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Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 972

DATED 6th Dec. 1895.

INDEXED.

13/14

[Despatch Abstract.]

BUDGET ESTIMATES OF CHARGES.-

Accepting, with remarks, the ---- of the Medical College for
1896-97.

[F
19]

100-20-9-95.

Entered in Budget Register.

14/12/95 Date.

For P.C. 14/12/1895.

AB B.C. 16/12/1895.

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 972, FINANCIAL, 6TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From the Surgeon-General, No. 499, dated 11th November 1895.

ABSTRACT.—Submitting budget estimate of charges of the Medical College for 1896-97.

Memorandum, No. 2751, dated 16th November 1895.

From the Surgeon-General, No. 529, dated 29th November 1895.

ORDER—No.972, Financial, dated 6th December 1895.

Provision has not been made in the estimate for the expenditure incurred on account of Burmese hospital assistant pupils, which amounted to Rs. 14,819 in 1894-95. The question as to the correctness of this debit in the Accountant-General's books is under consideration, but an allotment of Rs. 15,000 will be added in order to bring the estimate into accord with the accounts.

2. The assignment for *Europe Stores* (5,000) will be reduced by Rs. 1,000 with reference to the average of past actuals.

3. The estimates as accepted are shown in the appendix to these proceedings.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Surgeon-General.
" Educational Department.
" Accountant-General.
Editors' Table.

Exd. A. Raitt.

[Appendix.

APPENDIX.

EXPENDITURE.

DETAILED ACCOUNT No. 24E.—MEDICAL—Medical School and College.

	Numbers.		PROVINCIAL.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	1895-96.	1896-97.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Salaries—	1	1	Principal and Senior Physician, Genl. Hosp. (1,600)	19,200		19,200		19,200		(a) 21,474	
	7	7	Prof., Surgns. (Lt-Col. and Major), Genl., Lying-in and Ophthalmic Hospls. and Fort Dist., 3 (1,250), 1 (1,050), 1 (500), 2 (700).	(c) 78,000		(b) 68,500		84,000		79,377	
			House-rent for 2 Professors	(e) 2,600		(d) 3,120		2,120		2,577	
	1	1	Professor, Dental Surgery (400)	4,800		4,800		4,800		4,266	
	1	1	Professor of Medical Jurisprudence (100)	1,200		1,200		1,200		1,200	
	7	7	Asst. Prof., 2 (200), 1 (100-150), 2 (75), 1 (55) and 1 (50)	(g) 9,065		(f) 8,690		10,220		9,472	
			Staff salary for Assistant 1 (100)	1,200		(h) 1,500		2,400		2,400	
			Teaching allowance for 5 Assts., 3 (100), 2 (50)	4,800		4,480		3,000		(i) 3,600	
			Personal allowance for 1 Asst. (50)					600			
	1	1	House-rent allowance for 1 Asst. (75)	900		920		1,320		810	
	3	3	Lecturer on Midwifery to female students (100) for nine months in the year	900		900		900		1,087	
			Honorarium for the Lecturer on Botany (700), Comparative Anatomy (700), and Physics (700)	2,100		2,100		2,100		(j) 1,400	
	4	4	Allowance to Assistant Demonstrators	1,200		1,200		1,200		1,076	
	2	2	Allowance to Surgeon-Major (100) and Apothecary (50), Native Infirmary for Clinical instruction	1,800		1,800		1,800		1,800	
Establishment—	12	12	Exchange compensation allowance	20,115		15,260		20,366		17,555	
			Deduct—Probable Savings	1,47,880				1,55,226			
				6,302				7,238			
	1	1	Head Clerk (50-75)	900	1,41,578		1,33,670	1,47,988		1,48,094	
	1	1	Draftsman (60)	720		890		890		830	
	3	3	Gymnastic Instructors (25), Librarian (30-2-50) and Clerk (15-2-25)	(k) 1,112		1,080		720		720	
	27	27	Servants 1 (20), 1 (10-1-20), 2 (12), 1 (10), 7 (8), 6 (7), 4 (6), 1 (5½), 4 (5)	2,658		2,660		1,076		1,028	
Allowance—			Travelling allowance	1,000	5,390		5,350	2,656		2,634	
			Cost of Europe stores	4,000	1,000		1,000	5,342		5,212	
			Stipends of civil pupils	7,632		4,000		1,000		1,112	
			Pre-collegiate stipends of civil pupils			8,470		8,470			
			Library allowance	1,000							
			Stipends, College fees, and book allowances of Burmese Hospital Assistant pupils	15,000		15,110					
			Purchase of instruments and chemicals	1,800		1,800				14,819	
			Training of Sanitary Inspectors	1,000		1,000				(m) 801	
			Honoraria to members of the Medical Board of Examiners	1,800		1,800		1,800		1,800	
			Gas, coal, laboratory and other charges for the Hygienic department	(n) 2,300		2,300					
					34,532		34,480		18,070		29,022
Supplies and Services—			Rents, rates and taxes	1,400		1,400		1,400		1,186	
			Service postage	80		80					
			Service telegrams	20		20		100		2,562	
			Other charges		1,500		1,500	* 2,300			
			TOTAL MEDICAL COLLEGE—PROVINCIAL	1,84,000		1,76,000		1,76,200		3,748	
										1,87,188	

* Transferred to Supplies and Services.

EXPLANATORY REMARKS.

- (a) Increase over budget provision due to the furlough allowance of permanent incumbent for four months.
- (b) Saving of Rs. 10,800 expected in consequence of change in connection with the chairs of Physiology, Midwifery, Surgery, Pathology, Hygiene and Materia Medica which were or are being held by officers on lower rates of pay owing to absence on leave of permanent incumbents drawing higher pay.
- (c) Increased provision over the revised estimate has been made with reference to the expected return from leave of the permanent Professors.
- (d) Increase is due to four Professors drawing house-rent during the greater portion of this year, viz., Professors of Ophthalmology, Surgery, Hygiene and Materia Medica.
- (e) Provision made for house-rent of two Professors at Rs. 100 and Rs. 75 a month and for one Professor (Surgery acting) for five months.
- (f) Saving due to transfer to Military duty of one assistant on higher pay and the employment in his stead of another on lower pay.
- (g) Includes provision for increment of Rs. 10 for part of the year to the newly appointed Assistant to Professor of Hygiene and of Rs. 25 to the Assistant to Professor of Medicine from 1st July 1896.
- (h) Saving due to transfer noticed in (f) above.
- (i) Includes a personal allowance of Rs. 600 which has ceased with the death of a first-class Hospital Assistant.
- (j) The Lecturer on Comparative Anatomy (Dr. Bourne) finished his course and drew his honorarium in the previous year in which he left for Europe on furlough.

Average.	Actuals.		
	1894-95.	1893-94.	1892-93.
RS. 594	RS. 1,112	RS. 450	RS. 220
3,565	3,702	5,598	1,396
16,434	21,770	22,366	5,166
979	949	991	997
1,435	801	2,092	1,412
1,800	1,800	1,800	1,800
24,213	29,022	32,847	10,771
2,205	2,344	2,102	2,169

(k) Includes provision for increment to the Librarian of Rs. 2 a month from 1st November 1896.

(l) This item is included to correspond with the Accountant-General's figures.

(m) This low expenditure is due to the strict observance of the order of Government in G.O., No. 228, Financial, dated 20th March 1894, communicated in the Director's Proceedings, No. 4104, dated 3rd May 1894, to observe every possible economy in expenditure. Accordingly nothing was bought except what was absolutely indispensable at the time, all purchases which could possibly be put off until a future time being dispensed with. The allotments for 1892-93 and 1893-94 were utilized in full. The budget provision of Rs. 1,800 is therefore repeated both in the revised estimate and in the budget for 1896-97.

(n) For a long time a permanent advance of Rs. 100 has been sanctioned for the purpose of purchasing the numerous small articles required by the various departments of the College including the sheep's blood, &c., for the Physiological department and bull's fat and bull's hearts, &c., for the Anatomical department, and also for sanitary and petty contingencies in the compound. When the Hygiene department was opened the Professor of Hygiene asked for a special allotment for himself. The Government objected to this and in G.O., No. 318, Educational, dated 14th April 1892, doubled the previous allotment of Rs. 1,200, making a total of Rs. 2,400 per annum, this to include gas and coal for the Hygiene department. Rs. 100 of this total is set apart for service labels and telegrams and for the remainder Rs. 2,300 the charges are as stated above. The items of expenditure are too numerous to give in detail.

Detailed Statement of Stipends for Civil Medical pupils for 1896-97.

Number of pupils.	Year of study.	Rate of stipend.	Number of payment.	Amount.	Remarks.
		RS.		RS.	
22	3	9	4	792	From April to July 1896.
	2	9	7	1,764	" April to October.
28	3	9	5	1,260	" November 1896 to March 1897.
	1	9	7	1,701	" April to October 1896.
27	2	9	5	1,215	" November 1896 to March 1897.
	1	9	5	900	" November 1896 to March 1897.
20				7,632	

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 972, 6th December 1895.

DECEMBER.

Budget Estimates of charges.

Accepting, with remarks, the — of the Medical
College for 1896-97.

Urgent

No. *499*

Encl.

From

SURGEON-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

To

THE HON'BLE THE CHIEF SECRETARY TO GOVERNMENT,

Financial DEPARTMENT.

SIR,

In continuation of my letter No. 479 dated the 1st November 1895, I have the honor to forward herewith the budget estimate of the Medical College for the year 1896-97.

2. Information regarding the number of officers who receive exchange compensation allowance and averages and actuals under allowance, supplies and services will be given in the proof copy.

3. Details of other charges for Rs 2300 shown under contingencies have been called for and will be furnished.

I have the honour to be,

Sir,

Your most obedient Servant,

Simpson
Surgeon-Major-General,

Surgeon-General with the Govt. of Madras.

Numbers.				PAGE.		PAGE.	
1895-96.	1896-97.						
		PROVINCIAL.					
		MEDICAL COLLEGE.					
Salaries—	1	Principal and Senior Physician, Genl. Hosp. * (1,600)	19,200	19,200	19,200	214,744	
	7	Prof., Surgns. (Lt-Col. and Major) Genl. Hosp. Lying-in and Ophthalmic Hosp. and Fort Dist., 3 (1,250), 1 (1,050), 1 (500), 2 (700).	78,000	68,500	84,000	79,377	
	1	House-rent for 2 Professors	2,600	3,120	2,120	25,111	
	1	Professor, Dental Surgery (400)	480	480	4,800	4,256	
	1	Professor of Medical Jurisprudence (100)	1,200	1,200	1,200	12,80	
	7	Asst. Profs., 2 (200), 1 (100-10-150), 1 (75), 1 (55) and 1 (50)	900	809	10,220	9,472	
		Staff salary for 1 Assistant (100)	1,200	1,500	2,400	2,400	
		Teaching allowance for 1 Asst. (100)	480	448	3,000	2,400	
		Personal allowance for 1 Asst. (50)	900	920	600	3,600	
	1	House-rent allowance for 1 Asst. (75)	900	900	1,320	810	
	3	Lecturer on Midwifery to female students (100) for nine months in the year	2,100	2,100	900	1087	
	4	Honorary for the Lecturer on Botany (700), Comparative Anatomy (700), and Physics (700)	1,200	1,200	2,100	1,600	
	2	Allowance to Assistant Demonstrators	1,800	1,800	1,200	1076	
		Allowance to Surgeon-Lieutenant Colonel (100) and Apothecary (50), Native Infirmary for Clinical instruction	20,15	15,260	1,800	1,800	
		Exchange compensation allowance	14,788	13,367	20,366	17,553	
		Deduct—Probable Savings	6,302	14,578	7,235	14,809	
Establishment—	1	Head Clerk (50-75)	900	890	890	830	
	1	Draftsman (60)	1,720	720	890	720	
	3	Gymnastic Instructors (25) (30-50)	11,12	10,80	720	10,28	
	27	Servants 1 (20), 1 (10-1-20), 2 (12), 1 (10), 7 (8), 6 (7), 4 (6), 1 (5), 4 (5)	2,658	2,660	1,076	2,634	
Allowance—		Travelling allowance	1,000	1,000	2,656	5,342	
Supplies and Services—		Cost of Europe stores	5,000	5,000	1,000	1,112	
		Scholarships and Library allowance	8,632	8,470	5,000	3,742	
		Purchase of instruments and chemicals	1,800	1,800	1,000	2,249	
		Training of Sanitary Inspectors	1,000	1,000	1,000	801	
		Honoraria to members of the Medical Board of Examiners	1,800	1,800	1,800	1,800	
Contingencies—		Rents, rates and taxes	14,00	14,00	1,400	11,86	
		Service postage	100	100	100	2,902	
		Service telegram	2,800	2,400	2,300	2,562	
		Other charges	3,800	3,800	3,800	3,748	
		TOTAL MEDICAL COLLEGE—PROVINCIAL	179,000	161,870	176,200	187,83	
		LOCAL.					
		MEDICAL SCHOOLS.					
Establishment—	2	Superintendents (100)					
	5	Assistants 1 (75), 1 (55), 1 (50), 2 (25)			2,400		
	3	Clerks			2,760		
		Servants (7), (4), (1)			138		
		Midwives and midwifery pupils					
Supplies and Services—		Stipends to students				5,298	
Contingencies—		Postage charges					
		Telegram charges					
		Rents, rates and taxes					
		Purchase and repair of furniture			702		
		Office expenses and miscellaneous					
		TOTAL MEDICAL SCHOOLS—LOCAL			702		
		TOTAL			6,000		
					182,200		

* Fort Surgeon, Resident Surgeon, General Hospital, and Superintendent, Lying-in Hospital, Bangalore.

* Fort Surgeon, Resident Surgeon, General Hospital, and Superintendent, Lying-in Hospital, have free quarters.
(a) Includes provision for increase of pay.
(b) Includes provision for extra House-rent.

- (a) Increase over budget provision due to the furlough allowance of permanent incumbents for four months being added.
- (b) Saving of Rs 10800 expected in consequence of change in connexion with the Chairs of Physiology, Midwifery, Surgery, Pathology, Hygiene and Materia Medica which were or are being held by Officers on lower rates of pay owing to absence on leave of permanent incumbents drawing higher pay.
- (c) Increased provision has been made with reference to the expected return from leave of the permanent professors.
- (d) Increase is due to 4 Professors drawing house rent during the greater portion of this year, viz Professors of Ophthalmology, Surgery, Hygiene and Materia Medica.
- (e) Provision made for House rent of 2 Professors at Rs 100 and 75 a month and for 1 Professor (Surgery acting) for 5 months.
- (f) Saving due to transfer to Military duty of an Assistant on higher pay and the employment in his stead of another on lower pay.
- (g) Includes provision for increment of Rs 10 for part of the year to the newly appointed Assistant to Professor of Hygiene and of Rs 25 to the Assistant to Professor of Medicine from 1st July 1896.
- (h) Saving due to transfer noticed in (f) above.
- (i) Includes a personal allowance of Rs 100 which has ceased with the death of First class Hospital Assistant Cunningham Pillai.
- (j) The Lecturer on Comparative Anatomy (Dr. Bourne) finished his course and drew his honorarium in the previous year in which he left for Europe on furlough.
- (k) Includes provision for increment to the Librarian of Rs 2 a month from 1st November 1896.
- (l) Includes Scholarships Rs 7632 and Library allowance Rs 1000.

Detailed Statement of Stipends for Civil Medical pupils for 1896-97

Number of pupils	Year of Study	Rate of Stipend Rs	Number of payment	Amount Rs	Remarks
22	3	9	4	792	From April to July 1896
28	2	9	7	1764	April to October
	3	9	5	1260	November 1896 to March 1897
27	1	9	7	1701	April to October 1896
	2	9	5	1215	November 1896 to March 1897
20	1	9	5	900	November 1896 to March 1897

(m) This low expenditure is due to the strict observance of the order of Government in G.O. No. 228 Financial communicated in the Director's Proceedings A-4104, 28-3-94, to observe every possible economy in expenditure. Accordingly nothing was bought except what was absolutely indispensable at the time, all purchases which could possibly be put off until a future time being dispensed with. The allotments for 1892-93 and 1893-94 were utilized in full. The budget provision of Rs 1800 is therefore repeated both in the revised estimate and in the Budget for 1896-97.

Average	Actuals 1894-95	Actuals 1893-94	Actuals 92-93
2205	2344	2102	2169

Forwarding the 1896-97 Estimate of the Medical College for the year 1896-97.

For the Surgeon-General's Office
with the 1896-97 Budget
1896-97

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over the mixed animals

Detailed Statement of Stipends for

Remarks

ment in G.O., No. 228, Financial, dated 20th March 1894, commending every possible economy in expenditure. Accordingly nothing which could possibly be put off until a future time being dispensed with, provision of Rs. 1,800 is therefore repeated both in the revised

Supplies }
resources }

(21) For a long time Permanent Advance of Rs 100 has been sanctioned for the purpose of purchasing the 101st in all articles required by the various departments of the College including Shep's blood &c for the Physiological department and bull's fat and bull's hearts &c for the Anatomical department and also for Sanitary and fells &c as specified in the Comptrol.

3. The items of expenditure are too numerous to give in detail.

W. P. 25 NOV. 95

EXPENDITURE

DETAILED ACCOUNT No. 24E.—MEDICAL—Medical School and College.

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12 | —
Establis

TOTAL MEDICAL COLLEGE—PROVINC

1,118,890	1,76,20
84576	77

* Fort Surgeon, Resident Surgeon, General Hosp and Superintendent, Lying-in Hospital, have free quarters.

gas, coal,
laboratory
to Mr. Hayes
for the Hygienic exp.

W. P. 28 NOV. 95

24213	29022	32847
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20 Feb
checked
At 16111

Urgent
No. *529*

Encl.

From

SURGEON-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,

SURGEON-GENERAL WITH THE

GOVERNMENT OF MADRAS,

To

THE HON'BLE THE CHIEF SECRETARY TO GOVERNMENT,

SIR,

Financial DEPARTMENT.

With reference to Memorandum No. 2751,
Financial, dated the 16th November 1895,
I have the honour to return herewith the
proof copy of the budget estimate of the
Medical College for 1896-97 with the in-
formation therein required duly embodied.

I have the honour to be,

Sir,

Your most obedient Servant,

Simpson

Captain
Surgeon-Major-General

Answer For Surgeon-General with the Govt. of Madras.
(On Tour)

Financial No. 3166
Financial (1895) DEPARTMENT.

From
SURGEON-MAJOR-GENERAL C. SIBTHORPE, F.R.C.P.I.,
SURGEON-GENERAL WITH THE
GOVERNMENT OF MADRAS,
Madras,

No. 529
ENCLOSURE
1 DEC 95
PUBLIC DEPT.

Dated 29th
Received 17th November 1895.
Aug 23 - 12 - 95

No.

SUBJECT.

Returning the proof copy
of the Budget estimate of the
Madras for 1896-97 with
the information embodied
therein as required.

Shurubauer

No. 972 FINANCIAL, 6 DECEMBER 1895.
GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

From the Surgeon-General, No. 499, dated 11th November 1895.

ABSTRACT.—Submitting budget estimate of charges of the Medical College for 1896-97.

Memorandum, No. 2751, dated 16th November 1895.

From the Surgeon-General, No. 529, dated 29th November 1895.

ORDER—No. 973 Financial, dated 6 December 1895.

Provision has not been made in the estimate for the expenditure incurred on account of Burmese hospital assistant pupils, which amounted to Rs. 14,819 in 1894-95. The question as to the correctness of this debit in the Accountant-General's books is under consideration, but a provision of Rs. 15,000 will be added for the purpose to bring the estimate into accord with the accounts.

2. The provision under Cost of Europe Stores (5,000) will be reduced by Rs. 1,000 with reference to the average of past actuals.

3. The estimates as accepted are shown in the appendix to these proceedings.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Surgeon-General.
" Educational Department.
" Accountant-General.
Editors' Table.

1/14/11 CS.
5. 12. 95

20
5/12/95.

[Appendix.]

Concurrence
6/12/95

972

Medical College Budget

14m

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EXPENDI

DETAILED ACCOUNT No. 24E.—MED

	Numbers		PROVINCIAL.	REMARKS.
	1896-97.	1896-97.		
			MEDICAL COLLEGE.	
Salaries—	1	1	Principal and Senior Physician, Genl. Hospl. (1,600)	incumbent for four months.
	7	7	Profs., Surgns. (Lt-Col. and Major), Genl., Lying-in and Ophthalmic Hospls. and Fort Dist., 3 (1,250), 1 (1,050), 1 (800), 2 (700). House-rent for 2 Professors	(the chairs of Physiology, Midwifery, Surgery, Pathology, Hygiene (wing to absence on leave of permanent incumbents drawing higher
	1	1	Professor, Dental Surgery (400)	to the expected return from leave of the permanent Professors.
	1	1	Professor of Medical Jurisprudence (100)	portion of this year, viz., Professors of Ophthalmology, Surgery,
	7	7	Asst. Profs., 2 (200), 1 (100-10-150), 1 (75), 1 (55) and 1 (50)	nth and for one Professor (Surgery acting) for five months.
			Staff salary for Assistant 1 (100)	the employment in his stead of another on lower pay.
			Teaching allowance for 5 Assts., 3 (100), 2 (50)	y appointed Assistant to Professor of Hygiene and of Rs. 25 to the
			Personal allowance for 1 Asst. (50)	
			House-rent allowance for 1 Asst. (75)	
	1	1	Lecturer on Midwifery to female students (100) for nine months in the year	f a first-class Hospital Assistant.
	3	3	Honorarium for the Lecturer on Botany (700), Comparative Anatomy (700), and Physics (700)	and drew his honorarium in the previous year in which he left for
	4	4	Allowance to Assistant Demonstrators	
	2	2	Allowance to Surgeon-Major (100) and Apothecary (50), Native Infirmary for Clinical instruction	
	12	12	Exchange compensation allowance	
			Deduct—Probable Savings	
Establishment—	1	1	Head Clerk (50-75)	
	1	1	Draftsman (60)	
	3	3	Gymnastic Instructors (25), Librarian (30-2-50) and Clerk (15-2-25)	(rement to the Librarian of Rs. 2 a month from 1st November 1896
	27	27	Servants 1 (20), 1 (10-1-20), 2 (12), 1 (10), 7 (8), 6 (7), 4 (6), 1 (5½), 4 (5)	
Allowance—			Travelling allowance	
Supplies and Services—			Cost of Europe stores	
			Stipends of civil pupils	
			Pre-collegiate stipends of civil pupils	
			Library allowance	
			Stipends, College fees, and books allowances of Burmese Hospital Assistant pupils	
			Purchase of instruments and chemicals	
			Training of Sanitary Inspectors	
			Honoraria to members of the Medical Board of Examiners	
			Gas, coal, laboratory and other charges for the Hygienic department	
Contingencies—			Rents, rates and taxes	
			Service postage	
			Service telegram	
			Other charges	
			TOTAL MEDICAL COLLEGE—PROVINCIAL	

Medical pupils for 1896-97.

Remarks.

1896.
er.
6 to March 1897.
er 1896.
6 to March 1897.
6 to March 1897.

Office Note
A letter from
the Director of
Med. in the
Dept. is now under
consideration.

EXPENDITURE.

DETAILED ACCOUNT No. 24E.—MEDICAL—Medical School and College.

Revised
V. Schenkling
7/12/95

Numbers.				Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
1895-96.	1896-97.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	
PROVINCIAL.											
MEDICAL COLLEGE.											
Salaries—	1	1	Principal and Senior Physician, Genl. Hospl. (1,600)	19,200		19,200		19,200		(a) 21,474	
	7	7	Profs., Surgns. (Lt.-Col. and Major), Genl., Lying-in and Ophthalmic Hospls. and Fort Dist., 3 (1,250), 1 (1,050), 1 (500), 2 (700).	(c) 78,000		(b) 68,500		84,000		79,377	
			House-rent for 2 Professors	(e) 2,600		(d) 3,120		2,120		2,577	
	1	1	Professor, Dental Surgery (400)	4,800		4,800		4,800		4,266	
	1	1	Professor of Medical Jurisprudence (100)	1,200		1,200		1,200		1,200	
	7	7	Asst. Profs., 2 (200), 1 (100-10-150), 2 (75), 1 (55) and 1 (50)	(g) 9,065		(f) 8,690		10,220		9,472	
			Staff salary for Assistant 1 (100)	1,200		(h) 1,500		2,400		2,400	
			Teaching allowance for 5 Assts., 3 (100), 2 (50)	4,800		4,480		3,000		(i) 3,600	
			Personal allowance for 1 Asst. (50)					600			
			House-rent allowance for 1 Asst. (75)	900		920		1,320		810	
	1	1	Lecturer on Midwifery to female students (100) for nine months in the year	900		900		900		1,087	
	3	3	Honorarium for the Lecturer on Botany (700), Comparative Anatomy (700), and Physics (700)	2,100		2,100		2,100		(j) 1,400	
	4	4	Allowance to Assistant Demonstrators	1,200		1,200		1,200		1,076	
	2	2	Allowance to Surgeon-Major (100) and Apothecary (50), Native Infirmary for Clinical instruction	1,800		1,800		1,800		1,800	
	12	12	Exchange compensation allowance	20,115		15,260		20,366		17,555	
				1,47,880				1,55,226			
			Deduct—Probable Savings	6,302				7,238			
Establishment—					1,41,578		1,33,670		1,47,988		1,48,094
	1	1	Head Clerk (50-75)	900		890		890		830	
	1	1	Draftsman (60)	720		720		720		726	
	3	3	Gymnastic Instructors (25), Librarian (30-2-50) and Clerk (15-2-25)	(k) 1,112		1,080		1,076		1,028	
	27	27	Servants 1 (20), 1 (10-1-20), 2 (12), 1 (10), 7 (8), 6 (7), 4 (6), 1 (5½), 4 (5)	2,658		2,660		2,656		2,634	
Allowance—			Travelling allowance	1,000	5,390	1,000	5,350	1,000	5,342	1,112	5,212
Supplies and Services—			Cost of Europe stores	4,000	1,000	4,000	1,000	5,000	1,000	3,702	1,112
			Stipends of civil pupils	7,632						6,645	
			Pre-collegiate stipends of civil pupils			8,470		8,470		306	
			Library allowance	1,000						949	
			Stipends, College fees, and book allowances of Burmese Hospital Assistant pupils	15,000		15,110				(l) 14,819	
			Purchase of instruments and chemicals	1,800		1,800		1,800		(m) 801	
			Training of Sanitary Inspectors	1,000		1,000		1,000			
			Honoraria to members of the Medical Board of Examiners	1,800		1,800		1,800		1,800	
			Gas, coal, laboratory and other charges for the Hygienic department	(n) 2,300		2,300		2,300			
					34,532		34,480		18,070		29,022
Contingencies—			Rents, rates and taxes	1,400		1,400		1,400		1,186	
			Service postage	80		80		100			
			Service telegrams	20		20				2,562	
			Other charges		1,500		1,500		3,800		3,748
			TOTAL MEDICAL COLLEGE—PROVINCIAL		1,84,000		1,76,000		1,76,200		1,87,188

+ Transferred to Supplies and Services.

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