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[Despatch Abstract.]

St. Mary's Church Fund.

Passing orders on the subject of a dispute between the Garrison Chaplain & the Directors of Civil Orphan Asylum regarding the conduct in certain respects of the Amalgamated institutions.

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<i>Recd.</i>	} 1899.	<i>Enclosures</i>
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G.O., No. 173, 26th December 1899.

DECEMBER.

The St. Mary's Church Fund.

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

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

READ—the following papers :—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

READ—also the following paper :—

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

READ—the following papers :—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The calculation is made thus—

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

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

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

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

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

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

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

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

ENCLOSURES.

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

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

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

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

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

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

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

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

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

1890-91	40	5,460	..	..	540	..	6,000
1891-92	40	5,880	35	..	540	..	6,455
1892-93	40	5,460	..	..	540	..	6,000

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

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

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

Calculation of cost from Table A.

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

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

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

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

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

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

4. Since 1893 there have been 30 boys—

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

TABLE B.—The Government Contribution to the Directors.

Year.	Number of children.				Government grants.				Total grant and rate of grant per child per month.
	Civil Orphan Asylum boys.	St. Mary boys.	Civil Orphan Asylum girls.	Total.	General.	Salary.	Feeding and clothing.	Sundries.	
1872	61	54	62	177	Rs. 600	Rs. 1,360	Rs. 423	Rs. 540	Rs. 2,923 1 6 0
1873	65	54	65	184	600	1,360	423	540	2,923 1 5 0
1874	65	54	65	184	1,200	1,360	540	..	3,100 1 6 6
1878	57	54	65	176	1,200	2,558*	..	103	3,863 1 13 0
1879	49	54	65	168	1,200	2,550	..	105	3,855 1 13 0
1880	47	54	65	166	1,200	2,428	..	..	3,628 1 13 0
1881	52	40	61	153	1,200	2,223	..	202	3,625 1 15 0
1882	50	40	59	149	1,200	1,909	..	605	3,714 2 1 0
1883	47	40	58	145	1,200	1,745	..	..	2,945 1 11 0
1884	57	40	57	154	1,200	3,430	..	392	5,022 2 11 0
1885	56	40	61	157	1,200	3,883	420	471	5,974 3 2 0
1886	59	40	29	128	1,200	2,529	6,831	350	10,910 7 1 0
1887	62	40	38	140	1,200	2,177	2,245	227	5,849 3 7 0
1888	61	40	37	138	1,200	2,907	1,500	82	5,689 3 7 0
1889	59	40	41	140	1,200	2,584	1,317	687	5,788 3 7 0
1890	62	40	40	142	1,200	2,731	1,281	457	5,669 3 7 0
1891	56	40	43	139	1,200	2,296	1,266	174	4,936 3 5 0
1892	61	30	43	134	1,200	2,384	1,185	304	5,073 2 13 0
1893	59	30	44	133	1,200	2,410	1,119	271	5,000 3 2 0
1894	68	30	45	143	1,200	2,352	1,278	66	4,896 2 13 0
1895	79	30	47	156	1,200	2,456	1,200	961	5,817 3 1 0

* Including amount paid for St. Mary's.

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

Calculation of cost from Table B.

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

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

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

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

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

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

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

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

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

Endt. No. 2131.

Referred to the Accountant-General for favour of remarks.

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

13th October 1897.

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

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

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

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

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

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

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

The inmates may be nominated in this proportion—

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

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

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

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

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

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

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

Paragraph 8.—“Report of Sub-Committee regarding St. Mary's Church Fund.”

Adopted. Copy to Garrison Chaplain and to the Co-Trustee—Chief Secretary.

(Signed) W. A. BEESON,
Honorary Secretary

ENCLOSURE.

Sub-Committee Meeting.

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

PRESENT:

The Venerable the Archdeacon	.. .. .	In the Chair.
The Hon'ble Mr. Justice Benson.	.. .. .	
Mr. J. T. Greatorex.	.. .. .	
Mr. C. Hall	.. .. .	Honorary Treasurer.
Mr. W. A. Beeson	.. .. .	Honorary Secretary.

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

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

" "	329	"	"	28th October
" "	24	"	"	26th January 1881.
" "	1183, Financial,	"	"	14th November 1891.
" "	689	"	"	1st July 1892.
" "	431	"	"	2nd May 1893.
" "	101, Educational	"	"	30th March 1874.

(1) The Sub-Committee recommend to the Directors that the claim for refund of Rs. 61-14-0 to St. Mary's Charity Fund for the year 1896 be not entertained until the application has the approval of both the Trustees of St. Mary's Charity Fund. At present it appears to have been made by one Trustee only.

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

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

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

It is shown also by G.O., No. 639, Financial, dated 1st July 1892, that the grant of Rs. 423 as allowed in G.O., dated 19th March 1866, is not blended in the grant of Rs. 1,200 referred to.

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

(Signed)	W. A. BEESON,	(Signed)	WESTON W. ELWES,
	Hony. Secretary.		Archdeacon of Madras, Chairman.

Memo. No. 186.

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

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

25th January 1898.

To the Honorary Secretary, Civil Orphan Asylum.

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

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

ENCLOSURES.

I.

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

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

1. I should like to report on the telegraph project. I think the matter should be referred to me.
2. If Mr. Joyce is the father of the children in the school, his proposed subscription is quite inadequate. He ought to pay at least Rs. 10 per mensem for the pair or be told to remove them. He is fairly well off, though he has family difficulties.
3. The Anderson children should not be admitted so long as there are fatherless children waiting—(one child is over age).
4. Mrs. Brander, at her late inspection (see her report) professed herself satisfied with the teaching power on the girls side.
5. Mr. Hall's letter.—I am myself addressing the Government on the matter of the St. Mary's Fund.

II.

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

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

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

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

III.

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

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

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

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

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

IV.

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

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

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

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

Note.

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

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

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

									Per annum.
Endowment	..	..	..	..	..	..	..	..	Rs.
Government	..	..	..	..	..	..	..	..	5,500
									963

The Government grant was as follows:—

Teaching	..	..	..	..	..	..	..	..	540
Feeding and clothing	..	..	..	..	..	..	..	..	423

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I.

ENCLOSURES.

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

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

II.

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

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

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

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

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

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

The two schools were amalgamated under one Directorate.

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

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

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

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

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

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

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

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

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

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

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

5. Why the cost per child varies?

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

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

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

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

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

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

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

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

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

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

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

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

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

ENCLOSURES.

A.

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

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

If you will be so good as to inform me at the end of three months from the time the boys* left the asylum, the cost they have been to the Directors during that time, I will recover the cost from the St. Mary's Church fund and repay you.

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

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

B.

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

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

"Resolved that he is under a misapprehension in supposing that the boys* have left the asylum; they are still borne on the rolls of the asylum; and their employment at the Carnatic

mills has not created any vacancy. With reference to the remark in the first part of the letter, the Directors observe that the Garrison Chaplain was present at the meeting of the Directors at which the employment of the boys at the Carnatic mills was sanctioned. Resolved, also, that the boy admitted by the Garrison Chaplain on the supposition that there was a vacancy on the St. Mary's foundation be treated as a supernumerary until a vacancy occurs on the St. Mary's foundation."

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

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

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

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

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

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Garrison Chaplain, Fort St. George.

APPENDIX.

ST. MARY'S CHURCH FUND.

A.—History of the Case.

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

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

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

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

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

The Government grant was follows:—

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

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

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

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

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

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

Against this deficiency appears to have been set off—

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

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

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

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

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

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

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

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

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

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

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

Rs. 6,420 (the original sum) + Rs. 1,020 (rent of Fort building) = Rs. 7,440.

From this total the sum of Rs. 615 was deducted for repairs to the Fort buildings in 1879, and Rs. 640 in 1880, leaving to be credited to the Civil Orphan Asylum only a total of Rs. 6,825 in 1879 and a total of Rs. 6,800 in 1880.

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

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

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

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

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

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

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

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

	1871.	1872.	1881.	1893.	1896.
	RS.	RS.	RS.	RS.	RS.
Civil Orphan Asylum—					
Collections	6,652	6,745	6,974	5,252	5,059
Interest	3,496	3,482	3,307	3,946	4,526
Sales	281	1,387	555	375	341
Total	10,429	11,614	10,836	9,573	9,926
St. Mary's account	..	4,575	3,900	5,460	5,230

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

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

C.—Charges of the Institutions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I cannot forbear from characterising this argument as disingenuous.

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

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

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

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

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

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

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

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

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

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

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

(1) That the St. Mary's boys may enjoy a legitimate share in the Government grant to the Civil Orphan Asylum.

(2) That the Garrison Chaplain's salary and allowance as Superintendent, &c., may be considered part of the St. Mary's Fund contribution.

(3) That the number of the St. Mary's boys may be at once raised from 30 to 44 by transfer of boys from the Civil Orphan list to the St. Mary's list.

(4) That a rule for the protection of the St. Mary's Fund be imposed upon the Directorate similar to the rule for the protection of the Woolley Fund; by which all arrangements regarding the St. Mary's boys shall be subject to the approval of the Garrison Chaplain, as one of the Trustees of the Fund.

(5) That the Government be pleased to instruct the Directorate to make arrangements for the reconstruction of the Finance Committee, by which the various sources of income shall be adequately represented.

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

Paragraph 1.—No remarks.

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

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

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

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

The percentages in paragraphs 3 and 4 need revision.

Paragraph 5—First Clause.—No remarks.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	1892.	1893.	1894.	1895.	1896.
	RS.	RS.	RS.	RS.	RS.
Repair of harmonium and Chapel furniture	3	3	..	14	79
Fee on renewal of promissory notes	5	..	1	..	3
Bankers' interest on overdrafts	27	64	27	..	..
Kennet Divinity prizes	7	5	5	7	..
Bankers commission and charges	18	5	208	4	5

Note.—The italic figures show seeming omissions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

From 1892 to 1896.

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

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

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

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

ENCLOSURE.

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

Endt. No. B. S. 38—2731.

The Directors contend—

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

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

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

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

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

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

FORT ST. GEORGE,
15th June 1899.

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

FOR RECORD ONLY.

NOTES CONNECTED WITH G.O., NO. 173, ECCLESIASTICAL, DATED
26TH DECEMBER 1899.

(G.O., No. 119, ECCLESIASTICAL, DATED 27TH SEPTEMBER 1898.)

ECCLESIASTICAL DEPARTMENT.

From the Revd. F. PENNY, No. 168, dated 25th September 1897 (page 3 of Government Order).

Note.

The Chaplain of the St. Mary's Church fund points out * in the current that the Directors of the Civil Orphan Asylums are under a misapprehension as to the position of the St. Mary's Church fund boys on the foundation created by the amalgamation of the Civil Orphan Asylum with the school supported by the above fund in 1871.

2. The complexity of the subject arises from the fact that the St. Mary's Church fund is not wholly devoted to the payment of the expenses of the boys' education. Hence the fund has never been entirely merged in the funds of the Directors of the Civil Orphan Asylums. The boys attached to, i.e., appointed by the Trustees of, the St. Mary's fund are educated and boarded by the Civil Orphan Asylums, but a payment is made from the fund to the Directors of the Civil Orphan Asylums in consideration.

3. This will be best explained by a brief account of the origin of the present difficulty.

4. In the year 1871 the institution known as the Military Male Asylum was removed from Madras to Ootacamund, and the premises in which the inmates had been accommodated in Madras were made over by Government to the Directors of the Civil Orphan Asylum.

At the same time, partly because these premises were too large to be conveniently occupied by the boys on the foundation of the Civil Orphan Asylum, and partly because the buildings occupied by the St. Mary's Church fund school in the Fort were considered *unhealthy*, Government suggested that the boys under the St. Mary's foundation should be transferred to the new quarters of the Civil Orphan Asylum, thus forming a *joint school*, though the foundations remained separate.

Letter of Fort Surgeon, dated 6th March 1871, read in proceedings, dated 6th May 1871.

G.O., No. 252, dated 26th August 1871, paragraph 6, sections (1) and (2), where "the amalgamated institutions" are spoken of.

Page 33 of the Book file.

5. As stated by the Chaplain in paragraph 5 of his letter, the principle was that no extra expense on their account should fall on the funds of the Civil Orphan Asylum, i.e., neither party was to gain nor lose anything by it. From the very first, however, this principle was not strictly adhered to.

6. There are several points in which it has been abandoned—

Statement appended to G.O., No. 101, Educational, dated 30th March 1874.
Page 59 of the Book file.

(1) The cost per child per mensem of the school of the Civil Orphan Asylum in the year (1871) when this amalgamation was effected was Rs. 11-3-5.

But the income of St. Mary's fund would not suffice of that amount being paid for each of the 54 St. Mary's boys who were made over under the new arrangement. The St. Mary's Church fund's total income in 1871 was as follows:—

	RS.
(a) Interest on funded capital	8,620
(b) Government grant towards master	540
(c) Government grant towards general expenses of school	423
(d) "Other sources"	112

Total .. 9,695
From this deducting for other fund expenses, not connected with the boys, e.g., upkeep of Church, Chaplain, &c. 3,275

There was a balance for the maintenance and education of the 54 boys then on the foundation of 6,420
or a sum of Rs. 9-14-6 *per mensem* for each boy.

G.O., No. 252 of 1871, paragraph 9.
Page 33 of the Book file.

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

*I cannot find out what this was. But it enhanced the value of the gift of the Egmore buildings.

(Intld.) M.E.C.

7. (2) The Chaplain's salary as Superintendent of the St. Mary's boys was Rs. 87-8-0 *per mensem*. On the amalgamation being effected, his educational duties were taken away; his spiritual services were given to the joint institution; his salary as above was paid solely by St. Mary's fund; and a carriage allowance of Rs. 30 *per mensem* was also granted him from the St. Mary's fund to enable him to visit the boys of the new joint institution in Egmore.

Thus the Chaplain represented a payment of Rs. 1,410 *per annum* from the St. Mary's fund to the Civil Orphan Asylum. This has been lost sight of in all subsequent calculations.

8. (3) The third point in which the original understanding was departed from was when the sum of Rs. 423, originally granted by Government to the St. Mary's fund as a sum of money not to exceed Rs. 100 *per mensem* to supplement any deficiencies in the St. Mary's fund and to be devoted to boarding and clothing of the boys, was made over to the Directors in G.O., No. 81 of 1874, as a "special case."

Strictly speaking, in the year 1872 the deficiencies under the above heads in the accounts of St. Mary's fund only amounted to Rs. 142. But even to this amount the joint institution had no claim. The omission of the Garrison Chaplain of the time to grasp this fact is inexplicable.

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

G.O., No. 81 of 1874.

Page 53 of the Book file.

Its lease had been sanctioned by G.O., No. 17 of 1873, and payment of the amount ordered to be made to the Garrison Chaplain.

Page 49 of the file.

No sooner had this been done than the Directors of the Civil Orphan Asylum laid claim to this sum, to which they had no sort of right under the original arrangement, and Government in G.O., No. 294 of 1873, paragraph 2, remarked:

Page 52 of the Book file.

Since 1891 the building has been resumed by Government without payment, as it was ascertained that it was not the property of St. Mary's Trustees, but leased to them for 99 years—G.O., No. 1183 of 1891.

Page 161 of the file.

"It is shown that, on such addition being made, the grant per boy will be Rs. 11-1-5 or 10 pies less than the actual cost (Rs. 11-2-3) per boy for the year 1872."

10. At the risk of being tedious it must again be pointed out that—

(1) In the original agreement the deficiency in the amount paid by the St. Mary's fund per boy had been fixed at Rs. 1-4-11, and a deficiency under this head of Rs. 847-2-0 *per annum* anticipated.

(2) That the services of the Chaplains represented a yearly payment of Rupees 1,410 made by the St. Mary's fund to the joint institution.

(3) That by the grant of the new buildings in Egmore Government had given the Civil Orphan Asylum far more than an equivalent for such deficiency in the cash payment per boy.

(4) That by appropriating the grant of the Government contribution of Rs. 423 mentioned above the Directors had already secured themselves against about half of the deficiency mentioned in (1) above.

Page 52 of the Book file.

All these facts were lost sight of by Government when it made in G.O., No. 294 of 1873, the statement quoted above.

11. The above facts are not noticed in the current. They lend much force to the Chaplain's contention that his fund has not been equitably treated by the Directors of the Civil Orphan Asylum.

12. But the main contention of the Chaplain, that the various Government grants subsequently made to the Directors of the Civil Orphan Asylum were intended to be shared in by the boys of his fund, is very clearly brought out by him.

13. In their first application to Government for increased assistance (letter printed in G.O., No. 101 of 1874, in paragraph 12), the Directors hint that they are not getting enough money from the St. Mary's fund for the boys appointed by it. Accordingly, G.O., No. 101, dated 30th March 1874, raised the grant formerly made to the Civil Orphan Asylum as a separate institution to Rs. 1,200 for the joint institution. That it was for the joint institution that the relief was asked appears from the mention of the cost of the St. Mary's fund boys by the Directors in paragraph 12 of their letter (quoted above) as one of the causes of their financial straits.

Page 60 of the file.

The Chaplain makes this point still clearer by pointing out (what is not stated in the Government Order) that from the time when the Government contribution to the Civil Orphan Asylum was raised from Rs. 600 to Rs. 1,200 *per annum*, the contribution * which Government had up to that time been making to the St. Mary's fund as a separate institution was stopped. In 1877 (the famine year) the Directors, Civil Orphan Asylum, asked for a special

* The Rs. 423 *per annum* mentioned above.

contribution from the St. Mary's fund. In forwarding his letter the Chaplain, instead of pointing out that he was already paying far too much, actually proposed to reduce the number of his boys. This proposal was negatived by Government in G.O., No. 406 of 1877, but "as a very exceptional case" Government sanctioned the payment of Rs. 400 from St. Mary's fund to the Civil Orphan Asylum. The proper course would have been to reduce the number of the Civil Orphan Asylum boys.

Page 100 of the file.

14. The next appeal from the Civil Orphan Asylum Directors for help from Government was in 1880. As the Chaplain points out, the Directors, in their proceedings read with G.O., No. 24, dated 26th January 1881, assume that no consideration was being received by them on

Page 109 of the file.

account of the St. Mary's boys except the following cash payments: Rs. 6,420 (the original sum) + Rs. 1,020 (rent of Fort building) = Rs. 7,440. From this total the

* Mr. Penny, in table A, gives the contribution for 1879 as Rs. 7,340, and for 1880 as Rs. 7,347. *Vide* Chaplain's letter of 4th December 1880.

Page 108 of the file.

This is the assumption which the Chaplain combats. He shows in the remarks appended to table B that, at the time of amalgamation, the Government grant to each of the single institutions was almost

Page 8 of the Government Order.

the same, *i.e.*, Rs. 1-6-0 per boy *per mensem* in the case of the Civil Orphan Asylum and Rs. 1-7-4 in the case of St. Mary's fund. The proportion has been steadily

Page 8 of the Government Order.

the Directors as exclusively intended for the Civil Orphan Asylum funds as distinct from the joint institution.

15. On this point the Accountant-General, to whom the papers were referred for report, has made a full report. The purport of it is that Mr. Penny is right in his contention that the grants made to the Directors, Civil Orphan Asylum, subsequent to the amalgamation with the St. Mary's fund were intended to be shared

Page 9 of the Government Order.

1896 the St. Mary's fund was entitled, on its payments, to nominate 42 boys, while, as a matter of fact, the Chaplain's boys were only 30.

16. Attention is also invited to G.O., No. 12, dated 9th January 1893, in which, in consequence of an application for relief by the Directors of the Civil Orphan Asylum, Government called upon the Garrison Chaplain to report whether in the

Page 173 of the file.

event of the cancellation of the present arrangement, other arrangements were feasible.

The Chaplain replied in letter read in G.O., No. 159 of 1893, that the St. Mary's fund was sufficient to maintain 40 scholars,

On page 174 of the file.

above, the old school buildings had been resumed by Government in 1891. The Chaplain also pointed out in his letter that the fund would save Rs. 50 *per mensem* if the boys were brought back into the Fort. (Rs. 30 carriage allowance to the Garrison Chaplain and Rs. 20 upkeep of two bullocks for the choir omnibus).

This letter was referred to the Military Department for report whether accommodation could be provided for St. Mary's Charity School in the Fort as before. The Military Department reported that no buildings were available for the St. Mary's boys in the Fort, and accordingly G.O., No. 431, dated 2nd May 1893, stated that the only

Page 175 of the file.

St. Mary's scholars maintained in the Civil Orphan Asylum. The last Government special grant to the Civil Orphan Asylum was made in G.O., No. 1184, dated 23rd November 1893, which concluded as follows:—

Page 177 of the file.

"The Government will not, however, under any circumstances give a further grant to the directors, who should reduce their expenses to the limits of the means at their disposal."

17. The error which was made in G.O., No. 24, dated 26th January 1881, and in cutting down the number of St. Mary's Fund boys before ascertaining how far it was true that they were not paying their way—an error which was repeated in G.O., No. 431, of 1893, in addition to the G.Os. reducing the number of the Woolley Fund scholars

Page 109 of the Book file.

Page 175 of the file.

Page 4 of the Government Order.

would be saved, if the boys were brought back to the Fort, would, of course, be utterly inadequate to provide the St. Mary's boys with new hired premises of their own, were any such available, nor would it be feasible to order the immediate reduction of the number of Civil Orphan Asylum boys and the increase of the St. Mary's boys to the proportions indicated by the Accountant-General. But perhaps it will be thought that the only way out of the present difficulty will be to point out to the Directors, Civil Orphan Asylum, that they have been maintaining more boys of their own nomination and fewer of the St. Mary's Fund boys than the relative position of the respective funds of the institutions justifies, and told that, until the proper proportion as shown by the Accountant-General is reached, no more nominations are to be made by them, all vacancies being filled up by the Garrison Chaplain. The Chaplain in his letter asks only for 36 boys. But the Accountant-General shows that he is entitled to 42. The proposals of the

* Page 6 of the Government Order.

Chaplain, therefore, in paragraph * 13 of his letter appear to be extremely reasonable. But before the question is submitted for the orders of Government, the Chief Secretary, who is an *ex-officio* trustee of St. Mary's Fund, may think it advisable to communicate the letter of the Chaplain and the report of the Accountant-General to the Directors, Civil Orphan Asylum, for remark. The further facts referred to in the early portion of this note might also be brought to their notice at the same time. The Accountant-General has referred to some of them in † paragraph 1 of his report, but perhaps it would be as well to state them

† Page 9 *ibid.*

in full so that any criticisms which the Directors may have to make on this presentation of the facts may be fully considered before the papers are submitted to Government.

(Intld.) M. E. C[OUCHMAN].
8-1-98.

This should be done; but before the reference goes out the file will be referred to Financial for examination of the figures and comment.

(Intld.) A.T.A.
11-1-98.

FINANCIAL DEPARTMENT.

The figures in the Ecclesiastical Department note have been verified and found to be correct, with the exception of one or two slips, which have been rectified in red ink. The Rev. Mr. Penny's tables * attached to his letter in C. No. 249 have also been checked as far as possible. The averages in table B do not appear to be quite correct in every case, but the small differences do not, it is thought, affect his arguments.

* Pages 7 and 8 of Government Order.

2. Paragraph 10 of the Ecclesiastical Department note contains certain facts which, it is pointed out, are not noticed by the Rev. Mr. Penny but which lend much force to his contention that the St. Mary's Church Fund has not been equitably treated by the Directors of the Civil Orphan Asylum.

3. The first of these facts is a statement of what was actually anticipated when the amalgamation of the St. Mary's Charity School with the Civil Orphan Asylum took place in 1871, viz., that there would be a deficiency in the amount contributed by the former to the latter for the upkeep of the boys.

4. The next statement relates to the services of the Chaplain which, it is contended, represent a yearly payment of Rs. 1,410 made by the St. Mary's Fund to the joint institution. As regards this, it is to be noted that, previous to the amalgamation of the two institutions, the Garrison Chaplain of Fort St. George exercised a general superintendence over the education of the orphans of St. Mary's School, but that, when the amalgamation took place, he was divested of this general superintendence and Government clearly stated its intention in paragraph 1 of G.O., No. 280, Educational, dated 29th September 1871, that he should not exercise any control over the secular instruction of the St. Mary's orphans. This secular control was therefore transferred to the Directors of the Civil Orphan Asylum, and it is thought that this transfer represents a certain set off which, of course, cannot be gauged exactly against the payment made by St. Mary's Fund to the Chaplain's allowance and his carriage-hire.

Page 37 of the file.

5. The next statement relates to the grant of the new buildings at Egmore to the Civil Orphan Asylum, and it is contended that these were far more than an equivalent for the deficiencies in the cash payments per boy. In a previous portion of the note dealing with this point (paragraph 6) reference is made to the rent of three old buildings in Black Town which the Directors were allowed to receive. As regards the grant of the new buildings in Egmore, it is to be observed that these buildings also house the St. Mary's orphans, and that although the Directors of the Civil Orphan Asylum received the rent of the St. Mary's School buildings in the Fort, this payment was discontinued in 1891, when Government resumed the school-house (*vide* G.O., No. 1183, Financial, dated 14th November 1891). As regards the Black Town buildings, difficulties have been experienced in tracing the authority for the statement that the Directors were allowed to receive the rent of the old buildings there. It would appear from paragraph 5 of G.O., No. 252, Educational, dated 26th August 1871, that these buildings had been occupied by the Civil Orphan Asylum prior to the amalgamation and that it was part of the agreement with Government as regards the amalgamation that the Asylum should receive the sale-proceeds. From page 9 of the annual report of the amalgamated institution—*vide* G.O., No. 264, Educational, dated 26th June 1877, in the file of papers relating to the Woolley Fund—it would appear that these buildings were not disposed of until 1876.

Later Note.

The Accountant-General's statement on page 14 of the Government Order shows how this contribution can be fairly adjusted. The cost of the Chaplain (*i.e.*, his allowance and carriage-hire) should be treated as part of the cost of the joint institutions and divided amongst the Civil Orphan Asylum scholars and the St. Mary's scholars in proportion to their numbers.

(Intld.) C.M.S.
31-7-98.

Mary's orphans, and that although the Directors of the Civil Orphan Asylum received the rent of the St. Mary's School buildings in the Fort, this payment was discontinued in 1891, when Government resumed the school-house (*vide* G.O., No. 1183, Financial, dated 14th November 1891). As regards the Black Town buildings, difficulties have been experienced in tracing the authority for the statement that the Directors were allowed to receive the rent of the old buildings there. It would appear from paragraph 5 of G.O., No. 252, Educational, dated 26th August 1871, that these buildings had been occupied by the Civil Orphan Asylum prior to the amalgamation and that it was part of the agreement with Government as regards the amalgamation that the Asylum should receive the sale-proceeds. From page 9 of the annual report of the amalgamated institution—*vide* G.O., No. 264, Educational, dated 26th June 1877, in the file of papers relating to the Woolley Fund—it would appear that these buildings were not disposed of until 1876.

Page 161 of the Book file.

Page 32 of the Book file.

6. The next point alluded to in paragraph 10 of the Ecclesiastical Department note is the appropriation by the Directors of the Civil Orphan Asylum of the Government contribution of Rs. 423 *per annum* which was originally granted to the St. Mary's Fund as a sum of money not exceeding Rs. 100 *per mensem* to supplement any deficiencies in that fund, and to be devoted to the boarding and clothing of the St. Mary's boys. This Rs. 423 is the third item mentioned in paragraph 6 of the Ecclesiastical Department note as forming a portion of the income of St. Mary's Church Fund in 1871, and it was not drawn after 1874—*vide* paragraph 2 of the Garrison Chaplain's letter on page 1 of G.O., No. 689, Financial, dated 1st July 1892. Please see also the Rev. Mr. Penny's table A which also shows that the grant ceased after 1873-74. In fact this grant formed a portion of the sum of Rs. 6,400 which, under the original agreement, the St. Mary's Fund was to pay to the Civil Orphan Asylum for the upkeep of its orphans.

Page 170 of the file.

Page 7 of the Government Order.

7. For the foregoing reasons it is thought that the points mentioned in paragraph 10 of the Ecclesiastical Department note had better not be raised with the Directors of the Civil Orphan Asylum, who can meet them with, it is submitted, very adequate replies. The Rev. Mr. Penny's contentions, as amplified by the Accountant-General are, it is submitted, sound. It is quite clear from a perusal of G.O., No. 101, Educational, dated 30th March 1874, that the Government grant-in aid of Rs. 600 to the Civil Orphan Asylum was raised to Rs. 1,200 *per annum* partly in consequence of the extra cost thrown upon that institution by the transfer of the St. Mary's orphans, and it seems to be equally clear that the Directors of the institution have overlooked this point throughout the correspondence on the subject. It is thought that it would be better for the Chief Secretary and the Garrison Chaplain, who are co-trustees of the St. Mary's Fund, to first correspond with the Directors of the Civil Orphan Asylum, and if that cannot bring them to terms, then to come up to Government.

Page 60 of the Book file.

(Intld.) C.M.S.
17-2-98.

ECCLESIASTICAL DEPARTMENT.

From the Honorary Secretary, Civil Orphan Asylum, No. 386, dated 17th December 1897 (page 10 of the Government Order).

From the Honorary Secretary, Civil Orphan Asylum, No. 23, dated 31st January 1898 (page 11 of the Government Order).

For Orders.

In his letters of the 1st October * and 20th November † last the Garrison Chaplain drew the attention of the Directors of the Civil Orphan Asylums, Madras, to the figures marginally given, showing the amount due by the Directors to the Trustees of the St. Mary's Church Fund for the year 1896.

* Page 11 of Government Order.

† „ 12 „ „

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

2. Mr. Penny then remarked that, from the time of the amalgamation of the St. Mary's School with the Civil Orphan Asylums, until June 1893, the amount for the second master from Government was regularly credited to the St. Mary's Fund. He therefore pointed out that the present claim was for a share in the Government grant to the extent allowed by Government at the time of the amalgamation.

3. In a third letter, dated 10th December last, the Garrison Chaplain remarked that it did not appear to him that he was the right person to sit on a committee appointed “to decide certain questions relating to the St. Mary's Church Fund”, the

Page 12 of Government Order.

question having been raised by himself, but with a view to explaining in the simplest fashion the claim he made, he had put up a note on the subject. This note is printed *in extenso* at page 12 of the Government Order.

4. The committee (referred to above as appointed to decide these questions) in considering these letters recommended to the Directors that the claim for the refund of Rs. 61-14-0 to the St. Mary's Church Fund for the year 1896 should not be entertained until the application had the approval of both the trustees of the St. Mary's Charity Fund, it appearing that the claim had been made by one trustee only. They further stated that, in the event of both trustees agreeing in the application, the refund proposed should not be made unless the trustees guaranteed to the Directors payment for the St. Mary's School children in future years on the same principle of calculation: that if the trustees were prepared to give this guarantee, the refund might be made. The committee remarked that it was informed by the Treasurer that, if this principle had been acted on since April 1892, the trustees of St. Mary's Charity School would now be indebted to the Directors for some hundreds of rupees.

5. With reference to the Garrison Chaplain's statement that the accounts showing the amounts drawn for the second master had been rendered up to 1893, the committee observed that it was apparent from G.O., No. 431, Financial, dated 2nd May 1893, that accounts had been rendered up to the 31st March 1892 only. It therefore called upon the Chaplain to favour the Directors with a copy of the accounts to June 1893.

6. Adverting to paragraph 6 of the Chaplain's note, dated the 10th December 1897, the committee expressed its opinion that from the Directors' letter to Government, printed in G.O., No. 101, Educational, dated 30th March 1874, it was clear that the grant of Rs. 1,200 could in no way refer to the St. Mary's Charity Fund. It added that G.O., No. 689, Financial, dated 1st July 1892, showed that the grant of Rs. 423, as allowed by G.O., No. 64, Ecclesiastical, dated 19th March 1866, was not blended in the grant of Rs. 1,200 referred to. The committee concluded thus: "That this view is correct is the more apparent from the fact that, in order to obtain this Rs. 1,200, the Directors have to collect from the public, and entirely apart from the St. Mary's Charity Fund, a sum of Rs. 3,000 *per annum*."

7. This report of the sub-committee is submitted by the Honorary Secretary of the Civil Orphan Asylums to the Chief Secretary to Government as co-trustee of St. Mary's Charity Fund. A communication* from Mr. Penny to the Chief Secretary regarding payment from the St. Mary's Church Funds to the Civil Orphan Asylums is now under consideration. The file has been sent by the Chief Secretary to the Financial Department for remarks. Meanwhile it is submitted that the present currents may be referred to the Accountant-General for his remarks, unless it is considered that the subject now in question should be dealt with along with the file with Financial.

(Intld.) C.W.
11-2-98.

(Intld.) A.E.
18-2-98.

By the Chief Secretary.—

These currents and the file will be sent to Financial for remark with reference to Financial note above.

(Intld.) A.T.A.
22-2-98.

Note for the Chief Secretary.

Yes.

(Intld.) A.T.A.
1-3-98.

Submitted that this current and its enclosures may be referred to the Accountant-General for examination and report first.

Attention is solicited to the suggestion made to Ecclesiastical *re* printing up the important papers and notes on this subject which is all the more necessary now that the Directors of the Civil Orphan Asylums do not intend to give way without a fight.

Yes.

(Intld.) A.T.A.
1-3-98.

(Intld.) C.M.S.
28-2-98.

FINANCIAL DEPARTMENT.

From the Accountant-General No. 1548, dated 20th April 1898 (page 13 of the Government Order).

From the Revd. F. PENNY, No. 255, dated 18th May 1898. (pages 15, 16 of the Government Order).

The reference on C. Nos. 35 A and 55, ordered in the Chief Secretary's note, dated 1st March 1898, was made in memorandum No. 592, Ecclesiastical, dated 4th March 1898.* C. No. 131 is the Accountant-General's reply after consulting the Garrison Chaplain (*vide* letter from that officer on page 14 of the Government Order). He agrees with the Garrison Chaplain in holding that the Government grants of Rs. 600 formerly drawn by the Civil Orphan Asylum proper and of Rs. 423 by the St. Mary's School appear to have, on the amalgamation of the two institutions, been converted into one grant of Rs. 1,200 *per annum* in G.O., No. 101, Educational, dated 30th March 1874. He estimates that, of the Rs. 1,200, Rs. 500 may be taken as a contribution on behalf of the St. Mary's scholars.

2. In calculating the cost of maintenance per child of the St. Mary's orphans, the Accountant-General considers that from the aggregate expenditure of the Asylum should be deducted the following items before dividing by the total number of children:—

(i) *Repairs and Assessment*.—As a set-off against rents and sale proceeds of buildings and lands which were presented by Government to the Asylums in 1871, and from which the Asylum made certain investments.

(ii) *Pensions and Bonuses*.—As a set-off against the surplus income of the institution.

3. He further holds that the total charge of Rs. 1,410† *per annum* on account of the Garrison Chaplain should be treated as part of the cost of children and also as a contribution to the Asylum from the St. Mary's fund, because it is now wholly met from the latter.

4. Working on these principles, he shows in the statement on page 14 of the Printed Proceedings the excess contribution of the St. Mary's fund to the Civil Orphan Asylum for the years 1892—1896 inclusive, from which it appears that the average number of St. Mary's orphans that might have been maintained during the quinquennium was 44, whereas the actual number was only 32†.

	RS.
† Garrison Chaplain's salary	87½ <i>per mensem</i> .
Carriage allowance	30 "
Total ..	117½ × 12 = 1,410

Year.	Excess contribution.
	RS.
1892	711 = cost of 4 children.
1893	2,366 = " 13 "
1894	2,553 = " 15 "
1895	2,360 = " 14 "
1896	2,655 = " 16 "

† ½ (30 + 30 + 30 + 32 + 38).

5. The Accountant-General suggests that the Directors may be asked either to maintain a larger number of St. Mary's orphans or to refund the excess contribution made to the Asylums, and thus enable the Trustees of the St. Mary's fund to enlarge the expenditure on pensions paid from that fund.

6. In * C. No. 161, Mr. Penny brings a further matter to notice. In March last the Directors of the Civil Orphan Asylum sent three St. Mary's boys to work at the Carnatic Mills. The boys left the Asylum on the 1st of April and were boarded with a person at Perambur, but their names were retained on the books. The Garrison Chaplain asked the Directors to inform him at the end of three months from the time the boys left the Asylum of the cost they had been to the Directors during that time, stating that he would endeavour to recover the cost from the St. Mary's fund and repay the Directors, intimating at the same time that he would fill up the vacancies caused by the removal.

The reply was that the boys were still on the rolls, that their employment at the Mills had created no vacancy, and that the boy admitted by the Garrison Chaplain on the assumption that there was a vacancy would be treated as a supernumerary until a vacancy occurred.

Enclosure A to the above letter.

Enclosure B to the above letter.

† The Garrison Chaplain does not object to St. Mary's boys being apprenticed, but submits that this should be done in the right way without injustice to the boys waiting for admission.

Note for Chief Secretary, by the Assistant Secretary.

If the Chief Secretary accepts the suggestion made in paragraph 17 of the Ecclesiastical note and paragraph 7 of the Financial Note, viz., to first correspond with the Directors of the Civil Orphan Asylum before the whole matter is brought up to Government, this further matter complained of by Mr. Penny (referred to in paragraph 6 of the note) may, it is submitted, also be brought to the notice of the Directors. In any case it would be necessary to hear what the Directors had to say on the matter before the rule suggested by Mr. Penny could be sanctioned.

(Intld.) A.E.
3-8-98.

7. The statement forwarded by the Accountant-General and printed on page 14 of the Proceedings places the main point under discussion in one view. From the total expenditure of the joint institutions he first deducts the cost of building and repairs, assessment and gratuities and pensions, as he considers that repairs and assessments should be set off against rents and sale-proceeds of buildings and lands, which were presented to the Asylum by Government in 1871, and from which the Asylum made certain investments (second clause of paragraph 2 of his letter, No. 1548, dated 20th April 1898, on page 12 of the proof of currents). In regard to this point attention is solicited to paragraph 5 of the Financial Department note on pages 13 and 14 of these notes. For the reasons given there it appears to be questionable whether St. Mary's fund should not bear its share of the cost of repairs and of the assessment of the buildings in which its scholars are now housed. It is to be remembered that,

‡ It does not devote the interest on its capital to purposes connected with the St. Mary's scholars only.

(Intld.) C.M.S.

seems fair that this fund, like the Civil Orphan Asylum fund, should be debited with its share of the cost of the repairs and assessment of the building occupied by the joint institution. Pensions and bonuses should, the Accountant-General considers,

The Garrison Chaplain states that he paid Rs. 45 for the boys in question for April under protest. He asks that Government will protect the St. Mary's fund against misuse † of this sort by ruling that the payments are to be made for the benefit of boys actually in the school.

He suggests the following rule on the analogy of that which protects the Woolley fund from mistaken action on the part of the Directors:—

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

be set off against the surplus income of the institution (clause 3 of paragraph 2 of his letter, No. 1548, dated 20th April 1898, on page 12 of the proof of currents). This deduction also seems to be open to doubt. The pensions and bonuses are paid to servants of the joint institution, and St. Mary's fund cannot, it is thought, be altogether absolved from its liability in this direction. It will be seen from paragraph 3 of his letter, No. 253, dated the

Enclosure II printed at page 14 of the Government Order. 23rd March 1898, that the Garrison Chaplain did not originally raise the

question of the equity of the debit of the foregoing items against the joint institution. He has no doubt that the matter should be re-arranged, but does not suggest any method of re-arrangement.

8. To the expenditure of the Civil Orphan Asylum, as shown in its report, the Accountant-General adds, before arriving at the cost per child, the Chaplain's salary and carriage-hire, i.e., he treats these charges as part of the cost of the joint institution to be borne proportionately by the two funds. This appears to be equitable, and equally equitable are the amounts he includes as part of the contribution from St. Mary's fund, viz., (i) the grant for the master (Rs. 540), an item in the scheme when the amalgamation took place (vide paragraph 6 of the Ecclesiastical Department note on page 2 of these notes); (ii) the proportion (Rs. 500) of the increased Government grant of Rs. 1,200; and (iii) the payments to the Chaplain for his services to the joint institution, which payments are made from St. Mary's fund direct. As regards (ii) the share of Government grant, it is clear, as stated in the previous notes, that this enhanced grant was intended for the joint institution and was made partly in consequence of the amalgamation. The Accountant-General arrives at Rs. 500 as the St. Mary's share of this grant, apparently by dividing the addition (Rs. 177) made to the grants previously sanctioned (Rs. 600 to the Civil Orphan Asylum and Rs. 423 to St. Mary's fund) roughly in the proportion of those grants, i.e., he adds 77 of the 177 to the St. Mary's grant (423) and 100 to the Civil Orphan Asylum grant (Rs. 600).

9. The question raised in paragraph 6 of this note is for Ecclesiastical to deal with.

(Intld.) C.M.S.
31-7-98.

To the Ecclesiastical Department (u.o.).

For the Chief Secretary by the Assistant Secretary.

With regard to the question raised in paragraph 6 of the above Financial note, please see my note above against paragraph 6.

(Intld.) A.E.
3-8-98.

Note by the Chief Secretary.

I want a note prepared setting out—

- (1) the history of the case;
- (2) showing the assets brought into the joint fund by each institution, accepting the Accountant-General's conclusions;
- (3) showing the charges of the institutions, repairs and pensions being treated as a charge on the joint institution.

This note might then be sent to the Directors of the Civil Orphan Asylum for comment. I cannot find how Government can intervene except by withdrawing their grants, but what those are is not clear.

N.B. — The note required by the Chief Secretary's instructions, together with the statement of accounts furnished by the Accountant-General will be found in the form approved by the Chief Secretary — at pages 17-20 of these Proceedings.

ECCLESIASTICAL DEPARTMENT.

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

From the Revd. F. PENNY, No. —, dated 17th April 1899 (pages 21—to 29 of Government Order).

Note.

These papers relate to a controversy between the Garrison Chaplain and the Directors of the Civil Orphan Asylums as to the amount of income which is received by the Asylums for the support of the boys of the St. Mary's School Charity.

2. The papers have been printed for facility of perusal, and the note in half margin gives a history of the case.

3. When the St. Mary's school was amalgamated with the Civil Orphan Asylums in 1871, there were 54 boys on the former foundation, and the agreement made at the time was that no expense on account of these children was to fall on the Civil Orphan Asylums.

4. In January 1881, on a representation from the Directors of the Civil Orphan Asylums that the charges on account of the St. Mary's boys were greatly in excess of the sums received on their account, the Government directed that the number of children should be reduced from 54 to 40.

5. Again, in May 1893, on a similar representation from the Directors a further reduction of St. Mary's boys from 40 to 30 was ordered.

6. This last reduction led the Rev. Mr. Penny, the present Garrison Chaplain, to go into facts and figures from the time of the amalgamation in 1871, and he contends that certain sums which should have been treated as contributions to the Asylum on account of the St. Mary's boys have been ignored all through, and that the reduction in the number of children to be nominated by the Garrison Chaplain was not justified.

7. The most important point in the controversy relates to the distribution of the "charity grant" of Rs. 1,200 per annum, made by Government in 1874 to the Civil Orphan Asylums, of which Mr. Penny claims a share on behalf of the St. Mary's funds. The basis of his claim is as follows:—In G.O., No. 64, Ecclesiastical, dated 19th March 1866, the Government, with a view to affording relief to the funds of the Fort school, authorised the grant to it of a sum not exceeding Rs. 100 per mensem to supply any deficiency in the assets of the institution. At the time of the amalgamation of the schools in 1871, the sum drawn by St. Mary's fund on the above account was Rs. 423. At the same time the Civil Orphan Asylums were receiving from Government a charity grant of Rs. 600 per annum. In March 1874, on a strong appeal from the Directors of the Civil Orphan Asylums, the Government increased this latter charity grant from Rs. 600 to Rs. 1,200 per annum, and after this no charity grant was drawn by the St. Mary's fund. Mr. Penny now contends that this increased grant was given to the joint institutions and that a proportionate share of it should be credited to St. Mary's fund. He thinks that, as St. Mary's fund previously drew Rs. 423 and the Civil Orphan Asylums Rs. 600 (total Rs. 1,023), the increased grant of Rs. 1,200 should be divided in the proportion of Rs. 500 to St. Mary's fund

and Rs. 700 to the Civil Orphan Asylums. This contention is supported in the notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, but it is not admitted by the Directors, who are equally confident that the increased grant had nothing to do with the Rs. 423 drawn by the St. Mary's fund.

8. In their letter of 26th December 1873, printed with G.O., No. 101, Educational, dated 30th March 1874, the Directors appealed for an increased grant entirely with reference to the needs of the Civil Orphan Asylums. In paragraph 12 of their letter, the Directors distinctly stated * that their appeal had no reference to the boys of St. Mary's School, but that the fifty-four boys of that school had been included in the table of total expenditure so that the correct average cost of the keep of each child might be arrived at. In the printed note sent to the Directors, this inclusion of St. Mary's boys is stated to have been construed by the Garrison

Page 55 of stock file.

* They stated that "the foregoing observations" (i.e., the facts contained in the first eleven paragraphs of their letter showing why further aid was necessary) "have no reference to the fifty-four boys of St. Mary's Charity School." This may also be interpreted as meaning that help was necessary for the Civil Asylum orphan boys, not to speak of the St. Mary's boys, who also had to be educated.

(Intld.) A.E[DGINGTON].

Chaplain as a hint by the Directors of that time, that they were not getting enough money from St. Mary's fund, but throughout their letter of December 1873, the Directors did not say one word as to the inadequacy of the contribution received from St. Mary's fund. Their appeal was solely with reference to the precarious nature of the subscriptions received from the general public, and to the necessity for additional permanent aid from Government. A perusal of the notes by the Members of Government attached to the original of G.O., No. 101, Educational, dated 30th March 1874, will show that the Hon'ble Sir W. Robinson and His Excellency Lord Hobart were at first opposed to any enhancement of the existing grant of Rs. 600 a year, and that the Hon'ble Mr. Sim strongly advocated an increase of the donation from Rs. 50 to Rs. 100 a month. If at the time the Government had any idea that the ques-

It appears from the notes that Mr. Sim talked the matter over with Mr. Robinson, who then was inclined "to grant the small boon sought and urged by Mr. Sim."

tion under discussion was merely an increase of a joint grant of Rs. 600 + 423 (Rs. 1,023) to Rs. 1,200, that is, a paltry increase of Rs. 177 a year, the Hon'ble Mr. Sim would surely have brought the point forward in support of his stand against the remaining Members of Government. Further, it may be noted that the charity grant of Rs. 423 made by Government to St. Mary's fund at the time of the amalgamation was not a fixed grant of Rs. 423 a year. It was a variable figure, not to exceed Rs. 100 a month, given by Government to meet any deficiency in the assets of the fund. In 1873, after the amalgamation, the Garrison Chaplain drew on this account only Rs. 141-13-1, because the funds of the charity fell short only by that sum to meet in full all payments for the year. Subsequently, as a special case,

G.O., No. 81, Educational, dated 16th March 1874 (page 53 of stock file).

See statement at top of page 171 of stock file.

is difficult to see how it can claim to share it in the proportion of 600 to 423. It might just as well claim the whole Rs. 1,200, for Government would, under the terms of its sanction of March 1866, have paid a maximum sum of Rs. 1,200 to the fund in any one year if the assets were deficient to that extent. Or the fund might with equal reason claim only in the proportion of 600 to 152, Rs. 151-11-9 being apparently the last donation drawn

(Intld.) A.E.

from Government to meet a deficiency in assets. Much stress is laid by the Rev. Mr. Penny, and in the notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, on the fact that the Government grant to St. Mary's fund was stopped after the grant to the Civil Orphan Asylums was raised to Rs. 1,200. There is, however, not a single order to show that the donation to St. Mary's fund was discontinued by Government intentionally in view of the increased grant to the asylum. The real

Surely there was a deficiency in the assets when the number of boys was reduced in 1881.

(Intld.) G.S.
14-7-99.

G.O., No. 689, Financial, dated 1st July 1892 (pages 170 to 172 of stock file).

he asked permission to resume the Government assistance sanctioned in March 1866. The Accountant-General did not then consider that the Government grant

The grant really seems not to have been claimed because the Directors and the Garrison Chaplain each thought it was or should have been drawn by the other.

(Intld.) G.S.
14-7-99.

paper at pages 166 to 169 of the stock file. The true position was probably misapprehended.

(Intld.) G.S.
14-7-99.

Page 109 of stock file.

reduced from 54 to 40, because the fund could not afford to pay for the larger number, no claim was made by Government or the then Garrison Chaplain that a portion of the annual grant of Rs. 1,200 to the Civil Orphan Asylum was intended for the

Mr. Penny seems to have now put forward what has long been buried under a mass of repulsive correspondence.

(Intld.) G.S.
14-7-99.

ernment to go back upon the sanction of the annual grant of Rs. 1,200 is intended to be spread over the needs of the amalgamated institutions, but as the accounts of the asylums and the St. Mary's fund are kept separately, it is difficult to see in what proportion the grant is to be divided, unless it is divided in proportion to the number of boys maintained by the asylums and the

The proper way to determine the amount is to take the average amount drawn during (say) five years before the amalgamation, because that represents the realized value of the claim for Rs. 1,200 a year which St. Mary's had on Government. The 1,200 rupees grant should be divided in the proportion of Rs. 600 to the sum so obtained.

(Intld.) G.S.
14-7-99.

Page 196 of stock file.

of the annual Government grant of Rs. 1,200, Rs. 400 a year should be transferred with the girls, and Rs. 800 a year should continue to be paid to the male branch, (please see paragraph 7 of G.O., No. 363, Educational, dated 15th June 1896). If the Rev. Mr. Penny's claim to Rs. 500 a year out of the Government grant is conceded, and if the transfer of the girls' school had been carried out, the male branch would have been left with only Rs. 300 a year to its credit. Apparently, therefore, the

claim of St. Mary's fund to a share in the grant of Rs. 1,200 cannot be upheld, but if this view is accepted, it may be considered whether the grant of a sum not exceeding Rs. 100 a month made by Government in 1866 to supply any deficiency in the assets of the St. Mary's School should not be revived. It is true that in G.O., No. 689, Financial, dated 1st July 1892 Government, refused to renew the sanction to this grant, apparently because the grant had not been applied for since 1874, but, as the Directors now point out, there is a net deficit in the St. Mary's Church fund accounts of about Rs. 759, and it may, therefore, be considered advisable to renew the grant.

9. The next claim made against the asylum on behalf of St. Mary's fund is that the charge allowance of Rs. 87-8-0 per mensem and a carriage allowance of Rs. 30 per mensem, or Rs. 117-8-0 in all, paid from the fund to the Garrison Chaplain for spiritual charge of the combined institutions, should be treated as part of the total expenditure of the asylums, and as a contribution from St. Mary's fund towards that expenditure. This claim was suggested by the Accountant-General and is supported by the Garrison Chaplain, and here we stand on firmer ground. In

• Page 33 of stock file.

I do not concur in the arguments put forward in the above note at all. The Directors' position seems to me inconsistent in itself.

When it is a question of receiving money, they say the institution is not joint; but when it is a question of management, they say the institution is joint. If they deny that the grant above given is joint, they can not resist Mr. Penny's claim to a larger share in the management.

(Intld.) G.S.
14-7-99.

Although these sums were to be a charge against St. Mary's fund, they were distinctly given for spiritual supervision over the amalgamated institutions. The lump sum contribution made at the time from St. Mary's fund to the asylums represented a payment somewhat less than the cost per head of each inmate of the asylums,

Page 33 of stock file.

but the Government, in paragraph 9 of its order, said that it had no doubt that the Directors would accept the rate of payment in consideration of the cost of the spiritual charge of the Civil Asylum being met from St. Mary's fund. The Directors now protest against sums which pass into the pocket of the Garrison Chaplain being taken into account in calculating the cost of maintaining the orphans, but it is quite clear that the Government did intend that the amounts should be so taken into account, and it is submitted that the money should be treated as payments made by the asylum to one of its officers, and as a contribution from St. Mary's fund to the general expenses of the combined institutions.

10. The Accountant-General suggests that in calculating the cost per head of each child, charges on account of repairs and assessment and pensions and bonuses should be excluded, the former being set off against rents and sale-proceeds of buildings and land presented to the asylum by Government in 1871, and the latter against the surplus income of the institution. This proposal is strongly deprecated by the Garrison Chaplain and is opposed by the Directors on the ground that the cost of everything connected with the school should be taken into consideration in calculating the cost per head. In the Financial Department notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, it has already been pointed out that the propriety of these deductions is open to doubt, and there seems no question that by excluding them the correct average cost per head cannot be arrived at.

11. If the claim to a share in the annual grant of Rs. 1,200 be dropped, if the inclusion of the Chaplain's charge and conveyance allowances in the contribution made by St. Mary's fund to the Civil Orphan Asylum be insisted on, and if payments on account of assessment, repairs, pensions and bonuses be not excluded, the figures

for 1896 in the Accountant-General's statement appended to the printed note may be modified thus:—

	RS.	A.	P.
Entire expenses of the Asylum as per report	23,935	0	0
Add Chaplain's salary and carriage allowance at Rs. 117-8-0 per mensem	1,410	0	0
Total	25,345	0	0

Average number of children in the amalgamated institution = 150.

Cost of each per mensem 14 1 3 $\frac{7}{15}$

Cost of 30 St. Mary's boys for the year 5,069 0 0

Sums contributed from St. Mary's fund—

Grant to second master	Rs. 240	} .. 6,880 0 0
Payment to Chaplain	1,410	
Lump contribution	5,230	

Excess contribution .. 1,811 0 0

Excess equal to the cost of how many children (about) 10.

Total numbers of children that might have been maintained = 40.

12. The Garrison Chaplain claims to have the number of St. Mary's boys increased

This proposal seems equitable. It may be adopted.

(Intld.) A.E.H.
(") A.T.A.
25-10-99.
(") H.M.W.
27-10-99.

to forty-four, taking the present average cost per child per month to be Rs. 12, but as above shown, he may legitimately claim to have forty boys on the St. Mary's foundation, the number maintained prior to the last reduction to thirty ordered in May 1893; and the Government might insist on the Directors accepting this number.

13. A minor matter brought forward by the Rev. Mr. Penny relates to apprenticing the boys. Three of the St. Mary's boys having been sent by the Directors with some of the Civil Orphan Asylum boys to work at the Carnatic Mills, the Garrison Chaplain maintained that three vacancies on the St. Mary's list had been created, and claimed to nominate three new children. The Directors, however, show that the boys were sent to work as an experiment; that all expense in connection with their maintenance still devolved on the Asylum; and that as a matter of fact the experiment failed, and the boys had to return to the asylum. While the asylum was responsible for the board and clothing of these boys, it is difficult to understand how Mr. Penny could consider them to have left the school and to have made room for fresh nominees. Mr. Penny asks Government to pass an order to the effect that all arrangements regarding the St. Mary's boys should be subject to the approval of the Garrison Chaplain. The Directors unanimously protest against the proposal, and consider that such a rule would render the institution unworkable and involve the resignation of many Directors much interested in the Asylums. The Garrison Chaplain nominates boys for the St. Mary's list, and

Very much joint here.

(Intld.) G.S.
14-7-99.

Yes. I agree.

(Intld.) A.E.H.
(") A.T.A.
25-10-99.
(") H.M.W.
27-10-99.

The Directors think that after admission, their discipline, tuition and other matters should rest with the Directors. There seems no doubt that the rule proposed by the Garrison Chaplain would give rise to constant friction, that it would be well not to press it on the Directors.

14. The Garrison Chaplain further requests that he should be appointed one of a financial sub-committee of three or four persons representing various sources of income. Apparently it is not intended to act on this suggestion, as it was not included in the printed note sent to the Directors. It would perhaps be too direct an interference with the internal management of the Directors, for Government

Yes.

(Intld.) G.S.
14-7-99.

I concur.

(Intld.) A.E.H.
13-10-99.

directly to instruct the Directors to appoint a Finance Committee, but it may be suggested to them. The Chaplain has pointed out that he represents on the Directorate about one-fourth of the total income of the schools (omitting the Government grant), but as far as expenditure is concerned he only possesses one vote in twenty-four.

(Intld.) C.S.
5-7-99.
(") A.E.
12-7-99.

Honourable Member and circulate.

Please see printed currents. The Chief Secretary is a co-trustee with the Garrison Chaplain of St. Mary's Schools.

(Intld.) G.S. [TOKES].
14-7-99.

NOTE BY THE CHIEF SECRETARY.

In paragraph 12 of the note on yellow paper, page 16, it is stated that the Garrison Chaplain claims to nominate 44 boys and that the calculation based on the accounts of the year 1896 shows him entitled to nominate 40 and Honourable Members approved of this proposal as equitable. Calculation on the single year 1896 seems objectionable

I think it may be approved.

(Intld.) A.E.H.

and I have had it based on the average of five years which gives the Chaplain 38 nominations. Is this approved?

It is possible to make out a case for 46 boys for five years, because it appears from the calculation that St. Mary's has paid, in those five years, (1,541 × 5) Rs. 7,705 too much which is about equal to the cost of eight boys per annum for five years. At this rate the Garrison Chaplain would be entitled to 46 nominations for the next five years.* Should this be set out?

* I should say not. It would tend to complicate the matter, to give retrospective effect to such a calculation. Was it not, moreover, the fault of St. Mary's Church authorities that the matter was not sooner brought to light?

(Intld.) A.E.H.

I think this is right.

(Intld.) A.E.H.
10-12-99.
(") A.T.A.
12-12-99.
(") H.M.W.
22-12-99.

I have also laid down that the method of calculation now adopted shall be used in future.

I therefore circulate the order for approval.

(Intld.) G.S.
6-12-99.

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

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

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

	RS.	A.	P.
Average total annual expenditure of the Civil Orphan Asylum for the five years ending with 1896	24,434	0	0
Add Chaplain's salary and carriage allowance at Rs. 117-8-0 per mensem	1,410	0	0
Total	25,844	0	0

Average number of children annually supported in the amalgamated institution	140
Average cost of each child per annum	184 9 7½

Average cost of 30 St. Mary's boys each year	5,538 0 0
Sums contributed yearly from St. Mary's Fund—	

	RS.		
Grant to second master	240		
Payment to Chaplain	1,410		
Average lump contribution	5,429		
Excess contribution	1,541	0	0

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

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

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

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

(True Extract.)

for Chief Secretary.

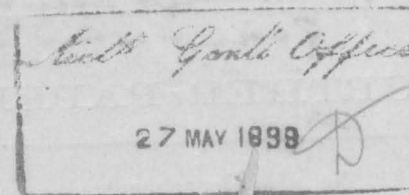
To the Garrison Chaplain, Fort St. George.
" Directors, Civil Orphan Asylum.
" Accountant-General.

Exd. P. Seetharam.

[Eccl.]
1
1899-7-96.

Co 119/98 available
27/6/99
Ecclesiastical (1899) Department.

CURRENT No. 147



213
From

BB.
The Garrison Chaplain
Fort St. George

Order sent. No. 1365/25.5.99

Referred to
The Accountant General
for favour of remarks.

No.

W. H. H.
Chief Secretary.

Dated 17. 4. 99

Received 19. 4. 99

Registered 20. 4. 99.

Enclosures one

Spare copies. —

Cu
20.5.99



SUBJECT.

Found? comments of the
directors of the Civil Asylum
on the printed
note re. the St. Mary's
Church Fund.

BACK PAPERS.

G.O.	No.	Department.	Date.
	119	Eccel:	27.5.98
	454	Ed:	10.8.97
	574	Ed:	11.7.98
	no 200		
	for book in reg:		
	St. Mary's Church Fund		
	Grant in aid fund		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[Eccl.]
1

Ecclesiastical (1899) Department.

CURRENT No. 213

From
The Accountant Genl.
Madras.

Order

No. $\frac{B.S. 38}{2731}$

Dated 15th
Received 16th
Registered 17th } June 1899.
Enclosures C. No. 147 with one
Spare copies.

SUBJECT.

Subing. remarks on the St.
Mary's Church Fund.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CH-7-29.
 R13. 1099
 So many's Fund
 173 \$
 Have come notes in
 Ecclesiastical Department
 c. 23. 1099.
 R 26. 1099.
 c. 26. 1099.
 R. 20. 1099.
 CS
 Notes connected with So No. 173
 NOTE.
 These papers relate to a controversy between the Garrison Chaplain and the Directors of the Civil Orphan Asylums as to the amount of income which is received by the Asylums for the support of the boys of the St. Mary's School charity.
 2. The papers have been printed for facility of perusal, and the note in half margin gives a history of the case.
 3. When the St. Mary's School was amalgamated with the Civil Orphan Asylums in 1871, there were 54 boys on the former foundation, and the agreement made at the time was that no expense on account of these children was to fall on the Civil Orphan Asylums.
 4. In January 1881, on a representation from the Directors of the Civil Orphan Asylums that the charges on account of the St. Mary's boys were greatly in excess of the sums received on their account, the Govt. directed that the number of children should be reduced from 54 to 40.
 Please see printed account?
 The Civil Orphan Asylums is a Co-trustee with the Garrison Chaplain of St. Mary's School.
 1/14/174.

4

in 1874

The COH went on during this ^{to} 40
after the amalgamation as I
understand

They stated that the foregoing observations
(ie the facts contained in the first 11 paras.
of their letter showing why further aid was
necessary) have no reference to the fifty-four
Boys of St. Mary's Charity School. This may
also be interpreted as meaning ^{that} ~~that~~
~~from the St. Mary's Boys~~ help was necessary
for the Civil Asylum Orphan Boys, not to speak
of the St. Mary's Boys who also had to be
educated.

5

18

6
child might be arrived at. In the printed note sent to the Directors, this inclusion of St. Mary's boys is ~~considered as~~ ^{stated to have been} ~~considered as~~ ^{considered by the Garrison Chaplain as} a hint by the Directors of that time, that they were not getting enough money from St. Mary's fund, but throughout their letter of December 1873, the Directors did not say one word as to the inadequacy of the contribution received from St. Mary's fund. Their appeal was solely with reference to the precarious nature of the subscriptions received from the general public, and to the necessity for additional permanent aid from Govt. A perusal of the notes by the members of Govt. attached the original of G.O.No. 101, Educl., dated 30-3-74, will show that the Hon. Sir W. Robinson and H.E. Lord Hobart were at first ~~approved~~ ^{opposed} to any enhancement of the existing grant of Rs. 600 a year, and that the Hon. Mr. Sim strongly advocated an increase of the donation from Rs. 50 to Rs. 100 a month. If at the time the Govt. had any idea that the question under discussion was merely an increase of a joint grant of Rs. 600 + Rs. 423 (Rs. 1,023) to Rs. 1,200, that is, a paltry increase of Rs. 177 a year, the Hon. Mr. Sim would ~~surely~~ ^{surely} have brought the point forward in support of his stand against the remaining members of Govt.. Further, it ~~may be noted~~ ^{may be noted} that the charity grant of Rs. 423 made by Govt. to St. Mary's Fund at the time of the amalgamation was not a fixed grant

It appears from the note that Mr. Sim talked the matter over with Mr. Robinson who then was inclined "to grant the small" loan sought & urged by Mr. Sim.

For the reasons given it is submitted that the Directors are right in their contention that the grant of Rs. 1200 was not intended to include the Rs. 423, but it is not clear that the increased grant was not intended to be given to the joint institutions. There is nothing in the original order to show that the St. Mary's Fund was not intended to share in the increased grant.

19
of Rs. 423 a year. It was a variable figure, not to exceed Rs. 100 a month, given by Govt. to meet any deficiency in the assets of the fund. In 1873, after the amalgamation, the Garrison Chaplain drew on this account only Rs. 141-13-1, because the funds of the charity fell short only by that sum to meet in full all payments for the year. Subsequently, as a special case the Govt. authorized the payment of the difference, Rs. 281-2-11, to the Directors. In 1872, only 37-1-9 was drawn, and in 1874, Rs. 151-11-9 which seems to have been the last claim made. If the St. Mary's fund has any ~~claim~~ ^{claim} to a share of the charity grant of Rs. 1,200, it is difficult to see how it can claim to share it in the proportion of 600 to 423. It might just as well claim the whole Rs. 1200, for Govt. would, under the terms of its sanction of March 1866, have paid a maximum sum of Rs. 1200 to the fund in any one year, if the assets were deficient to that extent. Or the Fund might with equal reason claim only in the proportion of 600 to 152, Rs. 151-11-9 being apparently the last donation drawn from Govt. to meet a deficiency in assets. ~~much~~ ^{much} stress is laid by the Rev. Mr. Penny, and in the notes attached to G.O.No. 119 Eccl., dated 27-9-93, on the fact that the Govt. grant to St. Mary's fund was stopped after the grant to the Civil

conceded, and if the transfer of the girls' school had been carried out, the male branch would have been left with only Rs.300 a year to its credit. Apparently therefore the claim of St. Mary's fund to a share in the grant of Rs. 1200 cannot be up held,

9. The next claim made against the asylum on behalf of St. Mary's fund is that the charge allowance of Rs. 87½ per mensem and a carriage allowance of Rs.30 per mensem, or Rs.117½ in all, paid from the Fund to the Garrison ^{Chaplain} for spiritual charge of the combined institutions, should be treated as part of the total expenditure of the asylums, and as see a contribution from St. Mary's Fund towards that expenditure. This claim was suggested by the Accountant-General and is supported by the Garrison ^{former} Chaplain, and here we stand on ~~Finance~~ ^{Finance} ground.

In G.O.No.352, Educl., dated 26th August 1871, the Govt. continued to the Garrison Chaplain, for the spiritual charge of the combined schools, the allowance of Rs. 87½ per mensem previously drawn by him as Supt. of St. Mary's school, and at the same time sanctioned the grant to him of a carriage allowance of Rs.30 per mensem. Although these sums were to be a charge against St. Mary's Fund, they were distinctly given for spiritual supervision over the amalgamated institutions. The

10. But if this view is accepted, it may be considered whether the grant of Rs. 100 a month made by Govt. in 1866 to supply any deficiency in the assets of the St. Mary's School should not be revived. It is true that in G.O.No.689 (p.172 of the book) Govt. refused to ^{renew} ~~renew~~ 1.7.92. The sanction to this grant, apparently because the grant had not been applied for since 1874, but, as the Directors now point out, there is a net deficit in the St. Mary's Church Fund accounts of Rs. 759, and it may therefore be considered advisable to renew the grant. (ab)

I do not come in the argument but proceed in the above manner at all. The Director's position seems to me inconsistent in itself when it is a question of money they say the institution is not joint but when it is a question of management they say the institution is joint. If they deny that the point above given is joint they can not resist the Garrison's claim for a larger share in the management.

11.4.71

21
lump sum contribution made at the time from St. Mary's Fund to the Asylums represented a payment somewhat less than the cost per head of each inmate of the asylums, but the Govt., in para. 9 of its order, said that it had no doubt that the Directors would accept the rate of payment in consideration of the cost of the spiritual charge of the Civil Asylum being met from St. Mary's Fund. The Directors now protest against sums which pass into the pocket of the Garrison Chaplain being taken into account in calculating the cost of maintaining the Orphans, but it is quite clear that the Govt. did ^{intend} ~~intend~~ that the amounts should be so taken into account, and it is submitted that the money should be treated as payments made by the Asylum to one of its officers, and as a contribution from St. Mary's Fund to the general expenses of the combined institutions.

10. The Accountant-General suggests that in calculating the cost per head of each child, charges on account of repairs and assessment and pensions and bonuses should be excluded, the former being set off against rents and sale proceeds of buildings and land presented to the Asylum by Government in 1871, and the latter against the surplus income of the institution. This proposal is

12

strongly deprecated by the Garrison Chaplain and is opposed by the Directors, on the ground that the cost of everything connected with the school should be taken into consideration in calculating the cost per head. In the Finl. dept. notes attached to G.O. No. 119 Ecclesiastical, dated 27th September 1898, it has already been pointed out that the propriety of these deductions is open to doubt, and there seems no question that by excluding them the correct average cost per head cannot be arrived at.

11. If the claim to a share in the annual grant of Rs. 1,200 be dropped; if the inclusion of the Chaplains charge and conveyance allowances in the contribution made by St. Mary's Fund to the Civil Orphan Asylum be insisted on, and if payments on account of assessment, repairs, pensions and bonuses be not excluded, the figures for 1896 in the Accountant-General's statement appended to the printed note may be modified thus:-

Entire expenses of the Asylum as per report.....	Rs 23,935- 0- 0
Add Chaplain's salary and carriage allowance at Rs. 117½ per mensem..	1,410- 0- 0
Total Rs.	25,345- 0- 0
Average number of children in the amalgamated institution.....	1500
Cost of each per mensem.	14- 1- 3 ⁷ / ₁₂
Cost of 30 St. Mary's boys for the year	5,069- 0- 0
Sums contributed from St. Mary's Fund-	
Grant to 2nd Master....Rs. 240)	
Payment to Chaplain....., 1,410)..	6,880- 0- 0
Lump contribution....., 5,230)	
Excess contribution Rs	1,811- 0- 0

254-26
 254-26
 254-26

13

22

+Mure 11.

taking the present average cost per child per month to be Rs 12,

This proposal seems equitable. It may be adopted.

A. S. H. (avelock)

HA (runded)
 25.6.98

1/10/98
 27-10-98
 (inter Soltham)

Excess equal to the cost of about 10 how many children. . .
 Total numbers of children that might have been maintained. 40

12. The Garrison Chaplain claims to have the number of St. Mary's boys increased to 44, but as above shown, he may legitimately ~~may~~ claim to have 40 boys on the St. Mary's foundation, the number ~~is~~ maintained prior to the last reduction to 30 ordered in May 1893; and the Govt. might insist on the Directors accepting this number.

13. A minor matter brought forward by the Rev. Mr. Penny relates to ^{ci}aprenting the boys. Three of the St. Mary's boys having been sent by the Directors with some of the Civil Orphan Asylum boys, to work at the Carnatic Mills, the Garrison Chaplain maintained that three vacancies on the St. Mary's list had been created, and claimed to nominate three new children. The Directors however show that the boys were sent to work as an experiment; that all expense in connection with their maintenance still devolved on the Asylum, and that as a matter of fact the experiment failed and the boys had to return to the Asylum. While the asylum was responsible for the ~~boarding~~ ^{board} and clothing of these boys, it is difficult to understand how Mr. Penny could consider them to have left the school

and to have made room for fresh nominees.
Mr. Penny asks Govt. to pass an order
to the effect that all arrangements
regarding the St. Mary's boys should
be subject to the approval of the Garrison
Chaplain. The Directors unanimously pro-
test against the proposal, and consider
that such a rule would ~~under~~ the insti-
tution unworkable and involve the re-
signation of many Directors much interested
in the Asylums. The Garrison Chaplain
nominates boys for the St. Mary's list,
and the Directors think that after ad-
mission, their discipline, tuition and other
matters should rest with the Directors.
There seems no doubt that the rule
proposed by the Garrison Chaplain would
give rise to constant friction, that it
would be well not to press it on the
Directors.

14. The Garrison Chaplain further
requests that he should be appointed
one of a financial sub committee of
three or four persons representing
various sources of income. Apparently
it is not intended to act on this
suggestion, as it was not included
in the printed note sent to the Direc-
tors. It would perhaps be too direct
an interference with the internal ma-
nagement of the Directors, for Govt. directly

to instruct the Directors to appoint
a Finance Committee, but it may
be suggested to them. The
Chaplain has pointed out that

he represents on the Directorate about one-
fourth of the total income of the schools
contributing the Govt. grant. As far as
expenditure is concerned he only possesses one
vote in twenty-four. A.C. 12/7/99.

Let my much faint here.

10/7/99.

Wm. T. T. T.

A.A.H.

MS 25.30.99.

Yes. 11/4/99.
T. T. T. 13.10.99

p. 14 of his letter No. 168 d. 25.9.97
page 5 of the current.

C. 7.12.99 - C. 12.12.99 C. 14.12.99
R 11.12.99 R 13.12.99 R 23.12.99

W. T. T.

I think it may be approved.
A.A.H.

15 Note by the Chief Secretary
For a.w.d.

In para 12 of the letter on
p. 16. it is stated that
yellow paper the Garrison
Chaplain claims 44 boys
and that the calculation based
on the average of the year
1896 shows him entitled to
summit 40 and at his
approval of this proposal
as ~~equitable~~ equitable. Calculation
on the single year 1896 shows
objectionable and I have had
it based on the average of
five years which gives the
Chaplain 38 nominations.
Is this approved?

It is possible to make out
a case for 46 boys for 5
years because it appears
from the calculation that
the boys have paid in those
5 years. $(1541 \times 5) / 167705$
too much which is about
equal to about the cost
of 8 boys for annum for
5 years. At this rate the
when entitled to 46
nominations for the year

5 years. No. 2 this be set out.

I have also laid down the method of calculation now adopted shall be used in future.

I therefore circulate this order for approval.

[Handwritten signature]

I should say not. It would tend to complicate the matter, to give retrospective effect to such a rule. I think this is right. A.H.

12/10/99

12.12.99

22-12-99

[Handwritten signature]

FOR RECORD ONLY

NOTES CONNECTED WITH G.O., NO. 173, ECCLESIASTICAL, DATED 26 Dec 1899
(G.O., No. 119, ECCLESIASTICAL, DATED 27TH SEPTEMBER 1898.)

ECCLESIASTICAL DEPARTMENT.

From the Revd. F. PENNY, No. 168, dated 25th September 1897 (page 3 of Government Order).

Note.

The Chaplain of the St. Mary's Church fund points out * in the current that the Directors of the Civil Orphan Asylums are under a misapprehension as to the position of the St. Mary's Church fund boys on the foundation created by the amalgamation of the Civil Orphan Asylum with the school supported by the above fund in 1871.

2. The complexity of the subject arises from the fact that the St. Mary's Church fund is not wholly devoted to the payment of the expenses of the boys' education. Hence the fund has never been entirely merged in the funds of the Directors of the Civil Orphan Asylums. The boys attached to, i.e., appointed by the Trustees of, the St. Mary's fund are educated and boarded by the Civil Orphan Asylums, but a payment is made from the fund to the Directors of the Civil Orphan Asylums in consideration.

3. This will be best explained by a brief account of the origin of the present difficulty.

4. In the year 1871 the institution known as the Military Male Asylum was removed from Madras to Ootacamund, and the premises in which the inmates had been accommodated in Madras were made over by Government to the Directors of the Civil Orphan Asylum.

At the same time, partly because these premises were too large to be conveniently occupied by the boys on the foundation of the Civil Orphan Asylum, and partly because the buildings occupied by the St. Mary's Church fund school in the Fort were considered *unhealthy*, Government suggested that the boys under the St. Mary's foundation should be transferred to the new quarters of the Civil Orphan Asylum, thus forming a *joint school*, though the foundations remained separate.

5. As stated by the Chaplain in paragraph 5 of his letter, the principle was that no extra expense on their account should fall on the funds of the Civil Orphan Asylum, i.e., neither party was to gain nor lose anything by it. From the very first, however, this principle was not strictly adhered to.

6. There are several points in which it has been abandoned—
(1) The cost per child per mensem of the school of the Civil Orphan Asylum in the year (1871) when this amalgamation was effected was Rs. 11-3-5.

Statement appended to G.O., No. 101, Educational, dated 30th March 1874.
Page 59 of the Book file.

But the income of St. Mary's fund would not suffice of that amount being paid for each of the 54 St. Mary's boys who were made over under the new arrangement. The St. Mary's Church fund's total income in 1871 was as follows:—

	RS.
(a) Interest on funded capital	8,620
(b) Government grant towards master	540
(c) Government grant towards general expenses of school	423
(d) "Other sources"	112

Total .. 9,695
From this deducting for other fund expenses, not connected with the boys, e.g., upkeep of Church, Chaplain, &c. 3,275

There was a balance for the maintenance and education of the 54 boys then on the foundation of 6,420
or a sum of Rs. 9-14-6 *per mensem* for each boy.

G.O., No. 252 of 1871, paragraph 9.
Page 33 of the Book file.

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

* I cannot find out what this was. But it enhanced the value of the gift of the Egmore buildings.

(Intld) M.E.C.

7. (2) The Chaplain's salary as Superintendent of the St. Mary's boys was Rs. 87-8-0 *per mensem*. On the amalgamation being effected, his educational duties were taken away; his spiritual services were given to the joint institution; his salary as above was paid solely by St. Mary's fund; and a carriage allowance of Rs. 30 *per mensem* was also granted him from the St. Mary's fund to enable him to visit the boys of the new joint institution in Egmore.

Thus the Chaplain represented a payment of Rs. 1,410 *per annum* from the St. Mary's fund to the Civil Orphan Asylum. This has been lost sight of in all subsequent calculations.

8. (3) The third point in which the original understanding was departed from was when the sum of Rs. 423, originally granted by Government to the St. Mary's fund as a sum of money not to exceed Rs. 100 *per mensem* to supplement any deficiencies in the St. Mary's fund and to be devoted to boarding and clothing of the boys, was made over to the Directors in G.O., No. 81 of 1874, as a "special case."

G.O., No. 64 of 1866.
Page 24 of the Book file.
Page 53 of the Book file.

Strictly speaking, in the year 1872 the deficiencies under the above heads in the accounts of St. Mary's fund only amounted to Rs. 142. But even to this amount the joint institution had no claim. The omission of the Garrison Chaplain of the time to grasp this fact is inexplicable.

9. (4) Again, the rent of the old school building in the Fort formerly used by the St. Mary's boys, Rs. 85 *per mensem*, or Rs. 1,020 *per annum*, was made over in the same year, 1874, to the Directors of the Civil Orphan Asylum.
G.O., No. 81 of 1874.
Page 53 of the Book file.

Its lease had been sanctioned by G.O., No. 17 of 1873, and payment of the amount ordered to be made to the Garrison Chaplain.
Page 49 of the file.

No sooner had this been done than the Directors of the Civil Orphan Asylum laid claim to this sum, to which they had no sort of right under the original arrangement, and Government in G.O., No. 294 of 1873, paragraph 2, remarked:

Page 52 of the Book file.
Since 1891 the building has been resumed by Government without payment, as it was ascertained that it was not the property of St. Mary's Trustees, but leased to them for 99 years—G.O., No. 1183 of 1891.
Page 161 of the file.

"It is shown that, on such addition being made, the grant per boy will be Rs. 11-1-5 or 10 pies less than the actual cost (Rs. 11-2-3) per boy for the year 1872."

10. At the risk of being tedious it must again be pointed out that—

(1) In the original agreement the deficiency in the amount paid by the St. Mary's fund per boy had been fixed at Rs. 1-4-11, and a deficiency under this head of Rs. 847-2-0 *per annum* anticipated.

(2) That the services of the Chaplains represented a yearly payment of Rupees 1,410 made by the St. Mary's fund to the joint institution.

(3) That by the grant of the new buildings in Egmore Government had given the Civil Orphan Asylum far more than an equivalent for such deficiency in the cash payment per boy.

(4) That by appropriating the grant of the Government contribution of Rs. 423 mentioned above the Directors had already secured themselves against about half of the deficiency mentioned in (1) above.

Page 52 of the Book file.
All these facts were lost sight of by Government when it made in G.O., No. 294 of 1873, the statement quoted above.

11. The above facts are not noticed in the current. They lend much force to the Chaplain's contention that his fund has not been equitably treated by the Directors of the Civil Orphan Asylum.

12. But the main contention of the Chaplain, that the various Government grants subsequently made to the Directors of the Civil Orphan Asylum were intended to be shared in by the boys of his fund, is very clearly brought out by him.

13. In their first application to Government for increased assistance (letter printed in G.O., No. 101 of 1874, in paragraph 12), the Directors hint that they are not getting enough money from the St. Mary's fund for the boys appointed by it. Accordingly, G.O., No. 101, dated 30th March 1874, raised the grant formerly made to the Civil Orphan Asylum as a separate institution to Rs. 1,200 for the joint institution. That it was for the joint institution that the relief was asked appears from the mention of the cost of the St. Mary's fund boys by the Directors in paragraph 12 of their letter (quoted above) as one of the causes of their financial straits.

The Chaplain makes this point still clearer by pointing out (what is not stated in the Government Order) that from the time when the Government contribution to the Civil Orphan Asylum was raised from

* The Rs. 423 *per annum* mentioned above. Rs. 600 to Rs. 1,200 *per annum*, the contribution * which Government had up to that time been making to the St. Mary's fund as a separate institution was stopped. In 1877 (the famine year) the Directors, Civil Orphan Asylum, asked for a special

contribution from the St. Mary's fund. In forwarding his letter the Chaplain, instead of pointing out that he was already paying far too much, actually proposed to reduce the number of his boys. This proposal was negatived by Government in G.O., No. 406 of 1877, but "as a very exceptional case" Government sanctioned the payment of Rs. 400 from St. Mary's fund to the Civil Orphan Asylum. The proper course would have been to reduce the number of the Civil Orphan Asylum boys.

Page 100 of the file.

14. The next appeal from the Civil Orphan Asylum Directors for help from Government was in 1880. As the Chaplain points out, the Directors, in their proceedings read with G.O., No. 24, dated 26th January 1881, assume that no consideration was being received by them on account of the St. Mary's boys except the following cash payments: Rs. 6,420 (the original sum) + Rs. 1,020 (rent of Fort building) = Rs. 7,440. From this total the sum of Rs. 615 was deducted for repairs to the Fort buildings in 1879 and Rupees 640 * in 1880, leaving to be credited to the Civil Orphan Asylum only a total of Rs. 6,825 in 1879 and Rs. 6,800 in 1880.

* Mr. Penny, in table A, gives the contribution for 1879 as Rs. 7,340, and for 1880 as Rs. 7,347.

Vide Chaplain's letter of 4th December 1880.

Page 108 of the file.

This is the assumption which the Chaplain combats. He shows in the remarks appended to table B that, at the time of amalgamation, the Government grant to each of the single institutions was almost

Page 8 of the Government Order.

the same, i.e., Rs. 1-6-0 per boy *per mensem* in the case of the Civil Orphan Asylum and Rs. 1-7-4 in the case of St. Mary's fund. The proportion has been steadily diverging ever since; nor is this to be wondered at when the grants shown in Mr. Penny's table B were looked upon by the Directors as exclusively intended for the Civil Orphan Asylum funds as distinct from the joint institution.

Page 8 of the Government Order.

the Directors as exclusively intended for the Civil Orphan Asylum funds as distinct from the joint institution.

15. On this point the Accountant-General, to whom the papers were referred for report, has made a full report. The purport of it is that Mr. Penny is right in his contention that the grants made to the Directors, Civil Orphan Asylum, subsequent to the amalgamation with the St. Mary's fund were intended to be shared with St. Mary's fund. Attention is invited to paragraphs 3 and 4 of his letter in particular, where he shows that in 1896 the St. Mary's fund was entitled, on its payments, to nominate 42 boys, while, as a matter of fact, the Chaplain's boys were only 30.

Page 9 of the Government Order.

16. Attention is also invited to G.O., No. 12, dated 9th January 1893, in which, in consequence of an application for relief by the Directors of the Civil Orphan Asylum, Government called upon the Garrison Chaplain to report whether in the event of the cancellation of the present arrangement, other arrangements were feasible.

Page 173 of the file.

The Chaplain replied in letter read in G.O., No. 159 of 1893, that the St. Mary's fund was sufficient to maintain 40 scholars, provided that free accommodation was provided in the Fort as before. As noted

On page 174 of the file.

above, the old school buildings had been resumed by Government in 1891. The Chaplain also pointed out in his letter that the fund would save Rs. 50 *per mensem* if the boys were brought back into the Fort. (Rs. 30 carriage allowance to the Garrison Chaplain and Rs. 20 upkeep of two bullocks for the choir omnibus).

This letter was referred to the Military Department for report whether accommodation could be provided for St. Mary's Charity School in the Fort as before. The Military Department reported that no buildings were available for the St. Mary's boys in the Fort, and accordingly G.O., No. 431, dated 2nd May 1893, stated that the only course open was to reduce the number of St. Mary's scholars maintained in the Civil Orphan Asylum. The last Government special grant to the Civil Orphan Asylum was made in G.O., No. 1184, dated 23rd November 1893, which concluded as follows:—

Page 175 of the file.

Page 177 of the file.

"The Government will not, however, under any circumstances give a further grant to the directors, who should reduce their expenses to the limits of the means at their disposal."

17. The error which was made in G.O., No. 24, dated 26th January 1881, and in cutting down the number of St. Mary's Fund boys before ascertaining how far it was true

Page 109 of the Book file.

Page 175 of the file.

Page 4 of the Government Order.

that they were not paying their way—an error which was repeated in G.O., No. 431, of 1893, in addition to the G.Os. reducing the number of the Woolley Fund scholars quoted by the Chaplain in paragraph 9 of his letter—has now to be repaired. The sum of Rs. 50 which the Chaplain stated would be saved, if the boys were brought back to the Fort, would, of course, be utterly inadequate to provide the St. Mary's boys with new hired premises of their own, were any such available, nor would it be feasible to order the immediate reduction of the number of Civil Orphan Asylum boys and the increase of the St. Mary's boys to the proportions indicated by the Accountant-General. But perhaps it will be thought that the only way out of the present difficulty will be to point out to the Directors, Civil Orphan Asylum, that they have been maintaining more boys of their own nomination and fewer of the St. Mary's Fund boys than the relative position of the respective funds of the institutions justifies, and told that, until the proper proportion as shown by the Accountant-General is reached, no more nominations are to be made by them, all vacancies being filled up by the Garrison Chaplain. The Chaplain in his letter asks only for 36 boys. But the Accountant-General shows that he is

* Page 6 of the Government Order.

entitled to 42. The proposals of the Chaplain, therefore, in paragraph * 13 of his letter appear to be extremely reasonable. But before the question is submitted for the orders of Government, the Chief Secretary, who is an *ex-officio* trustee of St. Mary's Fund, may think it advisable to communicate the letter of the Chaplain and the report of the Accountant-General to the Directors, Civil Orphan Asylum, for remark. The further facts referred to in the early portion of this note might also be brought to their notice at the same time. The

† Page 9 *ibid*.

Accountant-General has referred to some of them in † paragraph 1 of his report, but perhaps it would be as well to state them in full so that any criticisms which the Directors may have to make on this presentation of the facts may be fully considered before the papers are submitted to Government.

(Intld.) M. E. COUCHMAN.
8-1-98.

This should be done; but before the reference goes out the file will be referred to Financial for examination of the figures and comment.

(Intld.) A.T.A.
11-1-98.

To Financial Department for examination of the figures and comment.

(Signed) M. E. COUCHMAN,
11-1-98.

FINANCIAL DEPARTMENT.

The figures in the Ecclesiastical Department note have been verified and found to be correct, with the exception of one or two slips, which have been rectified in red ink. The Rev. Mr. Penny's tables * attached to his letter in C. No. 249 have also been checked as far as possible. The averages in table B do not appear to be quite correct in every case, but the small differences do not, it is thought, affect his arguments.

2. Paragraph 10 of the Ecclesiastical Department note contains certain facts which, it is pointed out, are not noticed by the Rev. Mr. Penny but which lend much force to his contention that the St. Mary's Church Fund has not been equitably treated by the Directors of the Civil Orphan Asylum.

3. The first of these facts is a statement of what was actually anticipated when the amalgamation of the St. Mary's Charity School with the Civil Orphan Asylum took place in 1871, viz., that there would be a deficiency in the amount contributed by the former to the latter for the upkeep of the boys.

4. The next statement relates to the services of the Chaplain which, it is contended, represent a yearly payment of Rs. 1,410 made by the St. Mary's Fund to the joint institution. As regards this, it is to be noted that, previous to the amalgamation of the two institutions, the Garrison Chaplain of Fort St. George exercised a general superintendence over the education of the orphans of St. Mary's School, but that, when the amalgamation took place, he was divested of this general superintendence and Government clearly stated its intention in paragraph 1 of G.O., No. 280, Educational, dated 29th September 1871, that he should not exercise any control over the secular instruction of the St. Mary's orphans. This secular control was therefore transferred to the Directors of the Civil Orphan Asylum, and it is thought that this transfer represents a certain set off which, of course, cannot be gauged exactly against the payment made by St. Mary's Fund to the Chaplain's allowance and his carriage-hire.

Page 37 of the file.

5. The next statement relates to the grant of the new buildings at Egmore to the Civil Orphan Asylum, and it is contended that these were far more than an equivalent for the deficiencies in the cash payments per boy. In a previous portion of the note dealing with this point (paragraph 6) reference is made to the rent of three old buildings in Black Town which the Directors were allowed to receive. As regards the grant of the new buildings in Egmore, it is to be observed that these buildings also house the St. Mary's orphans, and that although the Directors of the Civil Orphan Asylum received the rent of the St. Mary's School buildings in the Fort, this payment was discontinued in 1891, when Government resumed the school-house (*vide* G.O., No. 1183, Financial, dated 14th November 1891). As regards the Black Town buildings, difficulties have been experienced in tracing the authority for the statement that the Directors were allowed to receive the rent of the old buildings there. It would appear from paragraph 5 of G.O., No. 252, Educational, dated 26th August 1871, that these buildings had been occupied by the Civil Orphan Asylum prior to the amalgamation and that it was part of the agreement with Government as regards the amalgamation that the Asylum should receive the sale-proceeds. From page 9 of the annual report of the amalgamated institution—*vide* G.O., No. 264, Educational, dated 26th June 1877, in the file of papers relating to the Woolley Fund—it would appear that these buildings were not disposed of until 1876.

Later Note.

The Accountant-General's statement on page 14 of the Government Order shows how this contribution can be fairly adjusted. The cost of the Chaplain (*i.e.*, his allowance and carriage-hire) should be treated as part of the cost of the joint institutions and divided amongst the Civil Orphan Asylum scholars and the St. Mary's scholars in proportion to their numbers.

(Intld.) C.M.S.
31-7-98.

Page 161 of the Book file.

Page 32 of the Book file.

these buildings had been occupied by the Civil Orphan Asylum prior to the amalgamation and that it was part of the agreement with Government as regards the amalgamation that the Asylum should receive the sale-proceeds. From page 9 of the annual report of the amalgamated institution—*vide* G.O., No. 264, Educational, dated 26th June 1877, in the file of papers relating to the Woolley Fund—it would appear that these buildings were not disposed of until 1876.

6. The next point alluded to in paragraph 10 of the Ecclesiastical Department note is the appropriation by the Directors of the Civil Orphan Asylum of the Government contribution of Rs. 423 *per annum* which was originally granted to the St. Mary's Fund as a sum of money not exceeding Rs. 100 *per mensem* to supplement any deficiencies in that fund, and to be devoted to the boarding and clothing of the St. Mary's boys. This Rs. 423 is the third item mentioned in paragraph 6 of the Ecclesiastical Department note as forming a portion of the income of St. Mary's Church Fund in 1871, and it was not drawn after 1874—*vide* paragraph 2 of the Garrison Chaplain's letter on page 1 of G.O., No. 689, Financial, dated 1st July 1892. Please see also the Rev. Mr. Penny's table A which also shows that the grant ceased after 1873-74. In fact this grant formed a portion of the sum of Rs. 6,400 which, under the original agreement, the St. Mary's Fund was to pay to the Civil Orphan Asylum for the upkeep of its orphans.

Page 170 of the file.

Page 7 of the Government Order.

7. For the foregoing reasons it is thought that the points mentioned in paragraph 10 of the Ecclesiastical Department note had better not be raised with the Directors of the Civil Orphan Asylum, who can meet them with, it is submitted, very adequate replies. The Rev. Mr. Penny's contentions, as amplified by the Accountant-General are, it is submitted, sound. It is quite clear from a perusal of G.O., No. 101, Educational, dated 30th March 1874, that the Government grant-in aid of Rs. 600 to the Civil Orphan Asylum was raised to Rs. 1,200 *per annum* partly in consequence of the extra cost thrown upon that institution by the transfer of the St. Mary's orphans, and it seems to be equally clear that the Directors of the institution have overlooked this point throughout the correspondence on the subject. It is thought that it would be better for the Chief Secretary and the Garrison Chaplain, who are co-trustees of the St. Mary's Fund, to first correspond with the Directors of the Civil Orphan Asylum, and if that cannot bring them to terms, then to come up to Government.

(Intld.) C.M.S.
17-2-98.

ECCLESIASTICAL DEPARTMENT.

From the Honorary Secretary, Civil Orphan Asylum, No. 386, dated 17th December 1897 (page 10 of the Government Order).

From the Honorary Secretary, Civil Orphan Asylum, No. 23, dated 31st January 1898 (page 11 of the Government Order).

For Orders.

In his letters of the 1st October * and 20th November † last the Garrison Chaplain drew the attention of the Directors of the Civil Orphan Asylums, Madras, to the figures marginally given, showing the amount due by the Directors to the Trustees of the St. Mary's Church Fund for the year 1896.

	Rs.	A.	P.
Amount due to Directors	4,798	2	0
Amount paid .. Rs. 4,620			
Portion of Government grant to be credited to the St. Mary's Fund .. 210	4,860	0	0
Amount due to the trustees of the St. Mary's Fund ..	61	14	0

2. Mr. Penny then remarked that, from the time of the amalgamation of the St. Mary's School with the Civil Orphan Asylums, until June 1893, the amount for the second master from Government was regularly credited to the St. Mary's Fund. He therefore pointed out that the present claim was for a share in the Government grant to the extent allowed by Government at the time of the amalgamation.

3. In a third letter, dated 10th December last, the Garrison Chaplain remarked that it did not appear to him that he was the right person to sit on a committee appointed "to decide certain questions relating to the St. Mary's Church Fund", the

Page 12 of Government Order.

question having been raised by himself, but with a view to explaining in the simplest fashion the claim he made, he had put up a note on the subject. This note is printed *in extenso* at page 12 of the Government Order.

4. The committee (referred to above as appointed to decide these questions) in considering these letters recommended to the Directors that the claim for the refund of Rs. 61-14-0 to the St. Mary's Church Fund for the year 1896 should not be entertained until the application had the approval of both the trustees of the St. Mary's Charity Fund, it appearing that the claim had been made by one trustee only. They further stated that, in the event of both trustees agreeing in the application, the refund proposed should not be made unless the trustees guaranteed to the Directors payment for the St. Mary's School children in future years on the same principle of calculation: that if the trustees were prepared to give this guarantee, the refund might be made. The committee remarked that it was informed by the Treasurer that, if this principle had been acted on since April 1892, the trustees of St. Mary's Charity School would now be indebted to the Directors for some hundreds of rupees.

5. With reference to the Garrison Chaplain's statement that the accounts showing the amounts drawn for the second master had been rendered up to 1893, the committee observed that it was apparent from G.O., No. 431, Financial, dated 2nd May 1893, that accounts had been rendered up to the 31st March 1892 only. It therefore called upon the Chaplain to favour the Directors with a copy of the accounts to June 1893.

6. Adverting to paragraph 6 of the Chaplain's note, dated the 10th December 1897, the committee expressed its opinion that from the Directors' letter to Government, printed in G.O., No. 101, Educational, dated 30th March 1874, it was clear that the grant of Rs. 1,200 could in no way refer to the St. Mary's Charity Fund. It added that G.O., No. 689, Financial, dated 1st July 1892, showed that the grant of Rs. 423, as allowed by G.O., No. 64, Ecclesiastical, dated 19th March 1866, was not blended in the grant of Rs. 1,200 referred to. The committee concluded thus: "That this view is correct is the more apparent from the fact that, in order to obtain this Rs. 1,200, the Directors have to collect from the public, and entirely apart from the St. Mary's Charity Fund, a sum of Rs. 3,000 *per annum*."

7. This report of the sub-committee is submitted by the Honorary Secretary of the Civil Orphan Asylums to the Chief Secretary to Government as co-trustee of St. Mary's Charity Fund. A communication* from Mr. Penny to the Chief Secretary regarding payment from the St. Mary's Church Funds to the Civil Orphan Asylums is now under consideration. The file has been sent by the Chief Secretary to the Financial Department for remarks. Meanwhile it is submitted that the present currents may be referred to the Accountant-General for his remarks, unless it is considered that the subject now in question should be dealt with along with the file with Financial.

(Intld.) C.W.
11-2-98.

(Intld.) A.E.
18-2-98.

By the Chief Secretary.—

These currents and the file will be sent to Financial for remark with reference to Financial note above.

(Intld.) A.T.A.
22-2-98.

Note for the Chief Secretary.

Yes.

(Intld.) A.T.A.
1-3-98.

Submitted that this current and its enclosures may be referred to the Accountant-General for examination and report first.

Attention is solicited to the suggestion made to Ecclesiastical *re* printing up the important papers and notes on this subject which is all the more necessary now that the Directors of the Civil Orphan Asylums do not intend to give way without a fight.

Yes.

(Intld.) A.T.A.
1-3-98.

(Intld.) C.M.S.
28-2-98.

FINANCIAL DEPARTMENT.

From the Accountant-General No. 1548, dated 20th April 1898 (page 13 of the Government Order).

From the Revd. F. PENNY, No. 255, dated 18th May 1898 (pages 15, 16 of the Government Order).

The reference on C. Nos. 35 A and 55, ordered in the Chief Secretary's note, dated 1st March 1898, was made in memorandum No. 592, Ecclesiastical, dated 4th March 1898.* C. No. 131 is the Accountant-General's reply after consulting the Garrison Chaplain (*vide* letter from that officer on page 14 of the Government Order). He agrees with the Garrison Chaplain in holding that the Government grants of Rs. 600 formerly drawn by the Civil Orphan Asylum proper and of Rs. 423 by the St. Mary's School appear to have, on the amalgamation of the two institutions, been converted into one grant of Rs. 1,200 *per annum* in G.O., No. 101, Educational, dated 30th March 1874. He estimates that, of the Rs. 1,200, Rs. 500 may be taken as a contribution on behalf of the St. Mary's scholars.

2. In calculating the cost of maintenance per child of the St. Mary's orphans, the Accountant-General considers that from the aggregate expenditure of the Asylum should be deducted the following items before dividing by the total number of children:—

(i) *Repairs and Assessment*.—As a set-off against rents and sale-proceeds of buildings and lands which were presented by Government to the Asylums in 1871, and from which the Asylum made certain investments.

(ii) *Pensions and Bonuses*.—As a set-off against the surplus income of the institution.

3. He further holds that the total charge of Rs. 1,410† *per annum* on account of the Garrison Chaplain should be treated as part of the cost of children and also as a contribution to the Asylum from the St. Mary's fund, because it is now wholly met from the latter.

4. Working on these principles, he shows in the statement on page 14 of the Printed Proceedings the excess contribution of the St. Mary's fund to the Civil Orphan Asylum for the years 1892—1896 inclusive, from which it appears that the average number of St. Mary's orphans that might have been maintained during the quinquennium was 44, whereas the actual number was only 32†.

† Garrison Chaplain's	ary	Rs. 87½ <i>per mensem</i> .
Carriage allowance		30 "
Total	..	117½ × 12 = 1,410

Year.	Excess contribution.
1892	Rs. 711 = cost of 4 children.
1893	2,366 = " 13 "
1894	2,553 = " 15 "
1895	2,600 = " 14 "
1896	2,655 = " 16 "

† ½ (30 + 30 + 30 + 32 + 38).

5. The Accountant-General suggests that the Directors may be asked either to maintain a larger number of St. Mary's orphans or to refund the excess contribution made to the Asylums, and thus enable the Trustees of the St. Mary's fund to enlarge the expenditure on pensions paid from that fund.

6. In * C. No. 161, Mr. Penny brings a further matter to notice. In March last the Directors of the Civil Orphan Asylum sent three St. Mary's boys to work at the Carnatic Mills. The boys left the Asylum on the 1st of April and were boarded with a person at Perambur, but their names were retained on the books. The Garrison Chaplain asked the Directors to inform him at the end of three months from the time the boys left the Asylum of the cost they had been to the Directors during that time, stating that he would endeavour to recover the cost from the St. Mary's fund and repay the Directors, intimating at the same time that he would fill up the vacancies caused by the removal.

The reply was that the boys were still on the rolls, that their employment at the Mills had created no vacancy, and that the boy admitted by the Garrison Chaplain until a vacancy occurred.

Enclosure A to the above letter.

Enclosure B to the above letter.

on the assumption that there was a vacancy would be treated as a supernumerary

† The Garrison Chaplain does not object to St. Mary's boys being apprenticed, but submits that this should be done in the right way without injustice to the boys waiting for admission.

Note for Chief Secretary, by the Assistant Secretary.

If the Chief Secretary accepts the suggestion made in paragraph 17 of the Ecclesiastical note and paragraph 7 of the Financial Note, viz., to first correspond with the Directors of the Civil Orphan Asylum before the whole matter is brought up to Government, this further matter complained of by Mr. Penny (referred to in paragraph 6 of the note) may, it is submitted, also be brought to the notice of the Directors. In any case it would be necessary to hear what the Directors had to say on the matter before the rule suggested by Mr. Penny could be sanctioned.

(Intld.) A.E.
3-8-98.

7. The statement forwarded by the Accountant-General and printed on page 14 of the Proceedings places the main point under discussion in one view. From the total expenditure of the joint institutions he first deducts the cost of building and repairs, assessment and gratuities and pensions, as he considers that repairs and assessments should be set off against rents and sale-proceeds of buildings and lands, which were presented to the Asylum by Government in 1871, and from which the Asylum made certain investments (second clause of paragraph 2 of his letter, No. 1548, dated 20th April 1898, on page 12 of the proof of currents). In regard to this point attention is solicited to paragraph 5 of the Financial Department note on pages 13 and 14 of these notes. For the reasons given there it appears to be questionable whether St. Mary's fund should not bear its share of the cost of repairs and of the assessment of the buildings in which its scholars are now housed. It is to be remembered that, beyond its school buildings in the Fort, the interest of the joint institution in which ceased in 1891, St. Mary's fund has brought no capital or the equivalent of capital into the joint institution. It seems fair that this fund, like the Civil Orphan Asylum fund, should be debited with its share of the cost of the repairs and assessment of the building occupied by the joint institution. Pensions and bonuses should, the Accountant-General considers,

† It does not devote the interest on its capital to purposes connected with the St. Mary's scholars only.

(Intld.) C.M.S.

The Garrison Chaplain states that he paid Rs. 45 for the boys in question for April under protest. He asks that Government will protect the St. Mary's fund against misuse of this sort by ruling that the payments are to be made for the benefit of boys actually in the school.

He suggests the following rule on the analogy of that which protects the Woolley fund from mistaken action on the part of the Directors:—

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

(Intld.) C.W.
28-7-98.

be set off against the surplus income of the institution (clause 3 of paragraph 2 of his letter, No. 1548, dated 20th April 1898, on page 12 of the proof of currents). This deduction also seems to be open to doubt. The pensions and bonuses are paid to servants of the joint institution, and St. Mary's fund cannot, it is thought, be altogether absolved from its liability in this direction. It will be seen from paragraph 3 of his letter, No. 253, dated the 23rd March 1898, that the Garrison Chaplain did not originally raise the

Enclosure II printed at page 14 of the Government Order.

question of the equity of the debit of the foregoing items against the joint institution. He has no doubt that the matter should be re-arranged, but does not suggest any method of re-arrangement.

8. To the expenditure of the Civil Orphan Asylum, as shown in its report, the Accountant-General adds, before arriving at the cost per child, the Chaplain's salary and carriage-hire, i.e., he treats these charges as part of the cost of the joint institution to be borne proportionately by the two funds. This appears to be equitable, and equally equitable are the amounts he includes as part of the contribution from St. Mary's fund, viz., (i) the grant for the master (Rs. 540), an item in the scheme when the amalgamation took place (vide paragraph 6 of the Ecclesiastical Department note on page 2 of these notes); (ii) the proportion (Rs. 500) of the increased Government grant of Rs. 1,200; and (iii) the payments to the Chaplain for his services to the joint institution, which payments are made from St. Mary's fund direct. As regards (ii) the share of Government grant, it is clear, as stated in the previous notes, that this enhanced grant was intended for the joint institution and was made partly in consequence of the amalgamation. The Accountant-General arrives at Rs. 500 as the St. Mary's share of this grant, apparently by dividing the addition (Rs. 177) made to the grants previously sanctioned (Rs. 600 to the Civil Orphan Asylum and Rs. 423 to St. Mary's fund) roughly in the proportion of those grants, i.e., he adds 77 of the 177 to the St. Mary's grant (423) and 100 to the Civil Orphan Asylum grant (Rs. 600).

9. The question raised in paragraph 6 of this note is for Ecclesiastical to deal with.

(Intld.) C.M.S.
31-7-98.

To the Ecclesiastical Department (u.o.).

For the Chief Secretary by the Assistant Secretary.

With regard to the question raised in paragraph 6 of the above Financial note, please see my note above against paragraph 6.

(Intld.) A.E.
3-8-98.

Note by the Chief Secretary.

I want a note prepared setting out—

- (1) the history of the case;
- (2) showing the assets brought into the joint fund by each institution, accepting the Accountant-General's conclusions;
- (3) showing the charges of the institutions, repairs and pensions being treated as a charge on the joint institution.

This note might then be sent to the Directors of the Civil Orphan Asylum for comment. I cannot find how Government can intervene except by withdrawing their grants, but what those are is not clear.

N.B.— The note required by the Chief Secretary's instructions, together with the statement of accounts furnished by the Accountant-General will be found in the form approved by the Chief Secretary — at pages 17-20 of these Proceedings.

See
This note
seems to
be quite
unnecessary

C. No. 147, Eccl.

ECCLESIASTICAL DEPARTMENT.

G.O., No. 173, Ecclesiastical, dated 26 Dec 1899.

From the Revd. F. PENNY, No.—, dated 17th April 1899 (pages 21—to 29 of Government Order).

Note.

These papers relate to a controversy between the Garrison Chaplain and the Directors of the Civil Orphan Asylums as to the amount of income which is received by the Asylums for the support of the boys of the St. Mary's School Charity.

2. The papers have been printed for facility of perusal, and the note in half margin gives a history of the case.

3. When the St. Mary's school was amalgamated with the Civil Orphan Asylums in 1871, there were 54 boys on the former foundation, and the agreement made at the time was that no expense on account of these children was to fall on the Civil Orphan Asylums.

4. In January 1881, on a representation from the Directors of the Civil Orphan Asylums that the charges on account of the St. Mary's boys were greatly in excess of the sums received on their account, the Government directed that the number of children should be reduced from 54 to 40.

5. Again, in May 1893, on a similar representation from the Directors a further reduction of St. Mary's boys from 40 to 30 was ordered.

6. This last reduction led the Rev. Mr. Penny, the present Garrison Chaplain, to go into facts and figures from the time of the amalgamation in 1871, and he contends that certain sums which should have been treated as contributions to the Asylum on account of the St. Mary's boys have been ignored all through, and that the reduction in the number of children to be nominated by the Garrison Chaplain was not justified.

7. The most important point in the controversy relates to the distribution of the "charity grant" of Rs. 1,200 per annum, made by Government in 1874 to the Civil Orphan Asylums, of which Mr. Penny claims a share on behalf of the St. Mary's funds. The basis of his claim is as follows:—In G.O., No. 64, Ecclesiastical, dated 19th March 1866, the Government, with a view to affording relief to the funds of the Fort school, authorised the grant to it of a sum not exceeding Rs. 100 per mensem to supply any deficiency in the assets of the institution. At the time of the amalgamation of the schools in 1871, the sum drawn by St. Mary's fund on the above account was Rs. 423. At the same time the Civil Orphan Asylums were receiving from Government a charity grant of Rs. 600 per annum. In March 1874, on a strong appeal from the Directors of the Civil Orphan Asylums, the Government increased this latter charity grant from Rs. 600 to Rs. 1,200 per annum, and after this no

The Civil Orphan Asylum went on drawing this Rs. 423 after the amalgamation as I understand.

from Government a charity grant of Rs. 600

G.O., No. 101, Educational, dated 30th March 1874 (pages 55 to 60 of stock file).

charity grant was drawn by the St. Mary's fund. Mr. Penny now contends that this increased grant was given to the joint institutions and that a proportionate share of it should be credited to St. Mary's fund. He thinks that, as St. Mary's fund previously drew Rs. 423 and the Civil Orphan Asylums Rs. 600 (total Rs. 1,023), the increased grant of Rs. 1,200 should be divided in the proportion of Rs. 500 to St. Mary's fund

and Rs. 700 to the Civil Orphan Asylums. This contention is supported in the notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, but it is not admitted by the Directors, who are equally confident that the increased grant had nothing to do with the Rs. 423 drawn by the St. Mary's fund.

8. In their letter of 26th December 1873, printed with G.O., No. 101, Educational, dated 30th March 1874, the

Page 55 of stock file.

* They stated that "the foregoing observations" (i.e., the facts contained in the first eleven paragraphs of their letter showing why further aid was necessary) "have no reference to the fifty-four boys of St. Mary's Charity School." This may also be interpreted as meaning that help was necessary for the Civil Asylum orphan boys, not to speak of the St. Mary's boys, who also had to be educated.

(Intld.) A.E.[DINGTON].

Chaplain as a hint by the Directors of that time, that they were not getting enough money from St. Mary's fund, but throughout their letter of December 1873, the Directors did not say one word as to the inadequacy of the contribution received from St. Mary's fund. Their appeal was solely with reference to the precarious nature of the subscriptions received from the general public, and to the necessity for additional permanent aid from Government. A perusal of the notes by the Members of Government attached to the original of G.O., No. 101, Educational, dated 30th March 1874, will show that the Hon'ble Sir W. Robinson and His Excellency Lord Hobart were at

It appears from the notes that Mr. Sim talked the matter over with Mr. Robinson, who then was inclined "to grant the small boon sought and urged by Mr. Sim."

first opposed to any enhancement of the existing grant of Rs. 600 a year, and that the Hon'ble Mr. Sim strongly advocated an increase of the donation from Rs. 50 to Rs. 100 a month. If at the time the Government had any idea that the question under discussion was merely an increase of a joint grant of Rs. 600 + 423 (Rs. 1,023) to Rs. 1,200, that is, a paltry increase of Rs. 177 a year, the Hon'ble Mr. Sim would surely have brought the point forward in support of his stand against the remaining Members of Government. Further, it may be noted that the charity grant of Rs. 423 made by Government to St. Mary's fund at the time of the amalgamation was not a fixed grant of Rs. 423 a year. It was a variable figure, not to exceed Rs. 100 a month, given by Government to meet any deficiency in the assets of the fund. In 1873, after the amalgamation, the Garrison Chaplain drew on this account only Rs. 141-13-1, because the funds of the charity fell short only by that sum to meet in full all payments for the year. Subsequently, as a special case,

G.O., No. 81, Educational, dated 16th March 1874 (page 53 of stock file).

See statement at top of page 171 of stock file.

is difficult to see how it can claim to share it in the proportion of 600 to 423. It might just as well claim the whole Rs. 1,200, for Government would, under the terms of its sanction of March 1866, have paid a maximum sum of Rs. 1,200 to the fund in any one year if the assets were deficient to that extent. Or the fund might with equal reason claim only in the proportion of 600 to 152, Rs. 151-11-9 being apparently the last donation drawn

For the reasons given it is submitted that the Directors are right in their contention that the grant of Rs. 1,200 was not intended to include the Rs. 423, but it is not clear that the increased grant was not intended to be given to the joint institutions. There is nothing in the original order to show that the St. Mary's fund was not intended to share in the increased grant.

(Intld.) A.E.

C. No. 147, Eccl.

ECCLESIASTICAL DEPARTMENT.

G.O., No. 173, Ecclesiastical, dated 26 Dec 1899.

From the Revd. F. PENNY, No.—, dated 17th April 1899 (pages 21—to 29 of Government Order).

Note.

These papers relate to a controversy between the Garrison Chaplain and the Directors of the Civil Orphan Asylums as to the amount of income which is received by the Asylums for the support of the boys of the St. Mary's School Charity.

2. The papers have been printed for facility of perusal, and the note in half margin gives a history of the case.

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5. Again, in May 1893, on a similar representation from the Directors a further reduction of St. Mary's boys from 40 to 30 was ordered.

6. This last reduction led the Rev. Mr. Penny, the present Garrison Chaplain, to go into facts and figures from the time of the amalgamation in 1871, and he contends that certain sums which should have been treated as contributions to the Asylum on account of the St. Mary's boys have been ignored all through, and that the reduction in the number of children to be nominated by the Garrison Chaplain was not justified.

7. The most important point in the controversy relates to the distribution of the "charity grant" of Rs. 1,200 per annum, made by Government in 1874 to the Civil Orphan Asylums, of which Mr. Penny claims a share on behalf of the St. Mary's funds. The basis of his claim is as follows:—In G.O., No. 64, Ecclesiastical, dated 19th March 1866, the Government, with a view to affording relief to the funds of the Fort school, authorised the grant to it of a sum not exceeding Rs. 100 per mensem to supply any deficiency in the assets of the institution. At the time of the amalgamation of the schools in 1871, the sum drawn by St. Mary's fund on the above account was Rs. 423. At the same time the Civil Orphan Asylums were receiving from Government a charity grant of Rs. 600 per annum. In March 1874, on a strong appeal from the Directors of the Civil Orphan Asylums, the Government increased this latter charity grant from Rs. 600 to Rs. 1,200 per annum, and after this no

The Civil Orphan Asylum went on drawing this Rs. 423 after the amalgamation as I understand.

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and Rs. 700 to the Civil Orphan Asylums. This contention is supported in the notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, but it is not admitted by the Directors, who are equally confident that the increased grant had nothing to do with the Rs. 423 drawn by the St. Mary's fund.

8. In their letter of 26th December 1873, printed with G.O., No. 101, Educational, dated 30th March 1874, the Directors appealed for an increased grant entirely with reference to the needs of the Civil Orphan Asylums. In paragraph 12 of their letter, the Directors distinctly stated * that their appeal had no reference to the boys of St. Mary's School, but that the fifty-four boys of that school had been included in the table of total expenditure so that the correct average cost of the keep of each child might be arrived at. In the printed note sent to the Directors, this inclusion of St. Mary's boys is stated to have been construed by the Garrison

Page 55 of stock file.

* They stated that "the foregoing observations" (i.e., the facts contained in the first eleven paragraphs of their letter showing why further aid was necessary) "have no reference to the fifty-four boys of St. Mary's Charity School." This may also be interpreted as meaning that help was necessary for the Civil Asylum orphan boys, not to speak of the St. Mary's boys, who also had to be educated.

(Intld.) A.E[DEINGTON].

Chaplain as a hint by the Directors of that time, that they were not getting enough money from St. Mary's fund, but throughout their letter of December 1873, the Directors did not say one word as to the inadequacy of the contribution received from St. Mary's fund. Their appeal was solely with reference to the precarious nature of the subscriptions received from the general public, and to the necessity for additional permanent aid from Government. A perusal of the notes by the Members of Government attached to the original of G.O., No. 101, Educational, dated 30th March 1874, will show that the Hon'ble Sir W. Robinson and His Excellency Lord Hobart were at first opposed to any enhancement of the existing grant of Rs. 600 a year, and that the Hon'ble Mr. Sim strongly advocated an increase of the donation from Rs. 50 to Rs. 100 a month. If at the time the Government had any idea that the ques-

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tion under discussion was merely an increase of a joint grant of Rs. 600 + 423 (Rs. 1,023) to Rs. 1,200, that is, a paltry increase of Rs. 177 a year, the Hon'ble Mr. Sim would surely have brought the point forward in support of his stand against the remaining Members of Government. Further, it may be noted that the charity grant of Rs. 423 made by Government to St. Mary's fund at the time of the amalgamation was not a fixed grant of Rs. 423 a year. It was a variable figure, not to exceed Rs. 100 a month, given by Government to meet any deficiency in the assets of the fund. In 1873, after the amalgamation, the Garrison Chaplain drew on this account only Rs. 141-13-1, because the funds of the charity fell short only by that sum to meet in full all payments for the year. Subsequently, as a special case, the Government authorized the payment of the difference, Rs. 281-2-11, to the Directors. In 1872, only Rs. 37-1-9 was drawn, and in 1874, Rs. 151-11-9, which seems to have been the last claim made. If the St. Mary's fund has any claim to a share of the charity grant of Rs. 1,200, it is in the proportion of 600 to 423. It might just as well claim the whole Rs. 1,200, for Government would, under the terms of its sanction of March 1866, have paid a maximum sum of Rs. 1,200 to the fund in any one year if the assets were deficient to that extent. Or the fund might with equal reason claim only in the proportion of 600 to 152, Rs. 151-11-9 being apparently the last donation drawn

G.O., No. 81, Educational, dated 16th March 1874 (page 53 of stock file).

See statement at top of page 171 of stock file.

is difficult to see how it can claim to share it

For the reasons given it is submitted that the Directors are right in their contention that the grant of Rs. 1,200 was not intended to include the Rs. 423, but it is not clear that the increased grant was not intended to be given to the joint institutions. There is nothing in the original order to show that the St. Mary's fund was not intended to share in the increased grant.

(Intld.) A.E.

from Government to meet a deficiency in assets. Much stress is laid by the Rev. Mr. Penny, and in the notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, on the fact that the Government grant to St. Mary's fund *was stopped* after the grant to the Civil Orphan Asylums was raised to Rs. 1,200. There is, however, not a single order to show that the donation to St. Mary's fund was discontinued by Government intentionally in view of the increased grant to the asylum. The real fact appears to be that the donation was not claimed by the Garrison Chaplain for many years after the amalgamation, because there was no deficiency in the assets. It was not until 1891 that the Rev. A. C. Taylor brought to notice that the fund was not paying its way, and then considered that the Government grant to St. Mary's fund had been merged in the increased grant of Rs. 1,200 to the Civil Orphan Asylum, but he advised Mr. Taylor to obtain a renewal of the sanction of Government, apparently because the donation had not been claimed for many years. In the notes on yellow paper at pages 166 to 169 of the stock file, no mention was made of the increased grant of Rs. 1,200 to the asylum, but the claim of St. Mary's fund to Government assistance was rejected, because it had been allowed to lapse from 1874. In G.O., No. 24, Educational, dated 26th January 1881 also, under which the number of St. Mary's boys was reduced from 54 to 40, because the fund could not afford to pay for the larger number, no claim was made by Government or the then Garrison Chaplain that a portion of the annual grant of Rs. 1,200 to the Civil Orphan Asylum was intended for the St. Mary's boys. The Rev. Mr. Penny's present claim must therefore be regarded as an after thought, not supported by a single paper in the chain of correspondence on the subject of the schools. It may perhaps be now open to the Government to go back upon the sanction of March 1874, and to tell the Directors that the annual grant of Rs. 1,200 is intended to be spread over the needs of the amalgamated institutions, but as the accounts of the asylums and the St. Mary's fund are kept separately, it is difficult to see in what proportion the grant is to be divided, unless it is divided in proportion to the number of boys maintained by the asylums and the St. Mary's school respectively. In 1872, the year after the amalgamation, St. Mary's fund drew only Rs. 37-1-9 from Government, and the Directors may say, why not take this sum in fixing the proportion, instead of the Rs. 423 drawn in the year before the amalgamation. When the proposal to transfer the girls' branch of the Civil Orphan Asylum to the Military Orphan Asylum was under consideration, Government approved a proposal that, out of the annual Government grant of Rs. 1,200, Rs. 400 a year should be transferred with the girls, and Rs. 800 a year should continue to be paid to the male branch, (please see paragraph 7 of G.O., No. 363, Educational, dated 15th June 1896). If the Rev. Mr. Penny's claim to Rs. 500 a year out of the Government grant is conceded, and if the transfer of the girls' school had been carried out, the male branch would have been left with only Rs. 300 a year to its credit. Apparently, therefore, the

(Intld.) G.S.
14-7-99.

G.O., No. 689, Financial, dated 1st July 1892 (pages 170 to 172 of stock file).

he asked permission to resume the Government assistance sanctioned in March 1866. The Accountant-General did not

The grant really seems not to have been claimed because the Directors and the Garrison Chaplain each thought it was or should have been drawn by the other.

(Intld.) G.S.
14-7-99.

paper at pages 166 to 169 of the stock file.

The true position was probably misapprehended.

(Intld.) G.S.
14-7-99.

Page 109 of stock file.

reduced from 54 to 40, because the fund could not afford to pay for the larger number, no claim was made by Government or the then Garrison Chaplain that a portion of the annual grant of Rs. 1,200 to the Civil Orphan Asylum was intended for the St. Mary's boys. The Rev. Mr. Penny's present claim must therefore be regarded as an after thought, not supported by a single paper in the chain of correspondence on the subject of the schools. It may perhaps be now open to the Government to go back upon the sanction of March 1874, and to tell the Directors that the annual grant of Rs. 1,200 is intended to be spread over the needs of the amalgamated institutions, but as the accounts of the asylums and the St. Mary's fund are kept separately, it is difficult to see in what proportion the grant is to be divided, unless it is divided in proportion to the number of boys maintained by the asylums and the St. Mary's school respectively. In 1872, the year after the amalgamation, St. Mary's fund drew only Rs. 37-1-9 from Government, and the Directors may say, why not take this sum in fixing the proportion, instead of the Rs. 423 drawn in the year before the amalgamation. When the proposal to transfer the girls' branch of the Civil Orphan Asylum to the Military Orphan Asylum was under consideration, Government approved a proposal that, out of the annual Government grant of Rs. 1,200, Rs. 400 a year should be transferred with the girls, and Rs. 800 a year should continue to be paid to the male branch, (please see paragraph 7 of G.O., No. 363, Educational, dated 15th June 1896). If the Rev. Mr. Penny's claim to Rs. 500 a year out of the Government grant is conceded, and if the transfer of the girls' school had been carried out, the male branch would have been left with only Rs. 300 a year to its credit. Apparently, therefore, the

Mr. Penny seems to have now put forward what has long been buried under a mass of repulsive correspondence.

(Intld.) G.S.
14-7-99.

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The proper way to determine the amount is to take the average amount drawn during (say) five years before the amalgamation, because that represents the realized value of the claim for Rs. 1,200 a year which St. Mary's had on Government. The 1,200 rupees grant should be divided in the proportion of Rs. 600 to the sum so obtained.

(Intld.) G.S.
14-7-99.

Page 196 of stock file.

of the annual Government grant of Rs. 1,200, Rs. 400 a year should be transferred with the girls, and Rs. 800 a year should continue to be paid to the male branch, (please see paragraph 7 of G.O., No. 363, Educational, dated 15th June 1896). If the Rev. Mr. Penny's claim to Rs. 500 a year out of the Government grant is conceded, and if the transfer of the girls' school had been carried out, the male branch would have been left with only Rs. 300 a year to its credit. Apparently, therefore, the

claim of St. Mary's fund to a share in the grant of Rs. 1,200 cannot be upheld, but if this view is accepted, it may be considered whether the grant of a sum not exceeding Rs. 100 a month made by Government in 1866 to supply any deficiency in the assets of the St. Mary's School should not be revived. It is true that in G.O., No. 689, Financial, dated 1st July 1892 Government, refused to renew the sanction to this grant, apparently because the grant had not been applied for since 1874, but, as the Directors now point out, there is a net deficit in the St. Mary's Church fund accounts of about Rs. 759, and it may, therefore, be considered advisable to renew the grant.

9. The next claim made against the asylum on behalf of St. Mary's fund is that the charge allowance of Rs. 87-8-0 per mensem and a carriage allowance of Rs. 30 per mensem, or Rs. 117-8-0 in all, paid from the fund to the Garrison Chaplain for spiritual charge of the combined institutions, should be treated as part of the total expenditure of the asylums, and as a contribution from St. Mary's fund towards that expenditure. This claim was suggested by the Accountant-General and is supported by the Garrison Chaplain, and here we stand on firmer ground. In *G.O., No. 252, Educational, dated 26th August 1871, the Government continued to the Garrison Chaplain, for the spiritual charge of the combined schools, the allowance of Rs. 87-8-0 per mensem previously drawn by him as Superintendent of St. Mary's School, and at the same time sanctioned the grant to him of a carriage allowance of Rs. 30 per mensem.

• Page 33 of stock file.

I do not concur in the arguments put forward in the above note at all. The Directors' position seems to me inconsistent in itself.

When it is a question of receiving money, they say the institution is not joint; but when it is a question of management, they say the institution is joint. If they deny that the grant above given is joint, they can not resist Mr. Penny's claim to a larger share in the management.

(Intld.) G.S.
14-7-99.

Although these sums were to be a charge against St. Mary's fund, they were distinctly given for spiritual supervision over the amalgamated institutions. The lump sum contribution made at the time from St. Mary's fund to the asylums represented a payment somewhat less than the cost per head of each inmate of the asylums, but the Government, in paragraph 9 of its order, said that it had no doubt that the

Page 33 of stock file.

Directors would accept the rate of payment in consideration of the cost of the spiritual charge of the Civil Asylum being met from St. Mary's fund. The Directors now protest against sums which pass into the pocket of the Garrison Chaplain being taken into account in calculating the cost of maintaining the orphans, but it is quite clear that the Government did intend that the amounts should be so taken into account, and it is submitted that the money should be treated as payments made by the asylum to one of its officers, and as a contribution from St. Mary's fund to the general expenses of the combined institutions.

10. The Accountant-General suggests that in calculating the cost per head of each child, charges on account of repairs and assessment and pensions and bonuses should be excluded, the former being set off against rents and sale-proceeds of buildings and land presented to the asylum by Government in 1871, and the latter against the surplus income of the institution. This proposal is strongly deprecated by the Garrison Chaplain and is opposed by the Directors on the ground that the cost of everything connected with the school should be taken into consideration in calculating the cost per head. In the Financial Department notes attached to G.O., No. 119, Ecclesiastical, dated 27th September 1898, it has already been pointed out that the propriety of these deductions is open to doubt, and there seems no question that by excluding them the correct average cost per head cannot be arrived at.

11. If the claim to a share in the annual grant of Rs. 1,200 be dropped, if the inclusion of the Chaplain's charge and conveyance allowances in the contribution made by St. Mary's fund to the Civil Orphan Asylum be insisted on, and if payments on account of assessment, repairs, pensions and bonuses be not excluded, the figures

for 1896 in the Accountant-General's statement appended to the printed note may be modified thus :—

	RS.	A.	P.
Entire expenses of the Asylum as per report	23,935	0	0
Add Chaplain's salary and carriage allowance at Rs. 117-8-0 per mensem	1,410	0	0
Total ..	25,345	0	0

Average number of children in the amalgamated institution—

Rs. 150 Cost of each per mensem 14 1 3 $\frac{7}{15}$

Cost of 30 St. Mary's boys for the year 5,069 0 0

Sums contributed from St. Mary's fund—

Grant to second master Rs. 240	
Payment to Chaplain 1,410	6,880 0 0
Lump contribution 5,230	

Excess contribution .. 1,811 0 0

Excess equal to the cost of how many children (about) Rs. 10.

Total numbers of children that might have been maintained—

Rs. 40

12. The Garrison Chaplain claims to have the number of St. Mary's boys increased

This proposal seems equitable. It may be adopted.

(Intld.) A.E.H.
(") A.T.A.
25-10-99.
(") H.M.W.
27-10-99.

to forty-four, taking the present average cost per child per month to be Rs. 12, but as above shown, he may legitimately claim to have forty boys on the St. Mary's foundation, the number maintained prior to the last reduction to thirty ordered in May 1893; and the Government might insist on the Directors accepting this number.

13. A minor matter brought forward by the Rev. Mr. Penny relates to apprenticing the boys. Three of the St. Mary's boys having been sent by the Directors with some of the Civil Orphan Asylum boys to work at the Carnatic Mills, the Garrison Chaplain maintained that three vacancies on the St. Mary's list had been created, and claimed to nominate three new children. The Directors, however, show that the boys were sent to work as an experiment; that all expense in connection with their maintenance still devolved on the Asylum; and that as a matter of fact the experiment failed, and the boys had to return to the asylum. While the asylum was responsible for the board and clothing of these boys, it is difficult to understand how Mr. Penny could consider them to have left the school and to have made room for fresh nominees. Mr. Penny asks Government to pass an order to the effect that all arrangements regarding the St. Mary's boys should be subject to the approval of the Garrison Chaplain. The Directors unanimously protest against the proposal, and consider that such a rule would render the institution unworkable and involve the resignation of many Directors much interested

Very much joint here.

(Intld.) G.S.
14-7-99.

in the Asylums. The Garrison Chaplain nominates boys for the St. Mary's list, and

Yes. I agree.

(Intld.) A.E.H.
(") A.T.A.
25-10-99.
(") H.M.W.
27-10-99.

the Directors think that after admission, their discipline, tuition and other matters should rest with the Directors. There seems no doubt that the rule proposed by the Garrison Chaplain would give rise to constant friction, that it would be well not to press it on the Directors.

14. The Garrison Chaplain further requests that he should be appointed one of a financial sub-committee of three or four persons representing various sources of income. Apparently it is not intended

Yes.

(Intld.) G.S.
14-7-99.

I concur.

(Intld.) A.E.H.
13-10-99.

to act on this suggestion, as it was not included in the printed note sent to the Directors. It would perhaps be too direct an interference with the internal management of the Directors, for Government

directly to instruct the Directors to appoint a Finance Committee, but it may be suggested to them. The Chaplain has pointed out that he represents on the Directorate about one-fourth of the total income of the schools (omitting the Government grant), but as far as expenditure is concerned he only possesses one vote in twenty-four.

(Intld.) C.S.
5-7-99.
(") A.E.
12-7-99.

Honourable Member and circulate.

Please see printed currents. The Chief Secretary is a co-trustee with the Garrison Chaplain of St. Mary's Schools.

(Intld.) G.S. (takes)
14-7-99.

Note by

Not in the Chief Secretary.

In paragraph 12 of the note on yellow paper, page 16, it is stated that the Garrison Chaplain claims to nominate 44 boys and that the calculation based on the accounts of the year 1896 shows him entitled to nominate 40 and Honourable Members approved of this proposal as equitable. Calculation on the single year 1896 seems objectionable

I think it may be approved.

(Intld.) A.E.H.

and I have had it based on the average of five years which gives the Chaplain 33 nominations. Is this approved?

It is possible to make out a case for 46 boys for five years, because it appears from

* I should say not. It would tend to complicate the matter, to give retrospective effect to such a calculation. Was it not, moreover, the fault of St. Mary's Church authorities that the matter was not sooner brought to light?

(Intld.) A.E.H.

I think this is right.

(Intld.) A.E.H.
10-12-99.
(") A.T.A.
12-12-99.
(") H.M.W.
22-12-99.

the calculation that St. Mary's has paid in those five years, (1,541 x 5) Rs. 7,705 too much which is about equal to the cost of eight boys per annum for five years. At this rate the Garrison Chaplain would be entitled to 46 nominations for the next five years. Should this be set out?

I have also laid down that the method of calculation now adopted shall be used in future.

I therefore circulate the order for approval.

(Intld.) G.S.
6-12-99.

34 Draft Order 17
 C No 147 Eccl (page 2 of 2) Fund of Rs 4 p 12 Yellow
 on behalf of St. Mary's Fund in the annual report of
 salary that the claim for them in the annual report of
 12 months is dropped; (pbo of stockfile) both in this
 total cost of this
 might have been in situation

ORDER—No. , Ecclesiastical, dated November 1899.
 The Governor in Council, while not upholding the contention of the Garrison Chaplain that the St. Mary's Fund should participate in the increased grant-in-aid of Rs. 1,200 sanctioned in G.O., No. 101, Educational, dated 30th March 1874, considers that the change and carriage allowances paid to the Chaplain from the St. Mary's Fund should be included in the total expenses of the amalgamated institutions.
 2. The Government concurs with the Directors and the Garrison Chaplain in the view that payments on account of assessment, repairs, pensions and bonuses should not be excluded in calculating the average cost per child.
 3. It will be seen from the subjoined statement that on this basis at least 40 boys may be maintained from the St. Mary's Fund:—in this year 1896.

Entire expenses of the Asylum as per report for 1895	RS. 23,935	0	0
Add Chaplain's salary and carriage allowance at Rs. 117-8-0 per mensem	1,410	0	0
Total	25,345	0	0
Average number of children in the amalgamated institution as per report for 1896	150	0	0
Cost of each per mensem	14	1	3/15
Cost of 30 St. Mary's boys for the year	5,069	0	0
Sums contributed from St. Mary's fund—			
Grant to second master	Rs. 240		
Payment to Chaplain	1,410		
Lump contribution	5,230		
Excess contribution	1,811	0	0
Excess equal to the cost of how many children (about)	10	0	0
Total number of children that might have been maintained	40	0	0

The Governor in Council, therefore, directs that the number of boys to be nominated by the Garrison Chaplain be increased from 30 to 40, the number maintained prior to the reduction effected in 1893.
 The Government does not desire to press on the Directors the contention of the Garrison Chaplain that all arrangements regarding the St. Mary's boys should be subject to his approval, but would commend to that body the suggestion that the Finance Committee be constructed so as to include the Garrison Chaplain and three or four other persons, representing the various sources of income and including the Garrison Chaplain, should be appointed.
 (True Extract.)

Chief Secretary
 29-11-99
 29/11/99

For A.S.
 Please see altered Draft on attached sheet, with statement prepared in accordance with verbal instructions.
 Exd A. Rungasawmy Aiyangar.

Note The above draft is subm^d in print, with full notes in yellow for facility of reference—the originals being long standing & perhaps, therefore, less comprehensive. All originals are also subm^d in file.

35
 C No 147 Eccl of 17-4-99 from Rev & Penny.
 (page 21 it say of old pgs attached)

(Currents & Notes printed in full & attached)

I think this draft should be added.

(page 60 of Stockfile)

ORDER:-
 P.S. No 173 Eccl of 26-12-98

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

2. It will be seen from the sub-joined statement, compiled from the Accountant-General's Financial statement for the Quinquennium 1892-96, that on this basis at least 33 boys might have been maintained on the average from the St. Mary's Fund during that period.

Note: The above draft is submitted in point, with full notes in relation to the draft of expenses - the original being kept standing in the original file, for reference.

period.

36 19

Average total annual expenditure of the Civil Orphan Asylums for the five years ending with 1896... 24,434-0-0

Add Chaplain's salary and carriage allowance at Rs.117-8-0 per mensem... 1,410-0-0

Total Rs. 25,844-0-0

Average number of children annually supported in the amalgamated institution ... 140.

Average cost of each child per annum ... 184-9-7 1/2

Average cost of 30 St.Mary's boys each year.. 5,538-0-0

Sums contributed from St.Mary's Fund—
Grant to Second Master.Rs 240
Payment to Chaplain... 1,410
Average lump contribution ... 5,429 } 7,079-0-0

Excess contribution.. 1,541-0-0

Excess equal to the cost of how many children = 8 (and a little over)

Total number of children that might have been maintained..... 38

The Govt in Council, therefore, directs that for the next five years the number of boys to be nominated by the Garrison Chaplain be 38. On the completion of that period a fresh

calculation, on a similar basis to the above, may be made.

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

Accordingly the Garrison Chaplain should nominate boys to fill all vacancies that occur until the number of St. Mary's boys reaches 38.

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

R.G.
6-12-99
H. M. R. L.

3/24/99

Government (1899) of Madras.
ECCLESIASTICAL.

See the notes are attached in with the final proof. It is hardly necessary to say that they yellow is to be attached only to the copies for record? 2/1/00

Please strike as connected in red ink. This did mean as com no possible. 3/1/00

Recd.

Enclosures

Regd.

Spare copies

1899.

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

DECEMBER.

The St. Mary's Church Fund.

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

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

Read—the following papers:—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Read also G.O. No. 119, Educational, dated 27 Sept. 1898.
Read the following papers:—

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

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

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

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

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

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

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

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

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

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

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

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

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

4
grant amounted to Rs. 963, of which Rs. 540 was for the salary grant of the master, and Rs. 423 for general feeding and clothing purposes. The Government grant amounted to about 13 per cent. of the other source of income.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The calculation is made thus—

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

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

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

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

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

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

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

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

ENCLOSURES.

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

Year.	Number of boys.	Regular contribution from St. Mary's fund.	Balance due on previous year's account, or specially granted in addition to regular payment.	Extra amount paid from rent of school.	From Government to St. Mary's on account of salary of master.	From Government to St. Mary's on account of charitable donation.	Total paid on account of St. Mary's.
1872-73	54	Rs. 5,457	..	..	Rs. 540	Rs. 423	Rs. 6,400
1873-74	54	5,457	..	..	540	423	6,400
1874-75	54	5,880	..	775	540	..	7,195
1875-76	54	5,880	..	931	540	..	7,351
1876-77	54	5,880	..	928	540	..	7,348
1877-78	54	5,880	..	920	540	..	7,340
1878-79	54	5,880	..	845	540	..	7,265
1879-80	54	5,880	..	920	540	..	7,340
1880-81	54	5,880	..	927	540	..	7,347

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

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

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

1890-91	40	5,460	..	..	540	..	6,000
1891-92	40	5,880	35	..	540	..	6,455
1892-93	40	5,460	..	..	540	..	6,000

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

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

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

Calculation of cost from Table A.

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

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

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

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

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

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

4. Since 1893 there have been 30 boys—

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

TABLE B.—The Government Contribution to the Directors.

Year.	Number of children.				Government grants.				Total grant and rate of grant per child per month.
	Civil Orphan Asylum boys.	St. Mary boys.	Civil Orphan Asylum girls.	Total.	General.	Salary.	Feeding and clothing.	Sundries.	
1872	61	54	62	177	Rs. 600	Rs. 1,360	Rs. 423	Rs. 540	Rs. 2,923 1 6 0
1873	65	54	65	184	600	1,360	423	540	2,923 1 5 0
1874	65	54	65	184	1,200	1,360	540	540	3,100 1 6 6
1878	57	54	65	176	1,200	2,558*	103	103	3,863 1 13 0
1879	49	54	65	168	1,200	2,550	105	105	3,855 1 13 0
1880	47	54	65	166	1,200	2,428	105	105	3,628 1 13 0
1881	52	40	61	153	1,200	2,223	202	202	3,625 1 15 0
1882	50	40	59	149	1,200	1,909	605	605	3,714 2 1 0
1883	47	40	58	145	1,200	1,745	471	471	2,945 1 11 0
1884	57	40	57	154	1,200	3,430	392	392	5,022 2 11 0
1885	56	40	61	157	1,200	3,883	420	471	5,974 3 2 0
1886	59	40	29	128	1,200	2,529	6,831	350	10,910 7 1 0
1887	62	40	38	140	1,200	2,177	2,245	227	5,849 3 7 0
1889	61	40	37	138	1,200	2,907	1,500	82	5,689 3 7 0
1890	59	40	41	140	1,200	2,584	1,317	687	5,788 3 7 0
1891	62	40	40	142	1,200	2,731	1,281	457	5,669 3 7 0
1892	56	40	43	139	1,200	2,296	1,266	174	4,936 3 5 0
1893	61	30	43	134	1,200	2,384	1,185	364	5,073 2 13 0
1894	59	30	44	133	1,200	2,410	1,119	271	5,000 3 2 0
1895	68	30	45	143	1,200	2,352	1,278	66	4,896 2 13 0
1896	79	30	47	156	1,200	2,456	1,200	961	5,817 3 1 0

* Including amount paid for St. Mary's.

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

Calculation of cost from Table B.

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

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

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

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

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

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

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

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

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

Endt. No. 2131.

Referred to the Accountant-General for favour of remarks.

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

13th October 1897.

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

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

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

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

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

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

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

The inmates may be nominated in this proportion—

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

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

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

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

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

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

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

Paragraph 8.—“Report of Sub-Committee regarding St. Mary's Church Fund.”

Adopted. Copy to Garrison Chaplain and to the Co-Trustee—Chief Secretary.

(Signed) W. A. BEESON,
Honorary Secretary

ENCLOSURE.

Sub-Committee Meeting.

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

PRESENT:

The Venerable the Archdeacon In the Chair.
The Hon'ble Mr. Justice Benson.
Mr. J. T. Greatorex.
Mr. C. Hall Honorary Treasurer.
Mr. W. A. Beeson Honorary Secretary.

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

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

"	"	329	"	"	28th October
"	"	24	"	"	26th January 1881.
"	"	1183, Financial,	"	"	14th November 1891.
"	"	689	"	"	1st July 1892.
"	"	431	"	"	2nd May 1893.
"	"	101, Educational	"	"	30th March 1874.

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

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

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

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

It is shown also by G.O., No. 689, Financial, dated 1st July 1892, that the grant of Rs. 423 as allowed in G.O., dated 19th March 1866, is not blended in the grant of Rs. 1,200 referred to.

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

(Signed) W. A. BEESON, (Signed) WESTON W. ELWES,
Hon. Secretary. Archdeacon of Madras,
Chairman.

Memo. No. 186.

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

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

25th January 1898.

To the Honorary Secretary, Civil Orphan Asylum.

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

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

ENCLOSURES.

I.

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

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

1. I should like to report on the telegraph project. I think the matter should be referred to me.
2. If Mr. Joyce is the father of the children in the school, his proposed subscription is quite inadequate. He ought to pay at least Rs. 10 per mensem for the pair or be told to remove them. He is fairly well off, though he has family difficulties.
3. The Anderson children should not be admitted so long as there are fatherless children waiting—(one child is over age).
4. Mrs. Brander, at her late inspection (see her report) professed herself satisfied with the teaching power on the girls side.
5. Mr. Hall's letter.—I am myself addressing the Government on the matter of the St. Mary's Fund.

II.

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

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

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

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

III.

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

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

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

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

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

IV.

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

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

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

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

Note.

1. The foundation principle of amalgamation is laid down in G.O., No. 116, dated 6th May 1871—
"The revenues of the St. Mary's school would be devoted to the support and education of the scholars belonging to it, and no charge whatever on their account would fall on the Civil Asylums."

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

	Per annum.
	RS.
Endowment	5,500
Government	963

The Government grant was as follows:—

Teaching	540
Feeding and clothing	423

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

I.

ENCLOSURES.

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

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

II.

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

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

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

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

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

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

The two schools were amalgamated under one Directorate.

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

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

2. Why the contribution from the St. Mary's Fund is shown by me as Rs. 5,160 while the Director's report for 1893 gives it as Rs. 5,230?

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

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

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

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

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

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

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

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

5. Why the cost per child varies?

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

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

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

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

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

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

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

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

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

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

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

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

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

ENCLOSURES.

A.

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

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

If you will be so good as to inform me at the end of three months from the time the boys* left the asylum, the cost they have been to the Directors during that time, I will recover the cost from the St. Mary's Church fund and repay you.

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

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

B.

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

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

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

* See above.

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

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

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

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

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

(True Extract.)

(Signed)

G. STOKES,
Chief Secretary.

ECCLESIASTICAL DEPARTMENT.

ST. MARY'S CHURCH FUND.

A.—History of the Case.

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

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

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

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

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

The Government grant was follows:—

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

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

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

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

The cost per child per mensem in the Civil Orphan Asylum School in 1871 was Rs. 11-3-5.

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

But the income of St. Mary's Fund would only suffice for the sum of Rs. 9-14-6 per mensem being paid for each of the 54 St. Mary's boys who were made over under the new arrangement, and a deficiency under this head of Rs. 847-2-0 per annum was anticipated.

Against this deficiency appears to have been set off—

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

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

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

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

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

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

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

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

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

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

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

Rs. 6,420 (the original sum) + Rs. 1,020 (rent of Fort building) = Rs. 7,440.

From this total the sum of Rs. 615 was deducted for repairs to the Fort buildings in 1879, and Rs. 640 in 1880, leaving to be credited to the Civil Orphan Asylum only a total of Rs. 6,825 in 1879 and a total of Rs. 6,800 in 1880.

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

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

11. In his letters of the 1st October and 20th November 1897 the Chaplain drew attention

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

to the figures marginally given showing the amount due by the Directors to the Trustees of the St. Mary's Fund for the year 1896. Mr. Penny then remarked that from the time of the amalgamation of the St. Mary's School with the Civil Orphan Asylums until June 1893, the amount for the second master from Government was regularly credited to the St. Mary's Fund. He, therefore, pointed out that the present claim was for a share in the Government grant to the

extent allowed by Government at the time of the amalgamation.

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

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

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

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

	1871.	1872.	1881.	1893.	1896.
Civil Orphan Asylum—	RS.	RS.	RS.	RS.	RS.
Collections	6,652	6,745	6,974	5,252	5,059
Interest	3,496	3,482	3,307	3,946	4,526
Sales	281	1,387	555	375	341
Total	10,429	11,614	10,836	9,573	9,926
St. Mary's account		4,575	3,900	5,460	5,230

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

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

C.—Charges of the Institutions.

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

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

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

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

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

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

	1896.	1895.	1894.	1893.	1892.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
(a) Entire expenditure of the Civil Orphan Asylums as per report	23,935 0 0	25,440 0 0	22,134 0 0	25,545 0 0	25,116 0 0
(b) Deduct—Buildings and repairs, assessment and gratuity or pension ..	1,716 0 0	3,844 0 0	1,460 0 0	2,401 0 0	1,104 0 0
Net Total ..	22,219 0 0	21,596 0 0	20,674 0 0	23,144 0 0	24,012 0 0
(c) Add—Chaplain's salary and carriage allowance (Rs. 87½ + 30) per mensem	1,410 0 0	1,410 0 0	1,410 0 0	1,410 0 0	1,410 0 0
Total ..	23,629 0 0	23,006 0 0	22,084 0 0	24,554 0 0	25,422 0 0
(d) Average number of children in the amalgamated institution	NO. 160	NO. 139	NO. 131	NO. 138	NO. 140
(e) Cost of each per mensem. RS. A. P.	13 2 0	13 12 8	14 0 9	14 13 3	15 2 1
(f) Cost of St. Mary's children (30), (30), (30), (32) and (38), respectively. Amount of St. Mary's contribution excluded in the report—	4,725 0 0	4,965 0 0	5,057 0 0	5,694 0 0	6,899 0 0
(g) Grants to second master 240					
(h) Proportion of grant of Rs. 1,200 500	2,150 0 0	2,150 0 0	2,150 0 0	2,150 0 0	2,150 0 0
(i) Payment to Chaplain 1,410					
(j) Amount of lump contribution as per report ..	5,230 0 0	5,085 0 0	5,460 0 0	5,910 0 0	5,460 0 0
Total ..	7,380 0 0	7,235 0 0	7,610 0 0	8,060 0 0	7,610 0 0
(k) Excess contribution to the Asylums (j) — (f) ..	2,655 0 0	2,270 0 0	2,553 0 0	2,366 0 0	711 0 0
(l) Excess is equal to cost of how many children ..	NO. 16	NO. 14	NO. 15	NO. 13	NO. 4
(m) Total number of children that might have been maintained (j) + (l) ..	46	44	45	45	42
Average ..			44		

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

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

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

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

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

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

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

I cannot forbear from characterising this argument as disingenuous.

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

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

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

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

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

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

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

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

Approximate.

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

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

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

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

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

Paragraph 1.—No remarks.

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

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

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

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

The percentages in paragraphs 3 and 4 need revision.

Paragraph 5.—First Clause.—No remarks.

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

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

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

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

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

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

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

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

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

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

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

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

33 boys as reported by the Directors in their letter previously alluded to in this paragraph. The annexed statement, from which is omitted the alterations suggested

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

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

Paragraph 12.—The circumstances are as follows:—An offer was made to find employment for some of the boys at the Carnatic Mills and as an experimental measure seven boys were sent to work from 10th March 1898, three of these were St. Mary's boys. The names of the seven boys were kept on the rolls because it was not known whether the experiment would be a success or otherwise, and because the Asylum authorities had to be responsible for their boarding, clothing, &c. The Garrison Chaplain contended that as the boys had left the Asylum, although only temporarily, and as an experiment, the fact of their having left at all created three vacancies and he proceeded to fill the vacancies up from the names on the St. Mary's register. The Directors decided that the Chaplain's action was out of order on the grounds that as the names of the St. Mary's boys were still borne on the rolls there were no vacancies. The Chaplain argued that because the three boys referred to were St. Mary's he had power to withdraw them and fill up the vacancies. The Directors on the other hand decided that according to rule 27 quoted in the margin, no child could be withdrawn without the consent of the Directors and in the word "foundation" in the rule St. Mary's

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

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

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

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

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

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

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

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

	In 1892 it was	..	..	..	..	..	..	RS.	A.	P.
" 1893 "	..	..	..	..	..	..	..	14	15	2
" 1894 "	..	..	..	..	..	..	..	15	6	10
" 1895 "	..	..	..	..	..	..	..	14	1	4
" 1896 "	..	..	..	..	..	..	..	15	4	0

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

	1892	..	..	..	..	..	..	RS.
" 1893 "	..	..	..	..	..	..	..	491
" 1894 "	..	..	..	..	..	..	..	1,735
" 1895 "	..	..	..	..	..	..	..	859
" 1896 "	..	..	..	..	..	..	..	2,751
" 1897 "	..	..	..	..	..	..	..	816

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

	1892	..	..	..	..	..	..	Interest on Pro-notes with Collector of Madras.	Outlay on repairs and assessment.
" 1893 "	..	..	..	..	..	..	..	RS. 1,576	RS. 1,039
" 1894 "	..	..	..	..	..	..	..	1,576	2,284
" 1895 "	..	..	..	..	..	..	..	1,084	1,408
" 1896 "	..	..	..	..	..	..	..	2,069	3,300
" 1897 "	..	..	..	..	..	..	..	690	1,365

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

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

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

Note.—The italic figures show seeming omissions.

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

Letter from Commissary of the Diocese, 22nd May 1871, recorded in G.O., No. 252, Educational, of 29th August 1871, paragraph 9.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

From 1892 to 1896.

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

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

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

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

ENCLOSURE.

	1871.	1872.	1881.	1893.	1896.
	RS.	RS.	RS.	RS.	RS.
Collections	6,652	6,745	6,974	5,252	5,059
Interest	3,496	3,482	3,307	3,946	4,526
Sales	281	1,387	555	375	341
(a)	10,429	11,614	10,836	9,573	9,926
Interest—Woolley's bequest	2,754	2,754	2,747	2,747	2,404
" on Capital of Woolley's bequest	600	600	600	600	525
Government Grants—Charity	6 0	600	1,200	1,200	1,200
Educational	1,219	1,908	2,426	3,875	4,617
Promissory notes sold	..	1,600	..	595	420
Rents	..	682	174	..	255
Lawrence Asylum boys	..	..	288	..	690
Collector of Madras	..	..	2,637	1,576	1,080
Waltair Orphans	..	..	..	450	..
Government grant for St. Mary's school ..	..	..	..	..	..
(b)	5,173	8,144	10,072	11,043	11,191
St. Mary's Fund	..	4,575	6,900	5,460	5,230
(c)	..	..	..	..	..
Total (a), (b), (c), as per receipts in the reports ..	15,602	24,333	27,808	26,076	26,347

Endt. No. B. S. 38—2731.

The Directors contend—

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

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

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

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

4. In the table in column 3, 7,325 is a clerical error for 7,285 and the figure underneath it should be 2,270 instead of 2,360. In the top figure in column 5 of the table printed in the Secretariat note 24,545 is a misprint for 25,545.

The lump contribution for 1893 is taken as 5,910 that being the figure given in the Director's report. One thousand and two hundred and 500 were taken for convenience instead of 1,171 and $\frac{1}{2}$ of the same.

FORT ST. GEORGE,
15th June 1899.

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

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

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

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

	RS.	A.	P.
Average total annual expenditure of the Civil Orphan Asylum for the five years ending with 1896	24,434	0	0
Add Chaplain's salary and carriage allowance at Rs. 117-8-0 per mense	1,410	0	0
Total	25,844	0	0

Average number of children annually supported in the amalgamated institution	140		
Average cost of each child per annum	184	9	7½
	5,538	0	0

Average cost of 30 St. Mary's boys each year			
Sums contributed yearly from St. Mary's Fund—			
Grant to second master	240		
Payment to Chaplain	1,410		
Average lump contribution	5,429		
Excess contribution	1,541	0	0

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

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

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

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

(True Extract.)

for Chief Secretary.

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

Educational Dept. Exd. P. Seetharam.
10/1/1900

Despd
20.3.00