girls' school, and which is put down at Rs. 50 a month. Under No. 5 the sum of Rs. 100 per month, which the Public Works Department will allow for petty repairs, has been credited.

22. *V. Miscellaneous.*—Nos. 1 and 2 : the sanctioned provisions have been repeated and Rs. 150 have been entered under No. 3, as compensation for boots to the cadets of the Nilgiri Volunteer Rifles. No. 3 (*a*) is a new source of receipts, being the probable grant to volunteer cadets sanctioned in G.O., No. 28, dated 22nd January 1894. The entry represents a payment at Rs. 6 per cadet for a strength of 120 cadets in the asylum for the year 1895.

23. The total estimated receipts, which will be available for 1895–96, is entered at Rupees 1,13,593, being Rs. 12,939 and Rs. 1,190, respectively, in excess of the sanctioned budget and revised estimates for 1894–95.

24. *Expenditure—I. Education—*(*a*) *Scholastic.*—Compared with the sanctioned budget the allotment under (1) *Establishment* is Rs. 240 less, owing to the fact that a drawing master on Rs. 50 only has been engaged. Under No. 2 the allotments are Rs. 600 for *books and stationery* and Rs. 200 for *prizes*, the allotment for the former being Rs. 100 more than in the year previous, as the class requirements are so many and must be attended to. Rs. 100 have been added to the amount under No. 3 in the sanctioned budget to provide for some new books for the library, the total allotment covering—

	Rs.	A.	P.
Part subscription to *Madras Mail*	23	4	0
Do. to S.P.C.K.	10	0	0
Cost of periodicals from England	160	0	0
New books for the library	166	0	0
Museum	40	12	0
Total ..	400	0	0

The Female branch bears half charges of the two former.

(*b*) *Artistic.*—The allotments under Nos. 1, 3 and 4 have been repeated. Rs. 100 have been added to No. 2 to allow for loss by exchange in purchasing the following new band instruments—1 bombardon, 1 euphonium and 1 senor trombone, besides tutors for several instruments. It includes also Rs. 20 annual subscription for the band, journal and incidental expenses.

(*c*) *Industries.*— } The several sanctioned allotments have been repeated.
(*d*) *Telegraph.*— }

25. *II* (*a*) *Clothing*—(2) *Material.*—The difference between the sanctioned budget allotment and the allotment for 1895–96 is to allow for loss by exchange. It is intended to get the supplies from England half yearly, instead of annually as obtains now. This will, in future, prevent an accumulation of surplus stores at the close of the year. No change has been made in the cost of *establishment*, but, it is proposed, as an experimental measure in the coming year to spend the amount in getting the new work, such as the native tailors perform, done by contract. The suggestion is to dispense with the native master tailor and two others and to devote their wages, Rs. 696 for the year, on contract work on the following articles of clothing which will be required —640 day coats, 640 caps, 120 pairs knickerbockers. The boys forming the tailor classes to make up all remaining articles, of which 520 pairs cord trousers will form the largest item. By this arrangement the clothing will be advanced, instead of being somewhat in arrears as at present. The allotment under No. 3 provides for *extra tailors* for private work if undertaken and will be recovered.

(*b*) *Victualling*—(1) *Establishment.*—The allotment is Rs. 66 more than that in the sanctioned budget, and is thus explained. The present Quartermaster Sergeant receives Rs. 70 only a month, half of which is charged to this head, instead of Rs. 37–8–0 as before. The purchase and use of the cream separator and churn have led to the employment of a cooly, taken from other jobs, to operate on these machines, and as his services are required for a couple of hours in the forenoons and again in the afternoon, an allotment of Rs. 8 a month has been made for the purpose. In the intervals the man is employed on other work. Under No. 2 the sanctioned allotment has been repeated, but raised by Rs. 500 under No. 3 to allow for the purchase of fire bricks and fire clay for thoroughly repairing the two kitchen stores.

26. *III* (*a*) *House hold*—(1) *Establishment.*—The allotment is made up thus :—

	Rs.	A.	P.
Pay of Sergeant-Major	86	0	0
„ of two junior Sergeants, Rs. 45 to Rs. 50	100	0	0
„ of upper school matron	50	0	0
„ of lower do.	40	0	0
Part pay of Quartermaster Sergeant	35	0	0
„ of Band Sergeant	42	8	0
„ of Sergeant-instructor of gymnastics	37	8	0
Pay of nursery maty	9	0	0
Boy officers	22	8	0
Per month ..	422	8	0
Per annum ..	5,070	0	0

The reduction in the pay of the Quartermaster Sergeant is the cause of the allotment being less than that of the sanctioned budget. Allowance has been made under 2. *Washing* for the increase of 6 pice per boy sanctioned in the order mentioned in paragraph 10. With care the cost of *lighting* should be less owing to cheaper rates. The supply of dungry in store should somewhat lessen the indent for 1895–96, hence the reduction of the allotment from Rs. 900 to Rs. 600. Number 6 has been raised by Rs. 100 to allow for loss by exchange and for the purchase of extra brushes.

(7) *Furniture, &c.*—The allotment provides for *linoleum* for the Principal's quarters not obtained during the current year (Rs. 300) ; for renewing chairs and tables, &c., in some of the staff quarters (Rs. 150) ; and Rs. 1,600 for eighty new reversible desks for the class rooms. From an estimate it would appear that getting the iron standards manufactured in Madras and having the timber ready sawn to lengths and delivered at Méttupálaiyam, the desks should not cost more than Rs. 20 for each.

No. 8 includes labour in the buildings on doors and windows and other *contingencies*.

(*b*) *Hospital.*—Nos. 1, 3 and 4 have been repeated, but the allotment under 2. *Medicines, &c.*, has been raised to provide for the increase in the indents for drugs from the local chemists.

(*c*) *Sanitation.*—The several allotments have been repeated.

27. *IV. General.*—Provision has been made for the third increment to the salary of the Principal, the other charges being the same :—

	Rs.
Part salary of Principal	513
„ of office manager	170
Peon	8
Two gardeners, at Rs. 8 each	16
Per month ..	707
Per annum ..	8,535

28. *V. Industries.*—Under (*a*) *Carpenters and Smiths* the allotments have been repeated; also under (*d*) *Boot-making*. With regard to (*b*) *Buildings and Repairs* the allowance which the Public Works Department will grant (Rs. 100 a month) for petty repairs has been debited, to which Rs. 300 have been added for a cement floor for the covered thatched shed put up by medical advice on the north side of the bath. This is a most necessary work. Provision has been made under (*c*) *Garden, &c.*, for extra labour which may be required for extending the planting of potatoes and for planting 5,000 tea plants in addition to those put down during the current year, also for a cooly for keeping cow-sheds clean and in order, and an extra cart-driver.

29. *VI. Miscellaneous.*—Old headings Nos. 1 and 2 have been combined and the amount allotted is Rs. 100 in excess of the two entries in the sanctioned budget, to allow for the loss by exchange on payments in English money for cases and other forwarding charges of goods from England. As explained in the revised estimates, the correspondence is increasing, and it is thought advisable to increase the allotment under No. 3. The entry under No. 5 has also been somewhat raised and includes Rs. 20 honorarium allowed yearly to the Examiner of the Band classes.

30. *VII. Other Charges.*—The several allotments have been repeated.

31. *IX. Extraordinary.*—As noted in paragraph 15 of the revised estimates the balance (Rs. 1,500) of Rs. 3,000 sanctioned for improvements and furniture in the Chapel has been allotted. A sum of Rs. 1,700 appears under No. 2. This is the rough estimate of the Executive Engineer, Public Works Department, for enlarging and improving the present latrine, which the medical officer considers far too small for so large a number of boys, and faulty in several respects.

The total budget allotments for 1895–96 amount to Rs. 1,04,638 and are Rs. 8,421 in excess of the sanctioned budget for 1894–95. The following sums which swell the expenditure are not recurring items :—

	Rs.
For the Chapel	1,500
„ latrines	1,700
„ desks	1,600
„ stores	500
„ flooring of bath shed	300
Total ..	5,600

To this should be added Rs. 1,200 for petty repairs which will be recovered and Rs. 500 probable loss by exchange, which is unavoidable and may be more.

32. The closing balance for 1895–96 is Rs. 8,955, or Rs. 4,418 in excess of the closing balance of the sanctioned budget for 1894–95.

The estimates are based on an average strength of 330 boys.

BUDGET Statement for 1895–96.

Male branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget, 1895–96.
Receipts.	Rs.	Rs.	Rs.
Opening Balance	— 770	5,581	11,866
I. From Government—			
(1) Grant-in-aid	31,680	31,680	31,680
II. Profits on Asylum property—			
(1) Donation and interest on Government securities	38,884	42,058	36,400
(2) Donation from the Lawrence Asylum Press	15,000	15,000	15,000
III. Special Funds—			
(1) Subsistence allowance	10,010	11,038	10,481
(2) Pensions from funds, &c.	432	435	432
(3) Fees	2,928	3,506	3,624
(4) Contribution by the Telegraph department	840	420	840
IV. Industries—			
(1) Carpenters and smiths	150	250	100
(2) Tailoring	..	55	50
(3) Boot-making	900	650	600
(4) Garden, pigs and carts, &c.	350	210	200
(5) Recoveries from Public Works Department for petty repairs	..	200	1,200
V. Miscellaneous—			
(1) Sale of stores	150	230	150
(2) Sale of firewood	100	100	100
(3) From the Nilgiri Volunteer Rifles Company boots	..	166	150
(3) (*a*) Grant for Cadets	..	720	720
(4) Amounts overdrawn and returned ..	..	10	..
(5) Fines and deductions	..	..	..
(6) Recoveries on account of bush cutting, &c.	..	35	..
VI. Advances	..	59	..
Total ..	1,00,654	1,12,403	1,13,593
Expenditure.			
I. Education—			
(*a*) Scholastic—			
(1) Establishment	11,100	10,610	10,860
(2) Books, stationery, prizes, &c. ..	700	900	800
(3) Library and museum	300	300	400
(4) Examination fees	100	104	100
(*b*) Artistic—			
(1) Music establishment	750	750	750
(2) Musical instruments and music, &c.	500	520	600
(3) Gymnastic establishment ..	450	450	450
(4) Apparatus, games, &c.	400	400	400
(*c*) Industries—			
(1) Tailoring	450	450	450
(2) Carpentry	600	600	600
(3) Boot-making	600	600	600
(*d*) Telegraph—			
(1) Establishment	960	960	960
(2) Premia	120	60	120
II. Clothing and victualling—			
(*a*) Clothing—			
(1) Establishment	1,794	1,794	1,794
(2) Material	8,296	12,000	9,860
(3) Extra tailors	..	40	50
(*b*) Victualling—			
(1) Establishment	1,602	1,560	1,668
(2) Provisions	32,000	31,100	32,000
(3) Kitchen and dining room utensils, &c.	300	300	800
III. (*a*) Household—			
(1) Establishment	5,220	4,984	5,070
(2) Washing	2,228	2,329	2,351
(3) Lighting	800	600	700
(4) Firewood	960	960	960
(5) Bedding and towelling	900	1,210	600
(6) Hardware, soap, brushes, combs, &c.	400	480	500
(7) Furniture, carpets, &c., and school desks, &c.	450	50	2,050
(8) Contingencies	146	146	150

Budget Statement for 1895-96—*cont.*

Male branch.	Sanctioned budget, 1894-95.	Revised estimates, 1894-95.	Budget, 1895-96.
	RS.	RS.	RS.
(*b*) Hospital—			
(1) Establishment	1,584	1,584	1,584
(2) Medicines, wines, &c.	150	250	250
(3) Extra nursing	150	150	150
(4) Contingencies	50	50	50
(*c*) Sanitation—			
(1) Establishment	672	657	672
(2) Tar and phenyle, &c.	98	80	98
(3) Roads, drains, bush cutting, &c. ..	1,000	400	1,000
IV. General—			
(1) Establishment	8,331	8,331	8,535
V. Industries—			
(*a*) Carpenters and Smiths—			
(1) Establishment	1,668	1,668	1,668
(2) Material	1,000	1,100	1,000
(*b*) Buildings and Repairs—			
(1) Labour	..	400	1,500
(2) Material	300	400	
(*c*) Garden, pigs, carts, &c.	3,350	3,550	3,350
(*d*) Boot-making—			
(1) Establishment	1,128	1,104	1,128
(2) Material	1,800	1,500	1,800
VI. Miscellaneous—			
(1) Carrying charges and travelling expenses	900	900	1,600
(2) Cases, freight, &c.	600	920	
(3) Postage, advertisements and telegrams	150	220	200
(4) Audit fee	230	577	230
(5) Contingencies	70	70	120
VII. Other Charges—			
(1) Pensions	600	600	600
(2) Out boarders	60	60	60
(3) Out-fits	200	150	200
VIII. Advances	..	59	..
IX. Extraordinary—			
(1) Chapel	..	1,500	1,500
(2) Enlargement of latrine	..	..	1,700
Closing Balance ..	4,437	11,866	8,955
Total ..	1,00,654	1,12,403	1,13,593

FEMALE BRANCH.

Revised Estimates, 1895-96.

The actual closing balance of 1893-94 is taken as the opening balance of the revised estimates for 1894-95.

2. Excluding the opening balance the total receipts are estimated at Rs. 19,097, being Rs. 570 in excess of the sanctioned budget owing chiefly to an increase in the number of girls entitled to subsistence allowance under 1 and 2 of III. *Special Funds*.

3. The entry under IV. *Miscellaneous*, 1. *Sale of Stores* has been slightly raised as in all probability the amount will be realized by the sale of old and unserviceable articles.

4. *Expenditure.*—The total of the revised estimates is set down as Rs. 22,909. Increased allotments over those in the sanctioned budget appear as under :—

	RS.
I. *Education*—	
(2) Books, &c.	250
(5) Games, &c.	30
II. (*a*) *Clothing*—	
(1) Material	1,000
(*b*) *Victualling*—	
(3) Kitchen and dining room utensils	60
III. (*a*) *Household*—	
(3) Lighting	170
(5) Furniture, curtains, &c.	110
(6) Bedding and towelling	70
(8) Contingencies	10

	RS
VI. *Miscellaneous*—	
(3) Audit Fees	178
(4) Cases, freight, &c.	100
(5) Contingencies	5
VII. *Other Charges*—	
(1) Scholarship	400
(4) Piano	160
(5) Refund	28
Total ..	2,571

5. The increase under *2. Books*, &c., was to a great extent unavoidable, as the classes have to be fully equipped in accordance with the Educational Rules. A substantial fence around the new tennis court to prevent balls rolling down the slope led to an over-expenditure of Rs. 30 under 5. *Games*.

6. The excess expenditure under the five items marked (x) was in part owing to the serious loss by exchange (at 1/1$\frac{3}{4}$) when paying for the goods obtained from England, partly by not fixing the rates of purchase in every case for the goods ordered, and mainly by not limiting the indents for the current year's actual requirements. It is pointed out that, owing to the care and economy practised during the year in the matter of clothing, the supplies of clothing *material* and of *towelling* now received will not be touched until after March 1895. It will be seen that on this account small allotments under these heads appear in the budget column for 1895-96.

7. The increase under (*b*) *Victualling*—(3) *Kitchen and dining room utensils* is to provide for tinning and repairs of cooking pots for the remaining half-year. Owing to an error in the kind of lamps sent from England, the cost under *3. Lighting* shows a large increase. The lamps required were for hanging in the Girls' dormitories, instead of which hanging lamps more suited to large halls were received. It is intended to sell these, unless they can be utilized in the night class rooms. The cost of the articles mentioned in paragraph 22, page 14 of G.O , dated 24th April 1894, No. 283, Educational, sanctioning the budget for 1894-95, was under-estimated. There will, however, be no further expenditure for some time for curtains and carpets under *VI. Miscellaneous—3. Audit Fees*; the allotment of Rs. 298 in the revised estimates includes not only the annual audit charge of Rs. 120, but Rs. 178 also, being the part debit to the female branch of the audit fee of Rs. 525 directed to be paid by G.O., dated 20th February 1894, No. 187 R, for the two years 1891 to 1893. In the sanctioned budget the allotment under *4. Cases, freight*, &c. (Rs. 250) added to *1. Carrying charges*, &c., gives a total of Rs. 650. In the revised estimates these two items come to Rs. 430. It is proposed to lump these in future under one heading, as the items under 4 are, as a matter of fact, connected with the carriage and despatch of goods.

8. *VII. Other Charges*—(1) *Scholarship.*—Sanction was accorded to this expenditure by G.O., dated 16th June 1894, No. 442. Advantage was taken of an offer for a good piano for use in the school, in return for two old harmoniums and Rs. 150. The balance (Rs. 10) was charged as commission for the valuation of the two instruments. Government was so good as to sanction the purchase of a piano, see G.O., dated 27th November 1893, No. 858. The sum of Rs. 28, which appears under *5. Refund*, was the amount of subsistence allowance paid to the mother of two orphans (drawn by the asylum in the first instance) for a period prior to their admission into the asylum.

9. Under remaining headings in the revised estimate column, the expenditure will either come up to, or fall below, the allotments in the sanctioned budget.

10. Less expenditure is anticipated under the following heads :—

I. Education—(1) *Establishment.*—Rs. 70, savings prior to the Assistant Mistresses taking up their appointments.

(3) *Library, Rs.* 20.—No extra books were purchased.

(4) *Examination Fees, Rs.* 63.—Unexpended, as only 12 pupils will appear at the Lower Secondary examination.

II. (*a*) *Clothing*—(2) *Shoeing, Rs.* 101.—Expected saving under present arrangements for the boot supply.

(*b*) *Victualling*—(2) *Provisions, Rs.* 600.—Present contractor's rates are more liberal. The actual cost for six months has been doubled and Rs. 300 deducted for the children going home for the Christmas vacation. A saving of this amount is shown.

(2) *Washing, Rs.* 15.—Saving owing to fines and the number of girls on the rolls not being up to the maximum on the last day of the month.

(7) *Hardware, &c., Rs.* 85.—Will probably remain unexpended.

(*b*) *Hospital*—(2) *Medicines, Rs.* 20.—Will probably remain unexpended.

(3) *Extra nursing, Rs.* 50.—There has been no expenditure up to date under this head.

(*c*) *Sanitation*—(2) *Roads, &c., Rs.* 50.—Will not be required until next year.

(3) *Tar and Phenyle, Rs.* 30.—Savings.

IV. Buildings, Rs. 60.—Savings.

VI. Miscella eous—(1) *Carrying Charges, Rs.* 320.—See remarks *supra.* This amount will probably be saved.

VII. Other charges—(3) *Out-fits, Rs.* 70.—One girl only has received the allowance. The allotment was for two.

11. The total of the revised estimates is Rs. 1,022 in excess of the sanctioned budget allotments, and sanction is now solicited for this extra expenditure. The large stock of clothing material and other goods which will be in store at the close of the official year will considerably reduce the annual indents for goods for 1895–96.

12. The closing balance is, according to the above revised allotments, *minus* Rs. 49.

Budget 1895–96.

13. The closing balance (*minus* Rs. 49) of the revised estimates has been taken as the opening balance of the budget for 1895–96. The total receipts are estimated at Rs. 18,825. Deducting the *minus* balance of Rs. 49, the available receipts for the year are Rs. 18,776.

The only item of the receipts requiring notice is 1. *Subsistence allowance* under *III. Special funds*, which is less than the amount in the revised estimate column, as the allowance for two orphans will lapse during the year.

14. *Expenditure.*—The items under establishment under major heads I, II (*b*), III (*a*) (*b*) and (*c*) have been repeated, as the staff continues the same as in 1894–95. Allowance has been made under *V. General establishment* for the third year's increment to the salary of the Principal, thus raising the amount from Rs. 3,432 to Rs. 3,456.

The allotment under *2. Books, Stationery, &c.*, provides for class books and stationery at Rs. 400 and for prizes at Rs. 100. A special grant (Rs. 100) is included in the allotment under *3. Library.* Under *4. Examination fees* provision has been made for twelve pupils at Rs. 3 for each for the Special Upper Primary examination in 1895. The provision under *5. Games* is for tennis balls and money prizes for sports, &c.

15. As pointed out in the report on the revised estimates, a very small allotment (Rs. 500 only) has been allotted under *II* (*a*) *Clothing*—(1) *Material.* Further supplies of serge, flannels, galatea hats, ribbons, &c., are not wanted, as the quantity now in store will be sufficient for 1895–96. The amount entered is to meet the cost of such articles as are actually required. The amount in the revised estimate column under *II* (*b*) *Victualling*—(2) *Provisions* has been repeated. There is no reason to doubt that the rates will not be as liberal next year also. The allotment under *3. Kitchen and dining room utensils* provides for tinning and repairing of cooking pots, for some crockery, bowls, a larger enamelled boiler, two copper cooking pots and some saucepans.

16. *III* (*a*) *Household.*—The allotments under two and four have been repeated; that under the latter will probably be considerably reduced by the sale of the new lamps referred to in the revised estimate report. The amount, as it now stands, is intended to purchase two table lamps for the mistresses, four small bedroom lamps for the dormitories and forty-four tins of kerosine oil; also lamp wick and chimneys. *5. Furniture, &c.* Provision under this heading has been made for 18 reversible desks at Rs. 20 for each, one almirah for library books, six chairs and some door mats. The amount entered under *6. Bedding, &c.*, is Rs. 330 less than that in the sanctioned budget, as there is a large stock of dungary in store and no blankets are required. Very small supplies under *7. Hardware*, &c., are wanted; hence the small allotment.

(*b*) *Hospital.*—The several allotments have been repeated.

(*c*) *Sanitation*—(2) *Roads, &c.*—During the current year ordinary repairs only are being carried out to the road leading to the Girls' school, but it is proposed in 1895–96 to have this road raised in the middle and covered with gravel; hence the allotment of Rs. 200. Under No. 3 provision has been made for a barrel of tar and a drum of phenyle.

17. *IV. Buildings, &c.*—Rs. 50 have been allowed for such odd jobs as white-washing the kitchen, &c., by the men servants attached to the asylum, the charge being for lime only.

18. *VI Miscellaneous*—(1) *Carrying Charges.*—Under this head is included No. 4, which heading has been omitted as unnecessary. The allotment will, in all probability, be more than sufficient for the purpose, as the annual indents will be very small for goods from England.

19. *VII. Other Charges*—(1) *Scholarship.*—The scholarship now held will lapse after December 1894. Provision has been made for another girl to take up the scholarship from the 1st April 1895. The other two allotments have been repeated.

20. The total budget allotments are Rs. 20,212, being Rs. 1,675 and Rs. 2,697 below the totals of the sanctioned budget and the revised estimates, respectively.

21. The closing balance is *minus* Rs. 1,436, which may probably be somewhat diminished by care and economy during the year.

22. If the proposal to distribute certain general charges, as suggested by the committee in the Chairman's letter, No. 2273, dated the 14th November 1894, in the proportion of 5 to 1, that being in accordance with the attendance in the two branches, is approved of and ordered, the expenditure in the female branch will be reduced by Rs. 1,450 per annum, thus —, the general charges are the salaries of the Principal and the office manager, the allowances to the consulting physician, the apothecary and the organist, and the audit fee, amounting in all to Rs. 13,510 per annum. As divided now the female branch is debited with Rs. 4,152, but under the proposed redistribution the debit would be Rs. 2,702 only. The grant-in-aid having been intended for the maintenance of 150 boys and 50 girls on the Lawrence Asylum (proper) foundation, or for a total of 200, a distribution of 34 and 66 per cent. of the grant was made in 1871 prior to the amalgamation of the Ootacamund and Madras Institutions. To distribute the grant in the proportion of 5 to 1 would be to reduce the amount now credited from Rs. 1,360 to Rs. 800 a month in the Girls' branch.

	Rs.
Principal	775
Office manager	200
Consulting physician	50
Apothecary	50
Organist	30
Per mensem	1,105
Per annum	13,260
Audit fee	250
Total	13,510

The estimates are based on an average strength of 65 girls.

Budget statement, 1895–96.

Female branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget estimates, 1895–96.
Receipts.	Rs.	Rs.	Rs.
Opening Balance	2,786	3,763	— 49
I. From Government— Grant-in-aid	16,320	16,320	16,320
II. Profits on asylum property— Interest on fixed deposit	600	600	600
III. Special Funds— (1) Subsistence allowance	1,140	1,630	1,430
(2) Pensions from funds	183	243	245
(3) Fees	180	180	180
IV. Miscellaneous— (1) Sale of stores	104	120	50
(2) Fines and deductions	..	4	..
V. Advances	..	..	..
Total	21,313	22,860	18,776
Expenditure.			
I. Education— (1) Establishment	3,480	3,410	3,480
(2) Books, stationery, &c.	400	650	500
(3) Library	100	80	180
(4) Examination fees	100	37	36
(5) Games	50	80	50
II. Clothing and Victualling— (*a*) Clothing— (1) Material	1,800	2,800	500
(2) Shoeing	820	719	820
(*b*) Victualling— (1) Establishment	396	396	396
(2) Provisions	6,600	6,000	6,000
(3) Kitchen, dining room utensils and repairs	250	310	250

Budget Statement, 1895-96—*cont.*

Female branch.	Sanctioned budget, 1894-95.	Revised estimates, 1894-95.	Budget, estimates, 1895-96.
Expenditure—cont.	RS.	RS.	RS.
III. Household, Hospital and Sanitation—			
(a) Household--			
(1) Establishment	492	492	492
(2) Washing	585	570	585
(3) Lighting	190	360	190
(4) Firewood	110	110	110
(5) Furniture, curtains, carpets and repairs	270	380	500
(6) Bedding and towelling	440	510	110
(7) Hardware, brushes, soap, &c.	250	165	100
(8) Contingencies	30	40	50
(*b*) Hospital—			
(1) Establishment	408	408	408
(2) Medicines, wines, &c.	50	30	50
(3) Extra nursing	100	50	100
(*c*) Sanitation—			
(1) Establishment	144	144	144
(2) Roads, drains, water-channels, &c.	100	50	200
(3) Tar, phenyle, &c.	40	10	55
IV. Buildings and repairs	100	40	50
V. General—			
Establishment	3,432	3,432	3,456
VI. Miscellaneous—			
(1) Carrying charges and travelling expenses	400	80	400
(2) Postage, telegrams and advertisements.	30	35	30
(3) Audit fees	120	298	120
(4) Cases, freight, insurance, &c.	250	350	..
(5) Contingencies	10	15	30
VII. Other Charges—			
(1) Scholarship	..	400	480
(2) Outboarder	200	200	200
(3 Outfits	140	70	140
(4) Piano	..	160	..
(5) Refund	..	28	..
Total Rupees	21,887	22,909	20,212
Closing Balance	— 574	— 49	— 1,436
Total Rupees	21,313	22,860	18,776

LIST of Establishment with Salaries.

Heads to which detailed.	No.	Designation.	Salary per mensem.	Special allowances.	Remarks.
		Male Branch.	RS.	RS.	
I. Education	1	Head master	300	..	
	1	Second master	150	..	
	1	Third do.	85	30	As organist, Rs. 20 to male branch and Rs. 10 to female branch.
	1	Fourth do.	75	..	
	1	Fifth do.	70	..	
	1	Sixth do.	65	..	
	1	Nursery teacher	60	..	
	1	Assistant do	50	..	
	1	Drawing master	50	..	
I. Education and III. Household.	1	Band sergeant	85	..	Rs. 42-8-0 to each head.
	1	Gymnastic instructor	75	..	Rs. 37-8-0 to do.
Do. and II. Clothing	1	Master tailor	85	..	Rs. 37-8-0 to education and Rs. 42-8-0 to clothing.
Do. and Carpentry	1	Do. carpenter	100	..	Rs. 50 to each.
Do. and Boot-making	1	Do. boot-maker	100	..	Rs. 50 to each.
II. Victualling and III. Household.	1	Quarter Master Sergeant	70	..	Rs. 35 to each; salary rising to Rs. 85.
II. Victualling	1	Cook Sergeant	40	..	

List of Establishment with Salaries—*cont.*

Heads to which detailed.	No.	Designation.	Salary per mensem.	Special allowances.	Remarks.
		Male Branch—cont.	RS.	RS.	
III. Household	1	Sergeant-Major	86	..	
	2	Junior sergeants	100	..	On Rs. 45 each, rising to Rs. 50.
	1	Upper school matron	50	..	
	1	Nursery matron	40	..	
		Non-commissioned officers	22½	..	
III. Hospital	1	Matron	50	..	
	1	Consulting Physician	50	..	Rs. 33 to male branch and Rs. 17 to female branch.
	1	Apothecary	50	..	
IV. General	1	Principal and Secretary	775	..	Rising to Rs. 800; male branch Rs. 513, female branch Rs. 262.
	1	Office Manager	200	..	Rs. 30 to female branch.
		Native Establishment.			
II. Clothing	6	Tailors	102	..	
II. Victualling	3	Cooks	24	..	
	4	Scullions	32	..	
	1	Butter man	8	..	
III. Household	1	Nursery maty	8	..	
	1	Mussalchi	9	..	Rising to Rs. 10.
	10	Coolies	80	..	Wood-cutting.
	1	Cooly	8	..	For door and window cleaning, &c., allowed for under contingencies.
III. Hospital	1	Cooly	4	..	Allowed for under contingencies.
III. Sanitation	7	Scavengers	32	..	Bush cutting, drains, &c.
	4	Coolies	8	..	
IV. General	1	Peon	16	..	Allowed to Principal, as wood-cutter and waterman.
	2	Coolies	20	..	
V. Industries	1	Cooly maistry	33	..	*Vide* paragraph 28 of budget report, male branch.
	4	Cart drivers	25	..	
	5	Grass-cutters	8	..	
	1	Swine herd	8	..	For cow sheds, *vide* paragraph 28 of budget report.
	1	Cooly	48	..	Two extra provided for—*vide* paragraph 28 of budget report.
	6	Garden coolies	44	..	Boot-making.
	3	Chucklers	52	..	Carpenter's shop.
	2	Carpenters	29	..	
	1	Smith	8	..	
	1	Bellow's boy			
		Female Branch.			
I. Education	1	Head mistress	150	..	With board, &c.
	1	Second do.	60	..	
	1	Third do.	40	..	
	1	Fourth do.	30	..	
	1	Matron	50	..	
		Native Establishment.			
II. Victualling	1	Kitchen help	8	..	
III. Household	2	Men servants	16	..	
III. Sanitation	2	Scavengers	12	..	

N.B.—There is no fixed establishment for work on the tea garden.
A lump sum for labour is included under V. Industries—(*c*) Garden.

ORDER—dated 27th May 1895, No. 444, Educational.

With the second of the foregoing letters, the Director of Public Instruction submits the revised estimates of the Lawrence Asylum for 1894-95 and the budget estimates for 1895-96. As pointed out by the Director of Public Instruction, the actuals of 1893-94 have not been given in the statements and the opening balance of the Male branch in 1894-95 has not been shown as a deficit item. This defect will now be rectified.

REVISED ESTIMATE FOR 1894–95.

(1) *Male Branch.*

2. (i) The receipt under II (1) will be fixed at Rs. 40,858 as the interest on Government securities for the second half of 1894–95 will be paid only at $3\frac{1}{2}$ per cent.

(ii) The amount entered under V (3) (*a*), Grant for cadets, will be omitted with reference to G.O., dated 3rd April 1895, No. 265, Educational.

(iii) The provision of Rs. 1,500 made under IX (1), Expenditure, for furnishing the school chapel, is approved.

(2) *Female Branch.*

(i) The year opened with nearly a thousand rupees more than was anticipated when framing the budget and the following improvements in receipts are expected:—

	Rs.
(1) Subsistence allowance	490
(2) Pension from funds	60
(3) Miscellaneous	20

The attention of the committee will be invited to the Director's remarks that sufficient control was not exercised over the expenditure on clothing material, bedding and towelling.

BUDGET ESTIMATE FOR 1895–96.

(1) *Male Branch.*

(i) Credit may be taken for a contribution of Rs. 15,000 from the Lawrence Asylum Press.

(ii) With reference to G.O., dated 16th May 1895, No. 412, Educational, the donation from Government on account of the funded capital of the Asylum will be raised by Rs. 200, being the amount disallowed by the Controller of Military Accounts for the year 1894–95.

(iii) The amount entered under V (3) (*a*), Grants for cadets, will be omitted with reference to G.O., dated 3rd April 1895, No. 265, Educational.

(iv) The provisions under I (*b*) (1), III (*b*) (1) and IV (1) will be increased by the following amounts, with reference to clause (i), Female branch, *infra*:—

	Rs.
(1) Music establishment	60
(2) Hospital „	208
(3) General „	1,565

(v) The provision of Rs. 1,794 under II (*a*) (1) will be reduced to Rs. 1,098 in accordance with the remarks of the Director of Public Instruction, and a sum of Rs. 696 will be entered as (4) Contract work.

(vi) The provision of Rs. 1,600 for reversible desks will be allowed to stand pending explanation of the necessity for their supply and report whether their manufacture cannot be carried on in the Asylum workshops.

(vii) The remarks against the master tailor in the last column of the list of establishment appears to be incorrect; apparently a moiety of the master tailor's pay is debited to I, Education.

(viii) The post of Telegraph Instructor does not appear in the list of establishment and the omission of one cook and one maty and the addition of one cooly on Rs. 4, under III, Hospital, have not been noted in the remarks column as required in paragraph 3 (1) (vii) of G.O., dated the 6th April 1893, No. 231, Educational. The pay of the nursery maty, as pointed out by the Director of Public Instruction, is shown in the list incorrectly as Rs. 8. The remark against the two coolies shown under IV, General, seems to indicate that the two gardeners shown under this head in the previous year have been replaced by a wood-cutter and waterman employed as private servants by the Principal; this should be explained.

(2) *Female Branch.*

(i) The distribution of the salaries of the Pri , the ice manager, the medical officers and the organist between the Male nd Female nches in the proportion of 5 to 1, as recommended by the Committee and Director of Public Instruction, is approved, and the provisions made under I (*b*), I (*b*) (1) and V will be reduced by the following amounts:—

	Rs.
(1) Education establishment	60
(2) Hospital „	208
(3) General „	1,565

(ii) With reference to the remark of the Direct of P Instruction in paragraph 8 of his letter forwarding the budget, the vision under V, General Establishment, will be raised to Rs. 3,528 before the redon ordered in the preceding clause is carried out.

4. The following is a summary of the budget statats for 1895–96 as now revised:—

Male Branch.

	Rs.
Opening balance	9,946
Receipts	1,01,207
	1,11,153
Expenditure	1,06,471
Closing ance ..	4,682

Female Branch.

	Rs.
Opening balance	— 49
Receipts	18,825
	18,776
Expenditure	18,451
Closing ance ..	325

(True Extract.)

Chief Secretary.

To the Director of Public Instruction, for communication to the Lawrence Asylum Committee.
„ Accountant-General.
Copy to the Public Works Department.

Exd. A. Raitt.

Govt. of {1895} Mrs.

EDUCATIONAL

apl

Issued

Recd. Encl.

G.O., 27th May 1895, No. 444

MAY.

Lawrence Asylum, Ootacamund.

Passing orders on the revised budget estimates for 1894–95 and the budget estimates for 1895–96 of the — .

CURRENT NO.

N.. 2273. Lawrence Asylum
14th November 1894.

From
The Chairman, Lawrence Asylum, Ootacamund

To The Director of Public Instruction,
Madras.

Sir,

I have the honour to state that the Committee, at its meeting on the 9th instant, considered G.O. dated 28th August 1894 No. 632, when the following resolution was passed:—

"The Committee is of opinion that the salaries of the Principal, Medical officers, Office Manager and Organist should be divided in proportion to the actual relation of boys to girls viz 5 to 1; but that the Govt. grant of Rs 4000 per mensem should be apportioned as at present in the proportion of 66 and 34 per cent. respectively" — this being the division made in 1871, and that the Govt. Grant was for the Lawrence Asylum before its amalgamation with the Madras Military Male Orphan Asylum.

See G.O. 22nd Sept 1871 No. 272 Edl, para 21 and Vide Rule 5 of rules prior to April 1888.

I have &c
(Sd) J. W. Prendergast.
Brigadier General.
Chairman, Ootacamund
Lawrence Asylum

(True Copy)

D Duncan
Director of Public Instruction

CURRENT NO. 276

Office of the Director of
Public Instruction,
Madras, 1st March 1895.

No. 2417.

From

The Honorable Mr. D. DUNCAN, M.A., D.Sc.,
Director of Public Instruction,
Madras,

To

The Honorable The CHIEF SECRETARY TO GOVERNMENT,
Fort St. George.

Sir,

I have the honour to submit with reference to para 6 of G.O. No. 632, Educl, dated 28th August 1894, copy of a letter from the Chairman, Lawrence Asylum, Ootacamund, No. 2273 of the 14th November last, and to state that I fully agree with the committee in its opinion that the salaries of the Principal, the Medical officer, the office manager and the organist should be divided between the Male and Female branches in proportion to the actual numerical relation of boys to girls, viz, 5 : 1. Though the maximum strength of the t- h-

Your most obedient

Enclos to P.D.I's letter No. 2417/95

1895
Edl Dept.
Enclos. No 1
To
C. No 276

31st March last, excluding day scholars was 323 and 61 ~~respectively~~ only; and the budget estimates for 1894-95 were based on the assumption that the maximum strength would be 330 and 65 respectively (Vide Principal's letter giving cover to the budget printed in G.O. No. 283 of 24th April 1894). It was on this ground that Mr. Monro considered that a sixth of the Principal's pay should be debited to the Female branch. Moreover, in the revised rules about to be submitted to Government, the maximum strength of the two branches has been entered as 330 and 65 respectively. The Principal will earn his maximum pay on the 1st December next. Taking his pay at the maximum, the financial effect of the proposed allocation of salaries would stand as below:

Present arrangement.		Proposed arr.
Male Branch. Rs	Female Branch. Rs	Male Branch Rs
530	270	666 2/3
170	30	166 2/3
33	17	41 2/3
		41 2/3

1 Principal

Office Manager

Enclosure to D.P.I's letter No. 201

1895
Ed Dept.
Enclos. No 1
To
C. No 276

The annual relief to the Female branch, should the proposed redistribution be sanctioned, would be Rs 12 (344 - 188 1/3) or Rs 1868. This relief would be sufficient with the Government grant to make this branch balance its receipts and expenditure

2. I would not disturb the present division of Government grant between the two branches, not only for the reason urged by the Committee, but also for the reason that Government should be assumed to undertake to bear the net cost of the two branches. The present amount of grant to the Female branch is just sufficient to enable the receipts and expenditure to balance and is not therefore susceptible of any reduction. Moreover, the distribution of the general charges of an institution between its several departments in proportion to their attendance is in accordance with the practice observed by the Department in the case of other institutions. The distribution of a few general charges according to attendance does not seem to render a similar division in the amount of grant given by Government to cover the cost of the upkeep of an institution desirable or equitable.

I have the honour to be
Sir
Your most obedient Servant

200.

Ed. Cor.
17. 2,000—29-3-94.

CURRENT No. 270

189 .

Educational Department.

From

THE DIRECTOR OF PUBLIC INSTRUCTION,

Madras,

To

THE HONORABLE THE CHIEF SECRETARY
TO GOVERNMENT,

Fort St. George.

No. 2417

Dated 15th
Despatched do } March 1895
Received

DESPATCHED
1 MAR 95
No.

ENCLOSURES. 1

Subject.

Replying to G.O. No. 632 Educl dt 28.8.94 regarding the proportion in which the salaries &c of the Lawrence Asylum, Ootacamund, should be divided between the Male & Female branches of the institution.

C. No.

632 = 28-8-94
283 = 26-4-94 Civ
1 Recd papers
287-17 Congo hm
113-7-2 90-
548 30-7-90 SC
321 3-6-89 SC
97 = 1-2-90 SC
616 = 25-9-89 Furl SC
126 = 2-3-89 SC

Revised Estimates for 1894-95.

Male Branch.

Opening Balance. The actual closing balance of 1893-94 (Rs 5581) has been taken as the opening balance of the revised estimates.

II Profits on Asylum Property.

1. Donation and Interest on Government Securities. The amount has been raised by Rs 317 + the annual donation of Rs 19,260 which has been drawn since 1871 was this year shown of Rs 200 for want of authority for the payment of this amount. The matter is under reference. No objection to the full payment was taken till this year, and it is believed that the donation was regularly paid to the Military Male Orphan Asylum prior to its amalgamation with the Lawrence Asylum. An order for the payment of interest for Rs 3371. 11. 4, being the difference between the 4 and 3½ per cent loans due on conversion of Government Securities, has been received and included in the total of Rs 42058 which is thus arrived at:—

annual donation on Capital Funds less Rs 200 objected to	Rs 19,060
yearly Interest on Dº @ 4%	Rs 19626
Difference between 4 and 3½ p. C. loans	Rs. 3372
	Rs. 42,058

But should the second half-years interest be paid at 3½ per cent only, the above amount will be reduced by about Rs 1200.

The Lawrence Asylum Press has paid two donations of Rs 5000 each, and another Rs 5000 will, in all probability be paid before March 1895, thus realising the full ammnt of Rs 15,000 entered in the Sanctioned budget.

3. III Special Funds. / Subsistence Allowance. —
The admission of several military Orphans who are entitled to the allowance has caused these receipts to be raised to Rs 11,038. During the first half of the year the sum of Rs 1574 was realized under 3 fees, and allowing for fresh admissions and some removals the anticipated receipts from October 1894 to March 1895 are reckoned at Rs 1932, making a total of ~~Rs~~ 3506.
The amount under 4 Contributions by the Telegraph Department has fallen short of the sum expected, as 6 lads only instead of 12, passed their final Examination and entered the Service. The allowance is at Rs 70 per head.

4. IV Industries. / Carpenters and Smiths.
The sale of an accumulation of old iron and parts of machinery has led to these receipts being raised from Rs 150 to Rs 250.

2. Tailoring. There was no entry in the Sanctioned budget Column for any receipts under this heading and the sum entered in the revised Estimate Column is for recoveries for tailor hire for private work.

3. Boot making. The Actual recoveries under this heading for the first six months were Rs 324 only, and nearly all from the girls' branch. Private work was next to nothing. The amount has been doubled for the year.

4. Garden, Pigs, Carts &c. The amount is based on the actuals for the first six months.

5. Recoveries from the P. W. Department.
A return to the former system of carrying out petty repairs for the P. W. D. having been Sanctioned in G. O. dated 28th May 1894, no 1329 W., it is probable that the sum entered will be fully realised.

5 II Miscellaneous. / Sale of Stores.
The sale of old clothing has led to these receipts being somewhat raised.

no 3 The amount under this heading represents the Compensation for boots for the year made on account of the Cadet Company of the Nilgiri Volunteer Rifles.

Under 3 (a) is the capitation grant allowed to Schools for Cadets belonging to Volunteer Corps, Sanctioned in G. O. 22nd January 1894, no 28, being at the rate of Rs 6 for 120 Cadets for 1894.

4. Amounts overdrawn. These are small sums over drawn on two or three occasions for paying the Establishment, and retrieved to the Bank.

no 6 The amount entered here represents probable recoveries for labor on repairs to Roads, and cutting down Scrub &c around the girls' school.

6 III. Advances. The amount represents recoveries of advances of Rs 50, Rs 5, and Rs 4 respectively up to date.

7. The total revised Estimated receipts for 1894-95 are Rs 1,12,403, Subject, as above noted, to a reduction of about Rs 1200.

Male Branch. Revised Estimates 1894-95

Expenditure

Education (a) Scholastic. Under 1. Establishment the allotment is Rs 4 90 less than in the Sanctioned Budget, owing to the fact that the drawing master receives Rs 50 and not Rs 70 a month and that he did not join till the end of July 1894. This appointment was sanctioned in C. O. 27 June 1894 No 473. The actual expenditure under 2. Books &c. to the end of September was Rupees 835, or Rs 135 in excess of the allotment for the whole year. The amount now entered will in all probability be required to meet further requirements before the close of the official year.

(b) Artistic. The loss by exchange from 1/3 23/32 at which English goods were paid for in 1893/94 to 1/1 3/4, the rate at which the payments were made this year has caused the allotment under No 2 to be slightly raised and it has also enhanced the cost of all Supplies obtained from England.

(d) Telegraph. 2 Premia. As six boys only passed into the Telegraph Department the amount paid to the Instructor is that entered, being at the rate of Rs 10 per boy.

III (a) Clothing. 2. Material. The allotment in the Sanctioned Budget was found inadequate to meet the demands made for clothing material, which amounted to Rs 11,556 from April to September, and of which Rs 10,000 were for English goods, the cost of which owing to the fall in Exchange was increased by Rs 613. This was not foreseen, and the indents for goods from England were not as carefully scrutinised as they might have been, causing thereby in several instances, a larger quantity of goods being obtained than was actually required for the year. The Serge too, though of a very Superior

quality, was more expensive than in former years. It is pointed out that, as there will remain in Store enough Corduroy for the whole of 1895-96, and a large quantity of Serge, flannel &c. on the 1st April 1895, the annual indents in this direction will be less, though it is feared, the cost, if the fall in Exchange continues will not be affected. The entry of Rs 40. under 3. Extra Tailors is the expenditure incurred for labor for some private work, but which has been recovered and included under IV Industries, 2. Tailoring on the receipt side.

(b) Victualling. 2 Provisions. The revised allotment is thus got at. Actuals for six months (Rs 16,216) are doubled and from which half one months cost (owing to the large number of Children going home for the holidays) is deducted.

10. III (a) Household 1. Establishment. Owing to some changes in the staff of Sergeants, the allotment falls somewhat below that of the sanctioned budget. 2 Washing. The increase is due to the rate being raised from 9 to 9 1/2 annas per head, as sanctioned in C. O. 7 June 1894 No 411. In all probability the cost under No 3 will be less owing to the cheaper rate at which Kerosene oil is now purchased and to economy in the matter of lighting. Under 5 and 6 the increase is

Rs

Rupees 310 and Rs 80 respectively, partly owing to loss by exchange, but chiefly for indenting for more goods than were required for the year. The linoleum for the Principals' quarters mentioned at page 8 of G.O. 24th April 1894, N° 283, para 28 (7), was not purchased, but an allotment for the purpose has been made in the budget for 1895-96.

(b) Hospital. 2 Medicines &c. The indents for drugs from the local Chemists' shops are much in excess of former years, thus causing an increase over the budget allotment.

(c) Sanitation 1. Establishment. Owing to fines and deductions for absence and for neglect of work, the expenditure under this heading will be somewhat less. The allotment under N° 2 will be sufficient to the end of March 1895. It allows for another barrel of tar. Owing to unexpected expenditure under other heads the thorough repair of certain roads has been postponed to the next year, and the amount (Rs 1000) in the Sanctioned budget has, in consequence, been reduced to Rs 400 under N° 3.

IV Industries (a) Carpenters &c. 2. Material The allotment has been raised by Rs 100 to allow for the extra cost on tools got from England, and chiefly for the bench vices recommended by Mr. Holden, Ag. Superintendent of the Madras school of arts and ordered subsequent to the despatch of the annual indents. The cost of these vices was £9. 5. 0 or Rs 161. The total cost of tools and material from England for the workshops was Rs 743. 6. 0.

(b) Buildings and Repairs. The cost for wages of bricklayers and Coolies to the end of September 1894 was Rs 398. 6. 6. and for material Rs 346. 8. 9. The amount alloted was Rs 300 only to which should be added Rs 250 sanctioned in G.O. 26th June 1894. N° 469. for repairs &c. to the new boot-makers shop. The increase is Rs 195. The following repairs &c were carried out during the year and accounts for this excess expenditure.

i. Drain behind Workshop leading from the Master Carpenters quarters.
ii. Fixing wooden blocks in passage leading to lavatories for rows of pegs.
iii. Fixing door in lavatory passage.
iv. Removing tiles from off old bootmakers shop, and putting on roof of new shop.
v. Cement floor and other work in new bootmakers shop.
vi. Raising centre wall in latrine.
vii. Cement floor and other repairs in outhouses, Principals' quarters.
viii. New cess pool near masters quarters.
ix. White and Color washing and repairs in quarters of Master Carpenter and ~~&~~ Master Bootmaker

x. Removing door in Bandroom, fixing door on Opposite side.

xi. Repairs, and white washing quarters for drawing Master.

xii. White and Color washing and repairs in Chapel, old Engine room, lavatories, passage, Carpenters and bootmakers (old and new) shops bandroom night Closets, Corridor by the big dormitory, Kitchen, &c. &c.

xiii. Removing partition wall in Carpenters' shop, building new wall and fixing door.

Besides the above there were a number of other petty miscellaneous Jobs.

(C) Garden, Pigs, Carts &c. The allotment has been raised by Rs 200 to provide for extra labor for planting Potatoes, by which 442 maunds were reaped during the season, thus saving in the purchase of the tubers, which sold at from Rs 1 to Rs 1/6/- a maund; also for an extra Coolly to clean and keep the Cow sheds in order; and for a driver for the extra bullocks which were purchased, and further for purchasing and planting 5000 tea plants. This last procedure has for its object eventually to grow enough tea for the requirements of the school throughout the year, the present plantation of about 6 acres being insufficient to yield a years supply.

(D) Bootmaking. Under both the minor heads the expenditure is expected to be less than the Sanctioned budget allotments, owing in the case of 1. Establishment to fines and deductions of Chuckers for non-attendance or neglect of work and under No 2 to less material being purchased during the year.

12. VI Miscellaneous Nos 1 and 2. It is proposed to have one heading only combining the charges under these two heads, as the cost of cases, freight, insurance, dock charges, Customs &c is in fact part of the carrying charges of goods. Rs 1,500 were allotted in the Sanctioned budget for all these charges and Rs 1755 were actually expended up to the end of September 1894, when the heavy expenditure on English goods had to be met. The balance, Rs 150 will, it is expected, be sufficient for the remaining half year. The fall in exchange has also added to the cost of Carriage of the English goods, and unforeseen changes in the Asylum staff have led to a heavy bill for travelling expenses for no less than 10 employes, who have joined which has been increased by unavoidable expenditure incurred in sending down two boys with serious complaints and under medical advice, to the plains.

3. Postage, Advertisements, Telegrams. The Correspondence has, for the past year or two, been steadily increasing and it has been unusually large during the current year. The letters &c. despatched up to the end of November 1894 numbered 954 more than for the same period in the previous year. The cost of advertising also up to date is more than was expected. Hence the increase in the allotment in the revised Estimate Column. The

The sum entered under 4 audit fee includes the sanctioned budget allotment, which will be paid during the year for the audit of the accounts for 1893-94, as well as the fee (part payment) for two years, directed to be paid in G. O. 20th February 1894, No. 18. and which was liquidated in July 1894.

13. VII Other Charges - 3 outfits. The amount is Rs 50 less than in the sanctioned budget and is thought sufficient for any further requirements in this direction.

14. VIII Advances. In the sum entered are included Rs 50, an advance made to the Quarter Master Sergeant, and two other small advances to native Servants of Rs 5 and Rs 4, respectively. The amounts will be recovered during the year.

15. IX Extraordinary - Chapel.

In the revised Estimates for 1893/94, See page 5 para 17 (2) of G. O. 24th April 1894, No. 283) it was remarked that Government in G.O. No. 632 dated 30th August 1893 was pleased to sanction an expenditure of Rs 3000 on furniture and fittings for the school chapel. This sum was entered in the revised Estimate Column for that year, with the remark that it would not be expended during 1893-94. The allotment should have been made in the following years budget, but was overlooked. Sanction is now solicited for an expenditure of Rs 1500, of which Rs 1020 have been expended up to date, and there is a sum of Rs 260 due to a Contractor for certain alterations and improvements in this portion of the building.

28

Expenditure has been incurred as follows:-

	Rs	as	P.
Sittings purchased from Saint Stephen's Church.	400	.	.
Teak wood for Choir stalls	254	.	.
Rattan wire for repairs to coats	35	.	.
Wages of Carpenters and Sawyers to November 1894.	331	.	.
Rs.	1020	..	..

The balance of the Rs 3000 will be required for the completion of the Choir stalls, fittings and other improvements, for all of which provision has been made in the Budget for 1895-96.

16. The total expenditure of the revised estimates is set down at Rs 100537, or Rs 4320 in excess of the sanctioned budget, but it includes Rs 1500 for the Chapel and Rs 250 for the new bootmakers shop. Deducting these items the expenditure is reduced to Rs 98,787 or Rs 2570 in excess of the sanctioned budget, but which will be more than covered by the quantities of clothing and other material, which will remain in store on the 1st April next.

† 17. The closing balance of the revised estimates is Rs 11,866, which is Rs 7429 in excess of the sanctioned budget, and is due to the large actual opening balance for the year (Rs 5581) and the sum of Rs 3372 - the difference between the 4 and 3½ per cents noted in para 2 - received; and further to improved receipts under several heads. But this balance

payment

balance will be reduced by about Rs 1200 if the Second half years interest is paid at 3½ per cent only.-

18. # Male Branch Budget 1895-96

Receipts

Opening Balance. The closing balance, Rs 11,866 of the revised Estimate is taken as the probable opening balance for 1895-96.

19. II Profits on Asylum Property. Full credit is taken for the annual donation of Rs 19,260, but the interest on the funded capital is calculated at 3½ per cent instead of at 4 per cent as heretofore, less commission deducted on payment. The contribution from the Lawrence Asylum Press is again entered at Rs 15,000, which, it is believed, will be paid, unless certain changes in contemplation are effected during the year.

20. III Special Funds. The Subsistence Allowance will, it is calculated, be somewhat more than the sums entered in the sanctioned budget or the revised Estimates for 1894-95, as there are now a few more orphans on the rolls entitled to the allowance. It also includes an item of Rs 5- monthly paid by the Lunatic Asylum for a lad, whose mother is an inmate of that institution and another item of Rs 8 monthly for another lad whose mother receives a maintenance allowance from the Hyderabad State.

A larger amount is also anticipated under 3 Fees which are calculated at the rate of Rs 302 monthly for 30 Children whose fathers pay according to rule 36.

The number of paying pupils is as follows:—

Class 5	British army		12
5	Military Medical		2
5	Gun Carriage Factory		2
6	British Army		8
	Volunteers		6
		Total	30

21. IV Industries.

Nos 1, 2, and 4 are difficult to gauge correctly as private work and sales are uncertain. No 3 depends mainly on work done for the girls' school, and which is put down at Rs 50 a month. Under no 5 the Sum of Rs 100 per month, which the P. W. D. will allow for petty repairs has been credited.

22 V Miscellaneous Nos 1 and 2- the sanctioned provisions have been repeated and Rs 150 have been entered under no 3, as compensation for boots to the cadets of the Wilgiri Volunteer Rifles. No 3 (a) is a new source of receipts, being the probable grant to volunteer cadets sanctioned in G. O. no 28, of 22nd January 1894. The entry represents a payment at Rs 6 per cadet for a strength of

120 Cadets in the Asylum for the year 1895.

23. The total estimated receipts, which will be available for 1895-96 is entered at Rs 1,13,593, being Rs 12,939 and Rs 1190 respectively, in excess of the sanctioned budget and revised Estimates for 1894/95.

24.

Male Branch Budget 1895-96.

— Expenditure —

I Education. (a) Scholastic. Compared with the sanctioned budget the allotment under 1. Establishment is Rs 240 less, owing to the fact that a Drawing Master on Rs 50 only has been engaged. Under No 2 the allotments are Rs 600 for Books and Stationery and Rs 200 for Prizes the allotment for the former being Rs 100 more than in the year previous, as the class requirements are so many and must be attended to. Rs 100 have been added to the amount under No 3 viz the sanctioned budget to provide for some new books for the Library. the total allotment covering—

	Rs	As	P
Part Subscription to Madras Mail	23	4	.
Do do S. P. C. K.	10	"	"
Cost of Periodicals from England	160	"	"
New books for the Library	166	"	"
Museum	40	12	"
Rs.	400	.	"

The female Branch bears half charges of the two former.—

(b) Artistic. The allotments under Nos 1, 3, and 4 have

have been repeated. Rs 100 have been added to
No 2 to allow for loss by exchange in purchasing
the following new band instruments - 1 Bombardon,
1 Euphonium and 1 Tenor Trombone, besides
Tutors for several instruments. It includes also
Rs 20 annual subscription for the 1 Band
Journal, and incidental expenses.

(c) Industries } The several sanctioned allotments
(d) Telegraph } have been repeated.

125. II (a) Clothing & material The difference between
the sanctioned budget allotment and the allotment
for 1895/96 is to allow for loss by exchange.
It is intended to get the supplies from England
half yearly, instead of annually as obtains now.
This will, in future prevent an accumulation
of surplus stores at the close of the year. No
change has been made in the cost of Establishment,
but, it is proposed, as an Experimental measure
in the Coming year to spend the amount in
getting the new work, such as the native Tailors
perform, done by Contract. The suggestion is to
dispense with the native Master Tailor and two
others and to devote their wages, Rs 696 for the
year, on Contract work on the following articles
of clothing which will be required. 640 day Coats,
640 Caps, 120 Pairs Knickerbockers. The boys forming
the Tailor classes to make up all remaining
articles, of which 520 pairs Cord trousers will form
the largest item. By this arrangement the clothing
will be advanced, instead of being somewhat
in arrears as at present. The allotment under
No 3 provides for Extra tailors for private work
if undertaken and will be recovered.

(b) Victualling & Establishment. The allotment
is Rs 66 more than that in the sanctioned budget,
and is thus explained. The present Quarter
Master Sergeant receives Rs 70 only a month,
half of which is charged to this head, instead
of Rs 37. 8. - as before. The purchase and
use of the Cream Separator and Churn have
led to the employment of a cooly, taken from
other jobs, to operate on these machines, and
as his services are required for a couple
of hours in the forenoons and again in the
afternoon, an allotment of Rs 8 a month
has been made for the purpose. In the
intervals the man is employed on other work.
Under No 2 the sanctioned allotment has been repeated,
but raised by Rs 500 under No 3 to allow for the
purchase of fire bricks and fire clay for
thoroughly

repairing the two kitchen Stoves.

III (a) Household / Establishment.

The allotment is made up thus:—

	Rs	a	P.
Pay of Sergeant major	86	"	"
Do: two junior Sergeants Rs 45 & Rs 50	100	"	"
Do: Upper School Matron	50	"	"
Do: Lower — Do: —	40	"	"
Part pay of Quarter master Sergeant	35	"	"
Do: — Band Sergeant	42	8	"
Do: Sergeant Instructor of Gymnastics	37	8	"
Pay of Nursery Maty	9	"	"
Boy Officers	22	8	"
Per month	422	8	"
Per annum	5070	"	"

The reduction in the pay of the Quarter master Sergeant is the cause of the allotment being less than that of the sanctioned budget. Allowance has been made under 2 washing for the increase of 6 pice per boy sanctioned in the order mentioned in para 10. With care the cost of lighting should be less, owing to cheaper rates. The supply of dungry in store should somewhat lessen the indent for 1895-96, hence the reduction of the allotment from Rs 900 to Rs 600. No 6 has been raised by Rs 100 to allow for loss by exchange (and for the purchase of extra brushes. 7 Furniture &c.

The 7. Furniture &c. The allotment provides for linoleum for the Principals quarters not obtained during the current year, (Rs 300); for renewing Chairs and tables &c in some of the Staff quarters (Rs 150); and Rs 1600 for 80 new reversible desks for the class rooms. From an Estimate it would appear that getting the iron standards manufactured in Madras and having the timber ready sawn to lengths and delivered at Mettapollium, the desks should not cost more than Rs 20 for each. —

No 8 includes labor in the buildings on doors and windows (and other contingencies.

(b) Hospital Nos 1, 3, and 4 have been repeated, but the allotment under 2 medicines &c has been raised to provide for the increase in the indents for drugs from the local chemists.

(c) Sanitation. The several allotments have been repeated.

27. II General - Provision has been made for the third increment to the Salary of the Principal — the other charges being the same.

Part Salary of Principal	Rs	513	"	"
" Office Manager	"	170	"	"
Peon	"	8	"	"
2 Gardeners @ Rs 8 each	"	16	"	"
Per month	"	707	"	"
Per annum	"	8535	"	"

28. II Industries

Under (a) Carpenters (and Smiths

the

the allotments have been repeated; also under (d) Bootmaking. With regard to (b) Buildings and Repairs the allowance which the P. W. D will grant (Rs 100 a month) for petty repairs, has been debited, to which Rs 300 have been added for a cement-floor for the covered thatched shed, put up by Medical advice, on the north side of the bath. This is a most necessary work. Provision has been made under (c) Garden &c. for extra labor which may be required for extending the planting of Potatoes and for planting 5000 tea plants in addition to those put down during the current year, also for a coolie for keeping Cow sheds clean and in order, & an extra cart driver.

VI Miscellaneous. Old headings nº 1 and 2 have been combined and the ammnt alloted is Rs 100 in excess of the two entries in the Sanctioned budget, to allow for the loss by exchange on payments in English money for cases and other forwarding charges of goods from England.

As explained in the revised Estimates, the Correspondence is increasing, and it is thought advisable to increase, ~~and it is thought~~ the allotment under nº 3. The entry under nº 5 has also been somewhat raised and includes Rs 20 honorarium allowed yearly to the Examiner of the Band classes.

30 VII. Other Charges. The several allotments have been repeated.

31 IX Extraordinary. As noted in para 15 of the revised Estimates the balance (Rs 1500) of Rs 3000 Sanctioned for improvements and furniture in the Chapel has been alloted. A sum of Rs 1700 appears under

under nº 2. This is the rough Estimate of the Executive Engineer P. W. D. for enlarging and improving the present latrine, which the Medical Officer considers far too small for so large a number of boys, and faulty in several respects.

The total Budget allotments for 1895/96 ammnt to Rs 104 638 and are Rs 8421 in excess of the sanctioned budget for 1894-95. The following sums which swell the expenditure are not recurring items - Rs 1500 for the Chapel.

" 1700 ____ Latrines
" 1600 ____ Desks
" 500 ____ Stoves
" 300 ____ Flooring of Bath Shed

Rs. 5600.

To this should be added Rs 1200 for Petty repairs which will be recovered and Rs 500 probable loss by Exchange, which is unavoidable, and may be more.

32 The closing balance for 1895-96 is Rupees 8,955, or Rs 4418 in excess of the closing balance of the sanctioned budget for 1894-95.

The estimates are based on an average strength of 330 boys.

Budget Statement for 1895-96.

1895

	Male Branch	Sanctioned Budget 1894-95	Revised Estimates 1894-95	Budget 1895-96.
		Rs	Rs	Rs.
	Receipts			
	Opening Balance	770	5,581	11,866
I	From Government			
(1)	Grant-in-aid	31,680	31,680	31,680
II	Profits on Asylum Property			
(1)	Donation and Interest on Govt. Securities	38,884	42,058	36,400
(2)	Do: from the Saw: Asylum Press.	15,000	15,000	15,000
III	Special Funds			
(1)	Subsistence Allowance	10,010	11,038	10,481
(2)	Pensions from funds &c.	432	435	432
(3)	Fees	2,928	3,506	3,624
(4)	Contribution by the Telegraph Deptt.	840	420	840
IV	Industries			
(1)	Carpenters and Smiths	150	250	100
(2)	Tailoring	"	55	50
(3)	Boot making	900	650	600
(4)	Garden, Pigs and Carts, &c.	350	210	200
(5)	Recoveries from P. W. D. for petty repairs	"	200	1200
V	Miscellaneous			
(1)	Sale of Shoes	150	230	150
(2)	Do: Firewood	100	100	100
(3)	From the Nilgiri Volunteer Rifles Comps: Bonds	"	166	150
(3)(a)	Grant for Cadets	"	720	720
(4)	Amounts over drawn and returned	"	10	"
(5)	Fines and Deductions	"	"	"
(6)	Recoveries on account of brush cutting &c.	"	35	"
VI	Advances.	"	59	"
	Total Rs.	1,00,654	1,12,403	1,13,593

Budget Statement 1895-96.

Male Branch	Sanctioned Budget 1894-95	Revised Estimate 1894-95	Budget 1895-96
Expenditure			
I Education			
(a) Scholastic			
1. Establishment	11,100	10,660	10,860
2. Books, Stationery, Prizes &c.	700	900	800
3. Library and Museum	300	300	400
4. Examination Fees	100	104	100
(b) Artistic			
1. Music Establishment	750	750	750
2. Musical Instruments and Music &c.	500	520	600
3. Gymnastic Establishment	450	450	450
4. Apparatus, Games &c.	400	400	400
(c) Industries			
1. Tailoring	450	450	450
2. Carpentry	600	600	600
3. Boot making	600	600	600
(d) Telegraph			
1. Establishment	960	960	960
2. Premia	120	60	120
II Clothing and Victualling			
(a) Clothing			
1. Establishment	1,794	1,794	1,794
2. Material	8296	12,000	9860
3. Extra Tailors	"	40	50
(b) Victualling			
1. Establishment	1602	1560	1668
2. Provisions	32,000	31,100	32,000
3. Kitchen and Dining room utensils &c.	300	300	800
III Household			
1. Establishment	5220	4984	5070
2. Washing	2228	2329	2351
3. Lighting	800	600	700
4. Firewood	960	960	960
5. Bedding and Travelling	900	1210	600
6. Hardware, Soaps, Brushes, Combs &c.	400	480	500
7. Furniture, Carpets &c. and School Desks &c.	450	50	2050
8 Contingencies	146	146	150
Carried over	72,126	74,257	75,643

	Sanctioned Budget 1894-95	Revised Estimate 1894-95	Budget 1895-96
Brought Forward	72,126	74,257	75,643
(b) Hospital			
1. Establishment	1584	1584	1584
2. Medicines, Wines &c.	150	250	250
3. Extra Nursing	150	150	150
4 Contingencies	50	50	50
(c) Sanitation			
1. Establishment	672	657	672
2. Tar and Phenyle &c.	98	80	98
3. Roads, Drains, Bush Cutting &c. &c.	1000	400	1000
IV General			
1. Establishment	8331	8331	8535
V Industries			
(a) Carpenters and Smiths			
1. Establishment	1668	1668	1668
2. Material	1000	1100	1000
(b) Buildings and Repairs			
1. Labor	"	400	"
2. Material	300	400	1500
(c) Garden, Pigs Carts, &c.	3350	3550	3350
(d) Bootmaking			
1. Establishment	1128	1104	1128
2. Material	1,800	1500	1,800
VI Miscellaneous			
1. Carrying Charges and Travelling Expenses	900	900	
2. Cases, freight &c. &c.	600	920	1,600
3. Postage, Advertisements and Telegrams.	150	220	200
4. Audit Fee.	230	577	230
5 Contingencies	70	70	120
VII Other Charges			
1. Pensions	600	600	600
2. Outboarders	60	60	60
3. Outfits	200	150	200
VIII Advances	"	59	"
IX Extraordinary			
1. Chapel	"	1500	1,500
2. Enlargement of Latrine.	"	"	1700
Carried over	Rs 96,247	100,537	

	Sanctioned Budget 1894-95	Revised Estimate 1894-95	Budget 1895-96.
Brought Forward Rs	96,217	100537	104,638
Closing Balance	4437	11866	8955
Total Rupees	100,654	112403	113,593

Budget Report 1895-96.

Female Branch

Revised Estimates.

The actual closing balance of 1893-94 is taken as the opening balance of the revised Estimates for 1894-95.

2. Excluding the opening balance the total receipts are estimated at Rs 19097, being Rs 570 in excess of the Sanctioned budget owing chiefly to an increase in the number of girls entitled to Subsistence allowance under 1 and 2 of III Special Funds. 3. The entry under IV Miscellaneous 1. Sale of Stores has been slightly raised as in all probability the ammnt will be realised by the sale of old and unserviceable articles.

4. ——— Expenditure. ———

The total of the revised estimates is set down as Rs 22,909. Increased allotments over those in the Sanctioned budget appear as under:

		Rs	a	P
I. Education	2. Books &c	250	.	.
	5. Games &c	30	.	.
II a. Clothing	1. Material	1000	.	.
b. Victualling	3. Kitchen and Dining Room Utensils	60	.	.
III a. Household	3. Lighting	170	.	.
	5. Furniture Curtains &c	110	.	.
	6. Bedding & Towelling	70	.	.
	8. Contingencies	10	.	.
VI Miscellaneous	3. Audit Fees	178	.	.
	4. Cases, freight &c	100	.	.
	5. Contingencies	5	.	.
VII Other Charges.	1. Scholarships	400	.	.
	4. Piano	160	.	.
	5 Refund.	28	.	.
	Total Rupees	2571	.	.

The

The increase under 2. Books &c. was to a great extent unavoidable, as the classes have to be fully equipped in accordance with the Educational rules. A substantial fence around the new tennis Court to prevent balls rolling down the slope led to an over expenditure of Rs 30 under 5. Games.

The excess expenditure under the five items marked (x) was in part owing to the serious loss by exchange (at 1/3¾) when paying for the goods obtained from England, partly by not fixing the rates of purchase in every case for the goods ordered, and mainly by not limiting the indents for the current years actual requirements. It is pointed out that, owing to the care and economy practised during the year in the matter of clothing, the supplies of clothing material and of bedding now received will not be touched until after March 1895. It will be seen that on this account small allotments under these heads appear in the budget Column for 1895-96.

The increase under (b) Victualling. 3. Kitchen and Dining room utensils is to provide for tinning and repairs of cooking pots for the remaining half year. Owing to an error in the kind of lamps sent from England the cost under 3. Lighting shows a large increase.

increase. The lamps required were for hanging in the girls' dormitories, instead of which hanging lamps more suited to large halls were received. It is intended to sell these unless they can be utilised in the night Class rooms. The cost of the articles mentioned in para 22, page 14 of G. O. 24 April 1894 No. 283 Ed. sanctioning the budget for 1894-95, was under estimated. There will, however be no further expenditure for some time, for Curtains and Carpets, under VI Miscellaneous 3. Audit fees. the allotment of Rs 298 in the revised Estimates includes not only the annual audit charge of Rs 120 but Rs 178 also, being the part debit to the Female Branch of the audit fee of Rs 525 directed to be paid by G. O. of 20 Feby. 1894 No 18. for the two years 1891 & 1893. In the sanctioned budget, the allotment under 4. Cases, freight &c. &c. (Rs 250) added to 1. Carrying charges &c. gives a total of Rs 650. In the revised Estimate these two items come to Rs 430. It is proposed to lump these in future under one heading, as the items under 4 are, as a matter of fact, connected with the carriage

3. Tar + Phenyle Rs30. Savings.
II Buildings. Rs60. Do.
VI Miscellaneous.
1 Carrying Charges Rs320 See remarks Supra
This amount will probably be saved.
III Other Charges.
3 Outfits Rs70. One girl only has received the allowance. The allotment was for two.

The total of the revised Estimates is Rupees 1022 in excess of the Sanctioned Budget Allotments, and sanction is now solicited for this Extra Expenditure. The large Stock of Clothing material and other goods which will be in store at the close of the official year will considerably reduce the annual indents for goods for 1895-96.

12. The closing balance is, according to the above revised allotments minus Rs49.

Budget Report
1895-96.

13. The closing balance (minus Rs49) of the revised Estimates has been taken as the opening balance of the Budget for 1895-96.
The total receipts are estimated at Rupees 18,825. Deducting the minus balance of Rs49, the available receipts for the year are Rupees 18,776.
The only item of the receipts requiring notice is 1. Subsistence allowance under III Special Funds, which is less than the amount in the revised Estimate Column, as the allowance for two orphans will lapse during the year.

Expenditure

14. The items under Establishment under major Heads I, IIb, IIIa, b&c, have been repeated, as the staff continues the same as in 1894-95. Allowance has been made under V General Establishment for the third year's increment to the Salary of the Principal, thus raising the amount from Rs3432 to Rupees 3456.
The allotment under 2. Books, Stationery &c provides for class books and Stationery at Rs400 and for Prizes at Rupees 100. The Special grant (Rs100) is included in the allotment

allotment under 3 Library. under 4. Examination fees provision has been made for 12 pupils at Rs 3 for each for the Special Upper Primary Examination in 1895. The provision under 5 Games is for tennis balls & money prizes for Sports &c.

15. As pointed out in the report on the revised Estimates a very small allotment, Rs 500 only, has been allotted under IIIa, Clothing - I Material. Further Supplies of Serge, flannels, galatea, hats, ribbons &c are not wanted as the quantity now in Store will be sufficient for 1895-96. The ammnt entered is to meet the cost of such articles as are actually required. The ammnt in the revised Estimate Column under II (b) Victualling. 2 Provisions has been repeated. There is no reason to doubt that the rates will not be as liberal next year also. The allotment under 3 Kitchen and Dining room utensils provides for tinning and repairing of Cooking pots, for some Crockery, bowls, a larger enamelled boiler, two Copper Cooking pots and some sauce pans.

16. III (a) Household. The allotments under

under 2 and 4 have been repeated. That under the latter will probably be considerably reduced by the sale of the new lamps referred to in the revised Estimate report. The ammnt, as it now stands is intended to purchase 2 table lamps for the Mistresses 4 small bed room lamps for the dormitories and 44 tins of Kerosene oil, also lamp wick and Chimneys. 5. Furniture &c. Provision under this heading has been made for 18 reversible desks at Rs 20 for each, one Almirah for library books, 6 chairs and some door mats. The ammnt entered under 6 Bedding &c, is Rupees 330 less than that in the Sanctioned budget, as there is a large stock of dungary in store and no blankets are required. Very small Supplies under 7. Hardware &c are wanted, hence the small allotment.

(b) Hospital. The Several allotments have been repeated.

(c) Sanitation 2. Roads &c. During the Current year ordinary repairs only are being carried out to the road leading to the girls' school, but it is proposed in 1895-96 to have this road raised in the middle and covered with gravel. Hence the allotment

of

of Rs 200. Under N° 3, provision has been made for a barrel of tar and a drum of Phenyle.

IV. Buildings &c. Rs 50 have been allowed for such odd jobs as white washing the Kitchen &c by the mess servants attached to the Asylum, the charge being for lime only.

VII Miscellaneous. 1 Carrying charges. Under this head is included N° 4, which heading has been omitted as unnecessary. The allotment will, in all probability, be more than sufficient for the purpose, as the annual indents will be very small for goods from England.

VIII Other Charges. 1. Scholarship.— The Scholarship now held will lapse after December 1894. Provision has been made for another girl to take up the scholarship from the 1st April 1895. The other two allotments have been repeated.

20. The total budget allotments are Rs 20,212 being Rs 1675 and Rs 2697 below the totals of the Sanctioned budget and the revised Estimates, respectively.

21. The closing balance is minus Rs 1436 which may probably be somewhat diminished by care and economy during the year.

22. If the proposal to distribute certain general charges, as suggested by the Committee, in the Chairman's letter N° 2273 dated the 14th November 1894, in the proportion of 5 to 1, that being in accordance with the attendance in the two Branches, is approved of and ordered the expenditure in the Female Branch will be reduced by Rs 1450 per annum thus - The general charges are the Salaries of the Principal and the Office Manager, the allowances to the Consulting Physician the Apothecary and the Organist, and the Audit fee, amounting in all to Rupees 13,510 per annum. As divided now the Female Branch is debited with Rupees 4152, but under the proposed redistribution the debit would be Rupees 2702 only. The grant-in-aid having been intended for the maintenance of 150 boys and 50 girls on the Lawrence Asylum (proper) foundation, or for a total of 200, a distribution of 34%

Principal	R 775
Offic manager	" 200
Consulting Physician	50
Apothecary	50
Organist	30
Per mensem	1105
Per annum	13,260
Audit fee	250
Total Rs.	13,510.

and

and 66 per cent of the grant was made in 1871, prior to the amalgamation of the Ootacamund and Madras Institutions. To distribute the grant in the proportion of 5 to 1 would be to reduce the amount now credited from Rupees 1360 to Rupees 800 a month in the Girls' Branch.

The estimates are based on an average strength of 65 girls.

Budget Statement 1895-96

Female Branch	Sanctioned Budget 1894-95	Revised Estimates 1894-95	Budget 1895-96.
	Rs	Rs	Rs
Receipts			
Opening Balance.	2786	3763	— 49
I. From Government			
1. Grant-in-aid	16,320	16,320	16,320
II Profits on Asylum Property			
1. Interest on Fixed Deposit	600	600	600
III Special Funds.			
1. Subsistence Allowance	1140	1630	1430
2. Pensions from Funds	183	243	245
3. Fees.	180	180	180
IV Miscellaneous			
1. Sale of Stores	104	120	50
2 Fines and Deductions	"	4	"
V Advances	"	"	"
Total	21,313	22,860	18,776
Expenditure			
I Education			
1. Establishment	3480	3410	3480
2. Books, Stationery &c.	400	650	500
3. Library	100	80	180
4. Examination Fees	100	37	36
5. Games.	50	80	50
II Clothing and Victualling			
(a) Clothing			
1. Material	1800	2800	500
2. Shoeing	820	719	820
(b) Victualling			
1. Establishment	396	396	396
2. Provisions	6600	6000	6000
3. Kitchen, Dining room Utensils & repairs	250	310	250
Carried over	13996	14482	12212

Budget Statement 1895-96.

	Sanctioned Budget 1894-95	Revised Estimates 1894-95	Budget 1895-96.
	Rs.	Rs	Rs.
Brought Forward.	13996	14482	12212
III Household Hospital and Sanitation			
(a) Household			
1. Establishment			
2. Washing	492	492	492
3. Lighting	585	570	585
4. Firewood	190	360	190
5. Furniture Curtains, Carpets and Repairs	110	110	110
6. Bedding and Towelling	270	380	500
7. Hardware, Brushes, Soap &c.	440	570	110
8. Contingencies	250	165	100
(b) Hospital	30	40	50
1. Establishment			
2. Medicines, Wines, &c	408	408	408
3. Extra nursing	50	30	50
C. Sanitation	100	50	100
1. Establishment			
2. Roads, Drains, Water channels &c.	144	144	144
3 Tar, Phenyle &c.	100	50	200
Buildings and Repairs	40	10	55
General	100	40	50.
1. Establishment			
Miscellaneous	3432	3432	3456
1. Carriage Charges and Travelling Expenses	400	80	400
2. Postage, Telegrams, and Advertisements	30	35	30
3. Audit Fees	120	298	120
4. Cases, freight, insurance &c.	250	350	"
5. Contingencies	10	15	30
Other Charges.			
1. Scholarship	"	400	480
2 Out Boarder.	200	200	200
Carried over.	21747	22651	20072

Budget Statement 1895/96.

	Sanctioned Budget 1894-95	Revised Estimates 1894-95	Budget 1895-96.
Brought Forward	21747	22,651	20,072
3. Outfits	140	70	140
4. Piano	"	160	"
5 Refund	"	28	"
Total Rupees	21887	22,909	20,212
Closing Balance	-574	-49	-1436
Total Rupees.	21,313	22,860	18,776

Lawrence Asylum

Budget

For

1895-96

List of Establishment with Salaries

Heads to which debited	No	Designation	Salary per mensem	Special allowance	Remarks.
		Male Branch.	Rs	Rs	
I. Education	1	Head Master	300	..	
	1	Second do	150	..	
	1	Third do	85	30	As organist. Rs 20 to M.B. & Rs 10 to F.B.
	1	Fourth do	75	..	
	1	Fifth do	70	..	
	1	Sixth do	65	..	
	1	Nursery Teacher	60	..	
	1	Asst: do.	50	..	
	1	Drawing Master	50	..	
do & III. Household.	1	Band Sergeant.	85	..	Rs 42½ to each head.
do do	1	Gymnastic Instructor.	75	..	Rs 37½ to.
do & II. Clothing	1	Master Tailor	85	..	Rs 37½ to 2nd and Rs 42½ to Clothing
do & Carpentry	1	do Carpenter	100	..	Rs 50 to each.
do & Bootmaking	1	do Bootmaker	100	..	do.
II. & III. Household	1	Quarter Masters Serg't	70	..	Rs 35 to each. Salary rising to Rs 85.
II. Victualling	1	Cook Sergeant	40	..	
III. Household.	1	Sergeant Major	86	..	
	2	Junior Sergeants	100	..	On Rs 45 each, rising to Rs 50.
	1	Upper School Mahon	50	..	
	1	Nursery do	40	..	
		N.C. Officers.	22½	..	
V. Hospital	1	Mahon	50	..	
	1	Consulting Physician	50	..	Rs 33 to M.B. & Rs 17 to F.B.
	1	Apothecary	50	..	do do.
IV. General.	1	Principal Overseer	775	..	Rising to Rs 800. M.B. Rs 513. F.B. Rs 262.
	1	Office Manager	200	..	Rs 30 to F.B.
		Native Establishment			
II. Clothing	6	Tailors	102	..	
II. Victualling	3	Cooks	24	..	
	4	Scullions	32	..	
	1	Butter man	8	..	
Household.	1	Nursery Matey	8	..	
	1	Mussalchi	9	..	Rising to Rs 10.
	10	Coolies	80	..	Wood Cutting. Contingencies
do	1	Cooly	8	..	For door & window cleaning &c. Allowed for under
III Hospital.	1	do.	4	..	Allowed for under Contingencies
III. Sanitation	7	Scavengers	56	..	
	4	Coolies	32	..	Bush Cutting, drains, &c.
IV. General.	1	Bhoy	8	..	Watercarrier.
	2	Coolies	16	..	Allowed to Principal, as Wood Cutter and
V. Industries	1	Cooly, Maistry	20	..	
	4	Cart drivers	33	..	Vide para 28 of Budget report. M.B.
	5	Grass Cutters	25	..	
	1	Swine herd	8	..	
	1	Cooly	8	..	For Cow sheds, vide para 28 of Budget report.
	6	Garden Coolies	48	..	2 Extra provided for do.
	3	Chucklers	44	..	Bootmaking
	2	Carpenters	52	..	Carpenters shop.
	3				

V. Industries	1	Smith	29	..
	1	Bellows boy	8	..

N.B. There is no fixed Establishment for work on the Sea garden.
A lump sum for labor is included under V. Industries (c) Garden.

Female Branch.

I. Education	1	Headmistress	150	With board &c. &c.
	1	Second do.	60	
	1	Third do.	40	
	1	Fourth do.	30	
	1	Matron	50	

Native Establishment

II. Victualling	1	Kitchen help	8	
III. Household.	2	Men Servants	16	
III. Sanitation	2	Scavengers.	12	

III 4a 98

Enclosure

68

Through the Director of Public Instruction.

No 3042.

Lawrence Asylum.
22nd January 1895.

From

The Chairman
Ootacamund Lawrence Asylum

To The Chief Secretary to Government.
Fort St George.

Sir

I have the honor to forward herewith the Lawrence Asylum Budget for 1895-96.

I have the honor to be
Sir
Your most obed.t Servt

J M Henderson
Chairman.
Ootacamund Lawrence Asylum

R.No. 1090/95.

From
The Chairman
Lawrence Asylum

To
The Chief Secretary
to Government

No 3042

Dated. 22nd January 1895.
Recd. 28-1-95.

Submitting L. A. Budget for
1895–96.

1895
Ed Dept.
Enclos. No 1
To
C. No. 278

Encls. 1 & 2 with
letter No. 2423

CURRENT NO. 278

OFFICE OF THE DIRECTOR OF
PUBLIC INSTRUCTION,
Madras, 1st March 1895.

No. 2423

From

THE HONORABLE MR. D. DUNCAN, M.A., D.Sc.,
DIRECTOR OF PUBLIC INSTRUCTION,
Madras,

To.

THE HONORABLE THE CHIEF SECRETARY TO GOVERNMENT,
FORT ST. GEORGE.

Gen. 8-1

SIR, I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for the year 1895-96, with the following remarks. In the statements the Chairman has not given the actuals of 1893-94.

Male Branch

Budget Estimate for 1894-95.

2. The minus sign has been omitted probably through oversight against Rs 770 the opening balance. The error will have to be rectified when the budget is printed.

Revised Estimate for 1894-95.

3. The Committee estimates the revised receipts

Ed. Cor.
15 (b) 1,500—17-11-94.

receipts and charges for the current year at Rs 1,12,403 (including an opening balance of Rs, 5581) and Rs 1,00,537 respectively, as against Rs 1,00,652 and Rs 96,217, the sanctioned allotments. But as it is certain that the interest due on the Government Securities for the second half of the current year will be fixed at 3½ per cent only, the revised receipts and charges may once for all be put down at Rs 1,11,203 and Rs 1,00,537, which will allow the current year to close with a surplus balance of Rs 10.666. The receipts include a sum of Rs 720 as cadet Grants. If Government disallow this item with reference to the remarks submitted in this office letter No. 2112, dated, 21 February 1895 the total receipts and the closing balance will be further diminished by Rs 720. The variations between the sanctioned allotments and revised estimates have been dealt with in extenso in the budget covering letter, and it may be remarked here that the causes which led to the excess outlay on books under I a (2) have not been clearly explained and that sufficient control was not exercised over the expenditure on clothing materials, and on bedding and Towelling. Some one should be made responsible for the scrutiny of the indents for such materials and for regulating the supply in proportion to the demand. I am, however, glad to note that it is proposed to get the supply from England half-yearly in future, with a view to guard against

against any undue accumulation of materials at the close of each year.

Budget Estimate for 1895-96.

4. Receipts. Assuming that the year will open, as pointed out above, with a balance of Rs 10,666/ and accepting the provision made by the Committee under the several heads, the total receipts for the ensuing year may be estimated to amount to Rs 112,393 or Rs 110953/ if cadet grants be disallowed. The entry of Rs 15000 as contribution from the Lawrence Asylum Press, and of Rs 3,624 as fees, may stand. There seems every likelihood of the Press being able to contribute Rs 15,000 to the Asylum during the ensuing year. The scale of fees is to be revised with reference to the income of the parents or guardians of the pupils liable to the payment of fees, but until this is done, the Committee's Estimate under fees may be accepted.

5. Charges II (d) 1. - It is proposed to dispense with the services of three native tailors in view of introducing the contract system. The change may be given a trial, provided due notice has been given to the above three servants. The provision of Rs 1794 under "Establishment" should properly have been reduced by Rs 696 — the wages of those servants, a corresponding sum being entered as (4) contract work.

III (a) 7 - Furniture. The allotment includes Rs 1600, the estimated cost of 80 reversible desks proposed to be ordered for this branch. The necessity for this large supply has not

not been explained, nor has it been reported whether the work cannot be undertaken in part at least at the workshops of the Asylum in view to economy.

IV General Establishment. 12 Annas Rs 707 gives Rs 8,482 and not Rs 8,535 as noted in para 27 of the budget covering letter. The latter figure seems, therefore, to include Rs 51, being the part increment to the salary of the Principal for 3 months from December 1895 to February 1896.

The total charges for the ensuing year have been estimated at Rs 1,04,638 the year being thus expected to close with a surplus balance of Rs 7,755.

6. The list of establishment appended to the budget includes certain minor increases, all of which have been noticed by the Committee in the column of remarks. In the list, however, the pay of the Nursery Baby under III Household appears as Rs 8, which is apparently an error for Rs 9, vide para 22 of the budget covering letter under III(a) Household establishment. The proposed reduction in the number of Native Tailors should have been noted.

Female Branch

Revised estimate for 1894-95.

7. The revised estimate of receipts for the current year has been set down by the Committee as Rs 22,860 (including an opening balance of Rs 3763) and that of charges as Rs 22,909, the year being expected to close with a deficit balance of Rs 49. The remarks made in regard to the outlay on clothing material in connection with the Male Branch equally apply to this branch.

Budget Estimate for 1895-96.

8. The Committee's estimates both under "Receipts and Charges" may be accepted with the addition of Rs 72 under 'II General Establishment' to meet the increased rate of pay of the Principal during the first nine months of the year. But every possible economy should be effected in the working of this branch so as to avoid a deficit balance.

9. The Inspectress of Girls' schools has suggested that some provision be made under "I (4) Examination Fees" for the fees of pupils appearing for the Primary Examination. The necessity for this is not apparent. pupil candidates being eligible for admission to the Examination without payment of fees, unless they choose to bring up extra optional subjects or to appear for the optional subjects after they have passed in the compulsory subjects. The expression "Special Upper Primary Examination" in para 14 of the budget covering letter seems to be a mistake for "Lower Secondary Examination". The total fees for this examination have been calculated at the rate of Rs 3 only per pupil and this is the rate for the Compulsory subjects alone. It is hoped that the pupils will be encouraged to appear for the optional subjects also.

10. I have addressed Government in a separate communication on the subject referred to in para 22 of the covering report. If my recommendation be accepted the Female branch will not close with a deficit.

I have the honour to be
Sir
Your Most obedient servant
J Duncan
Director of Public Instruction

Ed. 278
Ed-Dept

From,
The Director of Public Instruction
Madras,

To The Hon'ble The Chief Secretary
to Government,
Fort St George

CHIEF SECRETARY'S OFFICE
2 MAR 1895
GOVERNMENT OF MADRAS

No. 2423
Dated 1st March 1895
Despatched 4th Do

Recd 2
Repd 4 } March 95

Enclosures:

First Proof
Please put this in type
& send proof in triplicate.
[illegible] 13/3/95
Sd-Despatch

Budget Estimate
submitting with remarks
the — of the
Lawrence Asylum
for
1895-96.

[G. 21] 30-8-2-95.

Ed. DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. 276 of 1895, dated 12th March from } No 2417 the D.P.I.
Current No. 278 of 1895, dated 12th March from }

ORDER. dt 27th May 1895 No. 444

With the second of the foregoing letters, the D.P.I. submits the revised estimates of the Lawrence Asylum for 1894-95 and the budget estimates for 1895-96. As pointed out by the D.P.I. the actuals of 1893-94 have not been given in the Statements and the opening balance of the Male Branch in 1894-95 has not been shown as a deficit item. This defect will now be rectified.

JG 25/5

Revised estimates for 1894-95.

(1) Male Branch.

2. (i) The receipt under II (1) will be fixed at Rs 40858 as the interest on Govt securities for the second half of 1894-95 will be ~~omitted~~ ~~written off~~ paid only at 3½ per cent.

(ii) The amount entered under V (3) (a), Grant for Cadets, will be omitted with reference to G.O. d 3rd April 95 no 265 Ed.

(iii) The provision of Rs 1500 made under IX (1), Expenditure, for furnishing the school chapel is approved.

(2) Female Branch.

(1). The year opened with nearly a thousand rupees more than was anticipated when framing the budget and the following improvements in receipts are expected :-

	Rs
(1) Subsistence allowance	490
(2) Pension from Funds -	60
(3) ~~Sale of Stores~~ Miscellaneous -	20

Budget estimates for 1895-96.

(1) Male Branch.

(i) Credit may be taken for a contribution of Rs 15000 from the Lawrence Asylum Press.

(ii) The ~~annual~~ donation from Govt on account of the funded Capital ~~funds~~ of the Asylum will be fixed as in the revised estimates at Rs 19060.

(iii) The amount entered under V (3) (a), Grants for cadets,

New para.

The attention of the Committee will be invited to the Director's remarks that sufficient control was not exercised over the expenditure on clothing material bedding & towelling ~~what the reasons calling~~ on hooks.

with ref^ce to D.P.I. No 716 May 1895 No 412 Ed

~~the safer to adopt the lower figure, until the mistake is accounted for~~

raised by Rs 200/- being the amount disallowed by the Controller of Military accounts for the year 1894-95

38

will be omitted with reference to G.O. d 3rd April 95 no 265 Ed.

(IV) The provisions under I (b) (1), III (b) (1) & IV (1) will be increased by the following amounts, with reference to clause (1), Female Branch, infra

(1) Music Establishment - Rs 60

(2) Hospital Establishment. Rs 208

(3) General Establishment. Rs 1565

(V) In the list of establishment ~~attached~~ appended to the budget, the third master of the Male Branch is shown as drawing a special allowance of Rs 30 as Organist while in the list appended to the last year's budget the Organist was shown as a separate officer with a monthly salary. It should be reported from what date the master in question has been doing the work of the organist in addition to his own duties.

Note
This call for information seems superfluous.
D
6.5

(VI) The provision of Rs 1794 under III (a) (1) will be reduced to Rs 1098 in accordance with the remarks of the D.P.I. and a sum of Rs 696 will be entered as (4), Contract work.

re para 6 of D.P.I: letter

(VII) ~~The attention of the Committee will be invited to the Director's remarks with regard to~~ The provision of Rs 1600 for reversible desks, *

* will be allowed to stand pending explanation of the necessity for this supply, & report whether their manufacture could not as hitherto be carried on in the asylum workshops

(VIII) The remark against the Master Tailor in the last column of the list of establishment appears to be incorrect; ~~according to the report for the previous year, apparently~~ a moiety of the Master Tailor's pay should be debited to I, Educations.

1 vide item Rs 450 appt I c (i)

(IX) The post of Telegraph Instructor does not appear in the list of establishment and the omission of one cook and one maty and the addition of one cooly on Rs 4, under III, Hospital, have not been noted in the remarks columns as required in para 3 (1) (VII) of G.O. dt the 6th April 1893, no 231 Ed. The pay of the nursery maty, as pointed out by the D.P.I, is shown in the list incorrectly as Rs 8. The remark against the two coolies shown under IV, General ~~is not understood~~.

Seems to indicate that the two sanctions shown under this head in the previous year have been replaced by a word. cutter + waterman employed as private servants by Principal; this should be explained

(2) Female Branch.

i) The distribution of the salaries of the Principal, the office manager, the medical officers and the Organist between the male and Female Branches in the proportion of 5 to 1 as recommended by the committee and the D.P.I. is approved and the provisions made under I (1), III (4) (1) & V will be reduced

Note

		as budget estimate	as revised
(a)	Distribution of Organists pay	H. 20 · 10	H. 25 5
(b.)	Consulting Physician Apothecary	66 34	83 1/2 16 2/3
(c)	Principal Manager	573 × 12 = 6876 / 51 = 612 / 170 × 12 = 2040 / 30 = 360	6876 / 2400

(c). Proforma accept budget scale

Male. Principal (573 × 12) + 51 = 8247
Manager (170 × 12)

Female Principal (262 × 12) + 24 = 3528
Manager (30 × 12)

Total 11,775

As revised 1/6 female share = 1962 1/2

Reduction 3528 − 1962 1/2 = 1565 1/2

or 1565 as in Refford

D
6.8

* i.e. 11,866 − (1200 + 720) 1/10 abstract a securities, cadet allowances

† i.e. budget receipts + (200 donation + 720 cadet allowances)

i.e. ~~budget~~ expenditure + (1833) redistribution of general charges

§ i.e. (20,202) − (1833) redistribution of general charges

20212
72 — para 8 of D.P.I.'s letter forwarding budget
20284
1833
18451

(ii) With reference to the remark of the D.P.I. in para 8 of his letter forwarding the budget, the provision under V, General Establishment, will be raised to Rs 3528 before the reduction ordered in the preceding clause is carried out.

4. The following is a Summary of the budget statements for 1894-95 as now revised:—

Male Branch

	Rs
Opening balance	9946 ~~+~~
Receipts — 1,01,207 ~~+ 100807~~	
1,11,153 + 110753	
Expenditure — 1,06,671 # ~~106375~~ #	
Closing balance 4,682 ~~4378~~ 471	
	282

Female Branch

	Rs
Opening balance	— 49
Receipts —	188 25
	18776
Expenditure	18451 §
Closing balance	325

D
6.8.50

To
The D.P.I. for communication to the Lawrence Asylum Committee
— A.G.
Copy to the P.W.D. ll

Dispd 16/6/95

TVR
6/6/95

Lawrence Asylum Budget-

H.M.

(For approval)

Corrections from in red ink made in duplicate in consequence of Contribution to the typhon having been raised from 19060.- to 19260. the letter being the correct 2P 22/8/95.

C 2315 R 2311

From the Dir: of Pub. Instr.: 7 March 95 no. 2417

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Also Lawrence see also letter. 8/6/95

READ—the following paper—

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st March 1895, No. 2423.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for the year 1895-96, with the following remarks. In the statements the Chairman has not given the actuals of 1893-94.

MALE BRANCH.

Budget Estimate for 1894-95.

2. The *minus* sign has been omitted probably through oversight against Rs. 770, the opening balance. The error will have to be rectified when the budget is printed.

Revised Estimate for 1894-95.

3. The committee estimates the revised receipts and charges for the current year at Rs. 1,12,403 (including an opening balance of Rs. 5,581) and Rs. 1,00,537, respectively, as against Rs. 1,00,654 and Rs. 96,217, the sanctioned allotments; but, as it is certain that the interest due on the Government securities for the second-half of the current year will be fixed at $3\frac{1}{2}$ per cent. only, the revised receipts and charges may once for all be put down at Rs. 1,11,203 and Rs. 1,00,537, which will allow the current year to close with a surplus balance of Rs. 10,666. The receipts include a sum of Rs. 720 as cadet grants. If Government disallow this item with reference to the remarks submitted in this office letter No. 2112, dated 21st February 1895, the total receipts and the closing balance will be further diminished by Rs. 720. The variations between the sanctioned allotments and revised estimates have been dealt with *in extenso* in the budget covering letter, and it may be remarked here that the causes which led to the excess outlay on books under I (*a*) (2) have not been clearly explained and that sufficient control was not exercised over the expenditure on clothing material, and on bedding and towelling. Some one should be made responsible for the scrutiny of the indents for such materials and for regulating the supply in proportion to the demand. I am, however, glad to note that it is proposed to get the supply from England half-yearly in future with a view to guard against any undue accumulation of materials at the close of each year.

Budget Estimate for 1895-96.

4. *Receipts.*—Assuming that the year will open, as pointed out above, with a balance of Rs. 10,666, and accepting the provision made by the committee under the several heads, the total receipts for the ensuing year may be estimated to amount to Rs. 1,12,393 or Rs. 1,10,953 if cadet grants be disallowed. The entry of Rs. 15,000 as contribution from the Lawrence Asylum Press, and of Rs. 3,624 as fees, may stand. There seems every likelihood of the press being able to contribute Rs. 15,000 to the asylum during the ensuing year. The scale of fees is to be revised with reference to the income of the parents or guardians of the pupils liable to the payment of fees, but until this is done, the committee's estimate under fees may be accepted.

5. *Charges II* (*a*) 1.—It is proposed to dispense with the services of three native tailors in view of introducing the contract system. The change may be given a trial, provided due notice has been given to the above three servants. The provision of Rs. 1,794 under "Establishment" should properly have been reduced by Rs. 696—the wages of those servants, a corresponding sum being entered as (4) contract work.

III (*a*) 7—*Furniture.*—The allotment includes Rs. 1,600, the estimated cost of 80 reversible desks proposed to be ordered for this branch. The necessity for this large supply has not been explained, nor has it been reported whether the work cannot be undertaken in part at least at the workshops of the asylum in view to economy.

IV. General Establishment.—Twelve times Rs. 707 gives Rs. 8,484 and not Rs. 8,535 as noted in paragraph 27 of the budget covering letter. The latter figure seems, therefore, to include Rs. 51, being the part increment to the salary of the Principal for three months from December 1895 to February 1896.

The total charges for the ensuing year have been estimated at Rs. 1,04,638, the year being thus expected to close with a surplus balance of Rs. 7,755.

6. The list of establishment appended to the budget includes certain minor increases, all of which have been noticed by the committee in the column of remarks. In the list, however, the pay of the nursery maty under III, Household appears as Rs. 8, which is apparently an error for Rs. 9—*vide* paragraph 26 of the budget covering letter under III (*a*), Household establishment. The proposed reduction in the number of native tailors should have been noted.

Female Branch.

Revised Estimate for 1894–95.

7. The revised estimate of receipts for the current year has been set down by the committee as Rs. 22,860 (including an opening balance of Rs. 3,763) and that of charges as Rs. 22,909, the year being expected to close with a deficit balance of Rs. 49. The remarks made in regard to the outlay on clothing material in connection with the male branch equally apply to this branch.

Budget Estimate for 1895–96.

8. The committee's estimates both under "Receipts and Charges" may be accepted with the addition of Rs. 72 under "V. General Establishment" to meet the increased rate of pay of the Principal during the first nine months of the year. But every possible economy should be effected in the working of this branch so as to avoid a deficit balance.

9. The Inspectress of Girls' Schools has suggested that some provision be made under "I (4) Examination fees" for the fees of pupils appearing for the Primary examination. The necessity for this is not apparent, pupil candidates being eligible for admission to the examination without payment of fees, unless they choose to bring up extra optional subjects or to appear for the optional subjects after they have passed in the compulsory subjects. The expression "Special Upper Primary examination" in paragraph 14 of the budget covering letter seems to be a mistake for "Lower Secondary examination." The total fees for this examination have been calculated at the rate of Rs. 3 only per pupil, and this is the rate for the compulsory subjects alone. It is hoped that the pupils will be encouraged to appear for the optional subjects also.

10. I have addressed Government in a separate communication on the subject referred to in paragraph 22 of the covering report. If my recommendation be accepted the female branch will not close with a deficit.

Enclosure.

From J. W. PRENDERGAST, Esq., Chairman, Ootacamund Lawrence Asylum, to the Chief Secretary to Government (through the Director of Public Instruction), dated 22nd January 1895, No. 3042.

I have the honour to forward, herewith, the Lawrence Asylum budget for 1895–96.

Male Branch.

Revised Estimates for 1894–95.

Opening Balance.—The actual closing balance of 1893–94 (Rs. 5,581) has been taken as the opening balance of the revised estimates.

2. *II. Profits on Asylum Property*—(1) *Donation and Interest on Government Securities.*—The amount has been raised by Rs. 3,174. The annual donation of Rs. 19,260 which has been drawn since 1871 was this year shorn of Rs. 200 for want of authority for the payment of this amount. The matter is under reference. No objection to the full payment was taken till this year, and it is believed that the donation was regularly paid to the Military Male Orphan Asylum prior to its amalgamation with the Lawrence Asylum. An order for the payment of interest for Rs. 3,371-11-4, being the difference between the 4 and 3½ per cent. loans due on conversion of Government securities. has been received and included in the total of Rs. 42,058 which is thus arrived at—

	Rs.
Annual donation on capital funds less Rs. 200 objected to	19,060
Yearly interest on capital funds at the rate of 4 per cent.	19,626
Difference between 4 and 3½ per cent. loans	3,372
Total .. „	42,058

But should the second-half year's interest be paid at 3½ per cent. only, the above amount will be reduced by about Rs. 1,200.

The Lawrence Asylum Press has paid two donations of Rs. 5,000 each, and another Rupees 5,000 will, in all probability, be paid before March 1895, thus realising the full amount of Rs. 15,000 entered in the sanctioned budget.

3. *III. Special Funds*—(1) *Subsistence Allowance.*—The admission of several military orphans who are entitled to the allowance has caused these receipts to be raised to Rs. 11,038. During the first-half of the year the sum of Rs. 1,574 was realised under 3. *Fees*, and allowing for fresh admissions and some removals the anticipated receipts from October 1894 to March 1895 are reckoned at Rs. 1,932, making a total of Rs. 3,506. The amount under 4. *Contributions by the Telegraph Department* has fallen short of the sum expected, as six lads only instead of twelve passed their final examination and entered the service. The allowance is at Rs. 70 per head.

4. *IV. Industries*—(1) *Carpenters and Smiths.*—The sale of an accumulation of old iron and parts of machinery has led to these receipts being raised from Rs. 150 to Rs. 250.

(2) *Tailoring.*—There was no entry in the sanctioned budget column for any receipts under this heading and the sum entered in the revised estimate column is for recoveries for tailor hire for private work.

(3) *Boot-making.*—The actual recoveries under this heading for the first six months were Rs. 324 only, and nearly all from the girls' branch. Private work was next to nothing. The amount has been doubled for the year.

(4) *Garden, Pigs, Carts, &c.*—The amount is based on the actuals for the first six months.

(5) *Recoveries from the Public Works Department.*—A return to the former system of carrying out petty repairs for the Public Works Department having been sanctioned in G.O., dated 28th May 1894, No. 1329 W., it is probable that the sum entered will be fully realised.

5. *V. Miscellaneous*—(1) *Sale of Stores.*—The sale of old clothing has led to these receipts being somewhat raised.

No. 3.—The amount under this heading represents the compensation for boots for the year made on account of the cadet company of the Nilgiri Volunteer Rifles.

Under 3 (*a*) is the capitation grant allowed to schools for cadets belonging to volunteer corps, sanctioned in G.O, dated 22nd January 1894, No. 28, being at the rate of Rs. 6 for 120 cadets for 1894.

(4) *Amounts overdrawn.*—These are small sums overdrawn on two or three occasions for paying the establishment, and returned to the Bank.

No. 6.—The amount entered here represents probable recoveries for labour on repairs to roads and cutting down scrub, &c., around the girls' school.

6. *VI. Advances.*—The amount represents recoveries of advances of Rs. 50, Rs. 5 and Rs. 4, respectively, up to date.

7. The total revised estimated receipts for 1894–95 are Rs. 1,12,403, subject, as above noted, to a reduction of about Rs. 1,200.

8. *Expenditure, I. Education*—(*a*) *Scholastic* under (1) *Establishment.*—The allotment is Rs. 490 less than in the sanctioned budget, owing to the fact that the drawing master receives Rs. 50 and not Rs. 70 a month and that he did not join till the end of July 1894. This appointment was sanctioned in G.O., dated 27th June 1894, No. 473. The actual expenditure

under 2. *Books, &c.*, to the end of September was Rs. 835 or Rs. 135 in excess for the allotment for the whole year. The amount now entered will in all probability be required to meet further requirements before the close of the official year.

(*b*) *Artistic.*—The loss by exchange from 1/3$\frac{3}{32}$ at which English goods were paid for in 1893–94 to 1/1 $\frac{3}{4}$, the rate at which the payments were made this year has caused the allotment under No. 2 to be slightly raised, and it has also enhanced the cost of all supplies obtained from England.

(*c*) *Telegraph*—(2) *Premia.*—As six boys only passed into the Telegraph department the amount paid to the instructor is that entered, being at the rate of Rs. 10 per boy.

9. *II* (*a*) *Clothing*—(2) *Material.*—The allotment in the sanctioned budget was found inadequate to meet the demands made for clothing material, which amounted to Rs. 11,556 from April to September, and of which Rs. 10,000 were for English goods, the cost of which owing to the fall in exchange was increased by Rs. 613. This was not foreseen, and the indents for goods from England were not as carefully scrutinised as they might have been, causing thereby, in several instances, a larger quantity of goods being obtained than was actually required for the year. The serge too, though of a very superior quality, was more expensive than in former years. It is pointed out that, as there will remain in store enough corduroy for the whole of 1895–96, and a large quantity of serge, flannel, &c., on the 1st April 1895, the annual indents in this direction will be less, though, it is feared, the cost, if the fall in exchange continues, will not be affected. The entry of Rs. 40 *under* 3. *Extra Tailors* is the expenditure incurred for labour for some private work, but which has been recovered and included under *IV. Industries*, 2. *Tailoring* on the receipt side.

(*b*) *Victualling*—(2) *Provisions.*—The revised allotment is thus got at. Actuals for six months (Rs. 16,216) are doubled, and from which half one month's cost (owing to the large number of children going home for the holidays) is deducted.

10. *III* (*a*) *Household* (1) *Establishment.*—Owing to some changes in the staff of sergeants, the allotment falls somewhat below that of the sanctioned budget.

(2) *Washing.*—The increase is due to the rate being raised from 9 to 9$\frac{1}{2}$ annas per head, as sanctioned in G.O., dated 7th June 1894, No. 411. In all probability the cost under No. 3 will be less owing to the cheaper rate at which kerosine oil is now purchased and to economy in the matter of *lighting*. Under 5 and 6 the increase is Rs. 310 and Rs. 80, respectively, partly owing to loss by exchange, but chiefly for indenting for more goods than were required for the year. The *linoleum* for the Principal's quarters mentioned at page 8 of G.O., dated 24th April 1894, No. 283, paragraph 28 (7), was not purchased, but an allotment for the purpose has been made in the budget for 1895–96.

(*b*) *Hospital*—(2) *Medicines, &c* —The indents for drugs from the local chemists' shops are much in excess of former years, thus causing an increase over the budget allotment.

(*c*) *Sanitation*—(1) *Establishment.*—Owing to fines and deductions for absence and for neglect of work, the expenditure under this heading will be somewhat less. The allotment under No. 2 will be sufficient to the end of March 1895. It allows for another barrel of tar. Owing to unexpected expenditure under other heads the thorough repair of certain roads has been postponed to the next year, and the amount (Rs. 1,000) in the sanctioned budget has, in consequence, been reduced to Rs. 400 under No. 3.

11. *V. Industries*—(*a*) *Carpenters, &c.*, (2) *Material.*—The allotment has been raised by Rs. 100 to allow for the extra cost on tools got from England, and chiefly for the bench vices recommended by Mr. Holder, Acting Superintendent of the Madras School of Arts, and ordered subsequent to the despatch of the annual indents. The cost of these vices was £9–5–0 or Rs. 161. The total cost of tools and material from England for the workshop was Rs. 743–6–0.

(*b*) *Buildings and Repairs.*—The cost for wages of bricklayers and coolies to the end of September 1894 was Rs. 398–6–6 and for material Rs. 346–8–9. The amount allotted was Rs. 300 only, to which should be added Rs. 250 sanctioned in G.O., dated 26th June 1894, No. 469, for repairs, &c., to the new boot-maker's shop. The increase is Rs. 195. The following repairs, &c., were carried out during the year and accounts for this excess expenditure :—

(i) Drain behind workshop leading from the master carpenter's quarters.
(ii) Fixing wooden blocks in passage leading to lavatories for rows of pegs.
(iii) Fixing door in lavatory passage.
(iv) Removing tiles from off old boot-maker's shop, and putting on roof of new shop.
(v) Cement floor and other work in new boot-maker's shop.
(vi) Raising centre wall in latrine.
(vii) Cement floor and other repairs in out-houses, Principal's quarters.
(viii) New cesspool near masters' quarters.
(ix) White and color washing and repairs in quarters of master carpenter and master boot-maker.
(x) Removing door in band room, fixing door on opposite side.
(xi) Repairs and white-washing quarters for drawing master.

(xii) White and color washing and repairs in Chapel, old engine room, lavatories, passage, carpenters and boot-makers' (old and new) shops, band room, night closets, corridor by the big dormitory, kitchen, &c., &c.
(xiii) Removing partition wall in carpenters' shop, building new wall and fixing door.

Besides the above there were a number of other petty miscellaneous jobs.

(*c*) *Garden, Pigs, Carts, &c.*—The allotment has been raised by Rs. 200 to provide for extra labour for planting potatoes, by which 442 maunds were reaped during the season, thus saving in the purchase of the tubers, which sold at from Re. 1 to Rs. 1–6–0 a maund ; also for an extra cooly to clean and keep the cow sheds in order, and for a driver for the extra bullocks which were purchased, and further for purchasing and planting 5,000 tea plants. This last procedure has for its object eventually to grow enough tea for the requirements of the school throughout the year, the present plantation of about 6 acres being insufficient to yield a year's supply.

(*d*) *Boot-making.*—Under both the minor heads the expenditure is expected to be less than the sanctioned budget allotments, owing in the case of 1. Establishment to fines and deductions of chucklers for non-attendance or neglect of work, and under No. 2 to less material being purchased during the year.

12. *VI. Miscellaneous, Nos.* 1 *and* 2.—It is proposed to have one heading only combining the charges under these two heads, as the cost of cases, freight, insurance, dock charges, customs, &c., is in fact part of the carrying charges of goods. Rs. 1,500 were allotted in the sanctioned budget for all these charges and Rs. 1,755 were actually expended up to the end of September 1894, when the heavy expenditure on English goods had to be met. The balance, Rs. 150, will, it is expected, be sufficient for the remaining half-year. The fall in exchange has also added to the cost of carriage of the English goods, and unforeseen changes in the asylum staff have led to a heavy bill for travelling expenses for no less than ten employés, who have joined, which has been increased by unavoidable expenditure incurred in sending down two boys with serious complaints and under medical advice, to the plains.

(3) *Postage, Advertisements, Telegrams.*—The correspondence has. for the past year or two, been steadily increasing, and it has been unusually large during the current year. The letters, &c. despatched up to the end of November 1894 numbered 954 more than for the same period in the previous year. The cost of advertising also up to date is more than was expected ; hence the increase in the allotment in the revised estimate column. The sum entered under 4. *Audit fee* includes the sanctioned budget allotment, which will be paid during the year for the audit of the accounts for 1893–94, as well as the fee (part-payment) for two years, directed to be paid in G.O., dated 20th February 1894, No. 18, and which was liquidated in July 1894.

13. *VII. Other Charges*—(3) *Outfits.*—The amount is Rs. 50 less than in the sanctioned budget and is thought sufficient for any further requirements in this direction.

14. *VIII. Advances.*—In the sum entered are included Rs. 50, an advance made to the Quartermaster Sergeant, and two other small advances to native servants of Rs. 5 and Rs 4, respectively. The amounts will be recovered during the year.

15. *IX. Extraordinary—Chapel.*—In the revised estimates for 1893–94, see page 5, paragraph 17 (2) of G.O , dated 24th April 1894, No. 283, it was remarked that Government in G.O., No. 632, dated 30th Augnst 1893, was pleased to sanction an expenditure of Rs. 3,000 on furniture and fittings for the school chapel. This sum was entered in the revised estimate column for that year, with the remark that it would not be expended during 1893–94. The allotment should have been made in the following year's budget, but was overlooked. Sanction is now solicited for an expenditure of Rs. 1,500, of which Rs. 1,020 have been expended up to date, and there is a sum of Rs. 260 due to a contractor for certain alterations and improvements in this portion of the building.

Expenditure has been incurred as follows :—

	Rs.
Sittings purchased from St. Stephen's Church	400
Teakwood for choir stalls	254
Rattan wire for repairs to seats	35
Wages of carpenters and sawyers to November 1894	331
Total ..	1,020

The balance of the Rs. 3,000 will be required for the completion of the choir stalls, fittings and other improvements, for all of which provision has been made in the budget for 1895–96.

16. The total expenditure of the revised estimates is set down at Rs. 1,00,537 or Rs. 4,320 in excess of the sanctioned budget, but it includes Rs. 1,500 for the Chapel and Rs. 250 for the new boot-maker's shop. Deducting these items the expenditure is reduced to Rs. 98,787 or Rs. 2,570 in excess of the sanctioned budget, but which will be more than covered by the quantities of clothing and other material, which will remain in store on the 1st April next.

17. The closing balance of the revised estimates is Rs. 11,866, which is Rs. 7,429 in excess of the sanctioned budget, and is due to the large actual opening balance for the year (Rs. 5,581) and the sum of Rs. 3,372—the difference between the 4 and 3½ per cents. noted in paragraph 2—received, and further to improved receipts under several heads. But this balance will be reduced by about Rs. 1,200 if the second half-year's interest is paid at 3½ per cent. only.

Budget, 1895–96.

18. *Receipts—Opening Balance.*—The closing balance Rs. 11,866 of the revised estimates is taken as the probable opening balance for 1895–96.

19. *II. Profits on Asylum Property.*—Full credit is taken for the annual *donation* of Rs. 19,260, but the interest on the funded capital is calculated at 3½ per cent. instead of at 4 per cent. as heretofore, less commission deducted on payment. The contribution from the Lawrence Asylum Press is again entered at Rs. 15,000, which, it is believed, will be paid unless certain changes in contemplation are effected during the year.

20. *III. Special Funds.*—The *subsistence allowance* will, it is calculated, be somewhat more than the sums entered in the sanctioned budget or the revised estimates for 1894–95, as there are now a few more orphans on the rolls entitled to the allowance. It also includes an item of Rs. 5 monthly paid by the Lunatic Asylum for a lad, whose mother is an inmate of that institution, and another item of Rs. 8 monthly for another lad, whose mother receives a maintenance allowance from the Hyderabad State. A larger amount is also anticipated under 3. *Fees* which are calculated at the rate of Rs. 302 monthly for thirty children whose fathers pay according to rule 36.

The number of paying pupils is as follows :—

Class 5, British Army	12
Do. 5, Military medical	2
Do. 5, Gun Carriage Factory	2
Do. 6, British Army	8
Volunteers	6
Total ..	30

21. *IV. Industries.*—Nos. 1, 2 and 4 are difficult to gauge correctly as private work and sales are uncertain. Number 3 depends mainly on work done for the girls' school, and which is put down at Rs. 50 a month. Under No. 5 the sum of Rs. 100 per month, which the Public Works Department will allow for petty repairs, has been credited.

22. *V. Miscellaneous.*—Nos. 1 and 2 : the sanctioned provisions have been repeated and Rs. 150 have been entered under No. 3, as compensation for boots to the cadets of the Nilgiri Volunteer Rifles. No. 3 (*a*) is a new source of receipts, being the probable grant to volunteer cadets sanctioned in G.O., No. 28, dated 22nd January 1894. The entry represents a payment at Rs. 6 per cadet for a strength of 120 cadets in the asylum for the year 1895.

23. The total estimated receipts, which will be available for 1895–96, is entered at Rupees 1,13,593, being Rs. 12,939 and Rs. 1,190, respectively, in excess of the sanctioned budget and revised estimates for 1894–95.

24. *Expenditure—I. Education—(a) Scholastic.*—Compared with the sanctioned budget the allotment under (1) *Establishment* is Rs. 240 less, owing to the fact that a drawing master on Rs. 50 only has been engaged. Under No. 2 the allotments are Rs. 600 for *books and stationery* and Rs. 200 for *prizes*, the allotment for the former being Rs. 100 more than in the year previous, as the class requirements are so many and must be attended to. Rs. 100 have been added to the amount under No. 3 in the sanctioned budget to provide for some new books for the library, the total allotment covering—

	Rs.	A.	P.
Part subscription to *Madras Mail*	23	4	0
Do. to S.P.C.K.	10	0	0
Cost of periodicals from England	160	0	0
New books for the library	166	0	0
Museum	40	12	0
Total ..	400	0	0

The Female branch bears half charges of the two former.

(*b*) *Artistic.*—The allotments under Nos. 1, 3 and 4 have been repeated. Rs. 100 have been added to No. 2 to allow for loss by exchange in purchasing the following new band instruments—1 bombardon, 1 euphonium and 1 senor trombone, besides tutors for several instruments. It includes also Rs. 20 annnal subscription for the band, journal and incidental expenses.

(*c*) *Industries.*— } The several sanctioned allotments have been repeated.
(*d*) *Telegraph.*— }

25. *II* (*a*) *Clothing*—(2) *Material.*—The difference between the sanctioned budget allotment and the allotment for 1895–96 is to allow for loss by exchange. It is intended to get the supplies from England half yearly, instead of annually as obtains now. This will, in future, prevent an accumulation of surplus stores at the close of the year. No change has been made in the cost of *establishment*, but, it is proposed, as an experimental measure in the coming year to spend the amount in getting the new work, such as the native tailors perform, done by contract. The suggestion is to dispense with the native master tailor and two others and to devote their wages, Rs. 696 for the year, on contract work on the following articles of clothing which will be required —640 day coats, 640 caps, 120 pairs knickerbockers. The boys forming the tailor classes to make up all remaining articles, of which 520 pairs cord trousers will form the largest item. By this arrangement the clothing will be advanced, instead of being somewhat in arrears as at present. The allotment under No. 3 provides for *extra tailors* for private work if undertaken and will be recovered.

(*b*) *Victualling*—(1) *Establishment.*—The allotment is Rs. 66 more than that in the sanctioned budget, and is thus explained. The present Quartermaster Sergeant receives Rs. 70 only a month, half of which is charged to this head, instead of Rs. 37–8–0 as before. The purchase and use of the cream separator and churn have led to the employment of a cooly, taken from other jobs, to operate on these machines, and as his services are required for a couple of hours in the forenoons and again in the afternoon, an allotment of Rs. 8 a month has been made for the purpose. In the intervals the man is employed on other work. Under No. 2 the sanctioned allotment has been repeated, but raised by Rs. 500 under No. 3 to allow for the purchase of fire bricks and fire clay for thoroughly repairing the two kitchen stores.

26. *III* (*a*) *House hold*—(1) *Establishment.*—The allotment is made up thus :—

	Rs.	A.	P.
Pay of Sergeant-Major	86	0	0
„ of two junior Sergeants, Rs. 45 to Rs. 50	100	0	0
„ of upper school matron	50	0	0
„ of lower do.	40	0	0
Part pay of Quartermaster Sergeant	35	0	0
„ of Band Sergeant	42	8	0
„ of Sergeant-instructor of gymnastics	37	8	0
Pay of nursery maty	9	0	0
Boy officers	22	8	0
Per month ..	422	8	0
Per annum ..	5,070	0	0

The reduction in the pay of the Quartermaster Sergeant is the cause of the allotment being less than that of the sanctioned budget. Allowance has been made under 2. *Washing* for the increase of 6 pice per boy sanctioned in the order mentioned in paragraph 10. With care the cost of *lighting* should be less owing to cheaper rates. The supply of dungry in store should somewhat lessen the indent for 1895–96, hence the reduction of the allotment from Rs. 900 to Rs. 600. Number 6 has been raised by Rs. 100 to allow for loss by exchange and for the purchase of extra brushes.

(7) *Furniture, &c.*—The allotment provides for *linoleum* for the Principal's quarters not obtained during the current year (Rs. 300) ; for renewing chairs and tables, &c., in some of the staff quarters (Rs. 150) ; and Rs. 1,600 for eighty new reversible desks for the class rooms. From an estimate it would appear that getting the iron standards manufactured in Madras and having the timber ready sawn to lengths and delivered at Méttupálaiyam, the desks should not cost more than Rs. 20 for each.

No. 8 includes labour in the buildings on doors and windows and other *contingencies*.

(*b*) *Hospital.*—Nos. 1, 3 and 4 have been repeated, but the allotment under 2. *Medicines, &c.*, has been raised to provide for the increase in the indents for drugs from the local chemists.

(*c*) *Sanitation.*—The several allotments have been repeated.

27. *IV. General.*—Provision has been made for the third increment to the salary of the Principal, the other charges being the same :—

	RS.
Part salary of Principal	513
,, of office manager	170
Peon	8
Two gardeners, at Rs. 8 each	16
Per month ..	707
Per annum ..	8,535

28. *V. Industries.*—Under (*a*) *Carpenters and Smiths* the allotments have been repeated; also under (*d*) *Boot-making*. With regard to (*b*) *Buildings and Repairs* the allowance which the Public Works Department will grant (Rs. 100 a month) for petty repairs has been debited, to which Rs. 300 have been added for a cement floor for the covered thatched shed put up by medical advice on the north side of the bath. This is a most necessary work. Provision has been made under (*c*) *Garden, &c.*, for extra labour which may be required for extending the planting of potatoes and for planting 5,000 tea plants in addition to those put down during the current year, also for a cooly for keeping cow-sheds clean and in order, and an extra cart-driver.

29. *VI. Miscellaneous.*—Old headings Nos. 1 and 2 have been combined and the amount allotted is Rs. 100 in excess of the two entries in the sanctioned budget, to allow for the loss by exchange on payments in English money for cases and other forwarding charges of goods from England. As explained in the revised estimates, the correspondence is increasing, and it is thought advisable to increase the allotment under No. 3. The entry under No. 5 has also been somewhat raised and includes Rs. 20 honorarium allowed yearly to the Examiner of the Band classes.

30. *VII. Other Charges.*—The several allotments have been repeated.

31. *IX. Extraordinary.*—As noted in paragraph 15 of the revised estimates the balance (Rs. 1,500) of Rs. 3,000 sanctioned for improvements and furniture in the Chapel has been allotted. A sum of Rs. 1,700 appears under No. 2. This is the rough estimate of the Executive Engineer, Public Works Department, for enlarging and improving the present latrine, which the medical officer considers far too small for so large a number of boys, and faulty in several respects.

The total budget allotments for 1895–96 amount to Rs. 1,04,638 and are Rs. 8,421 in excess of the sanctioned budget for 1894–95. The following sums which swell the expenditure are not recurring items :—

	RS.
For the Chapel	1,500
,, latrines	1,700
,, desks	1,600
,, stores	500
,, flooring of bath shed	300
Total ..	5,600

To this should be added Rs. 1,200 for petty repairs which will be recovered and Rs. 500 probable loss by exchange, which is unavoidable and may be more.

32. The closing balance for 1895–96 is Rs. 8,955, or Rs. 4,418 in excess of the closing balance of the sanctioned budget for 1894–95.

The estimates are based on an average strength of 330 boys.

BUDGET Statement for 1895–96.

Male branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget, 1895–96.
Receipts.	RS.	RS.	RS.
Opening Balance	— 770	5,581	11,866
I. From Government—			
(1) Grant-in-aid	31,680	31,680	31,680
II. Profits on Asylum property—			
(1) Donation and interest on Government securities	38,884	42,058	36,400
(2) Donation from the Lawrence Asylum Press	15,000	15,000	15,000
III. Special Funds—			
(1) Subsistence allowance	10,010	11,038	10,481
(2) Pensions from funds, &c.	432	435	432
(3) Fees	2,928	3,506	3,624
(4) Contribution by the Telegraph department	840	420	840
IV. Industries—			
(1) Carpenters and smiths	150	250	100
(2) Tailoring	..	55	50
(3) Boot-making	900	650	600
(4) Garden, pigs and carts, &c.	350	210	200
(5) Recoveries from Public Works Department for petty repairs	..	200	1,200
V. Miscellaneous—			
(1) Sale of stores	150	230	150
(2) Sale of firewood	100	100	100
(3) From the Nilgiri Volunteer Rifles Company boots	..	166	150
(3) (*a*) Grant for Cadets	..	720	720
(4) Amounts overdrawn and returned ..	..	10	..
(5) Fines and deductions	..	..	..
(6) Recoveries on account of bush cutting, &c.	..	35	..
VI. Advances	..	59	..
Total ..	1,00,654	1,12,403	1,13,593
Expenditure.			
I. Education—			
(*a*) Scholastic—			
(1) Establishment	11,100	10,610	10,860
(2) Books, stationery, prizes, &c. ..	700	900	800
(3) Library and museum	300	300	400
(4) Examination fees	100	104	100
(*b*) Artistic—			
(1) Music establishment	750	750	750
(2) Musical instruments and music, &c.	500	520	600
(3) Gymnastic establishment ..	450	450	450
(4) Apparatus, games, &c.	400	400	400
(*c*) Industries—			
(1) Tailoring	450	450	450
(2) Carpentry	600	600	600
(3) Boot-making	600	600	600
(*d*) Telegraph—			
(1) Establishment	960	960	960
(2) Premia	120	60	120
II. Clothing and victualling—			
(*a*) Clothing—			
(1) Establishment	1,794	1,794	1,794
(2) Material	8,296	12,000	9,860
(3) Extra tailors	..	40	50
(*b*) Victualling—			
(1) Establishment	1,602	1,560	1,668
(2) Provisions	32,000	31,100	32,000
(3) Kitchen and dining room utensils, &c.	300	300	800
III. (*a*) Household—			
(1) Establishment	5,220	4,984	5,070
(2) Washing	2,228	2,329	2,351
(3) Lighting	800	600	700
(4) Firewood	960	960	960
(5) Bedding and towelling	900	1,210	600
(6) Hardware, soap, brushes, combs, &c.	400	480	500
(7) Furniture, carpets, &c., and school desks, &c.	450	50	2,050
(8) Contingencies	146	146	150

Budget Statement for 1895–96—*cont.*

Male branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget, 1895–96.
	Rs.	Rs.	Rs.
(*b*) Hospital—			
(1) Establishment	1,584	1,584	1,584
(2) Medicines, wines, &c.	150	250	250
(3) Extra nursing	150	150	150
(4) Contingencies	50	50	50
(*c*) Sanitation—			
(1) Establishment	672	657	672
(2) Tar and phenyle, &c.	98	80	98
(3) Roads, drains, bush cutting, &c.	1,000	400	1,000
IV. General—			
(1) Establishment	8,331	8,331	8,535
V. Industries—			
(*a*) Carpenters and Smiths—			
(1) Establishment	1,668	1,668	1,668
(2) Material	1,000	1,100	1,000
(*b*) Buildings and Repairs—			
(1) Labour	..	400	1,500
(2) Material	300	400	
(*c*) Garden, pigs, carts, &c.	3,350	3,550	3,350
(*d*) Boot-making—			
(1) Establishment	1,128	1,104	1,128
(2) Material	1,800	1,500	1,800
VI. Miscellaneous—			
(1) Carrying charges and travelling expenses	900	900	1,600
(2) Cases, freight, &c.	600	920	
(3) Postage, advertisements and telegrams	150	220	200
(4) Audit fee	230	577	230
(5) Contingencies	70	70	120
VII. Other Charges—			
(1) Pensions	600	600	600
(2) Out boarders	60	60	60
(3) Out-fits	200	150	200
VIII. Advances	..	59	..
IX. Extraordinary—			
(1) Chapel	..	1,500	1,500
(2) Enlargement of latrine	..	..	1,700
Closing Balance	4,437	11,866	8,955
Total	1,00,654	1,12,403	1,13,593

Female Branch.

Revised Estimates, 1895–96.

The actual closing balance of 1893–94 is taken as the opening balance of the revised estimates for 1894–95.

2. Excluding the opening balance the total receipts are estimated at Rs. 19,097, being Rs. 570 in excess of the sanctioned budget owing chiefly to an increase in the number of girls entitled to subsistence allowance under 1 and 2 of III. *Special Funds*.

3. The entry under IV. *Miscellaneous*, 1. *Sale of Stores* has been slightly raised as in all probability the amount will be realized by the sale of old and unserviceable articles.

4. *Expenditure.*—The total of the revised estimates is set down as Rs. 22,909. Increased allotments over those in the sanctioned budget appear as under :—

	Rs.
I. *Education*—	
(2) Books, &c.	250
(5) Games, &c.	30
II. (*a*) *Clothing*—	
(1) Material	1,000
(*b*) *Victualling*—	
(3) Kitchen and dining room utensils	60
III. (*a*) *Household*—	
(3) Lighting	170
(5) Furniture, curtains, &c.	110
(6) Bedding and towelling	70
(8) Contingencies	10

	Rs
VI. *Miscellaneous*—	
(3) Audit Fees	178
(4) Cases, freight, &c.	100
(5) Contingencies	5
VII. *Other Charges*—	
(1) Scholarship	400
(4) Piano	160
(5) Refund	28
Total	2,571

5. The increase under *2. Books, &c.*, was to a great extent unavoidable, as the classes have to be fully equipped in accordance with the Educational Rules. A substantial fence around the new tennis court to prevent balls rolling down the slope led to an over-expenditure of Rs. 30 under 5. *Games.*

6. The excess expenditure under the five items marked (x) was in part owing to the serious loss by exchange (at 1/1$\frac{3}{4}$) when paying for the goods obtained from England, partly by not fixing the rates of purchase in every case for the goods ordered, and mainly by not limiting the indents for the current year's actual requirements. It is pointed out that, owing to the care and economy practised during the year in the matter of clothing, the supplies of clothing *material* and of *towelling* now received will not be touched until after March 1895. It will be seen that on this account small allotments under these heads appear in the budget column for 1895–96.

7. The increase under (*b*) *Victualling*—(3) *Kitchen and dining room utensils* is to provide for tinning and repairs of cooking pots for the remaining half-year. Owing to an error in the kind of lamps sent from England, the cost under *3. Lighting* shows a large increase. The lamps required were for hanging in the Girls' dormitories, instead of which hanging lamps more suited to large halls were received. It is intended to sell these, unless they can be utilized in the night class rooms. The cost of the articles mentioned in paragraph 22, page 14 of G.O , dated 24th April 1894, No. 283, Educational, sanctioning the budget for 1894–95, was under-estimated. There will, however, be no further expenditure for some time for curtains and carpets under *VI. Miscellaneous—3. Audit Fees*; the allotment of Rs. 298 in the revised estimates includes not only the annual audit charge of Rs. 120, but Rs. 178 also, being the part debit to the female branch of the audit fee of Rs. 525 directed to be paid by G.O., dated 20th February 1894, No. 187 R, for the two years 1891 to 1893. In the sanctioned budget the allotment under *4. Cases, freight, &c* (Rs. 250) added to *1. Carrying charges, &c.*, gives a total of Rs. 650. In the revised estimates these two items come to Rs. 430. It is proposed to lump these in future under one heading, as the items under 4 are, as a matter of fact, connected with the carriage and despatch of goods.

8. *VII. Other Charges*—(1) *Scholarship.*—Sanction was accorded to this expenditure by G.O., dated 16th June 1894, No. 442. Advantage was taken of an offer for a good piano for use in the school, in return for two old harmoniums and Rs. 150. The balance (Rs. 10) was charged as commission for the valuation of the two instruments. Government was so good as to sanction the purchase of a piano, see G.O., dated 27th November 1893, No. 858. The sum of Rs. 28, which appears under *5. Refund*, was the amount of subsistence allowance paid to the mother of two orphans (drawn by the asylum in the first instance) for a period prior to their admission into the asylum.

9. Under remaining headings in the revised estimate column, the expenditure will either come up to, or fall below, the allotments in the sanctioned budget.

10. Less expenditure is anticipated under the following heads :—

I. Education—(1) *Establishment.*—Rs. 70, savings prior to the Assistant Mistresses taking up their appointments.

(3) *Library, Rs.* 20.—No extra books were purchased.

(4) *Examination Fees, Rs.* 63.—Unexpended, as only 12 pupils will appear at the Lower Secondary examination.

II. (*a*) *Clothing*—(2) *Shoeing, Rs.* 101.—Expected saving under present arrangements for the boot supply.

(*b*) *Victualling*—(2) *Provisions, Rs.* 600.—Present contractor's rates are more liberal. The actual cost for six months has been doubled and Rs. 300 deducted for the children going home for the Christmas vacation. A saving of this amount is shown.

(2) *Washing, Rs.* 15.—Saving owing to fines and the number of girls on the rolls not being up to the maximum on the last day of the month.

(7) *Hardware, &c., Rs.* 85.—Will probably remain unexpended.

(*b*) *Hospital*—(2) *Medicines, Rs.* 20.—Will probably remain unexpended.

(3) *Extra nursing, Rs.* 50.—There has been no expenditure up to date under this head.

(*c*) *Sanitation*—(2) *Roads, &c., Rs.* 50.—Will not be required until next year.

(3) *Tar and Phenyle, Rs.* 30.—Savings.

IV. Buildings, Rs. 60.—Savings.

VI. Miscellaneous—(1) *Carrying Charges, Rs.* 320.—See remarks *supra*. This amount will probably be saved.

VII. Other charges—(3) *Out-fits, Rs.* 70.—One girl only has received the allowance. The allotment was for two.

11. The total of the revised estimates is Rs. 1,022 in excess of the sanctioned budget allotments, and sanction is now solicited for this extra expenditure. The large stock of clothing material and other goods which will be in store at the close of the official year will considerably reduce the annual indents for goods for 1895–96.

12. The closing balance is, according to the above revised allotments, *minus* Rs. 49.

Budget 1895–96.

13. The closing balance (*minus* Rs. 49) of the revised estimates has been taken as the opening balance of the budget for 1895–96. The total receipts are estimated at Rs. 18,825. Deducting the *minus* balance of Rs. 49, the available receipts for the year are Rs. 18,776.

The only item of the receipts requiring notice is 1. *Subsistence allowance* under *III. Special funds*, which is less than the amount in the revised estimate column, as the allowance for two orphans will lapse during the year.

14. *Expenditure.*—The items under establishment under major heads I, II (*b*), III (*a*) (*b*) and (*c*) have been repeated, as the staff continues the same as in 1894–95. Allowance has been made under *V. General establishment* for the third year's increment to the salary of the Principal, thus raising the amount from Rs. 3,432 to Rs. 3,456.

The allotment under *2. Books, Stationery, &c.*, provides for class books and stationery at Rs. 400 and for prizes at Rs. 100. A special grant (Rs. 100) is included in the allotment under *3. Library*. Under *4. Examination fees* provision has been made for twelve pupils at Rs. 3 for each for the Special Upper Primary examination in 1895. The provision under *5. Games* is for tennis balls and money prizes for sports, &c.

15. As pointed out in the report on the revised estimates, a very small allotment (Rs. 500 only) has been allotted under *II (a) Clothing*—(1) *Material*. Further supplies of serge, flannels, galatea hats, ribbons, &c., are not wanted, as the quantity now in store will be sufficient for 1895–96. The amount entered is to meet the cost of such articles as are actually required. The amount in the revised estimate column under *II (b) Victualling*—(2) *Provisions* has been repeated. There is no reason to doubt that the rates will not be as liberal next year also. The allotment under *3. Kitchen and dining room utensils* provides for tinning and repairing of cooking pots, for some crockery, bowls, a larger enamelled boiler, two copper cooking pots and some saucepans.

16. *III (a) Household.*—The allotments under two and four have been repeated; that under the latter will probably be considerably reduced by the sale of the new lamps referred to in the revised estimate report. The amount, as it now stands, is intended to purchase two table lamps for the mistresses, four small bedroom lamps for the dormitories and forty-four tins of kerosine oil; also lamp wick and chimneys. *5. Furniture, &c.* Provision under this heading has been made for 18 reversible desks at Rs. 20 for each, one almirah for library books, six chairs and some door mats. The amount entered under *6. Bedding, &c.*, is Rs. 330 less than that in the sanctioned budget, as there is a large stock of dungary in store and no blankets are required. Very small supplies under *7. Hardware*, &c., are wanted; hence the small allotment.

(*b*) *Hospital.*—The several allotments have been repeated.

(*c*) *Sanitation*—(2) *Roads, &c.*—During the current year ordinary repairs only are being carried out to the road leading to the Girls' school, but it is proposed in 1895–96 to have this road raised in the middle and covered with gravel; hence the allotment of Rs. 200. Under No. 3 provision has been made for a barrel of tar and a drum of phenyle.

17. *IV. Buildings, &c.*—Rs. 50 have been allowed for such odd jobs as white-washing the kitchen, &c., by the men servants attached to the asylum, the charge being for lime only.

18. *VI Miscellaneous*—(1) *Carrying Charges.*—Under this head is included No 4, which heading has been omitted as unnecessary. The allotment will, in all probability, be more than sufficient for the purpose, as the annual indents will be very small for goods from England.

19. *VII. Other Charges*—(1) *Scholarship.*—The scholarship now held will lapse after December 1894. Provision has been made for another girl to take up the scholarship from the 1st April 1895. The other two allotments have been repeated.

20. The total budget allotments are Rs. 20,212, being Rs. 1,675 and Rs. 2,697 below the totals of the sanctioned budget and the revised estimates, respectively.

21. The closing balance is *minus* Rs. 1,436, which may probably be somewhat diminished by care and economy during the year.

22. If the proposal to distribute certain general charges, as suggested by the committee in the Chairman's letter, No. 2273, dated the 14th November 1894, in the proportion of 5 to 1, that being in accordance with the attendance in the two branches, is approved of and ordered, the expenditure in the female branch will be reduced by Rs. 1,450 per annum, thus —, the general charges are the salaries of the Principal and the office manager, the allowances to the consulting physician, the apothecary and the organist, and the audit fee, amounting in all to Rs. 13,510 per annum. As divided now the female branch is debited with Rs. 4,152, but under the proposed redistribution the debit would be Rs. 2,702 only. The grant-in-aid having been intended for the maintenance of 150 boys and 50 girls on the Lawrence Asylum (proper) foundation, or for a total of 200, a distribution of 34 and 66 per cent. of the grant was made in 1871 prior to the amalgamation of the Ootacamund and Madras Institutions. To distribute the grant in the proportion of 5 to 1 would be to reduce the amount now credited from Rs. 1,360 to Rs. 800 a month in the Girls' branch.

	Rs.
Principal	775
Office manager	200
Consulting physician	50
Apothecary	50
Organist	30
Per mensem	1,105
Per annum	13,260
Audit fee	250
Total	13,510

The estimates are based on an average strength of 65 girls.

BUDGET statement, 1895–96.

Female branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget estimates, 1895–96.
Receipts.	Rs.	Rs.	Rs.
Opening Balance	2,786	3,763	— 49
I. From Government—			
Grant-in-aid	16,320	16,320	16,320
II. Profits on asylum property—			
Interest on fixed deposit	600	600	600
III. Special Funds—			
(1) Subsistence allowance	1,140	1,630	1,430
(2) Pensions from funds	183	243	245
(3) Fees	180	180	180
IV. Miscellaneous—			
(1) Sale of stores	104	120	50
(2) Fines and deductions	..	4	..
V. Advances	..	..	..
Total	21,313	22,860	18,776
Expenditure.			
I. Education—			
(1) Establishment	3,480	3,410	3,480
(2) Books, stationery, &c.	400	650	500
(3) Library	100	80	180
(4) Examination fees	100	37	36
(5) Games	50	80	50
II. Clothing and Victualling—			
(a) Clothing—			
(1) Material	1,800	2,800	500
(2) Shoeing	820	719	820
(*b*) Victualling—			
(1) Establishment	396	396	396
(2) Provisions	6,600	6,000	6,000
(3) Kitchen, dining room utensils and repairs	250	310	250

Budget Statement, 1895-96—*cont.*

Female branch.	Sanctioned budget, 1894-95.	Revised estimates, 1894-95.	Budget, estimates, 1895-96.
Expenditure—cont.	RS.	RS.	RS.
III. Household, Hospital and Sanitation—			
(a) Household--			
(1) Establishment	492	492	492
(2) Washing	585	570	585
(3) Lighting	190	360	190
(4) Firewood	110	110	110
(5) Furniture, curtains, carpets and repairs	270	380	500
(6) Bedding and towelling	440	510	110
(7) Hardware, brushes, soap, &c.	250	165	100
(8) Contingencies	30	40	50
(*b*) Hospital—			
(1) Establishment	408	408	408
(2) Medicines, wines, &c.	50	30	50
(3) Extra nursing	100	50	100
(*c*) Sanitation—			
(1) Establishment	144	144	144
(2) Roads, drains, water-channels, &c.	100	50	200
(3) Tar, phenyle, &c.	40	10	55
IV. Buildings and repairs	100	40	50
V. General—			
Establishment	3,432	3,432	3,456
VI. Miscellaneous—			
(1) Carrying charges and travelling expenses	400	80	400
(2) Postage, telegrams and advertisements.	30	35	30
(3) Audit fees	120	298	120
(4) Cases, freight, insurance, &c.	250	350	..
(5) Contingencies	10	15	30
VII. Other Charges—			
(1) Scholarship	..	400	480
(2) Outboarder	200	200	200
(3) Outfits	140	70	140
(4) Piano	..	160	..
(5) Refund	..	28	..
Total Rupees	21,887	22,909	20,212
Closing Balance	— 574	— 49	— 1,436
Total Rupees	21,313	22,860	18,776

LIST of Establishment with Salaries.

Heads to which detailed.	No.	Designation.	Salary per mensem.	Special allowances.	Remarks.
		Male Branch.	RS.	RS.	
I. Education	1	Head master	300	..	
	1	Second master	150	..	
	1	Third do.	85	30	As organist, Rs. 20 to male branch and Rs. 10 to female branch.
	1	Fourth do.	75	..	
	1	Fifth do.	70	..	
	1	Sixth do.	65	..	
	1	Nursery teacher	60	..	
	1	Assistant do	50	..	
	1	Drawing master	50	..	
I. Education and III. Household.	1	Band sergeant	85	..	Rs. 42-8-0 to each head.
	1	Gymnastic instructor	75	..	Rs. 37-8-0 to do.
Do. and II. Clothing	1	Master tailor	85	..	Rs. 37-8-0 to education and Rs. 42-8-0 to clothing.
Do. and Carpentry	1	Do. carpenter	100	..	Rs. 50 to each.
Do. and Boot-making	1	Do. boot-maker	100	..	Rs. 50 to each.
II. Victualling and III. Household.	1	Quarter Master Sergeant	70	..	Rs. 35 to each; salary rising to Rs. 85.
II. Victualling	1	Cook Sergeant	40	..	

List of Establishment with Salaries—*cont.*

Heads to which detailed.	No.	Designation.	Salary per mensem.	Special allowances.	Remarks.
		Male Branch—cont.	RS.	RS.	
III. Household	1	Sergeant-Major	86	..	
	2	Junior sergeants	100	..	On Rs. 45 each, rising to Rs. 50.
	1	Upper school matron	50	..	
	1	Nursery matron	40	..	
		Non-commissioned officers	22½	..	
III. Hospital	1	Matron	50	..	
	1	Consulting Physician	50	..	Rs. 33 to male branch and Rs. 17 to female branch.
	1	Apothecary	50	..	
IV. General	1	Principal and Secretary	775	..	Rising to Rs. 800; male branch Rs. 513, female branch Rs. 262.
	1	Office Manager	200	..	Rs. 30 to female branch.
		Native Establishment.			
II. Clothing	6	Tailors	102	..	
II. Victualling	3	Cooks	24	..	
	4	Scullions	32	..	
	1	Butter man	8	..	
III. Household	1	Nursery maty	8	..	
	1	Mussalchi	9	..	Rising to Rs. 10.
	10	Coolies	80	..	Wood-cutting.
	1	Cooly	8	..	For door and window cleaning, &c., allowed for under contingencies.
III. Hospital	1	Cooly	4	..	Allowed for under contingencies.
III. Sanitation	7	Scavengers	56	..	
	4	Coolies	32	..	Bush cutting, drains, &c.
IV. General	1	Peon	8	..	
	2	Coolies	16	..	Allowed to Principal, as wood-cutter and waterman.
	1	Cooly maistry	20	..	
	4	Cart drivers	33	..	*Vide* paragraph 28 of budget report, male branch.
	5	Grass-cutters	25	..	
	1	Swine herd	8	..	
	1	Cooly	8	..	For cow sheds, *vide* paragraph 28 of budget report.
V. Industries	6	Garden coolies	48	..	Two extra provided for—*vide* paragraph 28 of budget report.
	3	Chucklers	44	..	Boot-making.
	2	Carpenters	52	..	Carpenter's shop.
	1	Smith	29	..	
	1	Bellow's boy	8	..	
		Female Branch.			
I. Education	1	Head mistress	150	..	With board, &c.
	1	Second do.	60	..	
	1	Third do.	40	..	
	1	Fourth do.	30	..	
	1	Matron	50	..	
		Native Establishment.			
II. Victualling	1	Kitchen help	8	..	
III. Household	2	Men servants	16	..	
III. Sanitation	2	Scavengers	12	..	

N.B.—There is no fixed establishment for work on the tea garden.
A lump sum for labour is included under V. Industries—(*c*) Garden.

ORDER—dated 27th May 1895, No. 444, Educational.

With the second of the foregoing letters, the Director of Public Instruction submits the revised estimates of the Lawrence Asylum for 1894-95 and the budget estimates for 1895-96. As pointed out by the Director of Public Instruction, the actuals of 1893-94 have not been given in the statements and the opening balance of the Male branch in 1894-95 has not been shown as a deficit item. This defect will now be rectified.

Revised Estimate for 1894–95.

(1) *Male Branch.*

2. (i) The receipt under II (1) will be fixed at Rs. 40,858 as the interest on Government securities for the second half of 1894–95 will be paid only at $3\frac{1}{2}$ per cent.

(ii) The amount entered under V (3) (*a*), Grant for cadets, will be omitted with reference to G.O., dated 3rd April 1895, No. 265, Educational.

(iii) The provision of Rs. 1,500 made under IX (1), Expenditure, for furnishing the school chapel, is approved.

(2) *Female Branch.*

(i) The year opened with nearly a thousand rupees more than was anticipated when framing the budget and the following improvements in receipts are expected :—

	Rs.
(1) Subsistence allowance	490
(2) Pension from funds	60
(3) Miscellaneous	20

The attention of the committee will be invited to the Director's remarks that sufficient control was not exercised over the expenditure on clothing material, bedding and towelling.

Budget Estimate for 1895–96.

(1) *Male Branch.*

(i) Credit may be taken for a contribution of Rs. 15,000 from the Lawrence Asylum Press.

(ii) With reference to G.O., dated 16th May 1895, No. 412, Educational, the donation from Government on account of the funded capital of the Asylum will be raised by Rs. 200, being the amount disallowed by the Controller of Military Accounts for the year 1894–95.

(iii) The amount entered under V (3) (*a*), Grants for cadets, will be omitted with reference to G.O., dated 3rd April 1895, No. 265, Educational.

(iv) The provisions under I (*b*) (1), III (*b*) (1) and IV (1) will be increased by the following amounts, with reference to clause (i), Female branch, *infra* :—

	Rs.
(1) Music establishment	60
(2) Hospital „	208
(3) General „	1,565

(v) The provision of Rs. 1,794 under II (*a*) (1) will be reduced to Rs. 1,098 in accordance with the remarks of the Director of Public Instruction, and a sum of Rs. 696 will be entered as (4) Contract work.

(vi) The provision of Rs. 1,600 for reversible desks will be allowed to stand pending explanation of the necessity for their supply and report whether their manufacture cannot be carried on in the Asylum workshops.

(vii) The remarks against the master tailor in the last column of the list of establishment appears to be incorrect; apparently a moiety of the master tailor's pay is debited to I, Education.

(viii) The post of Telegraph Instructor does not appear in the list of establishment and the omission of one cook and one maty and the addition of one cooly on Rs. 4, under III, Hospital, have not been noted in the remarks column as required in paragraph 3 (1) (vii) of G.O., dated the 6th April 1893, No. 231, Educational. The pay of the nursery maty, as pointed out by the Director of Public Instruction, is shown in the list incorrectly as Rs. 8. The remark against the two coolies shown under IV, General, seems to indicate that the two gardeners shown under this head in the previous year have been replaced by a wood-cutter and waterman employed as private servants by the Principal; this should be explained.

(2) *Female Branch.*

(i) The distribution of the salaries of the Principal, the office manager, the medical officers and the organist between the Male and Female branches in the proportion of 5 to 1, as recommended by the Committee and the Director of Public Instruction, is approved, and the provisions made under I (1), III (*b*) (1) and V will be reduced by the following amounts :—

	Rs.
(1) Education establishment	60
(2) Hospital „	208
(3) General „	1,565

(ii) With reference to the remark of the Director of Public Instruction in paragraph 8 of his letter forwarding the budget, the provision under V, General Establishment, will be raised to Rs. 3,528 before the reduction ordered in the preceding clause is carried out.

4. The following is a summary of the budget statements for 1894–95 as now revised :—

Male Branch.

	Rs.
Opening balance	9,946
Receipts	1,01,207
	1,11,153
Expenditure	1,06,471
Closing balance	4,682

Female Branch.

	Rs.
Opening balance	— 49
Receipts	18,825
	18,776
Expenditure	18,451
Closing balance	325

(True Extract.)

Chief Secretary.

To the Director of Public Instruction, for communication to the Lawrence Asylum Committee.
„ Accountant-General.
Copy to the Public Works Department.

Exd. A. Raitt.

Govt. of {1895} Madras.

~~MARINE.~~

Educational

Issued

Recd. *Encl.*

G.O., 27th May 1895, No. 444.

MAY.

Lawrence Asylum, Ootacamund.

Passing orders on the revised budget estimates for 1894–95 and the budget estimates for 1895–96 of the — .

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 1st March 1895, No. 2423.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for the year 1895–96, with the following remarks. In the statements the Chairman has not given the actuals of 1893–94.

MALE BRANCH.

Budget Estimate for 1894–95.

2. The *minus* sign has been omitted probably through oversight against Rs. 770, the opening balance. The error will have to be rectified when the budget is printed.

Revised Estimate for 1894–95.

3. The committee estimates the revised receipts and charges for the current year at Rs. 1,12,403 (including an opening balance of Rs. 5,581) and Rs. 1,00,537, respectively, as against Rs. 1,00,654 and Rs. 96,217, the sanctioned allotments; but, as it is certain that the interest due on the Government securities for the second-half of the current year will be fixed at $3\frac{1}{2}$ per cent. only, the revised receipts and charges may once for all be put down at Rs. 1,11,203 and Rs. 1,00,537, which will allow the current year to close with a surplus balance of Rs. 10,666. The receipts include a sum of Rs. 720 as cadet grants. If Government disallow this item with reference to the remarks submitted in this office letter No. 2112, dated 21st February 1895, the total receipts and the closing balance will be further diminished by Rs. 720. The variations between the sanctioned allotments and revised estimates have been dealt with *in extenso* in the budget covering letter, and it may be remarked here that the causes which led to the excess outlay on books under I (*a*) (2) have not been clearly explained and that sufficient control was not exercised over the expenditure on clothing material, and on bedding and towelling. Some one should be made responsible for the scrutiny of the indents for such materials and for regulating the supply in proportion to the demand. I am, however, glad to note that it is proposed to get the supply from England half-yearly in future with a view to guard against any undue accumulation of materials at the close of each year.

Budget Estimate for 1895–96.

4. *Receipts.*—Assuming that the year will open, as pointed out above, with a balance of Rs. 10,666, and accepting the provision made by the committee under the several heads, the total receipts for the ensuing year may be estimated to amount to Rs. 1,12,393 or Rs. 1,10,953 if cadet grants be disallowed. The entry of Rs. 15,000 as contribution from the Lawrence Asylum Press, and of Rs. 3,624 as fees, may stand. There seems every likelihood of the press being able to contribute Rs. 15,000 to the asylum during the ensuing year. The scale of fees is to be revised with reference to the income of the parents or guardians of the pupils liable to the payment of fees, but until this is done, the committee's estimate under fees may be accepted.

5. *Charges II* (*a*) 1.—It is proposed to dispense with the services of three native tailors in view of introducing the contract system. The change may be given a trial, provided due notice has been given to the above three servants. The provision of Rs. 1,794 under "Establishment" should properly have been reduced by Rs. 696—the wages of those servants, a corresponding sum being entered as (4) contract work.

III (*a*) 7—*Furniture.*—The allotment includes Rs. 1,600, the estimated cost of 80 reversible desks proposed to be ordered for this branch. The necessity for this large supply has not been explained, nor has it been reported whether the work cannot be undertaken in part at least at the workshops of the asylum in view to economy.

IV. General Establishment.—Twelve times Rs. 707 gives Rs. 8,484 and not Rs. 8,535 as noted in paragraph 27 of the budget covering letter. The latter figure seems, therefore, to include Rs. 51, being the part increment to the salary of the Principal for three months from December 1895 to February 1896.

The total charges for the ensuing year have been estimated at Rs. 1,04,638, the year being thus expected to close with a surplus balance of Rs. 7,755.

6. The list of establishment appended to the budget includes certain minor increases, all of which have been noticed by the committee in the column of remarks. In the list, however, the pay of the nursery maty under III, Household appears as Rs. 8, which is apparently an error for Rs. 9—*vide* paragraph 22 of the budget covering letter under III (*a*), Household establishment. The proposed reduction in the number of native tailors should have been noted.

Female Branch.

Revised Estimate for 1894–95.

7. The revised estimate of receipts for the current year has been set down by the committee as Rs 22,860 (including an opening balance of Rs. 3,763) and that of charges as Rs. 22,909, the year being expected to close with a deficit balance of Rs. 49. The remarks made in regard to the outlay on clothing material in connection with the male branch equally apply to this branch.

Budget Estimate for 1895–96.

8. The committee's estimates both under "Receipts and Charges" may be accepted with the addition of Rs. 72 under "V. General Establishment" to meet the increased rate of pay of the Principal during the first nine months of the year. But every possible economy should be effected in the working of this branch so as to avoid a deficit balance.

9. The Inspectress of Girls' Schools has suggested that some provision be made under "I (4) Examination fees" for the fees of pupils appearing for the Primary examination. The necessity for this is not apparent, pupil candidates being eligible for admission to the examination without payment of fees, unless they choose to bring up extra optional subjects or to appear for the optional subjects after they have passed in the compulsory subjects. The expression "Special Upper Primary examination" in paragraph 14 of the budget covering letter seems to be a mistake for "Lower Secondary examination." The total fees for this examination have been calculated at the rate of Rs. 3 only per pupil, and this is the rate for the compulsory subjects alone. It is hoped that the pupils will be encouraged to appear for the optional subjects also.

10. I have addressed Government in a separate communication on the subject referred to in paragraph 22 of the covering report. If my recommendation be accepted the female branch will not close with a deficit.

Enclosure.

From J. W. PRENDERGAST, Esq., Chairman, Ootacamund Lawrence Asylum, to the Chief Secretary to Government (through the Director of Public Instruction), dated 22nd January 1895, No. 3042.

I have the honour to forward, herewith, the Lawrence Asylum budget for 1895–96.

Male Branch.

Revised Estimates for 1894–95.

Opening Balance.—The actual closing balance of 1893–94 (Rs. 5,581) has been taken as the opening balance of the revised estimates.

2. *II. Profits on Asylum Property*—(1) *Donation and Interest on Government Securities.*—The amount has been raised by Rs. 3,174. The annual donation of Rs. 19,260 which has been drawn since 1871 was this year shorn of Rs. 200 for want of authority for the payment of this amount. The matter is under reference. No objection to the full payment was taken till this year, and it is believed that the donation was regularly paid to the Military Male Orphan Asylum prior to its amalgamation with the Lawrence Asylum. An order for the payment of interest for Rs. 3,371-11-4, being the difference between the 4 and 3½ per cent. loans due on conversion of Government securities, has been received and included in the total of Rs. 42,058 which is thus arrived at—

	Rs.
Annual donation on capital funds less Rs. 200 objected to	19,060
Yearly interest on capital funds at the rate of 4 per cent.	19,626
Difference between 4 and 3½ per cent. loans	3,372
Total .. „	42,058

But should the second-half year's interest be paid at 3½ per cent. only, the above amount will be reduced by about Rs. 1,200.

The Lawrence Asylum Press has paid two donations of Rs. 5,000 each, and another Rupees 5,000 will, in all probability, be paid before March 1895, thus realising the full amount of Rs. 15,000 entered in the sanctioned budget.

3. *III. Special Funds*—(1) *Subsistence Allowance.*—The admission of several military orphans who are entitled to the allowance has caused these receipts to be raised to Rs. 11,038. During the first-half of the year the sum of Rs. 1,574 was realised under 3. *Fees*, and allowing for fresh admissions and some removals the anticipated receipts from October 1894 to March 1895 are reckoned at Rs. 1,932, making a total of Rs. 3,506. The amount under 4. *Contributions by the Telegraph Department* has fallen short of the sum expected, as six lads only instead of twelve passed their final examination and entered the service. The allowance is at Rs. 70 per head.

4. *IV. Industries*—(1) *Carpenters and Smiths.*—The sale of an accumulation of old iron and parts of machinery has led to these receipts being raised from Rs. 150 to Rs. 250.

(2) *Tailoring.*—There was no entry in the sanctioned budget column for any receipts under this heading and the sum entered in the revised estimate column is for recoveries for tailor hire for private work.

(3) *Boot-making.*—The actual recoveries under this heading for the first six months were Rs. 324 only, and nearly all from the girls' branch. Private work was next to nothing. The amount has been doubled for the year.

(4) *Garden, Pigs, Carts, &c.*—The amount is based on the actuals for the first six months.

(5) *Recoveries from the Public Works Department.*—A return to the former system of carrying out petty repairs for the Public Works Department having been sanctioned in G.O., dated 28th May 1894, No. 1329 W., it is probable that the sum entered will be fully realised.

5. *V. Miscellaneous*—(1) *Sale of Stores.*—The sale of old clothing has led to these receipts being somewhat raised.

No. 3.—The amount under this heading represents the compensation for boots for the year made on account of the cadet company of the Nilgiri Volunteer Rifles.

Under 3 (*a*) is the capitation grant allowed to schools for cadets belonging to volunteer corps, sanctioned in G.O., dated 22nd January 1894, No. 28, being at the rate of Rs. 6 for 120 cadets for 1894.

(4) *Amounts overdrawn.*—These are small sums overdrawn on two or three occasions for paying the establishment, and returned to the Bank.

No. 6.—The amount entered here represents probable recoveries for labour on repairs to roads and cutting down scrub, &c., around the girls' school.

6. *VI. Advances.*—The amount represents recoveries of advances of Rs. 50, Rs. 5 and Rs. 4, respectively, up to date.

7. The total revised estimated receipts for 1894–95 are Rs. 1,12,403, subject, as above noted, to a reduction of about Rs. 1,200.

8. *Expenditure, I. Education*—(*a*) *Scholastic* under (1) *Establishment.*—The allotment is Rs. 490 less than in the sanctioned budget, owing to the fact that the drawing master receives Rs. 50 and not Rs. 70 a month and that he did not join till the end of July 1894. This appointment was sanctioned in G.O., dated 27th June 1894, No. 473. The actual expenditure

under 2. *Books, &c.*, to the end of September was Rs. 835 or Rs. 135 in excess for the allotment for the whole year. The amount now entered will in all probability be required to mee furthert requirements before the close of the official year.

(*b*) *Artistic.*—The loss by exchange from 1/3$\frac{3}{32}$ at which English goods were paid for in 1893–94 to 1/1 $\frac{3}{4}$, the rate at which the payments were made this year has caused the allotment under No. 2 to be slightly raised, and it has also enhanced the cost of all supplies obtained from England.

(*c*) *Telegraph*—(2) *Premia.*—As six boys only passed into the Telegraph department the amount paid to the instructor is that entered, being at the rate of Rs. 10 per boy.

9. *II* (*a*) *Clothing*—(2) *Material.*—The allotment in the sanctioned budget was found inadequate to meet the demands made for clothing material, which amounted to Rs. 11,556 from April to September, and of which Rs. 10,000 were for English goods, the cost of which owing to the fall in exchange was increased by Rs. 613. This was not foreseen, and the indents for goods from England were not as carefully scrutinised as they might have been, causing thereby, in several instances, a larger quantity of goods being obtained than was actually required for the year. The serge too, though of a very superior quality, was more expensive than in former years. It is pointed out that, as there will remain in store enough corduroy for the whole of 1895–96, and a large quantity of serge, flannel, &c., on the 1st April 1895, the annual indents in this direction will be less, though, it is feared, the cost, if the fall in exchange continues, will not be affected. The entry of Rs. 40 *under* 3. *Extra Tailors* is the expenditure incurred for labour for some private work, but which has been recovered and included under *IV. Industries*, 2. *Tailoring* on the receipt side.

(*b*) *Victualling*—(2) *Provisions.*—The revised allotment is thus got at. Actuals for six months (Rs. 16,216) are doubled, and from which half one month's cost (owing to the large number of children going home for the holidays) is deducted.

10. *III* (*a*) *Household* (1) *Establishment.*—Owing to some changes in the staff of sergeants, the allotment falls somewhat below that of the sanctioned budget.

(2) *Washing.*—The increase is due to the rate being raised from 9 to 9½ annas per head, as sanctioned in G.O., dated 7th June 1894, No. 411. In all probability the cost under No. 3 will be less owing to the cheaper rate at which kerosine oil is now purchased and to economy in the matter of *lighting*. Under 5 and 6 the increase is Rs. 310 and Rs. 80, respectively, partly owing to loss by exchange, but chiefly for indenting for more goods than were required for the year. The *linoleum* for the Principal's quarters mentioned at page 8 of G.O., dated 24th April 1894, No. 283, paragraph 28 (7), was not purchased, but an allotment for the purpose has been made in the budget for 1895–96.

(*b*) *Hospital*—(2) *Medicines, &c* —The indents for drugs from the local chemists' shops are much in excess of former years, thus causing an increase over the budget allotment.

(*c*) *Sanitation*—(1) *Establishment.*—Owing to fines and deductions for absence and for neglect of work, the expenditure under this heading will be somewhat less. The allotment under No. 2 will be sufficient to the end of March 1895. It allows for another barrel of tar. Owing to unexpected expenditure under other heads the thorough repair of certain roads has been postponed to the next year, and the amount (Rs. 1,000) in the sanctioned budget has, in consequence, been reduced to Rs. 400 under No. 3.

11. *V. Industries*—(*a*) *Carpenters, &c.*, (2) *Material.*—The allotment has been raised by Rs. 100 to allow for the extra cost on tools got from England, and chiefly for the bench vices recommended by Mr. Holder, Acting Superintendent of the Madras School of Arts, and ordered subsequent to the despatch of the annual indents. The cost of these vices was £9–5–0 or Rs. 161. The total cost of tools and material from England for the workshop was Rs. 743–6–0.

(*b*) *Buildings and Repairs.*—The cost for wages of bricklayers and coolies to the end of September 1894 was Rs. 398–6–6 and for material Rs. 346–8–9. The amount allotted was Rs. 300 only, to which should be added Rs. 250 sanctioned in G.O., dated 26th June 1894, No. 469, for repairs, &c., to the new boot-maker's shop. The increase is Rs. 195. The following repairs, &c., were carried out during the year and accounts for this excess expenditure :—

(i) Drain behind workshop leading from the master carpenter's quarters.
(ii) Fixing wooden blocks in passage leading to lavatories for rows of pegs.
(iii) Fixing door in lavatory passage.
(iv) Removing tiles from off old boot-maker's shop, and putting on roof of new shop.
(v) Cement floor and other work in new boot-maker's shop.
(vi) Raising centre wall in latrine.
(vii) Cement floor and other repairs in out-houses, Principal's quarters.
(viii) New cesspool near masters' quarters.
(ix) White and color washing and repairs in quarters of master carpenter and master boot-maker.
(x) Removing door in band room, fixing door on opposite side.
(xi) Repairs and white-washing quarters for drawing master.

(xii) White and color washing and repairs in Chapel, old engine room, lavatories, passage, carpenters and boot-makers' (old and new) shops, band room, night closets, corridor by the big dormitory, kitchen, &c., &c.
(xiii) Removing partition wall in carpenters' shop, building new wall and fixing door.

Besides the above there were a number of other petty miscellaneous jobs.

(*c*) *Garden, Pigs, Carts, &c.*—The allotment has been raised by Rs. 200 to provide for extra labour for planting potatoes, by which 442 maunds were reaped during the season, thus saving in the purchase of the tubers, which sold at from Re. 1 to Rs. 1–6–0 a maund ; also for an extra cooly to clean and keep the cow sheds in order, and for a driver for the extra bullocks which were purchased, and further for purchasing and planting 5,000 tea plants. This last procedure has for its object eventually to grow enough tea for the requirements of the school throughout the year, the present plantation of about 6 acres being insufficient to yield a year's supply.

(*d*) *Boot-making.*—Under both the minor heads the expenditure is expected to be less than the sanctioned budget allotments, owing in the case of 1. Establishment to fines and deductions of chucklers for non-attendance or neglect of work, and under No. 2 to less material being purchased during the year.

12. *VI. Miscellaneous, Nos.* 1 *and* 2.—It is proposed to have one heading only combining the charges under these two heads, as the cost of cases, freight, insurance, dock charges, customs, &c., is in fact part of the carrying charges of goods. Rs. 1,500 were allotted in the sanctioned budget for all these charges and Rs. 1,755 were actually expended up to the end of September 1894, when the heavy expenditure on English goods had to be met. The balance, Rs. 150, will, it is expected, be sufficient for the remaining half-year. The fall in exchange has also added to the cost of carriage of the English goods, and unforeseen changes in the asylum staff have led to a heavy bill for travelling expenses for no less than ten employés, who have joined, which has been increased by unavoidable expenditure incurred in sending down two boys with serious complaints and under medical advice, to the plains.

(3) *Postage, Advertisements, Telegrams.*—The correspondence has, for the past year or two, been steadily increasing, and it has been unusually large during the current year. The letters, &c., despatched up to the end of November 1894 numbered 954 more than for the same period in the previous year. The cost of advertising also up to date is more than was expected ; hence the increase in the allotment in the revised estimate column. The sum entered under 4. *Audit fee* includes the sanctioned budget allotment, which will be paid during the year for the audit of the accounts for 1893–94, as well as the fee (part-payment) for two years, directed to be paid in G.O., dated 20th February 1894, No. 18, and which was liquidated in July 1894.

13. *VII. Other Charges*—(3) *Outfits.*—The amount is Rs. 50 less than in the sanctioned budget and is thought sufficient for any further requirements in this direction.

14. *VIII. Advances.*—In the sum entered are included Rs. 50, an advance made to the Quartermaster Sergeant, and two other small advances to native servants of Rs. 5 and Rs 4, respectively. The amounts will be recovered during the year.

15. *IX. Extraordinary—Chapel.*—In the revised estimates for 1893–94, see page 5, paragraph 17 (2) of G.O , dated 24th April 1894, No. 283, it was remarked that Government in G.O., No. 632, dated 30th Augnst 1893, was pleased to sanction an expenditure of Rs. 3,000 on furniture and fittings for the school chapel. This sum was entered in the revised estimate column for that year, with the remark that it would not be expended during 1893–94. The allotment should have been made in the following year's budget, but was overlooked. Sanction is now solicited for an expenditure of Rs. 1,500, of which Rs. 1,020 have been expended up to date, and there is a sum of Rs. 260 due to a contractor for certain alterations and improvements in this portion of the building.

Expenditure has been incurred as follows :—

	Rs.
Sittings purchased from St. Stephen's Church	400
Teakwood for choir stalls	254
Rattan wire for repairs to seats	35
Wages of carpenters and sawyers to November 1894	331
Total ..	1,020

The balance of the Rs. 3,000 will be required for the completion of the choir stalls, fittings and other improvements, for all of which provision has been made in the budget for 1895–96.

16. The total expenditure of the revised estimates is set down at Rs. 1,00,537 or Rs. 4,320 in excess of the sanctioned budget, but it includes Rs. 1,510 for the Chapel and Rs. 250 for the new boot-maker's shop. Deducting these items the expenditure is reduced to Rs. 98,787 or Rs. 2,570 in excess of the sanctioned budget, but which will be more than covered by the quantities of clothing and other material, which will remain in store on the 1st April next.

17. The closing balance of the revised estimates is Rs. 11,866, which is Rs. 7,429 in excess of the sanctioned budget, and is due to the large actual opening balance for the year (Rs. 5,581) and the sum of Rs. 3,372—the difference between the 4 and 3½ per cents. noted in paragraph 2—received, and further to improved receipts under several heads. But this balance will be reduced by about Rs. 1,200 if the second half-year's interest is paid at 3½ per cent. only.

Budget, 1895–96.

18. *Receipts—Opening Balance.*—The closing balance Rs. 11,866 of the revised estimates is taken as the probable opening balance for 1895–96.

19. *II. Profits on Asylum Property.*—Full credit is taken for the annual *donation* of Rs. 19,260, but the interest and the funded capital is calculated at 3½ per cent. instead of at 4 per cent. as heretofore, less commission deducted on payment. The contribution from the Lawrence Asylum Press is again entered at Rs. 15,000, which, it is believed, will be paid unless certain changes in contemplation are effected during the year.

20. *III. Special Funds.*—The *subsistence allowance* will, it is calculated, be somewhat more than the sums entered in the sanctioned budget or the revised estimates for 1894–95, as there are now a few more orphans on the rolls entitled to the allowance. It also includes an item of Rs. 5 monthly paid by the Lunatic Asylum for a lad, whose mother is an inmate of that institution, and another item of Rs. 8 monthly for another lad, whose mother receives a maintenance allowance from the Hyderabad State. A larger amount is also anticipated under 3. *Fees* which are calculated at the rate of Rs. 302 monthly for thirty children whose fathers pay according to rule 36.

The number of paying pupils is as follows:—

Class 5, British Army	12
Do. 5, Military medical	2
Do. 5, Gun Carriage Factory	2
Do. 6, British Army	8
Volunteers	6
Total ..	30

21. *IV. Industries.*—Nos. 1, 2 and 4 are difficult to gauge correctly as private work and sales are uncertain. Number 3 depends mainly on work done for the girls' school, and which is put down at Rs. 50 a month. Under No. 5 the sum of Rs. 100 per month, which the Public Works Department will allow for petty repairs, has been credited.

22. *V. Miscellaneous.*—Nos. 1 and 2: the sanctioned provisions have been repeated and Rs. 150 have been entered under No. 3, as compensation for boots to the cadets of the Nilgiri Volunteer Rifles. No. 3 (*a*) is a new source of receipts, being the probable grant to volunteer cadets sanctioned in G.O., No. 28, dated 22nd January 1894. The entry represents a payment at Rs. 6 per cadet for a strength of 120 cadets in the asylum for the year 1895.

23. The total estimated receipts, which will be available for 1895–96, is entered at Rupees 1,13,593, being Rs. 12,939 and Rs. 1,190, respectively, in excess of the sanctioned budget and revised estimates for 1894–95.

24. *Expenditure—I. Education—*(*a*) *Scholastic.*—Compared with the sanctioned budget the allotment under (1) *Establishment* is Rs. 240 less, owing to the fact that a drawing master on Rs. 50 only has been engaged. Under No. 2 the allotments are Rs. 600 for *books and stationery* and Rs. 200 for *prizes*, the allotment for the former being Rs. 100 more than in the year previous, as the class requirements are so many and must be attended to. Rs. 100 have been added to the amount under No. 3 in the sanctioned budget to provide for some new books for the library, the total allotment covering—

	Rs.	A.	P.
Part subscription to *Madras Mail*	23	4	0
Do. to S.P.C.K.	10	0	0
Cost of periodicals from England	160	0	0
New books for the library	166	0	0
Museum	40	12	0
Total ..	400	0	0

The Female branch bears half charges of the two former.

(*b*) *Artistic.*—The allotments under Nos. 1, 3 and 4 have been repeated. Rs. 100 have been added to No. 2 to allow for loss by exchange in purchasing the following new band instruments—1 bombardon, 1 euphonium and 1 senor trombone, besides tutors for several instruments. It includes also Rs. 20 annnal subscription for the band, journal and incidental expenses.

(*c*) *Industries.*— } The several sanctioned allotments have been repeated.
(*d*) *Telegraph.*— }

25. *II* (*a*) *Clothing*—(2) *Material.*—The difference between the sanctioned budget allotment and the allotment for 1895–96 is to allow for loss by exchange. It is intended to get the supplies from England half yearly, instead of annually as obtains now. This will, in future, prevent an accumulation of surplus stores at the close of the year. No change has been made in the cost of *establishment*, but, it is proposed, as an experimental measure in the coming year to spend the amount in getting the new work, such as the native tailors perform, done by contract. The suggestion is to dispense with the native master tailor and two others and to devote their wages, Rs. 696 for the year, on contract work on the following articles of clothing which will be required —640 day coats, 640 caps, 120 pairs knickerbockers. The boys forming the tailor classes to make up all remaining articles, of which 520 pairs cord trousers will form the largest item. By this arrangement the clothing will be advanced, instead of being somewhat in arrears as at present. The allotment under No. 3 provides for *extra tailors* for private work if undertaken and will be recovered.

(*b*) *Victualling*—(1) *Establishment.*—The allotment is Rs. 66 more than that in the sanctioned budget, and is thus explained. The present Quartermaster Sergeant receives Rs. 70 only a month, half of which is charged to this head, instead of Rs. 37–8–0 as before. The purchase and use of the cream separator and churn have led to the employment of a cooly, taken from other jobs, to operate on these machines, and as his services are required for a couple of hours in the forenoons and again in the afternoon, an allotment of Rs. 8 a month has been made for the purpose. In the intervals the man is employed on other work. Under No. 2 the sanctioned allotment has been repeated, but raised by Rs. 500 under No. 3 to allow for the purchase of fire bricks and fire clay for thoroughly repairing the two kitchen stores.

26. *III* (*a*) *House hold*—(1) *Establishment.*—The allotment is made up thus:—

	Rs.	A.	P.
Pay of Sergeant-Major	86	0	0
„ of two junior Sergeants, Rs. 45 to Rs. 50	100	0	0
„ of upper school matron	50	0	0
„ of lower do.	40	0	0
Part pay of Quartermaster Sergeant	35	0	0
„ of Band Sergeant	42	8	0
„ of Sergeant-instructor of gymnastics	37	8	0
Pay of nursery maty	9	0	0
Boy officers	22	8	0
Per month ..	422	8	0
Per annum ..	5,070	0	0

The reduction in the pay of the Quartermaster Sergeant is the cause of the allotment being less than that of the sanctioned budget. Allowance has been made under 2. *Washing* for the increase of 6 pice per boy sanctioned in the order mentioned in paragraph 10. With care the cost of *lighting* should be less owing to cheaper rates. The supply of dungry in store should somewhat lessen the indent for 1895–96, hence the reduction of the allotment from Rs. 900 to Rs. 600. Number 6 has been raised by Rs. 100 to allow for loss by exchange and for the purchase of extra brushes.

(7) *Furniture, &c.*—The allotment provides for *linoleum* for the Principal's quarters not obtained during the current year (Rs. 300); for renewing chairs and tables, &c., in some of the staff quarters (Rs. 150); and Rs. 1,600 for eighty new reversible desks for the class rooms. From an estimate it would appear that getting the iron standards manufactured in Madras and having the timber ready sawn to lengths and delivered at Méttupálaiyam, the desks should not cost more than Rs. 20 for each.

No. 8 includes labour in the buildings on doors and windows and other *contingencies*.

(*b*) *Hospital.*—Nos. 1, 3 and 4 have been repeated, but the allotment under 2. *Medicines, &c.*, has been raised to provide for the increase in the indents for drugs from the local chemists.

(*c*) *Sanitation.*—The several allotments have been repeated.

27. *IV. General.*—Provision has been made for the third increment to the salary of the Principal, the other charges being the same :—

	Rs.
Part salary of Principal	513
„ of office manager	170
Peon	8
Two gardeners, at Rs. 8 each	16
Per month ..	707
Per annum ..	8,535

28. *V. Industries.*—Under (*a*) *Carpenters and Smiths* the allotments have been repeated; also under (*d*) *Boot-making*. With regard to (*b*) *Buildings and Repairs* the allowance which the Public Works Department will grant (Rs. 100 a month) for petty repairs has been debited, to which Rs. 300 have been added for a cement floor for the covered thatched shed put up by medical advice on the north side of the bath. This is a most necessary work. Provision has been made under (*c*) *Garden, &c.*, for extra labour which may be required for extending the planting of potatoes and for planting 5,000 tea plants in addition to those put down during the current year, also for a cooly for keeping cow-sheds clean and in order, and an extra cart-driver.

29. *VI. Miscellaneous.*—Old headings Nos. 1 and 2 have been combined and the amount allotted is Rs. 100 in excess of the two entries in the sanctioned budget, to allow for the loss by exchange on payments in English money for cases and other forwarding charges of goods from England. As explained in the revised estimates, the correspondence is increasing, and it is thought advisable to increase the allotment under No. 3. The entry under No. 5 has also been somewhat raised and includes Rs. 20 honorarium allowed yearly to the Examiner of the Band classes.

30. *VII. Other Charges.*—The several allotments have been repeated.

31. *IX. Extraordinary.*—As noted in paragraph 15 of the revised estimates the balance (Rs. 1,500) of Rs. 3,000 sanctioned for improvements and furniture in the Chapel has been allotted. A sum of Rs. 1,700 appears under No. 2. This is the rough estimate of the Executive Engineer, Public Works Department, for enlarging and improving the present latrine, which the medical officer considers far too small for so large a number of boys, and faulty in several respects.

The total budget allotments for 1895–96 amount to Rs. 1,04,638 and are Rs. 8,421 in excess of the sanctioned budget for 1894–95. The following sums which swell the expenditure are not recurring items :—

	Rs.
For the Chapel	1,500
„ latrines	1,700
„ desks	1,600
„ stores	500
„ flooring of bath shed	300
Total ..	5,600

To this should be added Rs. 1,200 for petty repairs which will be recovered and Rs. 500 probable loss by exchange, which is unavoidable and may be more.

32. The closing balance for 1895–96 is Rs. 8,955, or Rs. 4,418 in excess of the closing balance of the sanctioned budget for 1894–95.

The estimates are based on an average strength of 330 boys.

BUDGET Statement for 1895–96.

Male branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget, 1895–96.
Receipts.	Rs.	Rs.	Rs.
Opening Balance	— 770	5,581	11,866
I. From Government—			
(1) Grant-in-aid	31,680	31,680	31,680
II. Profits on Asylum property—			
(1) Donation and interest on Government securities	38,884	42,058	36,400
(2) Donation from the Lawrence Asylum Press	15,000	15,000	15,000
III. Special Funds—			
(1) Subsistence allowance	10,010	11,038	10,481
(2) Pensions from funds, &c.	432	435	432
(3) Fees	2,928	3,506	3,624
(4) Contribution by the Telegraph department	840	420	840
IV. Industries—			
(1) Carpenters and smiths	150	250	100
(2) Tailoring	..	55	50
(3) Boot-making	900	650	600
(4) Garden, pigs and carts, &c.	350	210	200
(5) Recoveries from Public Works Department for petty repairs	..	200	1,200
V. Miscellaneous—			
(1) Sale of stores	150	230	150
(2) Sale of firewood	100	100	100
(3) From the Nilgiri Volunteer Rifles Company boots	..	166	150
(3) (*a*) Grant for Cadets	..	720	720
(4) Amounts overdrawn and returned ..	..	10	..
(5) Fines and deductions	..	..	..
(6) Recoveries on account of bush cutting, &c.	..	35	..
VI. Advances	..	59	..
Total ..	1,00,654	1,12,403	1,13,593
Expenditure.			
I. Education—			
(*a*) Scholastic—			
(1) Establishment	11,100	10,610	10,860
(2) Books, stationery, prizes, &c. ..	700	900	800
(3) Library and museum	300	300	400
(4) Examination fees	100	104	100
(*b*) Artistic—			
(1) Music establishment	750	750	750
(2) Musical instruments and music, &c.	500	520	600
(3) Gymnastic establishment ..	450	450	450
(4) Apparatus, games, &c.	400	400	400
(*c*) Industries—			
(1) Tailoring	450	450	450
(2) Carpentry	600	600	600
(3) Boot-making	600	600	600
(*d*) Telegraph—			
(1) Establishment	960	960	960
(2) Premia	120	60	120
II. Clothing and victualling—			
(*a*) Clothing—			
(1) Establishment	1,794	1,794	1,794
(2) Material	8,296	12,000	9,860
(3) Extra tailors	..	40	50
(*b*) Victualling—			
(1) Establishment	1,602	1,560	1,668
(2) Provisions	32,000	31,100	32,000
(3) Kitchen and dining room utensils, &c.	300	300	800
III. (*a*) Household—			
(1) Establishment	5,220	4,984	5,070
(2) Washing	2,228	2,329	2,351
(3) Lighting	800	600	700
(4) Firewood	960	960	960
(5) Bedding and towelling	900	1,210	600
(6) Hardware, soap, brushes, combs, &c.	400	480	500
(7) Furniture, carpets, &c., and school desks, &c.	450	50	2,050
(8) Contingencies	146	146	150

Budget Statement for 1895–96—*cont.*

Male branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget, 1895–96.
	Rs.	Rs.	Rs.
(*b*) Hospital—			
(1) Establishment	1,584	1,584	1,584
(2) Medicines, wines, &c.	150	250	250
(3) Extra nursing	150	150	150
(4) Contingencies	50	50	50
(*c*) Sanitation—			
(1) Establishment	672	657	672
(2) Tar and phenyle, &c.	98	80	98
(3) Roads, drains, bush cutting, &c.	1,000	400	1,000
IV. General—			
(1) Establishment	8,331	8,331	8,535
V. Industries—			
(*a*) Carpenters and Smiths—			
(1) Establishment	1,668	1,668	1,668
(2) Material	1,000	1,100	1,000
(*b*) Buildings and Repairs—			
(1) Labour	..	400	1,500
(2) Material	300	400	
(*c*) Garden, pigs, carts, &c.	3,350	3,550	3,350
(*d*) Boot-making—			
(1) Establishment	1,128	1,104	1,128
(2) Material	1,800	1,500	1,800
VI. Miscellaneous—			
(1) Carrying charges and travelling expenses	900	900	1,600
(2) Cases, freight, &c.	600	920	
(3) Postage, advertisements and telegrams	150	220	200
(4) Audit fee	230	577	230
(5) Contingencies	70	70	120
VII. Other Charges—			
(1) Pensions	600	600	600
(2) Out boarders	60	60	60
(3) Out-fits	200	150	200
VIII. Advances	..	59	..
IX. Extraordinary—			
(1) Chapel	..	1,500	1,500
(2) Enlargement of latrine	..	...	1,700
Closing Balance	4,437	11,866	8,955
Total	1,00,654	1,12,403	1,13,593

Female Branch.

Revised Estimates, 1895–96.

The actual closing balance of 1893–94 is taken as the opening balance of the revised estimates for 1894–95.

2. Excluding the opening balance the total receipts are estimated at Rs. 19,097, being Rs. 570 in excess of the sanctioned budget owing chiefly to an increase in the number of girls entitled to subsistence allowance under 1 and 2 of III. *Special Funds*.

3. The entry under IV. *Miscellaneous*, 1. *Sale of Stores* has been slightly raised as in all probability the amount will be realized by the sale of old and unserviceable articles.

4. *Expenditure*.—The total of the revised estimates is set down as Rs. 22,909. Increased allotments over those in the sanctioned budget appear as under :—

	Rs.
I. *Education*—	
(2) Books, &c.	250
(5) Games, &c.	30
II. (*a*) *Clothing*—	
(1) Material	1,000
(*b*) *Victualling*—	
(3) Kitchen and dining room utensils	60
III. (*a*) *Household*—	
(3) Lighting	170
(5) Furniture, curtains, &c.	110
(6) Bedding and towelling	70
(8) Contingencies	10

	Rs
VI. *Miscellaneous*—	
(3) Audit Fees	178
(4) Cases, freight, &c.	100
(5) Contingencies	5
VII. *Other Charges*—	
(1) Scholarship	400
(4) Piano	160
(5) Refund	28
Total	2,571

5. The increase under *2. Books*, &c., was to a great extent unavoidable, as the classes have to be fully equipped in accordance with the Educational Rules. A substantial fence around the new tennis court to prevent balls rolling down the slope led to an over-expenditure of Rs. 30 under *5. Games*.

6. The excess expenditure under the five items marked (x) was in part owing to the serious loss by exchange (at 1/1$\frac{3}{4}$) when paying for the goods obtained from England, partly by not fixing the rates of purchase in every case for the goods ordered, and mainly by not limiting the indents for the current year's actual requirements. It is pointed out that, owing to the care and economy practised during the year in the matter of clothing, the supplies of clothing *material* and of *towelling* now received will not be touched until after March 1895. It will be seen that on this account small allotments under these heads appear in the budget column for 1895–96.

7. The increase under (*b*) *Victualling*—(3) *Kitchen and dining room utensils* is to provide for tinning and repairs of cooking pots for the remaining half-year. Owing to an error in the kind of lamps sent from England, the cost under *3. Lighting* shows a large increase. The lamps required were for hanging in the Girls' dormitories, instead of which hanging lamps more suited to large halls were received. It is intended to sell these, unless they can be utilized in the night class rooms. The cost of the articles mentioned in paragraph 22, page 14 of G.O, dated 24th April 1894, No. 283, Educational, sanctioning the budget for 1894–95, was under-estimated. There will, however, be no further expenditure for some time for curtains and carpets under *VI. Miscellaneous—3. Audit Fees*; the allotment of Rs. 298 in the revised estimates includes not only the annual audit charge of Rs. 120, but Rs. 178 also, being the part debit to the female branch of the audit fee of Rs. 525 directed to be paid by G.O., dated 20th February 1894, No. 18, for the two years 1891 to 1893. In the sanctioned budget the allotment under *4. Cases, freight*, &c. (Rs. 250) added to *1. Carrying charges*, &c., gives a total of Rs. 650. In the revised estimates these two items come to Rs. 430. It is proposed to lump these in future under one heading, as the items under 4 are, as a matter of fact, connected with the carriage and despatch of goods.

8. *VII. Other Charges*—(1) *Scholarship*.—Sanction was accorded to this expenditure by G.O., dated 16th June 1894, No. 442. Advantage was taken of an offer for a good piano for use in the school, in return for two old harmoniums and Rs. 150. The balance (Rs. 10) was charged as commission for the valuation of the two instruments. Government was so good as to sanction the purchase of a piano, see G.O., dated 27th November 1893, No. 858. The sum of Rs. 28, which appears under *5. Refund*, was the amount of subsistence allowance paid to the mother of two orphans (drawn by the asylum in the first instance) for a period prior to their admission into the asylum.

9. Under remaining headings in the revised estimate column, the expenditure will either come up to, or fall below, the allotments in the sanctioned budget.

10. Less expenditure is anticipated under the following heads :—

I. Education—(1) *Establishment*.—Rs. 70, savings prior to the Assistant Mistresses taking up their appointments.

(3) *Library, Rs.* 20.—No extra books were purchased.

(4) *Examination Fees, Rs.* 63.—Unexpended, as only 12 pupils will appear at the Lower Secondary examination.

II. (*a*) *Clothing*—(2) *Shoeing, Rs.* 101.—Expected saving under present arrangements for the boot supply.

(*b*) *Victualling*—(2) *Provisions, Rs.* 600.—Present contractor's rates are more liberal. The actual cost for six months has been doubled and Rs. 300 deducted for the children going home for the Christmas vacation. A saving of this amount is shown.

(2) *Washing, Rs.* 15.—Saving owing to fines and the number of girls on the rolls not being up to the maximum on the last day of the month.

(7) *Hardware, &c., Rs.* 85.—Will probably remain unexpended.

(*b*) *Hospital*—(2) *Medicines, Rs.* 20.—Will probably remain unexpended.

(3) *Extra nursing, Rs.* 50.—There has been no expenditure up to date under this head.

(*c*) *Sanitation*—(2) *Roads, &c., Rs.* 50.—Will not be required until next year.

(3) *Tar and Phenyle, Rs.* 30.—Savings.

IV. Buildings, Rs. 60.—Savings.

VI. Miscellaneous—(1) *Carrying Charges, Rs.* 320.—See remarks *supra*. This amount will probably be saved.

VII. Other charges—(3) *Out-fits, Rs.* 70.—One girl only has received the allowance. The allotment was for two.

11. The total of the revised estimates is Rs. 1,022 in excess of the sanctioned budget allotments, and sanction is now solicited for this extra expenditure. The large stock of clothing material and other goods which will be in store at the close of the official year will considerably reduce the annual indents for goods for 1895–96.

12. The closing balance is, according to the above revised allotments, *minus* Rs. 49.

Estimates

Budget ~~Report~~, 1895–96.

13. The closing balance (*minus* Rs. 49) of the revised estimates has been taken as the opening balance of the budget for 1895–96. The total receipts are estimated at Rs. 18,825. Deducting the *minus* balance of Rs. 49, the available receipts for the year are Rs. 18,776.

The only item of the receipts requiring notice is 1. *Subsistence allowance* under *III. Special funds*, which is less than the amount in the revised estimate column, as the allowance for two orphans will lapse during the year.

14. *Expenditure.*—The items under establishment under major heads I, II (*b*), III (*a*) (*b*) and (*c*) have been repeated, as the staff continues the same as in 1894–95. Allowance has been made under *V. General establishment* for the third year's increment to the salary of the Principal, thus raising the amount from Rs. 3,432 to Rs. 3,456.

The allotment under *2. Books, Stationery, &c.*, provides for class books and stationery at Rs. 400 and for prizes at Rs. 100. A special grant (Rs. 100) is included in the allotment under *3. Library*. Under *4. Examination fees* provision has been made for twelve pupils at Rs. 3 for each for the Special Upper Primary examination in 1895. The provision under *5. Games* is for tennis balls and money prizes for sports, &c.

15. As pointed out in the report on the revised estimates, a very small allotment (Rs. 500 only) has been allotted under *II* (*a*) *Clothing*—(1) *Material*. Further supplies of serge, flannels, galatea hats, ribbons, &c., are not wanted, as the quantity now in store will be sufficient for 1895–96. The amount entered is to meet the cost of such articles as are actually required. The amount in the revised estimate column under *II* (*b*) *Victualling*—(2) *Provisions* has been repeated. There is no reason to doubt that the rates will not be as liberal next year also. The allotment under *3. Kitchen and dining room utensils* provides for tinning and repairing of cooking pots, for some crockery, bowls, a larger enamelled boiler, two copper cooking pots and some saucepans.

16. *III* (*a*) *Household.*—The allotments under two and four have been repeated; that under the latter will probably be considerably reduced by the sale of the new lamps referred to in the revised estimate report. The amount, as it now stands, is intended to purchase two table lamps for the mistresses, four small bedroom lamps for the dormitories and forty-four tins of kerosine oil; also lamp wick and chimneys. *5. Furniture, &c.* Provision under this heading has been made for 18 reversible desks at Rs. 20 for each, one almirah for library books, six chairs and some door mats. The amount entered under *6. Bedding, &c.*, is Rs. 330 less than that in the sanctioned budget, as there is a large stock of dungary in store and no blankets are required. Very small supplies under *7. Hardware*, &c., are wanted; hence the small allotment.

(*b*) *Hospital.*—The several allotments have been repeated.

(*c*) *Sanitation*—(2) *Roads, &c.*—During the current year ordinary repairs only are being carried out to the road leading to the Girls' school, but it is proposed in 1895–96 to have this road raised in the middle and covered with gravel; hence the allotment of Rs. 200. Under No 3 provision has been made for a barrel of tar and a drum of phenyle.

17. *IV. Buildings, &c.*—Rs. 50 have been allowed for such odd jobs as white-washing the kitchen, &c., by the men servants attached to the asylum, the charge being for lime only.

18. *VI Miscellaneous*—(1) *Carrying Charges.*—Under this head is included No. 4, which heading has been omitted as unnecessary. The allotment will, in all probability, be more than sufficient for the purpose, as the annual indents will be very small for goods from England.

19. *VII. Other Charges*—(1) *Scholarship.*—The scholarship now held will lapse after December 1894. Provision has been made for another girl to take up the scholarship from the 1st April 1895. The other two allotments have been repeated.

20. The total budget allotments are Rs. 20,212, being Rs. 1,675 and Rs. 2,697 below the totals of the sanctioned budget and the revised estimates, respectively.

21. The closing balance is *minus* Rs. 1,436, which may probably be somewhat diminished by care and economy during the year.

22. If the proposal to distribute certain general charges, as suggested by the committee in the Chairman's letter, No. 2273, dated the 14th November 1894, in the proportion of 5 to 1, that being in accordance with the attendance in the two branches, is approved of and ordered, the expenditure in the female branch will be reduced by Rs. 1,450 per annum, thus —, the general charges are the salaries of the Principal and the office manager, the allowances to the consulting physician, the apothecary and the organist, and the audit fee, amounting in all to Rs. 13,510 per annum. As divided now the female branch is debited with Rs. 4,152, but under the proposed redistribution the debit would be Rs. 2,702 only. The grant-in-aid having been intended for the maintenance of 150 boys and 50 girls on the Lawrence Asylum (proper) foundation, or for a total of 200, a distribution of 34 and 66 per cent. of the grant was made in 1871 prior to the amalgamation of the Ootacamund and Madras Institutions. To distribute the grant in the proportion of 5 to 1 would be to reduce the amount now credited from Rs. 1,360 to Rs. 800 a month in the Girls' branch.

	Rs.
Principal	775
Office manager	200
Consulting physician	50
Apothecary	50
Organist	30
Per mensem	1,105
Per annum	13,260
Audit fee	250
Total	13,510

The estimates are based on an average strength of 65 girls.

Budget statement, 1895–96.

Female branch.	Sanctioned budget, 1894–95.	Revised estimates, 1894–95.	Budget estimates, 1895–96.
Receipts.	Rs.	Rs.	Rs.
Opening Balance	2,786	3,763	— 49
I. From Government—Grant-in-aid	16,320	16,320	16,320
II. Profits on asylum property—Interest on fixed deposit	600	600	600
III. Special Funds—			
(1) Subsistence allowance	1,140	1,630	1,430
(2) Pensions from funds	183	243	245
(3) Fees	180	180	180
IV. Miscellaneous—			
(1) Sale of stores	104	120	50
(2) Fines and deductions	..	4	..
V. Advances	..	..	..
Total	21,313	22,860	18,776
Expenditure.			
I. Education—			
(1) Establishment	3,480	3,410	3,480
(2) Books, stationery, &c.	400	650	500
(3) Library	100	80	180
(4) Examination fees	100	37	36
(5) Games	50	80	50
II. Clothing and Victualling—			
(a) Clothing—			
(1) Material	1,800	2,800	500
(2) Shoeing	820	719	820
(*b*) Victualling—			
(1) Establishment	396	396	396
(2) Provisions	6,600	6,000	6,000
(3) Kitchen, dining room utensils and repairs	250	310	250

organist —60

13996 14452 12242

Budget Statement, 1895-96—*cont.*

Female branch.	Sanctioned budget, 1894-95.	Revised estimates, 1894-95.	Budget, estimates, 1895-96.
Expenditure—cont.	Rs.	Rs.	Rs.
III. Household, Hospital and Sanitation—	13996	14462	12212
(a) Household--			
(1) Establishment	492	492	492
(2) Washing	585	570	585
(3) Lighting	190	360	190
(4) Firewood	110	110	110
(5) Furniture, curtains, carpets and repairs	270	380	500
(6) Bedding and towelling	440	510	110
(7) Hardware, brushes, soap, &c.	250	165	100
(8) Contingencies	30	40	50
(*b*) Hospital—			
(1) Establishment	408	408	408
(2) Medicines, wines, &c.	50	30	50
(3) Extra nursing	100	50	100
(*c*) Sanitation—			
(1) Establishment	144	144	144
(2) Roads, drains, water-channels, &c.	100	50	200
(3) Tar, phenyle, &c.	40	10	55
IV. Buildings and repairs	100	40	50
V. General—			
Establishment	3,432	3,432	3,456
VI. Miscellaneous—			
(1) Carrying charges and travelling expenses	400	80	400
(2) Postage, telegrams and advertisements.	30	35	30
(3) Audit fees	120	298	120
(4) Cases, freight, insurance, &c.	250	350	..
(5) Contingencies	10	15	30
VII. Other Charges—			
(1) Scholarship	..	400	480
(2) Outboarder	200	200	200
(3) Outfits	140	70	140
(4) Piano	..	160	..
(5) Refund	..	28	..
Total Rupees	21,887	22,909	20,212
Closing Balance	— 574	— 49	— 1,436
Total Rupees	21,313	22,860	18,776

List of Establishment with Salaries.

Heads to which detailed.	No.	Designation.	Salary per mensem.	Special allowances.	Remarks.
		Male Branch.	Rs.	Rs.	
I. Education	1	Head master	300	..	
	1	Second master	150	..	
	1	Third do.	85	30	As organist, Rs. 20 to male branch and Rs. 10 to female branch.
	1	Fourth do.	75	..	
	1	Fifth do.	70	..	
	1	Sixth do.	65	..	
	1	Nursery teacher	60	..	
	1	Assistant do	50	..	
	1	Drawing master	50	..	
I. Education and III. Household	1	Band sergeant	85	..	Rs. 42-8-0 to each head.
Do. do.	1	Gymnastic instructor	75	..	Rs. 37-8-0 to do.
Do. and II. Clothing	1	Master tailor	85	..	Rs. 37-8-0 to education and Rs. 42-8-0 to clothing.
Do. and Carpentry	1	Do. carpenter	100	..	Rs. 50 to each.
Do. and Boot-making	1	Do. boot-maker	100	..	
II. Victualling and III. Household.	1	Quarter Master Sergeant	70	..	Rs. 35 to each; salary rising to Rs. 85.
II. Victualling	1	Cook Sergeant	40	..	

List of Establishment with Salaries—*cont.*

Heads to which detailed.	No.	Designation.	Salary per mensem.	Special allowances.	Remarks.
		Male Branch—cont.	Rs.	Rs.	
III. Household	1	Sergeant-Major	86	..	
	2	Junior sergeants	100	..	On Rs. 45 each, rising to Rs. 50.
	1	Upper school matron	50	..	
	1	Nursery matron	40	..	
		Non-commissioned officers	22½	..	
III. Hospital	1	Matron	50	..	
	1	Consulting Physician	50	..	Rs. 33 to male branch and Rs. 17 to female branch.
	1	Apothecary	50	..	
IV. General	1	Principal and Secretary	775	..	Rising to Rs. 800; male branch Rs. 513, female branch Rs. 262.
	1	Office Manager	200	..	Rs. 30 to female branch.
		Native Establishment.			
II. Clothing	6	Tailors	102	..	
II. Victualling	3	Cooks	24	..	
	4	Scullions	32	..	
	1	Butter man	8	..	
III. Household	1	Nursery maty	8	..	
	1	Mussalchi	9	..	Rising to Rs. 10.
	10	Coolies	80	..	Wood-cutting.
	1	Cooly	8	..	For door and window cleaning, &c., allowed for under contingencies.
III. Hospital	1	Cooly	4	..	Allowed for under contingencies.
III. Sanitation	7	Scavengers	56	..	
	4	Coolies	32	..	Bush cutting, drains, &c.
IV. General	1	Peon	8	..	
	2	Coolies	16	..	Allowed to Principal, as wood-cutter and waterman.
V. Industries	1	Cooly maistry	20	..	
	4	Cart drivers	33	..	*Vide* paragraph 28 of budget report, male branch.
	5	Grass-cutters	25	..	
	1	Swine herd	8	..	
	1	Cooly	8	..	For cow sheds, *vide* paragraph 28 of budget report.
	6	Garden coolies	48	..	Two extra provided for—*vide* paragraph 28 of budget report.
	3	Chucklers	44	..	Boot-making.
	2	Carpenters	52	..	Carpenter's shop.
	1	Smith	29	..	
	1	Bellow's boy	8	..	
		Female Branch.			
I. Education	1	Head mistress	150	..	With board, &c.
	1	Second do.	60	..	
	1	Third do.	40	..	
	1	Fourth do.	30	..	
	1	Matron	50	..	
		Native Establishment.			
II. Victualling	1	Kitchen help	8	..	
III. Household	2	Men servants	16	..	
III. Sanitation	2	Scavengers	12	..	

N.B.—There is no fixed establishment for work on the tea garden.
A lump sum for labour is included under V. Industries—(*c*) Garden.

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