

Govt. of {1891} Madras.
EDUCATIONAL.

No. 1757 wa/30 June 1891

Communicated
to the Supdy. Engineer
IV circle.

(24) A.C.S.
W

Issued

Recd.

Encl.

G.O., 26th May 1891, No. 401.

MAY.

Lawrence Asylum, Ootacamund.

Reviewing the budget estimate of the — for
the year 1891-92.

S.E. IV circle.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following papers :—

From J. L. VANGEYZEL, Esq., M.B., C.M., F.C.S., F.I.C., Chemical Examiner, to the Chief Secretary to Government, dated Madras, 8th January 1891, No. 17.

I have the honour to bring to the notice of Government that, in many cases when consignments of petroleum or dynamite are expected, the mercantile firms to whom they are consigned write and request me to be ready to undertake the examination of the samples which are submitted under the Petroleum and Explosives Acts *at short notice as soon as the ship arrives*, so that the ship may not be detained and the consignees become liable thereby to heavy penalties. I have, as far as possible, in every case endeavoured to meet the wishes of consignees and invariably give precedence to work required by the Petroleum and Explosives Acts. The tests occupy several hours of work, and in order to oblige the consignees the work has to be performed for many hours in a hot close atmosphere without intervals of rest and change of air which are necessarily taken under ordinary circumstances; in many such cases also such work has to be undertaken and continued out of office hours as well also on authorized holidays; on more than one occasion I have been asked to be ready to do these tests on Sundays. On all such occasions the firms have invariably accompanied their requests with the offer to pay any fee that I may charge for undertaking work out of hours and on holidays; but I have felt precluded from accepting such fee in the absence of distinct orders on the subject. I therefore refer the point for the orders of Government as to whether the Chemical Examiner may, under the circumstances explained, accept such fee when it is offered or charge a fee for such work when called upon to perform it out of office hours or on holidays solely in the interests of consignees, and if so that the amount of fee to be charged may be fixed at Rs. 20 per sample. This amount is not too high considering the nature of the work to be done and the inconvenience entailed on the laboratory establishment who have to attend on such occasions at short notice to forfeit a holiday.

From W. F. DEFABECK, Esq., M.D., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 5th February 1891, No. 100.

In returning the letter from the Chemical Examiner, referred to me, for remarks, under your endorsement, dated the 29th January 1891, I have the honour to state that, in my opinion, that officer is fully entitled to a fee of Rs. 20 for each sample of petroleum or dynamite examined by him at the instance of mercantile firms.

2. I would specially draw the attention of Government to that part of Surgeon VanGeyzel's letter in which he says that, in many such cases he had to undertake the work out of office hours and on authorized holidays.

From W. P. AUSTIN, Esq., Acting Collector of Sea Customs, to the Chief Secretary to Government, dated Madras, 11th March 1891, No. 555-G.

In reply to Government reference on C. No. 367, dated 10th instant, Public Department, I have the honour to state that the testing fee leviable under rule 4 (9) of the Petroleum rules is realized in cash from the importers and remitted to the Chemical Examiner.

From G. SHAW, Esq., Under Secretary to the Government of Bengal, Marine Department, to the Chief Secretary to the Government of Madras, dated Calcutta, 10th April 1891, No. 956 (Marine).

With reference to your letter (Public C. No. 367) of the 10th ultimo, I am directed to state, for the information of His Excellency the Governor in Council, that no fees are allowed to the Chemical Examiner at Calcutta for the testing of petroleum under Act XII of 1886 or of explosives under Act IV of 1884, and that no fees, in excess of such as have been prescribed under the rules framed by this Government under the aforesaid Acts, are charged for testing work performed out of office hours and on holidays.

2. The Chemical Examiner is permitted to appropriate to himself the fees received by him from private sources for undertaking optional analyses of petroleum or for testing apparatus.

From the Honourable J. NUGENT, C.S., Chief Secretary to the Government of Bombay (Revenue Department), to the Chief Secretary to the Government of Madras, dated Bombay Castle, 8th May 1891, No. 3164.

With reference to your letter, No. C. 367, dated 10th March last, I am directed to state, for the information of the Government of Madras, that, under rule 26 of the

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| <p>1. Under rules 21 and 24—
For each sample selected, one rupee.
For each sample tested, one rupee.</p> <p>2. Under rule 25—
For each sample selected, five rupees.
For each sample tested, five rupees.</p> | <p>rules laid down in this Government's Notification, No. 2743, dated 22nd April 1890, a copy of which is enclosed, fees, at the rates mentioned in the margin, are charged in this Presidency for sampling and testing petroleum. These fees are, however, credited to Government, any expense incurred by the Chemical Analyser to Government in connection with the testing being paid to him on his preferring a bill for it.</p> |
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2. I am to add that there is no provision in the rules prescribed by this Government under the Explosives Act (IV of 1884) for the levy of fees for testing explosives, that the Chemical Analyser to Government never tests either petroleum or explosives on holidays or after office hours, and that no fees are allowed to him for testing work done during ordinary office hours.

ORDER—dated 3rd June 1891, No. 436, Public.

With reference to the correspondence read above, His Excellency the Governor in Council directs that, as in the Bengal and Bombay Presidencies, the Chemical Examiner should not receive any fees for the compulsory examination of petroleum and explosives and that the fee levied under rule 4 (9) of the import rules framed under section 8 of the Petroleum Act (XII of 1886) shall in future be credited to Government.

2. In regard to private and optional examinations of petroleum or explosives, the Chemical Examiner will be permitted to make his own arrangements.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Judicial Department.
" Surgeon-General with the Government of Madras.
" Chemical Examiner.
" Collector of Sea Customs.
" Accountant-General.
" Departments of Secretariat.

Exd. P. L. Pereira.

Gobt. of {1891} Madras.
PUBLIC.

No. 1758 w of 30 June 1891

Order thereon

Recorded

57 vrs

Issued

Recd.

Encl.

G.O., 3rd June 1891, No. 436.

JUNE.

Chemical Examiner.

Directing that the — shall not receive any fee for the compulsory examination of petroleum and explosives, but in regard to private and optional examinations leaving it to him to make his own arrangements.

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C. a to Govt
for information

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2. I am to add that there is no provision in the rules prescribed by this Government under the Explosives Act (IV of 1884) for the levy of fees for testing explosives, that the Chemical Analyser to Government never tests either petroleum or explosives on holidays or after office hours, and that no fees are allowed to him for testing work done during ordinary office hours.

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(True Extract.)

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To the Judicial Department.
" Surgeon-General with the Government of Madras.
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Gobt. of {1891} Madras.
PUBLIC.

No. 1758 w 2/30 June 1891

Order thereof

Recorded

57 over

Issued

Recd.

Encl.

C. a. Report
for information

G.O., 3rd June 1891, No. 436.

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Chemical Examiner.

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26TH MAY 1891, No. 401, EDUCATIONAL.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

From C. F. MacCARTIE, Esq., Vice-Chairman, Ootacamund Lawrence Asylum, to the Chief Secretary to Government (through the Director of Public Instruction), dated 21st February 1891, No. 1977.

I have the honour to submit the revised estimate of the Ootacamund Lawrence Asylum for 1890-91 and the budget estimate for 1891-92, together with the prescribed statements in book form. The report was approved and passed by the Committee at a meeting held on the 13th February 1891—vide copy of resolution appended.

REVISED ESTIMATE FOR 1890-91.

Male Branch.

2. Receipts.—The opening balance is minus Rs. 11,235 against Rs. 62, budget estimate for 1890-91, the former being the debtor balance at the close of the year 1889-90. The reasons for the difference are that a receipt of Rs 5,000 as contribution from the Lawrence Asylum Press anticipated was not realised and the transfer of Rs. 6,200 from the Female Branch was not made.

3. The revised estimated receipts amount to Rs. 97,461 against Rs. 1,00,108, sanctioned budget estimate for 1890-91. Decrease Rs. 2,647.

(i) The decrease is chiefly owing to the non-receipt of the donation from the Lawrence Asylum Press, and would have been greater but for the improved receipts under II. Profits on Asylum Property—(2) Interest on fixed Deposit; III—Special Funds; and V. Miscellaneous.

4. Expenditure.—The revised expenditure amounts to Rs. 89,852 against Rs. 93,178, as provided for in the budget estimate for 1890-91 after corrections in accordance with paragraph 6 of G.O., dated 30th July 1890, No. 548, Educational. The decrease of Rs. 3,326 is due to the repayment of Rs. 6,200 to the Female Branch not having been made as contemplated, the transfer of this amount from the Female Branch to the Male Branch not having been carried out last year, and to the increased expenditure under II. (b) Victualling—(2) Provisions and VII. Other charges—(5) Gratuity.

5. Compared with the budget figures the chief variations are as under:—

	RS.
I. Education—	
(a) Scholastic—(2) Books, &c.	423
(b) Artistic—(2) Musical instruments, &c.	52
II. Clothing and Victualling—	
(a) Clothing—(5) Dyeing.	50
(b) Victualling—(2) Provisions	2,154

III. Household, Hospital and Sanitation—

(a) Household—

(1) Establishment	..	..	..	..	..	Rs.
(3) Lighting	..	..	..	..	..	300
(4) Firewood	..	..	..	..	..	293
(6) Hardware, &c.	..	..	..	..	..	100
	..	..	..	..	..	300

(c) Sanitation—

(2) Tar, &c.	..	..	..	..	..	175
(3) Drains, &c.	..	..	..	..	..	130

IV. General—

(1) Establishment	..	..	..	..	..	218
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VI. Miscellaneous—

(7) Interest on overdrafts	..	..	..	..	..	013
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VII. Other charges—

(1) Pensions	..	..	..	..	..	135
(2) Outfits	..	..	..	..	..	100
(4) Scholarships	..	..	..	..	..	55
(5) Gratuity	..	..	..	..	..	2,100

i. The following explanations are submitted in regard to the abovementioned items:—

(2) *Books*.—It was considered advisable to order the necessary supplies of books so as to prevent any delay when the classes assembled for work after the holidays.

(2) *Musical Instruments*.—Some bugles were urgently required to replace those worn out.

ii. (5) *Dyeing*.—A small expenditure has to be incurred in dyeing cord trousers out of which the colour had all been washed.

iii. (2) *Provisions*.—In the budget estimate for 1890-91, the expenditure was put down at Rs. 24,846 after deducting the book entry of Rs. 1,134 (*vide* paragraph 6 of G.O., dated 30th July 1890, No. 548), and was based on the actuals for 1888-89. The actuals for 1889-90 were Rs. 26,177. The allowance made for the extra milk diet was not sufficient, the cost for this item from April to December 1890 being Rs. 1,674 in excess of that for the same period in the previous year.

iv. *III, Household*—(1) *Establishment*.—In accordance with the ruling of the Controller of Military Accounts, the whole of the pay and allowances of the two Junior Sergeants are now charged to the Asylum funds, which is the cause for the increased provision. A bill for the arrears, Rs. 1,245-13-3 paid from regimental funds to the several non-commissioned officers from the garrison at Wellington, who were detailed for duty at the Asylum, has been submitted to the Committee for payment. The matter has been referred to Government for orders—*vide* letter from Chairman, dated 15th December 1890, No. 1691. If ordered, this amount will have to be paid and the provision in the revised or the next year's estimate increased as the case may be.

(3) *Lighting*.—Extra lighting for the hospital buildings and at night-school has caused this increase.

(4) *Firewood*.—The increase is insignificant and calls for no remark.

(6) *Hardware*.—The extra charge is chiefly for a supply of coffee bowls, which was omitted when the annual indents for English goods were prepared.

(c) *Sanitation*—(2) *Tar, Phenyle, &c.*—The estimate is based on the actuals of the first nine months of the current year. A drum of *Fennel* oil was by mistake sent out from England instead of *Phenyle*, the cost of which was Rs. 138-9-5. The *Fennel* oil was returned and the charge will be adjusted in the accounts hereafter.

(3) *Drains, Roads, &c.*—The extra expenditure was unavoidable particularly on repairs to roads.

v. *IV, General*—(1) *Establishment*.—The excess was due to Rs. 220 (part salary of the Principal) being twice drawn, the charge being one against the Female Branch only. The amount was returned to the Bank and is included under *Receipts—V, Miscellaneous repayments*. The difference, Rs. 2, was short drawn on account of a fine.

vi. *VI, Miscellaneous—Interest on Overdrafts*.—On two occasions the Bank account was overdrawn before funds became available. Hence the provision in the revised budget.

vii. *VII, Other Charges*—(1) *Pensions*.—A pension of Rs. 20 per mensem was sanctioned by G.O., dated 20th June 1890, No. 451, to Mrs. Lee, matron of the boys' school, after a service of over 21 years, for which no provision was made in the budget for 1890-91.

(2) *Outfits*.—The excess was unavoidable, as more boys, for whom outfits were required, left the Asylum, besides which a special allowance of Rs. 40 was made for clothes for R. Broome, the holder of a scholarship, who has no relations in Madras to help him in this respect.

(4) *Scholarships*.—The amount allotted in the budget for 1890-91 was found insufficient to meet the charges for books and fees for the holders of the two scholarships.

(5) *Gratuity*.—The Committee, at their meeting in November 1890, sanctioned, subject to the approval of Government, a special gratuity of six months' pay and allowances to the widow of the late Head Master of the Asylum—*vide* letter No. 1546, dated 27th November 1890, from the Vice-Chairman, Lawrence Asylum.

N.B.—Government in an order dated 26th January 1891, No. 60, declined to sanction the gratuity, but the provision has been allowed to remain pending further reference.

viii. *VIII, Advances*.—The amount entered exhibits an advance of Rs. 200 made to the beef butcher expected to be realised before the close of the year. As already explained, the decrease is due to no transfer from the Female Branch having been made last year, which dispensed with the necessity for the retransfer to the Female Branch this year.

BUDGET FOR 1891-92.

6. *Receipts*—(1) *Opening balance*.—The closing balance of the revised estimate for 1890-91 is minus Rs. 3,626 and is entered as the opening balance for 1891-92.

i. (2) *Interest on Fixed deposit*.—Half of the fixed deposit of Rs. 20,000 was brought to current account in 1890-91, leaving Rs. 10,000 remaining as a fixed deposit for the rest of the year on which interest at 4 per cent. or Rs. 400 has been entered in the budget.

ii. (3) *Donation from the Lawrence Asylum Press*.—Up to date the Press has not paid any donation, but Rs. 5,000 have again been entered as a certain donation from its funds. In a letter from the Secretary, Lawrence Asylum Press, the above amount has been promised as a certainty, and probably Rs. 5,000 more, if the money can be spared.

iii. *III Special Funds*—(1) *Subsistence Allowance*.—The provision of Rs. 8,600 is based on the revised estimate, which is based on the actuals of the first nine months of the current year.

iv. (2) *Pensions from Funds*.—Rupees 312 have been entered against Rs. 220 in 1890-91, as a slight increase is expected. The difference between the sanctioned estimate 1890-91 (Rs. 220) and the revised estimate 1890-91 (Rs. 390) is due chiefly to the recovery of arrears due to an orphan child of an apothecary brought on the pension list in the current year.

v. *IV, Industries*.—The only certain receipts under (1) *Carpenters' and Smiths' Shops* and (4) *Recoveries for Repairs and Whitewashing* are on account of petty repairs carried out for the Public Works Department, which the Asylum is permitted to undertake to the amount of Rs. 2,400 per annum; and this sum has been equally divided under these heads with Rs. 200 extra under (1) *Carpenters, &c.*

vi. The tailors' shop seldom gets private work, so that a small amount, Rs. 60 only, has been entered.

vii. (3) *Garden, Carts, &c.*—Although under this head also cash receipts are uncertain, the amount provided is Rs. 100 in excess of the budget estimate for the current year. Both the revised estimate and that for 1891-92 are based on the actuals of the first nine months of the current year and on the actuals of last year.

viii. As directed in G.O., dated 30th July 1890, No. 548, Educational, paragraphs 5 and 6, book entries have been omitted.

ix. VI, *Miscellaneous*—(1) *Sale of Stores*.—Rupees 350 have been entered as against Rs. 200 in 1890-91, basing the estimate on the actuals of last year and the revised estimate for 1890-91.

7. The total receipts are estimated at Rs. 90,499 against Rs. 1,00,108 sanctioned budget for 1890-91. The decrease is Rs. 9,609 and is due to the fixed deposit being left untouched, whereas in the current year Rs. 10,000 had to be adjusted to meet excess charges.

8. *Expenditure—I, Education—(a) Scholastic—(1) Establishment.*—

	RS.
Salary of Head Master	300
" Second "	150
" Third "	85
" Fourth "	75
" Fifth "	70
" Sixth "	65
" Nursery Teacher	60
" Assistant "	50
Per mensem ..	855
Per annum ..	10,260

The personal allowance of Rs. 50 per mensem drawn by the late Head Master has lapsed since his death, and the Committee has directed the allowance made to the four junior masters of Rs. 15 each per mensem to be in future shown as part of their salaries.

ii. (2) *Books, Prizes, Stationery*.—As a large indent for school books was submitted and paid for in 1890-91, the amount entered in the budget is chiefly intended to cover the cost of the prizes and a stock of stationery from England, besides charges for books which may be necessary during 1891-92, and is only a repetition of the sanctioned estimate for 1890-91.

iii. (3) *Library*.—Rupees 200 have been added to the usual allotment in order to add to the existing stock of books in the library.

iv. (b) *Artistic—(1) Music Establishment*—

	RS.	A.	P.
Half of Band Sergeant's salary	42	8	0
Organist	20	0	0
Per mensem ..	62	8	0
Per annum ..	750	0	0

v. (2) *Musical Instruments, Music, Repairs, &c.*—The grant is intended to cover the cost of some band instruments, also Rs. 20 allowed as an honorarium to the Examiner of the Band classes and further for the annual subscription to the Band Journal.

vi. (3) *Gymnastic Establishment*—

	RS.	A.	P.
Half salary of Instructor	37	8	0
Per annum ..	450	0	0

vii. (4) *Apparatus, Games, Toys, &c.*—As there is a large stock of games and toys remaining, the amount allotted is considered sufficient.

viii. (c) *Industries—(1) Tailoring*—

	RS.	A.	P.
Half of Master Tailor's salary	42	8	0
Per annum ..	510	0	0

ix. (2) *Carpentry*—

	RS.	A.	P.
Half of Master Carpenter's salary	50	0	0
Per annum ..	600	0	0

x. (3) *Boot-making*—

	RS.	A.	P.
Allowance to Instructor	50	0	0
Per annum ..	600	0	0

xi. II, *Clothing and Victualling—(1) Establishment*—

	RS.	A.	P.
Half of Master Tailor's salary	42	8	0
One Native tailor	22	0	0
Two " tailors at Rs. 16	32	0	0
Two " " at " 14	28	0	0
Two " " at " 12	24	0	0
One " boy tailor	7	0	0
Per mensem ..	155	8	0
Per annum ..	1,866	0	0

xii. (2) *Material*.—The allotment, Rs. 8,500, is in excess of that in the budget and the revised estimate for 1890-91, the reason for the increase being that the indent for clothing material will be a larger one for 1891-92 to make up for deficiencies of last year.

xiii. (5) *Dyeing*.—A small amount has been entered to cover the cost of alum for fixing the dye and for labour when required.

xiv. (b) *Victualling—(1) Establishment*—

	RS.
Quartermaster-Sergeant's salary	75
Cook Sergeant's salary	40
Three native cooks	26
Per mensem ..	141
Per annum ..	1,692

xv. The Committee, in their resolution No. 5, dated 21st November 1890, recommended the raising of the pay of the Quartermaster-Sergeant from Rs. 60 to Rs. 75 per mensem (*vide* letter from the Vice-Chairman, No. 1547, dated 27th November 1890) requesting the sanction of Government to the increase in anticipation of which provision has now been made.

xvi. (2) *Provisions*.—The amount, Rs. 1,000, allowed in the budget for 1890-91 for the extra milk diet was found insufficient since the monthly charge for milk is now nearly Rs. 200 in excess of that for the previous years; hence the allotment of Rs. 27,000 for 1891-92 against Rs. 24,846 for 1890-91. The former figure is a repetition of the revised estimate for 1890-91.

xvii. (3) *Kitchen and Dining-room Utensils and Repairs*.—The supply of cooking pots, &c., obtained during 1890-91 will not require much replenishing during the coming year, and there is a plentiful supply of bowls, knives, forks, spoons, &c., in store. Some large enamelled dishes are chiefly required.

xviii. III, Household, Hospital and Sanitation—(a) Household—(1) Establishment.—

	RS	A	P.
Salary of Sergeant-Major..	86	0	0
two Junior Sergeants, at Rs. 61	122	0	0
" Upper School Matron ..	50	0	0
" Nursery Matron ..	40	0	0
Half salary of Band Sergeant ..	42	8	0
" Gymnastic Instructor ..	37	8	0
Nursery maty ..	9	0	0
Allowance for hair-cutting ..	10	0	0
Per mensem ..	397	0	0
Per annum ..	4,764	0	0

xix. The allotment is Rs. 864 in excess of the sanctioned budget for 1890-91, allowance being made for the difference in the pay and allowances of the two Junior Sergeants, to which allusion has already been made in the report on the revised estimate under this head.

xx. (3) *Lighting*.—The cause of increase has been explained in the revised estimate. The expenditure will be restricted within the budget allotment.

xxi. (4) *Firewood*.—Rupees 1,300 have been entered which will be reduced by sales—*vide* receipts—V. *Sale of Firewood*. The provision is based on the revised estimate.

xxii. (5) *Bedding and Towelling*.—The estimate is intended to cover the cost of 150 blankets (Rs. 900) and towelling (Rs. 1,108).

xxiii. (6) *Hardware, Soap, Brushes, Combs, Blacking, &c.*—The quantities of these in store appear to be sufficient for the year's requirements, a supply of hair brooms, some soft soap, ivory black and padlocks being chiefly required.

xxiv. (b) Hospital—(1) Establishment—

	RS.
Part allowance to Consulting Physician ..	33
" Apothecary ..	33
Salary of Matron ..	50
" Cook ..	8
" Maty ..	8
Per mensem ..	132
Per annum ..	1,584

xxv. A waterwoman is unnecessary and the scavenger is entered under (c) *Sanitation*—(1) *Establishment*, thus reducing the charge under this head by Rs. 192 compared with the budget for 1890-91.

xxvi. (c) *Sanitation*—(1) *Establishment*—

	RS.
Pay of six scavengers ..	48
Per annum ..	576

xxvii. (2) *Tar and Phenyle*.—It is calculated that one barrel of tar only will be required. The supply of the latter in store will be sufficient for the year's requirements.

xxviii. (3) *Repairs to Drains, Water-courses, Roads and cutting down Scrub, &c.*—The charge under this head appears to increase yearly. Steps will be taken to keep the expenditure for 1891-92 within the sum allotted,

xxix. IV, General—(1) *Establishment*.—

	RS.
Part salary and personal allowance of Principal ..	430
Office Manager ..	190
Salary of peon ..	8
" two gardeners ..	16
Per mensem ..	644
Per annum ..	7,728

xxx. The allotment is Rs. 7,728 against Rs. 7,490 for 1890-91 to allow for the personal allowance of Rs. 20 to the Office Manager recommended to Government for sanction "for a long and faithful service of 27 years"—*vide* letter from the Chairman, No. 1667, dated 16th December 1890. The charge has now been provided for in anticipation of sanction being accorded.

xxxi. V, Industries—(a) *Carpenters and Smiths*—(1) *Establishment*—

	RS.
Half salary of Master Carpenter ..	50
Two native carpenters at Rs. 26 ..	52
One smith ..	29
One bellows' boy ..	8
Per mensem ..	139
Per annum ..	1,668

xxxii. (2) *Material*.—The amount entered is expected to meet all requirements, timber for the carpenter's classes being the chief item of anticipated expenditure.

xxxiii. (b) *Whitewashing and Repairs*—(1) *Establishment*—

	RS.
Pay of maistry ..	26
Two bricklayers ..	45
" ..	32
Four coolies ..	20
Per mensem ..	123
Per annum ..	1,476

xxxiv. (2) *Material*.—The amount entered is to cover the cost of quicklime and sand.

xxxv. VII, Other Charges—(1) *Pensions*.—The budget allotment is Rs. 600 against Rs. 495 revised estimate and Rs. 360 budget for 1890-91. The pensions are Rs. 30 and Rs. 20, respectively, for next year.

xxxvi. (2) *Outfits*.—The sanctioned estimate for the current year has been adopted as the estimate for next year.

xxxvii. (3) *Out-boarders, &c.*—The allotment is Rs. 60 only against Rs. 260 in 1890-91, there being now only one out-boarder for whom a monthly payment of Rs. 5 is made.

xxxviii. (4) *Scholarships*.—Rupees 600 have been allotted, provision having to be made as follows:—

	RS.
One B.A. scholarship first year ..	25
One F.A. " " ..	20
Per mensem ..	45
Per annum ..	540
Add fees, &c., ..	60
Total ..	600

9. The expenditure for 1891-92 is estimated at Rs. 90,332 against Rs. 89,852, revised estimate and Rs. 93,178 budget estimate for 1890-91, or the next year's estimate is thus Rs. 480 more and Rs. 2,846 less than the revised and sanctioned estimates for the current year. The latter difference is due to the absence of provision under VIII, *Advances* and increase under II (a) *Clothing*—(2) *Material* and (b)—*Victualling*—(2) *Provisions* as explained above.

10. The budget estimate closes with a *minus* balance of Rs. 3,459 which will be more than covered if the increased contribution promised by the Lawrence Asylum Press is received.

REVISED ESTIMATE FOR 1890-91.

Female Branch.

11. *Opening balance*—is Rs. 5,852 against Rs. 178, sanctioned budget estimate for the same period, the former amount being the closing balance on the 31st March 1890, and the increase being, as already stated, due to the absence of transfer to the Male Branch last year.

12. The estimated receipts, including the opening balance, are Rs. 24,538 against Rs. 24,978, sanctioned budget 1890-91. This small difference calls for no remark, except that no fees were received during the year, there being no girls in the Asylum for whom fees are chargeable.

13. *Expenditure*.—The revised expenditure amounts to Rs. 18,433 against Rs. 20,533, budget estimate for 1890-91. Decrease, Rs. 2,100, accounted for by the fact that Rs. 2,900 were entered by error instead of Rs. 1,900 under II *Clothing*—(2) *Material* as explained in para. 7 of letter No. 1035, dated 16th September 1890, on G.O., dated 30th July 1890, No. 548. A further cause was that the current expenditure was kept well within the amounts allotted in the budget.

i. The only other item which appears to require explanation is under VII *Other Charges*—(3) *Outfits*, for which Rs. 70 have been entered. The amount was not entered in the budget, as the expenditure on the outfit of a girl, who was married in 1890-91, was not foreseen when the budget for 1890-91 was submitted.

14. The closing balance of the revised estimate for 1890-91 is Rs. 6,105 and has been adopted as the opening balance of the budget estimate for 1891-92.

BUDGET FOR 1891-92.

15. For opening balance see *supra*.

i. *Receipts*—(2) *Grant-in-Aid* and (3) *profits on Asylum property*.—The usual amounts have been entered, the rate of distribution of the annual grant-in-aid of Rs. 48,000 from Government being continued in accordance with G.O., dated 22nd September 1871, No. 272.

ii. (3) *Subsistence allowance*.—A slight decrease is anticipated, owing to the departure of two girls for whom the allowance was hitherto drawn.

iii. (4) *Pensions from Funds*.—A slight increase in comparison with the revised estimate and sanctioned budget is expected, as the rate of pension from the Mount Soldiers' Widows' and Orphans' Fund is now more favourable.

16. The total receipts for 1891-92, inclusive of the opening balance, amounts to Rs. 24,629 against Rs. 24,978, sanctioned budget, and Rs. 24,538, the revised estimate for 1890-91.

17. *Expenditure*—I. *Education*—(1) *Establishment*—

	RS.
Half salary of Head Mistress	65
Second do.	30
Capitation grant	10
Two pupil teachers	10
Organist	5
Drill instructor	—
Per mensem ..	130
Per annum ..	1,560

i. In accordance with para. 8 of G.O., dated 30th July 1890, No. 548, the Committee, in their letter No. 1035, dated 16th September last, stated their views on the additional establishment proposed by the Director of Public Instruction, orders on which have not been received, so that the proposal of the Inspectress of Girls' Schools to allot Rs. 600 for an Assistant Mistress in the forthcoming budget has not been complied with.

N.B.—In an order, dated 9th February 1891, No. 96, Government has declined to increase the teaching staff of the Female Branch. Order just received.

ii. The amounts under (3) *Library*, (4) *Examination Fees*, and (6) *Games* are the same as in 1890-91.

iii. II *Clothing*—(1) *Establishment*—

	RS.
Half of Head Mistress' salary	65
„ Second „	30
Per mensem ..	95
Per annum ..	1,140

iv. (2) *Material*.—Rupees 1,900 have been allotted as against Rs. 2,900 in 1890-91 in the sanctioned budget, and which, as explained above, was erroneously entered.

v. (3) *Shoeing*.—Calculated at Re. 1 per head per mensem for 65 girls, plus 5 per cent. for extras.

vi. (4) *Tailor hire*.—A small charge of Rs. 5 is entered in case it is found necessary to employ a native cutter to make a pattern garment.

vii. (b) *Victualling*—(1) *Establishment*—

	RS.
Half Matron's salary	25
Native help	8
Per mensem ..	33
Per annum ..	396

viii. III, *Household*—(1) *Establishment*—

	RS.
Half of Matrons' salary	25
Two men servants	16
Orderly	1
Per mensem ..	42
Per annum ..	504

ix. (b) *Sanitation*—(1) *Establishment*.—The charge is for two scavengers at Rs. 6 each per mensem.

x. (c) Hospital—(1) Establishment—

	RS.
Part allowance of Consulting Physician	17
" Apothecary	17
Per mensem ..	34
Per annum ..	408

xi. IV, Buildings.—The amount, Rs. 50, is ample for any ordinary repairs not paid for by the Public Works Department.

xii. V. General—(1) Establishment—

	RS.
Part salary of Principal	220
" Office Manager	30
Per mensem ..	250
Per annum ..	3,000

xiii. VI, Miscellaneous.—The allotments under (1) Carrying Charges—(2) Postage &c., and (5) Cases, &c., are less than in 1890-91. The remaining items are unchanged.

xiv. VII, Other charges.—The same allotments are made as in 1890-91. The scholarship will, in all probability, lapse during the year as soon as the holder obtains employment.

18. The estimated expenditure, Rs. 19,447, against Rs. 20,533, sanctioned budget, a decrease of Rs. 86 after deducting the erroneous debit of Rs. 1,000 under II, Clothing—(2) Material (para. 13 *supra*) calls for no remark.

19. The Female Branch budget closes with a balance of Rs. 5,182.

ENCLOSURE.

EXTRACT from the Proceedings of the Lawrence Asylum Committee at a meeting held on the 13th February 1891.

PRESENT.

Brigadier-General G. Rowlandson, Chairman; Colonel Hutchins, Dr. North, Colonel Liardet and W. E. Schmidt, Esq., Members.

No. 17—Laid on the table draft of budget and report for 1891-92.

Passed. A marginal note to be made with reference to the gratuity proposed for the late Mr. Armstrong's family being retained pending further reference to Government.

(A true Extract.)

(Signed) C. F. MacCARTIE, Vice-Chairman,
Ootacamund Lawrence Asylum.

From the Director of Public Instruction, Madras, dated 24th February 1891, No. 1951.

ABSTRACT.—Forwarding a letter from the Chairman, Ootacamund Lawrence Asylum, requesting that the Lawrence Asylum Press may be directed to pay Rs. 10,000 as a donation in 1891-92.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 18th March 1891, No. 3000.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for 1891-92, with the following remarks.

2. Actuals of 1889-90.—I would premise that in regard to neither Asylum is the strength on which the expenditure is calculated, stated. At the close of 1889-90 there were only 263 pupils on the rolls in the Male branch, against 290 at the close of the preceding year. I have not the detailed figures of either year to refer to as the detailed budgets are not printed with the Government order on the budget, but, so far as I can judge, there was no material reduction in the cost under items which would be affected by decreased strength. I conclude, therefore, that there was no great difference in the average strength of each year. I beg to recommend in this connection that the Asylum budget be printed in full to facilitate reference and check.

MALE BRANCH.

3. Revised Estimate, 1890-91.—The assets, including opening balance, of the Male branch are calculated at Rs. 86,226 against Rs. 95,170. The decrease is mainly due to the year 1889-90 having closed with a deficit balance of Rs. 11,235 instead of Rs. 4,938 expected when the budget for the current year was framed. In the revised estimate, no credit is taken for any donation from the Lawrence Asylum Press as the Press will not be able to make any contribution during the current year. The charges are estimated at Rs. 89,852 against Rs. 93,178 in the sanctioned budget, the decrease being chiefly due to the non-transfer of funds to the Female branch. The explanation for increases under I (a) and (b) may be accepted. Under II (6) Victualling, 2. Provisions, a sum of Rs. 27,000 is entered against Rs. 24,816 in the original budget. The increase is not based on the increased strength of the Asylum, but mainly on the increased cost of milk diets. Regarding the causes of this increase no explanation is afforded. I can therefore only draw attention to the matter. Under III, IV and VI the increases appear to be properly accounted for under VII. The gratuity provision of Rs. 2,100 may stand pending the final orders of Government on Mrs. Armstrong's case. In its Order, dated 26th February 1891, No. 166, Educational, Government declined to sanction the personal allowance recommended for Mr. Burrows; the grant under IV. General Establishment, should accordingly be reduced from Rs. 7,708 to Rs. 7,488.

4. Budget Estimate, 1891-92.—The fluctuations in the items of receipts are explained in the budget covering letter and the estimates may be accepted. But there is one item distributed under sub-heads 1 and 4 of iv. Industries, to which I would draw attention. It would appear from the explanation in the covering letter that the Public Works Department pay the Asylum for the current repair work, and that the sum of Rs. 2,400 received is divided between carpenters' workshops and recoveries for repairs. The amounts are also shown on the expenditure side of the budget under "Industries." The portion of the sum over and above the actual cost of executing the work—for it may be assumed that the Asylum makes a profit on the transaction, as otherwise it would have no object in undertaking the work—is a profit to the Asylum at the expense of Government, whilst the whole sum may be regarded from a Government point of view as a contribution towards the Asylum. I am not aware that the Government keeps other private eleemosynary institutions in repair. I doubt, therefore, whether this form of assistance should be continued as it really obscures the cost of the institution to the State, assuming, however, that the present system is to be continued. With the opening deficit, the aggregate receipts will amount to Rs. 87,093, or in round numbers Rs. 87,090.

5. Charges.—The variations under Grant I, Education, are fully accounted for. The inclusion of the messing allowance in the salaries of the Assistant Masters is an improvement on the old system. There is a saving in the salary of the Headmaster of Rs. 600 annually owing to the lapse of the personal allowance to the late Mr. Armstrong. The cost of education is 458 rupees below the total of the revised estimate for the current year. For clothing material under II. Clothing and Victualling, a sum of Rs. 8,500 is assigned. The explanation for increase is satisfactory on the assumption that the average strength next year will be not less than what it was in 1889-90. The allotment for "Provisions" under "6. Victualling," may stand on the same assumption. But it would have been well if the reason for the great increase (Rs. 200 monthly) for milk had been stated. The provision for raising the salary of

the Quartermaster-Serjeant may also stand pending the final orders of Government on the proposal (*vide* reference on No. 1257 of 1890). The increase under Household establishment represents the full pay and allowances of the two junior Serjeants. The reduced provision for Hospital establishment is accounted for, but I find that under (c) Sanitation, only six scavengers have been provided for as in the current year, and as the list of establishment has not been corrected, it is not clear whether the Committee proposes to do away with the scavenger on Rs. 7. For IV. General Establishment, Rs. 6,888 will suffice as the Government has not sanctioned the personal allowance proposed for the manager, and as the personal allowance to the Principal will cease when the present officer retires in August next. I refrain from remarking on the provisions under Industries as the technical organization of the institution will probably need radical revision when a new Principal has been appointed, to give complete effect to the revised constitution of the Asylum. The other items on the expenditure side do not call for remarks. The total of charges will, as modified above, amount to Rs. 89,492, or in round numbers Rs. 89,490, and will thus fall below the receipts. The Committee's budget is made to close with a deficit of Rs. 3,459, but if the changes suggested by me be adopted, the deficit will be reduced to Rs. 2,399, or in round numbers Rs. 2,400.

I would express my opinion in concluding my remarks on this portion of the budget that if the present system of Serjeant Assistants was done away with and the institution worked mainly with civilians, including military pensioners, that very considerable reductions might be effected on establishment, and the organization made much more satisfactory from an educational point of view than it has ever been. The present quasi-military institution is an expensive anomaly, and quite unsuited to an institution which educates the far greater portion of its pupils—not for military but for civil life. I can only hope that His Excellency in Council will require this suggestion to be thoroughly considered as early as practicable after the appointment of a new Principal.

FEMALE BRANCH.

6. *Revised Estimate, 1890-91.*—The non-transfer of funds (Rs. 6,200) from the Male branch was very nearly made good by the increased opening balance, and the total assets are calculated at Rs. 24,538 against Rs. 24,978 in the original budget. The reduced expenditure on clothing material and household and miscellaneous items, as explained in the covering letter, is expected to effect a saving of Rs. 2,100 out of the sanctioned allotment for the year. The accounts of the Female branch will thus close with a surplus balance of Rs. 6,105.

7. *Budget Estimate, 1891-92.*—With the exception of the assignment for clothing materials, the allotments are almost the same as in the current year's original budget and do not call for remarks. As the personal allowance to the Principal will cease from August next, Rs. 2,700 will suffice under "V. General Establishment." I assume that the strength will remain fairly constant. I have, in view of the G.O., dated 9th February 1891, No. 96, Educational, made no provision of an additional teacher in view of girls being educated up to the standard of the Upper Secondary examination, but I beg respectfully to record my opinion that if the decision arrived at by the Government be adhered to, the institution will not suffer seriously in popular estimation, but must prove far less useful to the community concerned than it might be. I fail to understand why a measure, which has been viewed, I believe, with approval in regard to the Military Female Asylum, Madras, should not be applied to an institution the pupils of which belong socially to a class superior in most cases to that to which the pupils of the Military Female Orphan Asylum belong. The budget estimate of the branch closes with a surplus of Rs. 5,482.

8. Mr. Logan suggested to the Committee that a sum of Rs. 2,000 be entered for the results stipends of the teachers pending settlement of the question of remunerating the teachers on the salary-results system. But the Committee has not referred to this point in the budget letter. I do not, however, think it desirable to introduce the salary-results system until the staff organization of the institution has been wholly revised, as above suggested.

9. It is not clear whether the Committee has raised the walls of the gymnasium as recommended by Mr. Bickle. This work should be carried out so soon as funds can be provided, if it has not yet been taken on hand.

10. The following corrections should be made in the list of establishments appended to the budget:—

Under Native Establishment.—The engine cooly on Rs. 10 should be struck out and the bellows' boy's pay fixed at Rs. 8. The total pay of the five bricklayers should be Rs. 103 as entered in the letter. The number of coolies and the total pay should be reduced to four and Rs. 20, respectively.

ORDER—dated 26th May 1891, No. 401, Educational.

The budget of the Lawrence Asylum for 1891-92 presents few features calling for particular notice.

MALE BRANCH.

2. As already directed in G.O., dated 30th July 1890, No. 548, Educational, the opening balance of the original estimates of receipts in the Male branch during 1890-91 should have been entered as *minus* Rs. 4,938 and not as *plus* Rs. 62, for it was then anticipated that the Lawrence Asylum Press would fail to make any contribution in 1889-90 towards the Asylum and this has proved to be the case. The opening balance, as shown in the revised estimates for 1890-91, is, however, Rs. 11,235 or less than that originally estimated by Rs. 6,297, but this large difference is almost entirely nominal; in the revised estimate for 1889-90 provision was made for the transfer of Rs. 6,200 from the Female to the Male branch, but this transfer was not affected and the opening balance for 1890-91 has been reduced accordingly.

3. The total receipts for 1890-91 according to the revised estimate are Rs. 86,226 and the total charges Rs. 89,852; but from this latter sum must be deducted Rs. 2,100, the amount of a proposed gratuity to the widow of the late Headmaster which has been disallowed by Government in G.O., dated 13th March 1891, No. 205, Educational. The exclusion of this sum reduces the deficit with which the accounts for 1891-92 open from Rs. 3,626 to Rs. 1,526 and raises the receipts of the year from Rs. 86,873 to Rs. 88,973.

4. The receipts for 1890-91, according to the revised estimate, are considerably below the figure shown in the original estimates for that year, partly on account of the increase in the deficit opening balance which has been alluded to above, and partly on account of the fact that the expected contribution of Rs. 5,000 from the Lawrence Asylum Press has been excluded from the revised estimates. The whole question of this contribution is separately under the consideration of Government and orders will be shortly passed settling the amount due for the past and future from that institution to the Lawrence Asylum.

5. A saving of Rs. 600 annually has accrued in consequence of the death of the Headmaster of the Male branch who received a personal allowance of Rs. 50 *per mensem*, and the retirement of the Principal in August next will result in a further gain of about Rs. 100 *per mensem* in the Male branch and of about Rs. 50 *per mensem* in the Female branch, the total Rs. 150 *per mensem* representing the personal allowance drawn by the Rev. Mr. Dene. Out of the saving in consequence of the Headmaster's death it was proposed to make a personal allowance of Rs. 20 *per mensem* to the office manager, but the Government refused to sanction this proposal in G.O., dated 26th February 1891, No. 166, Educational, and credit must therefore be taken for the full monthly saving of Rs. 50. Accordingly the allotment under IV, General, 1. Establishment, will be reduced from Rs. 7,728 to Rs. 6,888, the difference being Rs. 840, made up of Rs. 240 the allowance refused to the office manager and Rs. 600 the amount saved by the retirement of the Principal.

6. In consequence of the changes effected above the closing balance for 1891-92 will be — Rs. 519 in place of the deficit of Rs. 3,459 reckoned upon by the Committee. The real cause of the dislocation of accounts which has been apparent of late is the irregularity with which the Lawrence Asylum Press has made its contributions and when this has been placed on a satisfactory footing it is to be hoped that deficit balances and withdrawals of fixed deposits will cease.

7. There are certain other matters which call for notice in respect of the Male branch:—

(a) The entry under II (b), *Victualling*, 2. *Provisions*, should be explained. It is observed that the actuals for 1888-89 were Rs. 23,847 and on account of the enhanced price of milk and bread the estimate for 1890-91 was raised to Rs. 24,846; in the revised estimate, however, this sum has been raised again to Rs. 27,000 which figure is repeated in the estimate for 1891-92. The allotment is doubtless based on the actuals of 1889-90, but further explanation should be given of the causes which led to the large advances on 1888-89.

(b) The attention of the Committee will be drawn to the remarks of the Director of Public Instruction in paragraph 4 of his letter on the subject of payments by the Public Works Department to the Asylum on account of repair works. As observed by the Director, these seem to constitute a further contribution to the Asylum and the Government desires an explanation of their nature and of the authority under which they are made.

(c) The Director's remarks concerning the entertainment of a seventh scavenger will be brought to the notice of the Committee and his observations upon the continuance of the system of Serjeant Assistants should be made the subject of a report to Government.

(d) The questions relating to the salaries of the Quartermaster-Serjeant and of the two junior Serjeants have been disposed of in G.O., dated 23rd March 1891, No. 221, Educational, and G.O., dated 25th March 1891, No. 1829, Military, respectively.

(e) The payment of the honorarium referred to in paragraph 8 v. of the Vice-Chairman's letter seems to have been sanctioned by the Committee without the approval of Government.

FEMALE BRANCH.

8. The transfer of Rs. 6,200 to the Male branch not having taken place in 1889-90, the revised opening balance for 1890-91 is largely in excess of the figure appearing in the regular estimate. The opening balance for 1891-92 amounts to Rs. 6,105 and the total receipts to Rs. 24,629. On the expenditure side item V. *General*, 1. *Establishment*, will be reduced by Rs. 300, which represents, very nearly, the saving on account of the retirement of the Rev. Mr. Dene. The expenditure will therefore amount to Rs. 19,147 and the closing balance will be raised to Rs. 5,482.

9. The Government sees no reason to defer the introduction of the salary-results system merely on the ground that an additional teacher for the Female branch has not been sanctioned. The Committee will therefore be requested to favour Government with its views as to the desirability of carrying out this change.

10. The attention of the Committee will be drawn to the Director's remarks in paragraphs 9 and 10 of his letter. As regards this latter paragraph, however, the Government does not clearly understand whether the list of establishment is regarded by the Director as incorrect or whether the alterations he suggests are to be taken as proposals for the revision of establishment. It is observed that the items to which he objects were the same in the preceding year.

11. In future, particulars should be given of the strength upon which the expenditure is calculated and the budget will be printed in full along with the Proceedings reviewing it as suggested by the Director.

12. The following is a summary of the budget statements for 1891-92:—

Male Branch.								RS.
Opening balance	::	::	::	::	::	::	::	— 1,526
Receipts	::	::	::	::	::	::	::	90,499
						Total	::	88,973
								89,492
Expenditure	::	::	::	::	::			
						Closing Balance	::	— 519

Female Branch.								RS.
Opening balance	::	::	::	::	::	::	::	6,105
Receipts	::	::	::	::	::	::	::	18,524
						Total	::	24,629
								19,147
Expenditure	::	::	::	::	::			
						Closing Balance	::	5,482

(True Extract.)

Under my O.C.,
for Chief Secretary.

To the Director of Public Instruction, for communication
to the Committee of the Lawrence Asylum.

„ Accountant-General.
„ Military Department.
„ Public Works Department.

To be substituted for the L.C. of the
same No. & date previously
issued

Exd. P. L. Pereira.

[Appendix.]

APPENDIX.

Male Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	1,103	62	— 11,235	— 3,626
I. From Government—				
1. Grant-in-aid	31,680	31,680	31,680	31,680
II. Profits on Asylum property—				
1. Donations and interest on Government securities ..	38,828	38,828	38,828	38,828
2. Interest on fixed deposit	800	400	975	400
3. Donation from Lawrence Asylum Press	..	5,000	..	5,000
4. Portion of fixed deposit brought to current accounts ..	..	10,000	10,000	..
III. Special Funds—				
1. Subsistence allowance	8,403	8,400	8,868	8,600
2. Pensions from funds	252	220	300	312
3. Fees	2,462	1,900	2,235	1,944
4. Donations	100	..	..	..
IV. Industries—				
1. Carpenters' and smiths' shop	1,568	1,400	1,400	1,400
2. Tailors' shop	192	150	60	60
3. Garden, pigs, carts, &c.	717	500	800	600
4. Recoveries for white-washing and repairs	1,319	1,200	1,200	1,200
V. Miscellaneous—				
1. Sale of stores	350	200	350	350
2. Do. firewood	254	230	125	125
3. Do. blue metal	152	..	..	..
4. Fines	11	..	25	..
5. Repayments	..	..	325	..
VI. Advances recoverable—				
1. Advances	530	..	200	..
2. Charges recoverable	381	..	..	..
3. Contractors' deposit	100	..	..	..
Total ..	89,202	1,00,170	86,226	86,873

Male Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—				
(a) Scholastic—	10,770	10,860	10,621	10,260
1. Establishment	645	300	723	300
2. Books, prizes, stationery	180	180	180	380
3. Library	48	50	28	50
4. Examination fees	..	..	..	..
(b) Artistic—	691	750	664	750
1. Music establishment	21	20	72	270
2. Musical instruments, music, &c.	412	450	450	450
3. Gymnastic establishment	272	270	250	70
4. Apparatus, games, toys, &c.	..	..	..	..
(c) Industries—	487	510	510	510
1. Tailoring	555	600	600	600
2. Carpentry	30	600	600	600
3. Boot-making	299	..	..	..
4. Do. tools	..	..	..	..
II. Clothing and Victualling—				
(a) Clothing—	1,927	1,866	1,844	1,866
1. Establishment	8,208	6,720	6,300	8,500
2. Material	3,624	3,580	3,560	3,580
3. Shoeing	50	..	50	50
4. Sewing machines	..	..	..	..
5. Dyeing	..	..	..	..
(b) Victualling—	1,450	1,510	1,474	1,692
1. Establishment	26,177	24,846	27,000	27,000
2. Provisions	96	390	250	150
3. Kitchen and dining-room utensils, &c.	..	..	..	..
III. Household, Hospital and Sanitation—				
(a) Household—	4,061	3,900	4,200	4,764
1. Establishment	1,918	1,920	1,996	1,920
2. Washing	608	770	1,063	1,000
3. Lighting	1,366	1,240	1,340	1,300
4. Firewood	994	1,920	1,350	2,008
5. Bedding and towelling	347	400	700	250
6. Hardware, soap, brushes, combs, &c.	227	150	30	150
7. Furniture, carpets, curtains	42	50	50	50
8. Contingencies	..	..	..	..
(b) Hospital—	1,569	1,776	1,620	1,584
1. Establishment	443	350	288	300
2. Medicines, wines, spectacles, &c.	222	300	300	300
3. Extra nursing	..	..	..	..
(c) Sanitation—	561	564	584	576
1. Establishment	73	80	255	40
2. Tar, phenyle, contingencies	489	450	580	500
3. Repairs to drains, channels, roads, &c., &c.	..	..	..	..
IV. General—	7,496	7,490	7,708	7,728
1. Establishment	..	..	..	..
V. Industries—	2,035	1,767	1,780	1,668
1. Carpenters' and smiths' establishment	1,237	1,200	790	550
2. Do. do. material	1,351	1,599	884	1,476
3. Bricklayers' wages	198	200	120	150
4. Do. material	3,445	2,900	2,900	2,900
5. Garden, pigs, carts, &c.	..	..	..	..
VI. Miscellaneous—	934	960	750	850
1. Carrying charges	896	1,125	740	850
2. Cases, freight, insurance, &c.	140	165	140	150
3. Postage, telegrams, advertisements	305	350	150	250
4. Founder's day	54	60	30	50
5. Printing	82	..	..	..
6. Lawyers' charges	12	..	130	..
7. Interest on overdrafts	17	20	..	..
8. Agents' commission	230	230	230	230
9. Audit fee	..	..	..	..
VII. Other charges—	360	360	495	600
1. Pensions	430	400	500	400
2. Outfits	260	260	60	60
3. Out-boarders	496	520	575	600
4. Scholarships	50	..	2,100	..
5. Gratuity	..	..	..	..
VIII. Advances—	530	6,200	200	..
1. Advances	..	..	..	..
2. Charges recoverable	144	..	..	..
3. Refunds of paid-up fees	..	..	..	..
IX. Extraordinary—	6,175	..	..	..
1. Water-supply	3,266	..	..	..
2. New latrines	552	..	38	..
3. Hospital	409	..	..	..
4. Headstones for graves	151	..	..	..
5. Amounts written off	..	..	..	..
Total ..	1,00,437	93,178	89,852	90,332
Closing Balance ..	— 11,235	6,992	— 3,626	— 3,459
Total ..	89,202	1,00,170	86,226	86,873

Female Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	14,583	178	5,852	6,105
I. From Government—	16,320	16,320	16,320	16,320
1. Grant-in-aid				
II. Profits on Asylum property—	800	800	800	800
1. Interest on fixed deposit				
III. Special Funds—	1,027	1,210	1,245	1,092
1. Subsistence allowance	80	140	182	222
2. Pensions from funds	161			
3. Fees				
IV. Miscellaneous—	192	130	90	90
1. Sale of stores	2		2	
2. Fines				
V. Advances—		6,200		
1. Advances	30		47	
2. Charges recoverable				
Total ..	33,202	24,978	24,538	24,629

Female Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—	1,385	1,572	1,527	1,560
1. Establishment	621	315	290	300
2. Books, stationery, prizes	61	65	50	65
3. Library	65	70	70	70
4. Examination fees	120		25	50
5. Organist and music	185	50		
6. Games				
II. Clothing and Victualling—	1,125	1,140	1,116	1,140
(a) Clothing—	3,144	2,900	1,600	1,900
1. Establishment	784	819	819	820
2. Material			5	5
3. Shoeing				
4. Tailor hire	407	396	396	396
(b) Victualling—	5,784	5,600	5,600	5,600
1. Establishment	230	250	206	250
2. Provisions				
3. Kitchen and dining room utensils, &c. ..				
III. (a) Household—	869	504	505	504
1. Establishment	577	585	580	585
2. Washing	118	150	125	150
3. Lighting	104	110	60	110
4. Firewood	107	120	45	120
5. Furniture and repairs	223	250	190	250
6. Bedding and towelling	157	250	50	250
7. Hardware, soap, brushes, &c. ..		10	15	10
8. Contingencies				
(b) Sanitation—	142	144	146	144
1. Establishment	30	30	90	90
2. Roads, drains, channels, &c. ..	27	30	5	30
3. Tar, phenyle, &c.				
(c) Hospital—	408	408	408	408
1. Establishment	57	100	50	70
2. Medicines, brandy, &c.	44	100	100	100
3. Extra nursing				
IV. Buildings and Repairs—	12	50	10	50
1. White-washing, &c.				
V. General—	2,700	3,000	3,000	3,000
1. Establishment				
VI. Miscellaneous—	444	320	170	250
1. Carrying charges, travelling expenses ..	44	35	20	30
2. Postage, telegrams, advertisements ..	69	100	100	100
3. Founder's day	120	120	120	120
4. Audit fee	226	250	170	230
5. Cases, freight, insurance, &c.	4		10	10
6. Agent's commission	14	10		
7. Contingencies	40		10	
8. Lawyers' charges				
9. Repayments				
VII. Other charges—	203	200	200	200
1. Out-boarders	75	480	480	480
2. Scholarships	77		70	
3. Out-fits	66			
4. Pensions				
VIII. Advances—				
1. Advances				
2. Charges recoverable				
IX. Extraordinary—	270			
1. New hospital	6,175			
2. Water-supply	40			
3. Head stones				
Total ..	27,350	20,533	18,433	19,447
Closing Balance ..	5,852	4,445	6,105	5,162
Total ..	33,202	24,978	24,538	24,629

Gobt. of {1891} Madras.
EDUCATIONAL.

Issued

Recd.

Encl.

G.O., 26th May 1891, No. 401.

MAY.

Lawrence Asylum, Ootacamund.
Reviewing the budget estimate of the — for
the year 1891-92.

26TH MAY 1891, No. 401, EDUCATIONAL.

GOVERNMENT OF MADRAS.
EDUCATIONAL DEPARTMENT.

READ—the following papers:—

From the Director of Public Instruction, Madras, dated 24th February 1891, No. 1951.

ABSTRACT.—Forwarding a letter from the Chairman, Ootacamund Lawrence Asylum, requesting that the Lawrence Asylum Press may be directed to pay Rs. 10,000 as a donation in 1891-92.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 18th March 1891, No. 3000.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for 1891-92, with the following remarks.

2. *Actuals of 1889-90.*—I would premise that in regard to neither Asylum is the strength on which the expenditure is calculated, stated. At the close of 1889-90 there were only 263 pupils on the rolls in the Male branch, against 290 at the close of the preceding year. I have not the detailed figures of either year to refer to as the detailed budgets are not printed with the Government order on the budget, but, so far as I can judge, there was no material reduction in the cost under items which would be affected by decreased strength. I conclude, therefore, that there was no great difference in the average strength of each year. I beg to recommend in this connection that the Asylum budget be printed in full to facilitate reference and check.

MALE BRANCH.

3. *Revised Estimate, 1890-91.*—The assets, including opening balance, of the Male branch are calculated at Rs. 86,226 against Rs. 95,170. The decrease is mainly due to the year 1889-90 having closed with a deficit balance of Rs. 11,235 instead of Rs. 4,938 expected when the budget for the current year was framed. In the revised estimate, no credit is taken for any donation from the Lawrence Asylum Press as the Press will not be able to make any contribution during the current year. The charges are estimated at Rs. 89,852 against Rs. 93,178 in the sanctioned budget, the decrease being chiefly due to the non-transfer of funds to the Female branch. The explanation for increases under I (a) and (b) may be accepted. Under II (6) Victualling, 2. Provisions, a sum of Rs. 27,000 is entered against Rs. 24,846 in the original budget. The increase is not based on the increased strength of the Asylum, but mainly on the increased cost of milk diets. Regarding the causes of this increase no explanation is afforded. I can therefore only draw attention to the matter. Under III, IV and VI the increases appear to be properly accounted for under VII. The gratuity provision of Rs. 2,100 may stand pending the final orders of Government on Mrs. Armstrong's case. In its Order, dated 26th February 1891, No. 166, Educational, Government declined to sanction the personal allowance recommended for Mr. Burrows; the grant under IV. General Establishment, should accordingly be reduced from Rs. 7,708 to Rs. 7,488.

4. *Budget Estimate, 1891-92.*—The fluctuations in the items of receipts are explained in the budget covering letter and the estimates may be accepted. But there is one item distributed under sub-heads 1 and 4 of iv. Industries, to which I would

draw attention. It would appear from the explanation in the covering letter that the Public Works Department pay the Asylum for the current repair work, and that the sum of Rs. 2,400 received is divided between carpenters' workshops and recoveries for repairs. The amounts are also shown on the expenditure side of the budget under "Industries." The portion of the sum over and above the actual cost of executing the work—for it may be assumed that the Asylum makes a profit on the transaction, as otherwise it would have no object in undertaking the work—is a profit to the Asylum at the expense of Government, whilst the whole sum may be regarded from a Government point of view as a contribution towards the Asylum. I am not aware that the Government keeps other private eleemosynary institutions in repair. I doubt, therefore, whether this form of assistance should be continued as it really obscures the cost of the institution to the State, assuming, however, that the present system is to be continued. With the opening deficit, the aggregate receipts will amount to Rs. 87,093, or in round numbers Rs. 87,090.

5. *Charges.*—The variations under Grant I, Education, are fully accounted for. The inclusion of the messing allowance in the salaries of the Assistant Masters is an improvement on the old system. There is a saving in the salary of the Headmaster of Rs. 600 annually owing to the lapse of the personal allowance to the late Mr. Armstrong. The cost of education is 458 rupees below the total of the revised estimate for the current year. For clothing material under II. Clothing and Victualing, a sum of Rs. 8,500 is assigned. The explanation for increase is satisfactory on the assumption that the average strength next year will be not less than what it was in 1889-90. The allotment for "Provisions" under "6. Victualling," may stand on the same assumption. But it would have been well if the reason for the great increase (Rs. 200 monthly) for milk had been stated. The provision for raising the salary of the Quarter Master Serjeant may also stand pending the final orders of Government on the proposal (*vide* reference on No. 1257 of 1890). The increase under Household establishment represents the full pay and allowances of the two junior Serjeants. The reduced provision for Hospital establishment is accounted for, but I find that under (c) Sanitation, only six scavengers have been provided for as in the current year, and as the list of establishment has not been corrected, it is not clear whether the Committee proposes to do away with the scavenger on Rs. 7. For IV. General Establishment, Rs. 6,888 will suffice as the Government has not sanctioned the personal allowance proposed for the manager, and as the personal allowance to the Principal will cease when the present officer retires in August next. I refrain from remarking on the provisions under Industries as the technical organization of the institution will probably need radical revision when a new Principal has been appointed, to give complete effect to the revised constitution of the Asylum. The other items on the expenditure side do not call for remarks. The total of charges will, as modified above, amount to Rs. 89,492, or in round numbers Rs. 89,490, and will thus fall below the receipts. The Committee's budget is made to close with a deficit of Rs. 3,459, but if the changes suggested by me be adopted, the deficit will be reduced to Rs. 2,399, or in round numbers Rs. 2,400.

I would express my opinion in concluding my remarks on this portion of the budget that if the present system of Serjeant Assistants was done away with and the institution worked mainly with civilians, including military pensioners, that very considerable reductions might be effected on establishment, and the organization made much more satisfactory from an educational point of view than it has ever been. The present quasi-military institution is an expensive anomaly, and quite unsuited to an institution which educates the far greater portion of its pupils—not for military but for civil life. I can only hope that His Excellency in Council will require this suggestion to be thoroughly considered as early as practicable after the appointment of a new Principal.

FEMALE BRANCH.

6. *Revised Estimate, 1890-91.*—The non-transfer of funds (Rs. 6,200) from the Male branch was very nearly made good by the increased opening balance, and the total assets are calculated at Rs. 24,538 against Rs. 24,978 in the original budget.

The reduced expenditure on clothing material and household and miscellaneous items, as explained in the covering letter, is expected to effect a saving of Rs. 2,100 out of the sanctioned allotment for the year. The accounts of the Female branch will thus close with a surplus balance of Rs. 6,105.

7. *Budget Estimate, 1891-92.*—With the exception of the assignment for clothing materials, the allotments are almost the same as in the current year's original budget and do not call for remarks. As the personal allowance to the Principal will cease from August next, Rs. 2,700 will suffice under "V. General Establishment." I assume that the strength will remain fairly constant. I have, in view of the G.O., dated 9th February 1891, No. 96, Educational, made no provision of an additional teacher in view of girls being educated up to the standard of the Upper Secondary examination, but I beg respectfully to record my opinion that if the decision arrived at by the Government be adhered to, the institution will not suffer seriously in popular estimation, but must prove far less useful to the community concerned than it might be. I fail to understand why a measure, which has been viewed, I believe, with approval in regard to the Military Female Asylum, Madras, should not be applied to an institution the pupils of which belong socially to a class superior in most cases to that to which the pupils of the Military Female Orphan Asylum belong. The budget estimate of the branch closes with a surplus of Rs. 5,482.

8. Mr. Logan suggested to the Committee that a sum of Rs. 2,000 be entered for the results stipends of the teachers pending settlement of the question of remunerating the teachers on the salary-results system. But the Committee has not referred to this point in the budget letter. I do not, however, think it desirable to introduce the salary-results system until the staff organization of the institution has been wholly revised, as above suggested.

9. It is not clear whether the Committee has raised the walls of the gymnasium as recommended by Mr. Bickle. This work should be carried out so soon as funds can be provided, if it has not yet been taken on hand.

10. The following corrections should be made in the list of establishments appended to the budget:—

Under Native Establishment.—The engine cooly on Rs. 10 should be struck out and the bellows' boy's pay fixed at Rs. 8. The total pay of the five bricklayers should be Rs. 103 as entered in the letter. The number of coolies and the total pay should be reduced to four and Rs. 20, respectively.

ORDER—dated 26th May 1891, No. 401, Educational.

The budget of the Lawrence Asylum for 1891-92 presents few features calling for particular notice.

MALE BRANCH.

2. As already directed in G.O., dated 30th July 1890, No. 548, Educational, the opening balance of the original estimates of receipts in the Male branch during 1890-91 should have been entered as *minus* Rs. 4,938 and not as *plus* Rs. 62, for it was then anticipated that the Lawrence Asylum Press would fail to make any contribution in 1889-90 towards the Asylum and this has proved to be the case. The opening balance, as shown in the revised estimates for 1890-91, is, however, Rs. 11,235 or less than that originally estimated by Rs. 6,297, but this large difference is almost entirely nominal; in the revised estimate for 1889-90 provision was made for the transfer of Rs. 6,200 from the Female to the Male branch, but this transfer was not affected and the opening balance for 1890-91 has been reduced accordingly.

3. The total receipts for 1890-91 according to the revised estimate are Rs. 86,226 and the total charges Rs. 89,852; but from this latter sum must be deducted Rs. 2,100, the amount of a proposed gratuity to the widow of the late Headmaster which has been disallowed by Government in G.O., dated 13th March 1891, No. 205,

26TH MAY 1891, No. 401, EDUCATIONAL.

4

Educational. The exclusion of this sum reduces the deficit with which the accounts for 1891-92 open from — Rs. 3,626 to — Rs. 1,526 and raises the receipts of the year from Rs. 86,873 to Rs. 88,973.

4. The receipts for 1890-91, according to the revised estimate, are considerably below the figure shown in the original estimates for that year, partly on account of the increase in the deficit opening balance which has been alluded to above, and partly on account of the fact that the expected contribution of Rs. 5,000 from the Lawrence Asylum Press has been excluded from the revised estimates. The whole question of this contribution is separately under the consideration of Government and orders will be shortly passed settling the amount due for the past and future from that institution to the Lawrence Asylum.

5. A saving of Rs. 600 annually has accrued in consequence of the death of the Headmaster of the Male branch who received a personal allowance of Rs. 50 *per mensem*, and the retirement of the Principal in August next will result in a further gain of about Rs. 100 *per mensem* in the Male branch and of about Rs. 50 *per mensem* in the Female branch, the total Rs. 150 *per mensem* representing the personal allowance drawn by the Rev. Mr. Dene. Out of the saving in consequence of the Headmaster's death it was proposed to make a personal allowance of Rs. 20 *per mensem* to the office manager, but the Government refused to sanction this proposal in G.O., dated 26th February 1891, No. 166, Educational, and credit must therefore be taken for the full monthly saving of Rs. 50. Accordingly the allotment under IV, General, 1. Establishment, will be reduced from Rs. 7,728 to Rs. 6,888, the difference being Rs. 840, made up of Rs. 240 the allowance refused to the office manager and Rs. 600 the amount saved by the retirement of the Principal.

6. In consequence of the changes effected above the closing balance for 1891-92 will be — Rs. 519 in place of the deficit of Rs. 3,459 reckoned upon by the Committee. The real cause of the dislocation of accounts which has been apparent of late is the irregularity with which the Lawrence Asylum Press has made its contributions and when this has been placed on a satisfactory footing it is to be hoped that deficit balances and withdrawals of fixed deposits will cease.

7. There are certain other matters which call for notice in respect of the Male branch:—

(a) The entry under II (b), *Victualling*, 2. *Provisions*, should be explained. It is observed that the actuals for 1888-89 were Rs. 23,847 and on account of the enhanced price of milk and bread the estimate for 1890-91 was raised to Rs. 24,846; in the revised estimate, however, this sum has been raised again to Rs. 27,000 which figure is repeated in the estimate for 1891-92. The allotment is doubtless based on the actuals of 1889-90, but further explanation should be given of the causes which led to the large advances on 1888-89.

(b) The attention of the Committee will be drawn to the remarks of the Director of Public Instruction in paragraph 4 of his letter on the subject of payments by the Public Works Department to the Asylum on account of repair works. As observed by the Director, these seem to constitute a further contribution to the Asylum and the Government desires an explanation of their nature and of the authority under which they are made.

(c) The Director's remarks concerning the entertainment of a seventh scavenger will be brought to the notice of the Committee and his observations upon the continuance of the system of Serjeant Assistants should be made the subject of a report to Government.

(d) The questions relating to the salaries of the Quarter Master Serjeant and of the two junior Serjeants have been disposed of in G.O., dated 23rd March 1891, No. 221, Educational, and G.O., dated 25th March 1891, No. 1829, Military, respectively.

(e) The payment of the honorarium referred to in paragraph 8 v. of the Vice-Chairman's letter seems to have been sanctioned by the Committee without the approval of Government.

FEMALE BRANCH.

8. The transfer of Rs. 6,200 to the Male branch not having taken place in 1889-90, the revised opening balance for 1890-91 is largely in excess of the figure appearing in the regular estimate. The opening balance for 1891-92 amounts to Rs. 6,105 and the total receipts to Rs. 24,629. On the expenditure side item V. General, 1. *Establishment*, will be reduced by Rs. 300, which represents, very nearly, the saving on account of the retirement of the Rev. Mr. Dene. The expenditure will therefore amount to Rs. 19,147 and the closing balance will be raised to Rs. 5,482.

9. The Government sees no reason to defer the introduction of the salary-results system merely on the ground that an additional teacher for the Female branch has not been sanctioned. The Committee will therefore be requested to favour Government with its views as to the desirability of carrying out this change.

10. The attention of the Committee will be drawn to the Director's remarks in paragraphs 9 and 10 of his letter. As regards this latter paragraph, however, the Government does not clearly understand whether the list of establishment is regarded by the Director as incorrect or whether the alterations he suggests are to be taken as proposals for the revision of establishment. It is observed that the items to which he objects were the same in the preceding year.

11. In future, particulars should be given of the strength upon which the expenditure is calculated and the budget will be printed in full along with the Proceedings reviewing it as suggested by the Director.

12. The following is a summary of the budget statements for 1891-92:—

Male Branch.								Rs.
Opening balance	..	..	..	..	..	..	..	— 1,526
Receipts	..	..	..	..	..	..	..	90,499
Total								88,973
Expenditure	..	..	..	..	..	..	..	89,492
Closing Balance								— 519
Female Branch.								Rs.
Opening balance	..	..	..	..	..	..	..	6,105
Receipts	..	..	..	..	..	..	..	18,524
Total								24,629
Expenditure	..	..	..	..	..	..	..	19,147
Closing Balance								5,482

(True Extract.)

Outstanding
for Chief Secretary. *Major A. Z.*

To the Director of Public Instruction, for communication
to the Committee of the Lawrence Asylum.

„ Accountant-General.
„ Military Department.
„ Public Works Department.

Exd. P. L. Pereira. (Note. This is advance copy. Complete copy with the Vice Chairman's letter printed in the Proceedings will follow.)

[Appendix.]

10-1-0

APPENDIX.
Male Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	1,103	62	— 11,235	— 3,626
I. From Government—	31,680	31,680	31,680	31,680
1. Grant-in-aid				
II. Profits on Asylum property—	38,828	38,828	38,828	38,828
1. Donations and interest on Government securities ..	800	400	975	400
2. Interest on fixed deposit		5,000		5,000
3. Donation from Lawrence Asylum Press		10,000	10,000	
4. Portion of fixed deposit brought to current accounts ..				
III. Special Funds—	8,403	8,400	8,868	8,600
1. Subsistence allowance	252	220	390	312
2. Pensions from funds	2,462	1,900	2,235	1,944
3. Fees	100			
4. Donations				
IV. Industries—	1,568	1,400	1,400	1,400
1. Carpenters' and smiths' shop	192	150	60	60
2. Tailors' shop	717	500	800	600
3. Garden, pigs, carts, &c.	1,319	1,200	1,200	1,200
4. Recoveries for white-washing and repairs				
V. Miscellaneous—	350	200	350	350
1. Sale of stores	254	230	125	125
2. Do. firewood	152			
3. Do. blue metal	11		25	
4. Fines			325	
5. Repayments				
VI. Advances recoverable—	530		200	
1. Advances	381			
2. Charges recoverable	100			
3. Contractors' deposit				
Total	89,202	1,00,170	86,226	86,873

Male Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—	10,770	10,860	10,621	10,260
(a) Scholastic—	645	300	723	300
1. Establishment	180	180	180	380
2. Books, prizes, stationery	48	50	28	50
3. Library				
4. Examination fees	691	750	664	750
(b) Artistic—	21	20	72	270
1. Music establishment	412	450	450	450
2. Musical instruments, music, &c.	272	270	250	70
3. Gymnastic establishment				
4. Apparatus, games, toys, &c.	487	510	510	510
(c) Industries—	555	600	600	600
1. Tailoring	30	600	600	600
2. Carpentry	299			
3. Boot-making				
4. Do. tools				
II. Clothing and Victualling—	1,927	1,866	1,844	1,866
(a) Clothing—	8,208	6,720	6,300	8,500
1. Establishment	3,624	3,580	3,560	3,580
2. Material	50		50	50
3. Shoeing				
4. Sewing machines				
5. Dyeing	1,450	1,510	1,474	1,692
(b) Victualling—	26,177	24,845	27,000	27,000
1. Establishment	96	390	250	150
2. Provisions				
3. Kitchen and dining-room utensils, &c.				
III. Household, Hospital and Sanitation—	4,061	3,900	4,200	4,764
(a) Household—	1,918	1,920	1,996	1,920
1. Establishment	608	770	1,063	1,000
2. Washing	1,366	1,240	1,340	1,300
3. Lighting	994	1,920	1,350	2,008
4. Firewood	347	400	700	260
5. Bedding and towelling	227	150	30	160
6. Hardware, soap, brushes, combs, &c.	42	50	50	50
7. Furniture, carpets, curtains				
8. Contingencies	1,569	1,776	1,620	1,584
(b) Hospital—	443	350	288	300
1. Establishment	222	300	300	300
2. Medicines, wines, spectacles, &c.				
3. Extra nursing	561	564	584	576
(c) Sanitation—	73	80	255	40
1. Establishment	489	450	580	500
2. Tar, phenyle, contingencies				
3. Repairs to drains, channels, roads, &c., &c.	7,496	7,490	7,708	7,728
IV. General—				
1. Establishment	2,035	1,767	1,780	1,668
V. Industries—	1,237	1,200	790	550
1. Carpenters' and smiths' establishment	1,351	1,599	884	1,476
2. Do. do. material	198	200	120	150
3. Bricklayers' wages	3,445	2,900	2,900	2,900
4. Do. material				
5. Garden, pigs, carts, &c.	934	960	750	850
VI. Miscellaneous—	896	1,125	740	850
1. Carrying charges	140	165	140	150
2. Cases, freight, insurance, &c.	305	350	150	250
3. Postage, telegrams, advertisements	54	60	30	50
4. Founder's day	82		130	
5. Printing	12	20		
6. Lawyers' charges	17	230	230	230
7. Interest on overdrafts	230			
8. Agents' commission				
9. Audit fee	360	360	495	600
VII. Other charges—	430	400	500	400
1. Pensions	260	260	60	60
2. Outfits	496	520	575	600
3. Out-boarders	50		2,100	
4. Scholarships				
5. Gratuity	530	6,200	200	
VIII. Advances—				
1. Advances	144			
2. Charges recoverable				
3. Refunds of paid-up fees	6,175			
IX. Extraordinary—	3,266			
1. Water-supply	552		38	
2. New latrines	409			
3. Hospital	151			
4. Headstones for graves				
5. Amounts written off				
Total	1,00,437	93,178	89,852	90,332
Closing Balance	— 11,235	6,992	— 3,626	— 3,459
Total	89,202	1,00,170	86,226	86,873

Female Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	14,583	178	5,852	6,105
I. From Government—	16,320	16,320	16,320	16,320
1. Grant-in-aid				
II. Profits on Asylum property—	800	800	800	800
1. Interest on fixed deposit				
III. Special Funds—	1,027	1,210	1,245	1,092
1. Subsistence allowance	80	140	182	222
2. Pensions from funds	161			
3. Fees				
IV. Miscellaneous—	193	130	90	90
1. Sale of stores	2		2	
2. Fines				
V. Advances—		6,200		
1. Advances	30		47	
2. Charges recoverable				
Total ..	33,202	24,978	24,538	24,629

Female Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—	1,385	1,572	1,527	1,560
1. Establishment	621	315	290	300
2. Books, stationery, prizes	61	65	50	65
3. Library	65	70	70	70
4. Examination fees	120			
5. Organist and music	185	50	25	50
6. Games				
II. Clothing and Victualling—	1,125	1,140	1,116	1,140
(a) Clothing—	3,144	2,900	1,600	1,900
1. Establishment	784	819	819	820
2. Material			5	5
3. Shoeing				
4. Tailor hire				
(b) Victualling—	407	396	396	396
1. Establishment	5,784	5,600	5,600	5,600
2. Provisions	230	250	206	250
3. Kitchen and dining room utensils, &c.				
III. (a) Household—	869	504	505	504
1. Establishment	577	585	580	585
2. Washing	118	150	125	150
3. Lighting	104	110	60	110
4. Firewood	107	120	45	120
5. Furniture and repairs	223	250	190	250
6. Bedding and towelling	157	250	50	250
7. Hardware, soap, brushes, &c.		10	15	10
8. Contingencies				
(b) Sanitation—	142	144	146	144
1. Establishment	30	30	90	90
2. Roads, drains, channels, &c.	27	30	5	30
3. Tar, phenyle, &c.				
(c) Hospital—	408	408	408	408
1. Establishment	57	100	50	70
2. Medicines, brandy, &c.	44	100	100	100
3. Extra nursing				
IV. Buildings and Repairs—	12	50	10	50
1. White-washing, &c.				
V. General—	2,700	3,000	3,000	3,000
1. Establishment				
VI. Miscellaneous—	444	320	170	250
1. Carrying charges, travelling expenses	44	35	20	30
2. Postage, telegrams, advertisements	69	100	100	100
3. Founder's day	120	120	120	120
4. Audit fee	226	250	170	230
5. Cases, freight, insurance, &c.	4			
6. Agent's commission	14	10	10	10
7. Contingencies	40		10	
8. Lawyers' charges				
9. Repayments				
VII. Other charges—	200	200	200	200
1. Out-boarders	75	480	480	480
2. Scholarships	77		70	
3. Out-fits	66			
4. Pensions				
VIII. Advances—				
1. Advances				
2. Charges recoverable				
IX. Extraordinary—	270			
1. New hospital	6,175			
2. Water-supply	40			
3. Head stones				
Total ..	27,350	20,533	18,433	19,447
Closing Balance ..	5,852	4,445	6,105	5,182
Total ..	33,202	24,978	24,538	24,629

Gobt. of {1891} Madras.
EDUCATIONAL.

No. 1757 W & 30 June 1891

Communicated
to the Superintendant
IV Circle.

0013
24.6.91

A.D.

Issued

Recd. 24-6-91 Encl.

G.O., 26th May 1891, No. 401.

MAY.

Lawrence Asylum, Ootacamund.

Reviewing the budget estimate of the — for
the year 1891-92.

received from
revenue for 1891-92.
20/6

24/6/91
S.S. IV Circle.

0.25/6
26. VI

GOVERNMENT OF MADRAS.
EDUCATIONAL DEPARTMENT.

READ—the following papers:—

From C. F. MacCARTIE, Esq., Vice-Chairman, Ootacamund Lawrence Asylum,
to the Chief Secretary to Government (through the Director of Public
Instruction), dated 21st February 1891, No. 1977.

I have the honour to submit the revised estimate of the Ootacamund Lawrence
Asylum for 1890-91 and the budget estimate for 1891-92, together with the pre-
scribed statements in book form. The report was approved and passed by the
Committee at a meeting held on the 13th February 1891— *vide* copy of resolution
appended.

REVISED ESTIMATE FOR 1890-91.

Male Branch.

2. *Receipts*.—The opening balance is *minus* Rs. 11,235 against Rs. 62, budget
estimate for 1890-91, the former being the debtor balance at the close of the year
1889-90. The reasons for the difference are that a receipt of Rs 5,000 as contribution
from the Lawrence Asylum Press anticipated was not realised and the transfer of
Rs. 6,200 from the Female Branch was not made.

3. The revised estimated receipts amount to Rs. 97,461 against Rs. 1,00,108,
sanctioned budget estimate for 1890-91. Decrease Rs. 2,647.

(i) The decrease is chiefly owing to the non-receipt of the donation from the
Lawrence Asylum Press, and would have been greater but for the improved receipts
under II. *Profits on Asylum Property*—(2) *Interest on fixed Deposit*; III—*Special
Funds*; and V. *Miscellaneous*.

4. *Expenditure*.—The revised expenditure amounts to Rs. 89,852 against
Rs. 93,178, as provided for in the budget estimate for 1890-91 after corrections in
accordance with paragraph 6 of G.O., dated 30th July 1890, No. 548, Educational.
The decrease of Rs. 3,326 is due to the repayment of Rs. 6,200 to the Female Branch
not having been made as contemplated, the transfer of this amount from the Female
Branch to the Male Branch not having been carried out last year, and to the increased
expenditure under II. (b) *Victualling*—(2) *Provisions* and VII. *Other charges*—(5)
Gratuity.

5. Compared with the budget figures the chief variations are as under:—

	RS.
I. Education—	
(a) Scholastic—(2) Books, &c.	423
(b) Artistic—(2) Musical instruments, &c.	52
II. Clothing and Victualling—	
(a) Clothing—(5) Dyeing	50
(b) Victualling—(2) Provisions	2,154

III. Household, Hospital and Sanitation—

(a) Household—	rs.
(1) Establishment	300
(3) Lighting	293
(4) Firewood	100
(6) Hardware, &c.	300
(c) Sanitation—	
(2) Tar, &c.	175
(3) Drains, &c.	130

IV. General—

(1) Establishment	218
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VI. Miscellaneous—

(7) Interest on overdrafts	013
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VII. Other charges—

(1) Pensions	135
(2) Outfits	100
(4) Scholarships	55
(5) Gratuity	2.100

i. The following explanations are submitted in regard to the abovementioned items:—

(2) *Books*.—It was considered advisable to order the necessary supplies of books so as to prevent any delay when the classes assembled for work after the holidays.

(2) *Musical Instruments*.—Some bugles were urgently required to replace those worn out.

ii. (5) *Dyeing*.—A small expenditure has to be incurred in dyeing cord trousers out of which the colour had all been washed.

iii. (2) *Provisions*.—In the budget estimate for 1890-91, the expenditure was put down at Rs. 24,846 after deducting the book entry of Rs. 1,134 (*vide* paragraph 6 of G.O., dated 30th July 1890, No. 548), and was based on the actuals for 1888-89. The actuals for 1889-90 were Rs. 26,177. The allowance made for the extra milk diet was not sufficient, the cost for this item from April to December 1890 being Rs. 1,674 in excess of that for the same period in the previous year.

iv. *III, Household*—(1) *Establishment*.—In accordance with the ruling of the Controller of Military Accounts, the whole of the pay and allowances of the two Junior Sergeants are now charged to the Asylum funds, which is the cause for the increased provision. A bill for the arrears, Rs. 1,245-13-3 paid from regimental funds to the several non-commissioned officers from the garrison at Wellington, who were detailed for duty at the Asylum, has been submitted to the Committee for payment. The matter has been referred to Government for orders—*vide* letter from Chairman, dated 15th December 1890, No. 1691. If ordered, this amount will have to be paid and the provision in the revised or the next year's estimate increased as the case may be.

(3) *Lighting*.—Extra lighting for the hospital buildings and at night-school has caused this increase.

(4) *Firewood*.—The increase is insignificant and calls for no remark.

(6) *Hardware*.—The extra charge is chiefly for a supply of coffee bowls, which was omitted when the annual indents for English goods were prepared.

(c) *Sanitation*—(2) *Tar, Phenyle, &c.*—The estimate is based on the actuals of the first nine months of the current year. A drum of *Fennel* oil was by mistake sent out from England instead of *Phenyle*, the cost of which was Rs. 138-9-5. The *Fennel* oil was returned and the charge will be adjusted in the accounts hereafter.

(3) *Drains, Roads, &c.*—The extra expenditure was unavoidable particularly on repairs to roads.

v. *IV, General*—(1) *Establishment*.—The excess was due to Rs. 220 (part salary of the Principal) being twice drawn, the charge being one against the Female Branch only. The amount was returned to the Bank and is included under *Receipts—V, Miscellaneous repayments*. The difference, Rs. 2, was short drawn on account of a fine.

vi. *VI, Miscellaneous—Interest on Overdrafts*.—On two occasions the Bank account was overdrawn before funds became available. Hence the provision in the revised budget.

vii. *VII, Other Charges*—(1) *Pensions*.—A pension of Rs. 20 per mensem was sanctioned by G.O., dated 20th June 1890, No. 451, to Mrs. Lee, matron of the boys' school, after a service of over 21 years, for which no provision was made in the budget for 1890-91.

(2) *Outfits*.—The excess was unavoidable, as more boys, for whom outfits were required, left the Asylum, besides which a special allowance of Rs. 40 was made for clothes for R. Broome, the holder of a scholarship, who has no relations in Madras to help him in this respect.

(4) *Scholarships*.—The amount allotted in the budget for 1890-91 was found insufficient to meet the charges for books and fees for the holders of the two scholarships.

(5) *Gratuity*.—The Committee, at their meeting in November 1890, sanctioned, subject to the approval of Government, a special gratuity of six months' pay and allowances to the widow of the late Head Master of the Asylum—*vide* letter No. 1546, dated 27th November 1890, from the Vice-Chairman, Lawrence Asylum.

N.B.—Government in an order dated 26th January 1891, No. 60, declined to sanction the gratuity, but the provision has been allowed to remain pending further reference.

viii. *VIII, Advances*.—The amount entered exhibits an advance of Rs. 200 made to the beef butcher expected to be realised before the close of the year. As already explained, the decrease is due to no transfer from the Female Branch having been made last year, which dispensed with the necessity for the retransfer to the Female Branch this year.

BUDGET FOR 1891-92.

6. *Receipts*—(1) *Opening balance*.—The closing balance of the revised estimate for 1890-91 is minus Rs. 3,626 and is entered as the opening balance for 1891-92.

i. (2) *Interest on Fixed deposit*.—Half of the fixed deposit of Rs. 20,000 was brought to current account in 1890-91, leaving Rs. 10,000 remaining as a fixed deposit for the rest of the year on which interest at 4 per cent. or Rs. 400 has been entered in the budget.

ii. (3) *Donation from the Lawrence Asylum Press*.—Up to date the Press has not paid any donation, but Rs. 5,000 have again been entered as a certain donation from its funds. In a letter from the Secretary, Lawrence Asylum Press, the above amount has been promised as a certainty, and probably Rs. 5,000 more, if the money can be spared.

iii. *III Special Funds*—(1) *Subsistence Allowance*.—The provision of Rs. 8,600 is based on the revised estimate, which is based on the actuals of the first nine months of the current year.

iv. (2) *Pensions from Funds*.—Rupees 312 have been entered against Rs. 220 in 1890-91, as a slight increase is expected. The difference between the sanctioned estimate 1890-91 (Rs. 220) and the revised estimate 1890-91 (Rs. 390) is due chiefly to the recovery of arrears due to an orphan child of an apothecary brought on the pension list in the current year.

v. *IV, Industries*.—The only certain receipts under (1) *Carpenters' and Smiths' Shops* and (4) *Recoveries for Repairs and Whitewashing* are on account of petty repairs carried out for the Public Works Department, which the Asylum is permitted to undertake to the amount of Rs. 2,400 per annum; and this sum has been equally divided under these heads with Rs. 200 extra under (1) *Carpenters, &c.*

vi. The tailors' shop seldom gets private work, so that a small amount, Rs. 60 only, has been entered.

vii. (3) *Garden, Carts, &c.*—Although under this head also cash receipts are uncertain, the amount provided is Rs. 100 in excess of the budget estimate for the current year. Both the revised estimate and that for 1891-92 are based on the actuals of the first nine months of the current year and on the actuals of last year.

viii. As directed in G.O., dated 30th July 1890, No. 548, Educational, paragraphs 5 and 6, *book entries* have been omitted.

ix. VI, *Miscellaneous*—(1) *Sale of Stores*.—Rupees 350 have been entered as against Rs. 200 in 1890-91, basing the estimate on the actuals of last year and the revised estimate for 1890-91.

7. The total receipts are estimated at Rs. 90,499 against Rs. 1,00,108 sanctioned budget for 1890-91. The decrease is Rs. 9,609 and is due to the fixed deposit being left untouched, whereas in the current year Rs. 10,000 had to be adjusted to meet excess charges.

8. *Expenditure—I, Education—(a) Scholastic—(1) Establishment.*—

	RS.
Salary of Head Master	300
„ Second „	150
„ Third „	85
„ Fourth „	75
„ Fifth „	70
„ Sixth „	65
„ Nursery Teacher	60
„ Assistant „	50
Per mensem ..	855
Per annum ..	10,260

The personal allowance of Rs. 50 per mensem drawn by the late Head Master has lapsed since his death, and the Committee has directed the allowance made to the four junior masters of Rs. 15 each per mensem to be in future shown as part of their salaries.

ii. (2) *Books, Prizes, Stationery*.—As a large indent for school books was submitted and paid for in 1890-91, the amount entered in the budget is chiefly intended to cover the cost of the prizes and a stock of stationery from England, besides charges for books which may be necessary during 1891-92, and is only a repetition of the sanctioned estimate for 1890-91.

iii. (3) *Library*.—Rupees 200 have been added to the usual allotment in order to add to the existing stock of books in the library.

iv. (b) *Artistic—(1) Music Establishment*—

	RS.	A.	P.
Half of Band Sergeant's salary	42	8	0
Organist	20	0	0
Per mensem ..	62	8	0
Per annum ..	750	0	0

v. (2) *Musical Instruments, Music, Repairs, &c.*—The grant is intended to cover the cost of some band instruments, also Rs. 20 allowed as an honorarium to the Examiner of the Band classes and further for the annual subscription to the Band Journal.

vi. (3) *Gymnastic Establishment*—

	RS.	A.	P.
Half salary of Instructor	37	8	0
Per annum ..	450	0	0

vii. (4) *Apparatus, Games, Toys, &c.*—As there is a large stock of games and toys remaining, the amount allotted is considered sufficient.

viii. (c) *Industries—(1) Tailoring*—

	RS.	A.	P.
Half of Master Tailor's salary	42	8	0
Per annum ..	510	0	0

ix. (2) *Carpentry*—

	RS.	A.	P.
Half of Master Carpenter's salary	50	0	0
Per annum ..	600	0	0

x. (3) *Boot-making*—

	RS.	A.	P.
Allowance to Instructor	50	0	0
Per annum ..	600	0	0

xi. II, *Clothing and Victualling—(1) Establishment*—

	RS.	A.	P.
Half of Master Tailor's salary	42	8	0
One Native tailor	22	0	0
Two „ tailors at Rs. 16	32	0	0
Two „ „ at „ 14	28	0	0
Two „ „ at „ 12	24	0	0
One „ boy tailor	7	0	0
Per mensem ..	155	8	0
Per annum ..	1,866	0	0

xii. (2) *Material*.—The allotment, Rs. 8,500, is in excess of that in the budget and the revised estimate for 1890-91, the reason for the increase being that the indent for clothing material will be a larger one for 1891-92 to make up for deficiencies of last year.

xiii. (5) *Dyeing*.—A small amount has been entered to cover the cost of alum for fixing the dye and for labour when required.

xiv. (b) *Victualling—(1) Establishment*—

	RS.
Quartermaster-Sergeant's salary	75
Cook Sergeant's salary	40
Three native cooks	26
Per mensem ..	141
Per annum ..	1,692

xv. The Committee, in their resolution No. 5, dated 21st November 1890, recommended the raising of the pay of the Quartermaster-Sergeant from Rs. 60 to Rs. 75 per mensem (*vide* letter from the Vice-Chairman, No. 1547, dated 27th November 1890) requesting the sanction of Government to the increase in anticipation of which provision has now been made.

xvi. (2) *Provisions*.—The amount, Rs. 1,000, allowed in the budget for 1890-91 for the extra milk diet was found insufficient since the monthly charge for milk is now nearly Rs. 200 in excess of that for the previous years; hence the allotment of Rs. 27,000 for 1891-92 against Rs. 24,846 for 1890-91. The former figure is a repetition of the revised estimate for 1890-91.

xvii. (3) *Kitchen and Dining-room Utensils and Repairs*.—The supply of cooking pots, &c., obtained during 1890-91 will not require much replenishing during the coming year, and there is a plentiful supply of bowls, knives, forks, spoons, &c., in store. Some large enamelled dishes are chiefly required.

xviii. III, Household, Hospital and Sanitation—(a) Household—(1) Establishment.—

	RS.	A.	P.
Salary of Sergeant-Major ..	86	0	0
„ two Junior Sergeants, at Rs. 61 ..	122	0	0
„ Upper School Matron ..	50	0	0
„ Nursery Matron ..	40	0	0
Half salary of Band Sergeant ..	42	8	0
„ Gymnastic Instructor ..	37	8	0
Nursery maty ..	9	0	0
Allowance for hair-cutting ..	10	0	0
Per mensem ..	397	0	0
Per annum ..	4,764	0	0

xix. The allotment is Rs. 864 in excess of the sanctioned budget for 1890-91, allowance being made for the difference in the pay and allowances of the two Junior Sergeants, to which allusion has already been made in the report on the revised estimate under this head.

xx. (3) *Lighting*.—The cause of increase has been explained in the revised estimate. The expenditure will be restricted within the budget allotment.

xxi. (4) *Firewood*.—Rupees 1,300 have been entered which will be reduced by sales—*vide* receipts—*V. Sale of Firewood*. The provision is based on the revised estimate.

xxii. (5) *Bedding and Towelling*.—The estimate is intended to cover the cost of 150 blankets (Rs. 900) and towelling (Rs. 1,108).

xxiii. (6) *Hardware, Soap, Brushes, Combs, Blacking, &c.*—The quantities of these in store appear to be sufficient for the year's requirements, a supply of hair brooms, some soft soap, ivory black and padlocks being chiefly required.

xxiv. (b) *Hospital*—(1) *Establishment*—

	RS.
Part allowance to Consulting Physician ..	33
„ Apothecary ..	33
Salary of Matron ..	50
„ Cook ..	8
„ Maty ..	8
Per mensem ..	132
Per annum ..	1,584

xxv. A waterwoman is unnecessary and the scavenger is entered under (c) *Sanitation*—(1) *Establishment*, thus reducing the charge under this head by Rs. 192 compared with the budget for 1890-91.

xxvi. (c) *Sanitation*—(1) *Establishment*—

	RS.
Pay of six scavengers ..	48
Per annum ..	576

xxvii. (2) *Tar and Phenyle*.—It is calculated that one barrel of tar only will be required. The supply of the latter in store will be sufficient for the year's requirements.

xxviii. (3) *Repairs to Drains, Water-courses, Roads and cutting down Scrub, &c.*—The charge under this head appears to increase yearly. Steps will be taken to keep the expenditure for 1891-92 within the sum allotted.

xxix. IV, General—(1) *Establishment*.—

	RS.
Part salary and personal allowance of Principal ..	430
„ Office Manager ..	190
Salary of peon ..	8
„ two gardeners ..	16
Per mensem ..	644
Per annum ..	7,728

xxx. The allotment is Rs. 7,728 against Rs. 7,490 for 1890-91 to allow for the personal allowance of Rs. 20 to the Office Manager recommended to Government for sanction “for a long and faithful service of 27 years”—*vide* letter from the Chairman, No. 1667, dated 16th December 1890. The charge has now been provided for in anticipation of sanction being accorded.

xxx. V, Industries—(a) *Carpenters and Smiths*—(1) *Establishment*—

	RS.
Half salary of Master Carpenter ..	50
Two native carpenters at Rs. 26 ..	52
One smith ..	29
One bellows' boy ..	8
Per mensem ..	139
Per annum ..	1,668

xxxii. (2) *Material*.—The amount entered is expected to meet all requirements, timber for the carpenter's classes being the chief item of anticipated expenditure.

xxxiii. (b) *Whitewashing and Repairs*—(1) *Establishment*—

	RS.
Pay of maistry ..	26
Two bricklayers ..	45
„ ..	32
Four coolies ..	20
Per mensem ..	123
Per annum ..	1,476

xxxiv. (2) *Material*.—The amount entered is to cover the cost of quicklime and sand.

xxxv. VII, Other Charges—(1) *Pensions*.—The budget allotment is Rs. 600 against Rs. 495 revised estimate and Rs. 360 budget for 1890-91. The pensions are Rs. 30 and Rs. 20, respectively, for next year.

xxxvi. (2) *Outfits*.—The sanctioned estimate for the current year has been adopted as the estimate for next year.

xxxvii. (3) *Out-boarders, &c.*—The allotment is Rs. 60 only against Rs. 260 in 1890-91, there being now only one out-boarder for whom a monthly payment of Rs. 5 is made.

xxxviii. (4) *Scholarships*.—Rupees 600 have been allotted, provision having to be made as follows:—

	RS.
One B.A. scholarship first year ..	25
One F.A. „ ..	20
Per mensem ..	45
Per annum ..	540
Add fees, &c., ..	60
Total ..	600

9. The expenditure for 1891-92 is estimated at Rs. 90,332 against Rs. 89,852, revised estimate and Rs. 93,178 budget estimate for 1890-91, or the next year's estimate is thus Rs. 480 more and Rs. 2,846 less than the revised and sanctioned estimates for the current year. The latter difference is due to the absence of provision under VIII, *Advances* and increase under II (a) *Clothing*—(2) *Material* and (b)—*Victualling*—(2) *Provisions* as explained above.

10. The budget estimate closes with a *minus* balance of Rs. 3,459 which will be more than covered if the increased contribution promised by the Lawrence Asylum Press is received.

REVISED ESTIMATE FOR 1890-91.

Female Branch.

11. *Opening balance*—is Rs. 5,852 against Rs. 178, sanctioned budget estimate for the same period, the former amount being the closing balance on the 31st March 1890, and the increase being, as already stated, due to the absence of transfer to the Male Branch last year.

12. The estimated receipts, including the opening balance, are Rs. 24,538 against Rs. 24,978, sanctioned budget 1890-91. This small difference calls for no remark, except that no fees were received during the year, there being no girls in the Asylum for whom fees are chargeable.

13. *Expenditure*.—The revised expenditure amounts to Rs. 18,433 against Rs. 20,533, budget estimate for 1890-91. Decrease, Rs. 2,100, accounted for by the fact that Rs. 2,900 were entered by error instead of Rs. 1,900 under II *Clothing*—(2) *Material* as explained in para. 7 of letter No. 1035, dated 16th September 1890, on G.O., dated 30th July 1890, No. 548. A further cause was that the current expenditure was kept well within the amounts allotted in the budget.

i. The only other item which appears to require explanation is under VII *Other Charges*—(3) *Outfits*, for which Rs. 70 have been entered. The amount was not entered in the budget, as the expenditure on the outfit of a girl, who was married in 1890-91, was not foreseen when the budget for 1890-91 was submitted.

14. The closing balance of the revised estimate for 1890-91 is Rs. 6,105 and has been adopted as the opening balance of the budget estimate for 1891-92.

BUDGET FOR 1891-92.

15. For opening balance see *supra*.

i. *Receipts*—(2) *Grant-in-Aid* and (3) *profits on Asylum property*.—The usual amounts have been entered, the rate of distribution of the annual grant-in-aid of Rs. 48,000 from Government being continued in accordance with G.O., dated 22nd September 1871, No. 272.

ii. (3) *Subsistence allowance*.—A slight decrease is anticipated, owing to the departure of two girls for whom the allowance was hitherto drawn.

iii. (4) *Pensions from Funds*.—A slight increase in comparison with the revised estimate and sanctioned budget is expected, as the rate of pension from the Mount Soldiers' Widows' and Orphans' Fund is now more favourable.

16. The total receipts for 1891-92, inclusive of the opening balance, amounts to Rs. 24,629 against Rs. 24,978, sanctioned budget, and Rs. 24,538, the revised estimate for 1890-91.

17. Expenditure—I. Education—(1) Establishment—

	RS.
Half salary of Head Mistress	65
Second do.	30
Capitation grant	10
Two pupil teachers	10
Organist	5
Drill instructor	—
Per mensem ..	130
Per annum ..	1,560

i. In accordance with para. 8 of G.O., dated 30th July 1890, No. 548, the Committee, in their letter No. 1035, dated 16th September last, stated their views on the additional establishment proposed by the Director of Public Instruction, orders on which have not been received, so that the proposal of the Inspectress of Girls' Schools to allot Rs. 600 for an Assistant Mistress in the forthcoming budget has not been complied with.

N.B.—In an order, dated 9th February 1891, No. 96, Government has declined to increase the teaching staff of the Female Branch. Order just received.

ii. The amounts under (3) *Library*, (4) *Examination Fees*, and (6) *Games* are the same as in 1890-91.

iii. II Clothing—(1) Establishment—

	RS.
Half of Head Mistress' salary	65
Second "	30
Per mensem ..	95
Per annum ..	1,140

iv. (2) *Material*.—Rupees 1,900 have been allotted as against Rs. 2,900 in 1890-91 in the sanctioned budget, and which, as explained above, was erroneously entered.

v. (3) *Shoeing*.—Calculated at Re. 1 per head per mensem for 65 girls, plus 5 per cent. for extras.

vi. (4) *Tailor hire*.—A small charge of Rs. 5 is entered in case it is found necessary to employ a native cutter to make a pattern garment.

vii. (b) Victualling—(1) Establishment—

	RS.
Half Matron's salary	25
Native help	8
Per mensem ..	33
Per annum ..	396

viii. III, Household—(1) Establishment—

	RS.
Half of Matrons' salary	25
Two men servants	16
Orderly	1
Per mensem ..	42
Per annum ..	504

ix. (b) *Sanitation*—(1) *Establishment*.—The charge is for two scavengers at Rs. 6 each per mensem.

x. (c) Hospital—(1) Establishment—

	Rs.
Part allowance of Consulting Physician	17
" Apothecary	17
Per mensem ..	34
Per annum ..	408

xi. IV, Buildings.—The amount, Rs. 50, is ample for any ordinary repairs not paid for by the Public Works Department.

xii. V. General—(1) Establishment—

	Rs.
Part salary of Principal	220
" Office Manager	30
Per mensem ..	250
Per annum ..	3,000

xiii. VI, Miscellaneous.—The allotments under (1) Carrying Charges—(2) Postage &c., and (5) Cases, &c., are less than in 1890-91. The remaining items are unchanged.

xiv. VII, Other charges.—The same allotments are made as in 1890-91. The scholarship will, in all probability, lapse during the year as soon as the holder obtains employment.

18. The estimated expenditure, Rs. 19,447, against Rs. 20,533, sanctioned budget, a decrease of Rs. 86 after deducting the erroneous debit of Rs. 1,000 under II, Clothing—(2) Material (para. 13 *supra*) calls for no remark.

19. The Female Branch budget closes with a balance of Rs. 5,182.

ENCLOSURE.

EXTRACT from the Proceedings of the Lawrence Asylum Committee at a meeting held on the 13th February 1891.

PRESENT.

Brigadier-General G. Rowlandson, Chairman; Colonel Hutchins, Dr. North, Colonel Liardet and W. E. Schmidt, Esq., Members.

No. 17—Laid on the table draft of budget and report for 1891-92.

Passed. A marginal note to be made with reference to the gratuity proposed for the late Mr. Armstrong's family being retained pending further reference to Government.

(A true Extract.)

(Signed) C. F. MacCARTIE, Vice-Chairman,
Ootacamund Lawrence Asylum.

From the Director of Public Instruction, Madras, dated 24th February 1891, No. 1951.

ABSTRACT.—Forwarding a letter from the Chairman, Ootacamund Lawrence Asylum, requesting that the Lawrence Asylum Press may be directed to pay Rs. 10,000 as a donation in 1891-92.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 18th March 1891, No. 3000.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for 1891-92, with the following remarks.

2. *Actuals of 1889-90.*—I would premise that in regard to neither Asylum is the strength on which the expenditure is calculated, stated. At the close of 1889-90 there were only 263 pupils on the rolls in the Male branch, against 290 at the close of the preceding year. I have not the detailed figures of either year to refer to as the detailed budgets are not printed with the Government order on the budget, but, so far as I can judge, there was no material reduction in the cost under items which would be affected by decreased strength. I conclude, therefore, that there was no great difference in the average strength of each year. I beg to recommend in this connection that the Asylum budget be printed in full to facilitate reference and check.

MALE BRANCH.

3. *Revised Estimate, 1890-91.*—The assets, including opening balance, of the Male branch are calculated at Rs. 86,226 against Rs. 95,170. The decrease is mainly due to the year 1889-90 having closed with a deficit balance of Rs. 11,235 instead of Rs. 4,938 expected when the budget for the current year was framed. In the revised estimate, no credit is taken for any donation from the Lawrence Asylum Press as the Press will not be able to make any contribution during the current year. The charges are estimated at Rs. 89,852 against Rs. 93,178 in the sanctioned budget, the decrease being chiefly due to the non-transfer of funds to the Female branch. The explanation for increases under I (a) and (b) may be accepted. Under II (6) Victualling, 2. Provisions, a sum of Rs. 27,000 is entered against Rs. 24,816 in the original budget. The increase is not based on the increased strength of the Asylum, but mainly on the increased cost of milk diets. Regarding the causes of this increase no explanation is afforded. I can therefore only draw attention to the matter. Under III, IV and VI the increases appear to be properly accounted for under VII. The gratuity provision of Rs. 2,100 may stand pending the final orders of Government on Mrs. Armstrong's case. In its Order, dated 26th February 1891, No. 166, Educational, Government declined to sanction the personal allowance recommended for Mr. Burrows; the grant under IV. General Establishment, should accordingly be reduced from Rs. 7,708 to Rs. 7,488.

4. *Budget Estimate, 1891-92.*—The fluctuations in the items of receipts are explained in the budget covering letter and the estimates may be accepted. But there is one item distributed under sub-heads 1 and 4 of iv. Industries, to which I would draw attention. It would appear from the explanation in the covering letter that the Public Works Department pay the Asylum for the current repair work, and that the sum of Rs. 2,400 received is divided between carpenters' workshops and recoveries for repairs. The amounts are also shown on the expenditure side of the budget under "Industries." The portion of the sum over and above the actual cost of executing the work—for it may be assumed that the Asylum makes a profit on the transaction, as otherwise it would have no object in undertaking the work—is a profit to the Asylum at the expense of Government, whilst the whole sum may be regarded from a Government point of view as a contribution towards the Asylum. I am not aware that the Government keeps other private eleemosynary institutions in repair. I doubt, therefore, whether this form of assistance should be continued as it really obscures the cost of the institution to the State, assuming, however, that the present system is to be continued. With the opening deficit, the aggregate receipts will amount to Rs. 87,093, or in round numbers Rs. 87,090.

5. *Charges.*—The variations under Grant I, Education, are fully accounted for. The inclusion of the messing allowance in the salaries of the Assistant Masters is an improvement on the old system. There is a saving in the salary of the Headmaster of Rs. 600 annually owing to the lapse of the personal allowance to the late Mr. Armstrong. The cost of education is 458 rupees below the total of the revised estimate for the current year. For clothing material under II. Clothing and Victualling, a sum of Rs. 8,500 is assigned. The explanation for increase is satisfactory on the assumption that the average strength next year will be not less than what it was in 1889-90. The allotment for "Provisions" under "6. Victualling," may stand on the same assumption. But it would have been well if the reason for the great increase (Rs. 200 monthly) for milk had been stated. The provision for raising the salary of

the Quartermaster-Serjeant may also stand pending the final orders of Government on the proposal (*vide* reference on No. 1257 of 1890). The increase under Household establishment represents the full pay and allowances of the two junior Serjeants. The reduced provision for Hospital establishment is accounted for, but I find that under (c) Sanitation, only six scavengers have been provided for as in the current year, and as the list of establishment has not been corrected, it is not clear whether the Committee proposes to do away with the scavenger on Rs. 7. For IV. General Establishment, Rs. 6,888 will suffice as the Government has not sanctioned the personal allowance proposed for the manager, and as the personal allowance to the Principal will cease when the present officer retires in August next. I refrain from remarking on the provisions under Industries as the technical organization of the institution will probably need radical revision when a new Principal has been appointed, to give complete effect to the revised constitution of the Asylum. The other items on the expenditure side do not call for remarks. The total of charges will, as modified above, amount to Rs. 89,492, or in round numbers Rs. 89,490, and will thus fall below the receipts. The Committee's budget is made to close with a deficit of Rs. 3,459, but if the changes suggested by me be adopted, the deficit will be reduced to Rs. 2,399, or in round numbers Rs. 2,400.

I would express my opinion in concluding my remarks on this portion of the budget that if the present system of Serjeant Assistants was done away with and the institution worked mainly with civilians, including military pensioners, that very considerable reductions might be effected on establishment, and the organization made much more satisfactory from an educational point of view than it has ever been. The present quasi-military institution is an expensive anomaly, and quite unsuited to an institution which educates the far greater portion of its pupils—not for military but for civil life. I can only hope that His Excellency in Council will require this suggestion to be thoroughly considered as early as practicable after the appointment of a new Principal.

FEMALE BRANCH.

6. *Revised Estimate, 1890-91.*—The non-transfer of funds (Rs. 6,200) from the Male branch was very nearly made good by the increased opening balance, and the total assets are calculated at Rs. 24,538 against Rs. 24,978 in the original budget. The reduced expenditure on clothing material and household and miscellaneous items, as explained in the covering letter, is expected to effect a saving of Rs. 2,100 out of the sanctioned allotment for the year. The accounts of the Female branch will thus close with a surplus balance of Rs. 6,105.

7. *Budget Estimate, 1891-92.*—With the exception of the assignment for clothing materials, the allotments are almost the same as in the current year's original budget and do not call for remarks. As the personal allowance to the Principal will cease from August next, Rs. 2,700 will suffice under "V. General Establishment." I assume that the strength will remain fairly constant. I have, in view of the G.O., dated 9th February 1891, No. 96, Educational, made no provision of an additional teacher in view of girls being educated up to the standard of the Upper Secondary examination, but I beg respectfully to record my opinion that if the decision arrived at by the Government be adhered to, the institution will not suffer seriously in popular estimation, but must prove far less useful to the community concerned than it might be. I fail to understand why a measure, which has been viewed, I believe, with approval in regard to the Military Female Asylum, Madras, should not be applied to an institution the pupils of which belong socially to a class superior in most cases to that to which the pupils of the Military Female Orphan Asylum belong. The budget estimate of the branch closes with a surplus of Rs. 5,482.

8. Mr. Logan suggested to the Committee that a sum of Rs. 2,000 be entered for the results stipends of the teachers pending settlement of the question of remunerating the teachers on the salary-results system. But the Committee has not referred to this point in the budget letter. I do not, however, think it desirable to introduce the salary-results system until the staff organization of the institution has been wholly revised, as above suggested.

9. It is not clear whether the Committee has raised the walls of the gymnasium as recommended by Mr. Bickle. This work should be carried out so soon as funds can be provided, if it has not yet been taken on hand.

10. The following corrections should be made in the list of establishments appended to the budget:—

Under Native Establishment.—The engine cooly on Rs. 10 should be struck out and the bellows' boy's pay fixed at Rs. 8. The total pay of the five bricklayers should be Rs. 103 as entered in the letter. The number of coolies and the total pay should be reduced to four and Rs. 20, respectively.

ORDER—dated 26th May 1891, No. 401, Educational.

The budget of the Lawrence Asylum for 1891-92 presents few features calling for particular notice.

MALE BRANCH.

2. As already directed in G.O., dated 30th July 1890, No. 548, Educational, the opening balance of the original estimates of receipts in the Male branch during 1890-91 should have been entered as *minus* Rs. 4,938 and not as *plus* Rs. 62, for it was then anticipated that the Lawrence Asylum Press would fail to make any contribution in 1889-90 towards the Asylum and this has proved to be the case. The opening balance, as shown in the revised estimates for 1890-91, is, however, — Rs. 11,235 or less than that originally estimated by Rs. 6,297, but this large difference is almost entirely nominal; in the revised estimate for 1889-90 provision was made for the transfer of Rs. 6,200 from the Female to the Male branch, but this transfer was not affected and the opening balance for 1890-91 has been reduced accordingly.

3. The total receipts for 1890-91 according to the revised estimate are Rs. 86,226 and the total charges Rs. 89,852; but from this latter sum must be deducted Rs. 2,100, the amount of a proposed gratuity to the widow of the late Headmaster which has been disallowed by Government in G.O., dated 13th March 1891, No. 205, Educational. The exclusion of this sum reduces the deficit with which the accounts for 1891-92 open from — Rs. 3,626 to — Rs. 1,526 and raises the receipts of the year from Rs. 86,873 to Rs. 88,973.

4. The receipts for 1890-91, according to the revised estimate, are considerably below the figure shown in the original estimates for that year, partly on account of the increase in the deficit opening balance which has been alluded to above, and partly on account of the fact that the expected contribution of Rs. 5,000 from the Lawrence Asylum Press has been excluded from the revised estimates. The whole question of this contribution is separately under the consideration of Government and orders will be shortly passed settling the amount due for the past and future from that institution to the Lawrence Asylum.

5. A saving of Rs. 600 annually has accrued in consequence of the death of the Headmaster of the Male branch who received a personal allowance of Rs. 50 *per mensem*, and the retirement of the Principal in August next will result in a further gain of about Rs. 100 *per mensem* in the Male branch and of about Rs. 50 *per mensem* in the Female branch, the total Rs. 150 *per mensem* representing the personal allowance drawn by the Rev. Mr. Dene. Out of the saving in consequence of the Headmaster's death it was proposed to make a personal allowance of Rs. 20 *per mensem* to the office manager, but the Government refused to sanction this proposal in G.O., dated 26th February 1891, No. 166, Educational, and credit must therefore be taken for the full monthly saving of Rs. 50. Accordingly the allotment under IV, General, 1. Establishment, will be reduced from Rs. 7,728 to Rs. 6,888, the difference being Rs. 840, made up of Rs. 240 the allowance refused to the office manager and Rs. 600 the amount saved by the retirement of the Principal.

6. In consequence of the changes effected above the closing balance for 1891-92 will be—Rs. 519 in place of the deficit of Rs. 3,459 reckoned upon by the Committee. The real cause of the dislocation of accounts which has been apparent of late is the irregularity with which the Lawrence Asylum Press has made its contributions and when this has been placed on a satisfactory footing it is to be hoped that deficit balances and withdrawals of fixed deposits will cease.

7. There are certain other matters which call for notice in respect of the Male branch:—

(a) The entry under II (b), *Victualling*, 2. *Provisions*, should be explained. It is observed that the actuals for 1888-89 were Rs. 23,847 and on account of the enhanced price of milk and bread the estimate for 1890-91 was raised to Rs. 24,846; in the revised estimate, however, this sum has been raised again to Rs. 27,000 which figure is repeated in the estimate for 1891-92. The allotment is doubtless based on the actuals of 1889-90, but further explanation should be given of the causes which led to the large advances on 1888-89.

(b) The attention of the Committee will be drawn to the remarks of the Director of Public Instruction in paragraph 4 of his letter on the subject of payments by the Public Works Department to the Asylum on account of repair works. As observed by the Director, these seem to constitute a further contribution to the Asylum and the Government desires an explanation of their nature and of the authority under which they are made.

(c) The Director's remarks concerning the entertainment of a seventh scavenger will be brought to the notice of the Committee and his observations upon the continuance of the system of Serjeant Assistants should be made the subject of a report to Government.

(d) The questions relating to the salaries of the Quartermaster-Serjeant and of the two junior Serjeants have been disposed of in G.O., dated 23rd March 1891, No. 221, Educational, and G.O., dated 25th March 1891, No. 1820, Military, respectively.

(e) The payment of the honorarium referred to in paragraph 8 v. of the Vice-Chairman's letter seems to have been sanctioned by the Committee without the approval of Government.

FEMALE BRANCH.

8. The transfer of Rs. 6,200 to the Male branch not having taken place in 1889-90, the revised opening balance for 1890-91 is largely in excess of the figure appearing in the regular estimate. The opening balance for 1891-92 amounts to Rs. 6,105 and the total receipts to Rs. 24,629. On the expenditure side item V. *General*, 1. *Establishment*, will be reduced by Rs. 300, which represents, very nearly, the saving on account of the retirement of the Rev. Mr. Dene. The expenditure will therefore amount to Rs. 19,147 and the closing balance will be raised to Rs. 5,482.

9. The Government sees no reason to defer the introduction of the salary-results system merely on the ground that an additional teacher for the Female branch has not been sanctioned. The Committee will therefore be requested to favour Government with its views as to the desirability of carrying out this change.

10. The attention of the Committee will be drawn to the Director's remarks in paragraphs 9 and 10 of his letter. As regards this latter paragraph, however, the Government does not clearly understand whether the list of establishment is regarded by the Director as incorrect or whether the alterations he suggests are to be taken as proposals for the revision of establishment. It is observed that the items to which he objects were the same in the preceding year.

11. In future, particulars should be given of the strength upon which the expenditure is calculated and the budget will be printed in full along with the Proceedings reviewing it as suggested by the Director.

12. The following is a summary of the budget statements for 1891-92:—

Male Branch.									
									RS.
Opening balance	..	..	..	..	..	..	..	..	— 1,526
Receipts	..	..	..	..	..	..	..	..	90,499
Expenditure	..	..	..	..	..	..	..	Total	88,973
									89,492
Closing Balance									— 519
Female Branch.									
									RS.
Opening balance	..	..	..	..	..	..	..	..	6,105
Receipts	..	..	..	..	..	..	..	..	18,524
Expenditure	..	..	..	..	..	..	..	Total	24,629
									19,147
Closing Balance									5,482

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Director of Public Instruction, for communication
to the Committee of the Lawrence Asylum.

" Accountant-General.
" Military Department.
" Public Works Department.

Exd. P. L. Pereira.

[Appendix.

APPENDIX.

Male Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	1,103	62	— 11,235	— 3,026
I. From Government—				
1. Grant-in-aid	31,680	31,680	31,680	31,680
II. Profits on Asylum property—				
1. Donations and interest on Government securities ..	38,828	38,828	38,828	38,828
2. Interest on fixed deposit	800	400	975	400
3. Donation from Lawrence Asylum Press	..	5,000	..	5,000
4. Portion of fixed deposit brought to current accounts ..	..	10,000	10,000	..
III. Special Funds—				
1. Subsistence allowance	8,403	8,400	8,868	8,600
2. Pensions from funds	252	220	390	312
3. Fees	2,462	1,900	2,235	1,944
4. Donations	100	..	..	..
IV. Industries—				
1. Carpenters' and smiths' shop	1,568	1,400	1,400	1,400
2. Tailors' shop	192	150	60	60
3. Garden, pigs, carts, &c.	717	500	800	600
4. Recoveries for white-washing and repairs	1,319	1,200	1,200	1,200
V. Miscellaneous—				
1. Sale of stores	350	200	350	350
2. Do. firewood	254	230	125	125
3. Do. blue metal	152	..	..	..
4. Fines	11	..	25	..
5. Repayments	..	..	325	..
VI. Advances recoverable—				
1. Advances	530	..	200	..
2. Charges recoverable	381	..	..	..
3. Contractors' deposit	100	..	..	..
Total ..	89,202	1,00,170	86,226	86,873

Male Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—	10,770	10,860	10,621	10,280
(a) Scholastic—	645	300	723	300
1. Establishment	180	180	180	180
2. Books, prizes, stationery	48	50	28	50
3. Library	..	..	..	..
4. Examination fees	691	750	664	750
(b) Artistic—	21	20	72	270
1. Music establishment	412	450	450	450
2. Musical instruments, music, &c.	272	270	250	70
3. Gymnastic establishment	..	..	..	..
4. Apparatus, games, toys, &c.	487	510	510	510
(c) Industries—	555	600	600	600
1. Tailoring	30	600	600	600
2. Carpentry	299	..	..	..
3. Boot-making	..	..	..	..
4. Do. tools	..	..	..	..
II. Clothing and Victualling—	1,927	1,866	1,844	1,866
(a) Clothing—	8,208	6,720	6,300	8,500
1. Establishment	3,624	3,580	3,560	3,580
2. Material	50	..	..	50
3. Shaving	..	..	50	..
4. Sewing machines	..	..	..	..
5. Dyeing	1,450	1,510	1,474	1,692
(b) Victualling—	26,177	24,846	27,000	27,000
1. Establishment	96	390	250	150
2. Provisions	..	..	..	..
3. Kitchen and dining-room utensils, &c.	..	..	..	..
III. Household, Hospital and Sanitation—	4,061	3,900	4,200	4,764
(a) Household—	1,918	1,920	1,996	1,920
1. Establishment	608	770	1,063	1,000
2. Washing	1,366	1,240	1,340	1,300
3. Lighting	994	1,920	1,350	2,008
4. Firewood	347	400	700	250
5. Bedding and towelling	227	150	30	150
6. Hardware, soap, brushes, combs, &c.	42	50	50	50
7. Furniture, carpets, curtains	..	..	..	..
8. Contingencies	1,569	1,776	1,620	1,584
(b) Hospital—	443	350	288	300
1. Establishment	222	300	300	300
2. Medicines, wines, spectacles, &c.	..	..	..	..
3. Extra nursing	561	564	584	576
(c) Sanitation—	73	80	255	40
1. Establishment	489	450	580	500
2. Tar, phenyle, contingencies	..	..	..	..
3. Repairs to drains, channels, roads, &c., &c.	..	..	..	..
IV. General—	7,496	7,490	7,708	7,728
1. Establishment	..	..	..	..
V. Industries—	2,035	1,767	1,780	1,668
1. Carpenters' and smiths' establishment	1,237	1,200	790	550
2. Do. do. material	1,351	1,599	884	1,476
3. Bricklayers' wages	198	200	120	150
4. Do. material	3,445	2,900	2,900	2,900
5. Garden, pigs, carts, &c.	934	960	750	850
VI. Miscellaneous—	896	1,125	740	850
1. Carrying charges	140	165	140	150
2. Cases, freight, insurance, &c.	305	350	150	250
3. Postage, telegrams, advertisements	54	60	30	50
4. Founder's day	82	..	..	..
5. Printing	12	..	130	..
6. Lawyers' charges	17	20	..	..
7. Interest on overdrafts	230	230	230	230
8. Agents' commission	..	..	..	..
9. Audit fee	360	360	495	600
VII. Other charges—	430	400	500	400
1. Pensions	260	260	60	60
2. Outfits	496	520	575	600
3. Out-boarders	50	..	2,100	..
4. Scholarships	..	..	..	..
5. Gratuity	530	6,200	200	..
VIII. Advances—	..	..	..	..
1. Advances	144	..	..	..
2. Charges recoverable	..	..	..	..
3. Refunds of paid-up fees	6,175	..	..	..
IX. Extraordinary—	3,266	..	..	..
1. Water-supply	552	..	..	..
2. New latrines	409	..	38	..
3. Hospital	151	..	..	..
4. Headstones for graves	..	..	..	..
5. Amounts written off	..	..	..	..
Total ..	1,00,437	93,178	89,852	90,332
Closing Balance ..	— 11,235	6,992	— 3,626	— 3,459
Total ..	89,202	1,00,170	86,226	86,873

Female Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	14,583	178	5,852	6,105
I. From Government—				
1. Grant-in-aid	16,320	16,320	16,320	16,320
II. Profits on Asylum property—				
1. Interest on fixed deposit	800	800	800	800
III. Special Funds—				
1. Subsistence allowance	1,027	1,210	1,245	1,092
2. Pensions from funds	80	140	182	222
3. Fees	161	..	..	..
IV. Miscellaneous—				
1. Sale of stores	199	130	90	90
2. Fines	2	..	2	..
V. Advances—				
1. Advances	..	6,200	..	..
2. Charges recoverable	30	..	47	..
Total ..	33,202	24,978	24,538	24,629

Female Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—				
1. Establishment	1,385	1,572	1,527	1,560
2. Books, stationery, prizes	621	315	290	300
3. Library	61	65	50	65
4. Examination fees	65	70	70	70
5. Organist and music	120	..	..	..
6. Games	185	50	25	50
II. Clothing and Victualling—				
(a) Clothing—				
1. Establishment	1,125	1,140	1,116	1,140
2. Material	3,144	2,900	1,600	1,900
3. Shoeing	784	819	819	820
4. Tailor hire	..	..	5	5
(b) Victualling—				
1. Establishment	407	396	396	396
2. Provisions	5,784	5,600	5,600	5,600
3. Kitchen and dining room utensils, &c. ..	230	250	206	250
III. (a) Household—				
1. Establishment	869	504	505	504
2. Washing	577	585	580	585
3. Lighting	118	150	125	150
4. Firewood	104	110	60	110
5. Furniture and repairs	107	120	45	120
6. Bedding and towelling	223	250	190	250
7. Hardware, soap, brushes, &c.	157	250	50	250
8. Contingencies	..	10	15	10
(b) Sanitation—				
1. Establishment	142	144	146	144
2. Roads, drains, channels, &c.	30	30	90	90
3. Tar, phenyle, &c.	27	30	5	30
(c) Hospital—				
1. Establishment	408	408	408	408
2. Medicines, brandy, &c.	57	100	50	70
3. Extra nursing	44	100	100	100
IV. Buildings and Repairs—				
1. White-washing, &c.	12	50	10	50
V. General—				
1. Establishment	2,700	3,000	3,000	3,000
VI. Miscellaneous—				
1. Carrying charges, travelling expenses ..	444	320	170	250
2. Postage, telegrams, advertisements ..	44	35	20	30
3. Founder's day	69	100	100	100
4. Audit fee	120	120	120	120
5. Cases, freight, insurance, &c.	226	250	170	230
6. Agent's commission	4	..	..	..
7. Contingencies	14	10	10	10
8. Lawyers' charges	40	..	..	..
9. Repayments	..	..	10	..
VII. Other charges—				
1. Out-boarders	200	200	200	200
2. Scholarships	75	480	480	480
3. Out-fits	77	..	70	..
4. Pensions	66	..	..	..
VIII. Advances—				
1. Advances	..	..	..	..
2. Charges recoverable	..	..	..	..
IX. Extraordinary—				
1. New hospital	270	..	..	..
2. Water-supply	6,175	..	..	..
3. Head stones	40	..	..	..
Total ..	27,350	20,533	18,433	19,447
Closing Balance ..	5,852	4,445	6,105	5,182
Total ..	33,202	24,978	24,538	24,629

Gobt. of {1891} Madras.
EDUCATIONAL.

No. 1757 w d / 30 June 1891

Communicated
to the Supdy. Engineer
IV circle.

(2d) A. C. S.

W

Issued

Recd.

Encl.

G.O., 26th May 1891, No. 401.

MAY.

Lawrence Asylum, Ootacamund.

Reviewing the budget estimate of the — for
the year 1891-92.

S.E. IV circle.

26TH MAY 1891, No. 401, EDUCATIONAL.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

From C. F. MacCARTIE, Esq., Vice-Chairman, Ootacamund Lawrence Asylum,
to the Chief Secretary to Government (through the Director of Public
Instruction), dated 21st February 1891, No. 1977.

I have the honour to submit the revised estimate of the Ootacamund Lawrence
Asylum for 1890-91 and the budget estimate for 1891-92, together with the pre-
scribed statements in book form. The report was approved and passed by the
Committee at a meeting held on the 13th February 1891— vide copy of resolution
appended.

REVISED ESTIMATE FOR 1890-91.

Male Branch.

2. Receipts.—The opening balance is minus Rs. 11,235 against Rs. 62, budget
estimate for 1890-91, the former being the debtor balance at the close of the year
1889-90. The reasons for the difference are that a receipt of Rs 5,000 as contribution
from the Lawrence Asylum Press anticipated was not realised and the transfer of
Rs. 6,200 from the Female Branch was not made.

3. The revised estimated receipts amount to Rs. 97,461 against Rs. 1,00,108,
sanctioned budget estimate for 1890-91. Decrease Rs. 2,647.

(i) The decrease is chiefly owing to the non-receipt of the donation from the
Lawrence Asylum Press, and would have been greater but for the improved receipts
under II. Profits on Asylum Property—(2) Interest on fixed Deposit; III—Special
Funds; and V. Miscellaneous.

4. Expenditure.—The revised expenditure amounts to Rs. 89,852 against
Rs. 93,178, as provided for in the budget estimate for 1890-91 after corrections in
accordance with paragraph 6 of G.O., dated 30th July 1890, No. 548, Educational.
The decrease of Rs. 3,326 is due to the repayment of Rs. 6,200 to the Female Branch
not having been made as contemplated, the transfer of this amount from the Female
Branch to the Male Branch not having been carried out last year, and to the increased
expenditure under II. (b) Victualling—(2) Provisions and VII. Other charges—(5)
Gratuity.

5. Compared with the budget figures the chief variations are as under :—

	RS.
I. Education—	
(a) Scholastic—(2) Books, &c.	423
(b) Artistic—(2) Musical instruments, &c.	52
II. Clothing and Victualling—	
(a) Clothing—(5) Dyeing	50
(b) Victualling—(2) Provisions	2,154

III. Household, Hospital and Sanitation—

(a) Household—	rs.
(1) Establishment	300
(3) Lighting	293
(4) Firewood	100
(6) Hardware, &c.	300
(c) Sanitation—	
(2) Tar, &c.	175
(3) Drains, &c.	130

IV. General—

(1) Establishment	218
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VI. Miscellaneous—

(7) Interest on overdrafts	013
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VII. Other charges—

(1) Pensions	135
(2) Outfits	100
(4) Scholarships	55
(5) Gratuity	2.100

i. The following explanations are submitted in regard to the abovementioned items:—

(2) *Books*.—It was considered advisable to order the necessary supplies of books so as to prevent any delay when the classes assembled for work after the holidays.

(2) *Musical Instruments*.—Some bugles were urgently required to replace those worn out.

ii. (5) *Dyeing*.—A small expenditure has to be incurred in dyeing cord trousers out of which the colour had all been washed.

iii. (2) *Provisions*.—In the budget estimate for 1890-91, the expenditure was put down at Rs. 24,846 after deducting the book entry of Rs. 1,134 (*vide* paragraph 6 of G.O., dated 30th July 1890, No. 548), and was based on the actuals for 1888-89. The actuals for 1889-90 were Rs. 26,177. The allowance made for the extra milk diet was not sufficient, the cost for this item from April to December 1890 being Rs. 1,674 in excess of that for the same period in the previous year.

iv. *III, Household*—(1) *Establishment*.—In accordance with the ruling of the Controller of Military Accounts, the whole of the pay and allowances of the two Junior Sergeants are now charged to the Asylum funds, which is the cause for the increased provision. A bill for the arrears, Rs. 1,245-13-3 paid from regimental funds to the several non-commissioned officers from the garrison at Wellington, who were detailed for duty at the Asylum, has been submitted to the Committee for payment. The matter has been referred to Government for orders—*vide* letter from Chairman, dated 15th December 1890, No. 1691. If ordered, this amount will have to be paid and the provision in the revised or the next year's estimate increased as the case may be.

(3) *Lighting*.—Extra lighting for the hospital buildings and at night-school has caused this increase.

(4) *Firewood*.—The increase is insignificant and calls for no remark.

(6) *Hardware*.—The extra charge is chiefly for a supply of coffee bowls, which was omitted when the annual indents for English goods were prepared.

(c) *Sanitation*—(2) *Tar, Phenyle, &c.*—The estimate is based on the actuals of the first nine months of the current year. A drum of *Fennel* oil was by mistake sent out from England instead of *Phenyle*, the cost of which was Rs. 138-9-5. The *Fennel* oil was returned and the charge will be adjusted in the accounts hereafter.

(3) *Drains, Roads, &c.*—The extra expenditure was unavoidable particularly on repairs to roads.

v. *IV, General*—(1) *Establishment*.—The excess was due to Rs. 220 (part salary of the Principal) being twice drawn, the charge being one against the Female Branch only. The amount was returned to the Bank and is included under *Receipts—V, Miscellaneous repayments*. The difference, Rs. 2, was short drawn on account of a fine.

vi. *VI, Miscellaneous—Interest on Overdrafts*.—On two occasions the Bank account was overdrawn before funds became available. Hence the provision in the revised budget.

vii. *VII, Other Charges*—(1) *Pensions*.—A pension of Rs. 20 per mensem was sanctioned by G.O., dated 20th June 1890, No. 451, to Mrs. Lee, matron of the boys' school, after a service of over 21 years, for which no provision was made in the budget for 1890-91.

(2) *Outfits*.—The excess was unavoidable, as more boys, for whom outfits were required, left the Asylum, besides which a special allowance of Rs. 40 was made for clothes for R. Broome, the holder of a scholarship, who has no relations in Madras to help him in this respect.

(4) *Scholarships*.—The amount allotted in the budget for 1890-91 was found insufficient to meet the charges for books and fees for the holders of the two scholarships.

(5) *Gratuity*.—The Committee, at their meeting in November 1890, sanctioned, subject to the approval of Government, a special gratuity of six months' pay and allowances to the widow of the late Head Master of the Asylum—*vide* letter No. 1546, dated 27th November 1890, from the Vice-Chairman, Lawrence Asylum.

N.B.—Government in an order dated 26th January 1891, No. 60, declined to sanction the gratuity, but the provision has been allowed to remain pending further reference.

viii. *VIII, Advances*.—The amount entered exhibits an advance of Rs. 200 made to the beef butcher expected to be realised before the close of the year. As already explained, the decrease is due to no transfer from the Female Branch having been made last year, which dispensed with the necessity for the retransfer to the Female Branch this year.

BUDGET FOR 1891-92.

6. *Receipts*—(1) *Opening balance*.—The closing balance of the revised estimate for 1890-91 is minus Rs. 3,626 and is entered as the opening balance for 1891-92.

i. (2) *Interest on Fixed deposit*.—Half of the fixed deposit of Rs. 20,000 was brought to current account in 1890-91, leaving Rs. 10,000 remaining as a fixed deposit for the rest of the year on which interest at 4 per cent. or Rs. 400 has been entered in the budget.

ii. (3) *Donation from the Lawrence Asylum Press*.—Up to date the Press has not paid any donation, but Rs. 5,000 have again been entered as a certain donation from its funds. In a letter from the Secretary, Lawrence Asylum Press, the above amount has been promised as a certainty, and probably Rs. 5,000 more, if the money can be spared.

iii. *III Special Funds*—(1) *Subsistence Allowance*.—The provision of Rs. 8,600 is based on the revised estimate, which is based on the actuals of the first nine months of the current year.

iv. (2) *Pensions from Funds*.—Rupees 312 have been entered against Rs. 220 in 1890-91, as a slight increase is expected. The difference between the sanctioned estimate 1890-91 (Rs. 220) and the revised estimate 1890-91 (Rs. 390) is due chiefly to the recovery of arrears due to an orphan child of an apothecary brought on the pension list in the current year.

v. *IV, Industries*.—The only certain receipts under (1) *Carpenters' and Smiths' Shops* and (4) *Recoveries for Repairs and Whitewashing* are on account of petty repairs carried out for the Public Works Department, which the Asylum is permitted to undertake to the amount of Rs. 2,400 per annum; and this sum has been equally divided under these heads with Rs. 200 extra under (1) *Carpenters, &c.*

vi. The tailors' shop seldom gets private work, so that a small amount, Rs. 60 only, has been entered.

vii. (3) *Garden, Carts, &c.*—Although under this head also cash receipts are uncertain, the amount provided is Rs. 100 in excess of the budget estimate for the current year. Both the revised estimate and that for 1891-92 are based on the actuals of the first nine months of the current year and on the actuals of last year.

viii. As directed in G.O., dated 30th July 1890, No. 548, Educational, paragraphs 5 and 6, *book entries* have been omitted.

ix. VI, *Miscellaneous*—(1) *Sale of Stores*.—Rupees 350 have been entered as against Rs. 200 in 1890-91, basing the estimate on the actuals of last year and the revised estimate for 1890-91.

7. The total receipts are estimated at Rs. 90,499 against Rs. 1,00,108 sanctioned budget for 1890-91. The decrease is Rs. 9,609 and is due to the fixed deposit being left untouched, whereas in the current year Rs. 10,000 had to be adjusted to meet excess charges.

8. *Expenditure—I, Education—(a) Scholastic—(1) Establishment.*—

	RS.
Salary of Head Master	300
„ Second „	150
„ Third „	85
„ Fourth „	75
„ Fifth „	70
„ Sixth „	65
„ Nursery Teacher	60
„ Assistant „	50
Per mensem ..	855
Per annum ..	10,260

The personal allowance of Rs. 50 per mensem drawn by the late Head Master has lapsed since his death, and the Committee has directed the allowance made to the four junior masters of Rs. 15 each per mensem to be in future shown as part of their salaries.

ii. (2) *Books, Prizes, Stationery*.—As a large indent for school books was submitted and paid for in 1890-91, the amount entered in the budget is chiefly intended to cover the cost of the prizes and a stock of stationery from England, besides charges for books which may be necessary during 1891-92, and is only a repetition of the sanctioned estimate for 1890-91.

iii. (3) *Library*.—Rupees 200 have been added to the usual allotment in order to add to the existing stock of books in the library.

iv. (b) *Artistic—(1) Music Establishment*—

	RS.	A.	P.
Half of Band Sergeant's salary	42	8	0
Organist	20	0	0
Per mensem ..	62	8	0
Per annum ..	750	0	0

v. (2) *Musical Instruments, Music, Repairs, &c.*—The grant is intended to cover the cost of some band instruments, also Rs. 20 allowed as an honorarium to the Examiner of the Band classes and further for the annual subscription to the Band Journal.

vi. (3) *Gymnastic Establishment*—

	RS.	A.	P.
Half salary of Instructor	37	8	0
Per annum ..	450	0	0

vii. (4) *Apparatus, Games, Toys, &c.*—As there is a large stock of games and toys remaining, the amount allotted is considered sufficient.

viii. (c) *Industries—(1) Tailoring*—

	RS.	A.	P.
Half of Master Tailor's salary	42	8	0
Per annum ..	510	0	0

ix. (2) *Carpentry*—

	RS.	A.	P.
Half of Master Carpenter's salary	50	0	0
Per annum ..	600	0	0

x. (3) *Boot-making*—

	RS.	A.	P.
Allowance to Instructor	50	0	0
Per annum ..	600	0	0

xi. II, *Clothing and Victualling—(1) Establishment*—

	RS.	A.	P.
Half of Master Tailor's salary	42	8	0
One Native tailor	22	0	0
Two „ tailors at Rs. 16	32	0	0
Two „ „ at „ 14	28	0	0
Two „ „ at „ 12	24	0	0
One „ boy tailor	7	0	0
Per mensem ..	155	8	0
Per annum ..	1,866	0	0

xii. (2) *Material*.—The allotment, Rs. 8,500, is in excess of that in the budget and the revised estimate for 1890-91, the reason for the increase being that the indent for clothing material will be a larger one for 1891-92 to make up for deficiencies of last year.

xiii. (5) *Dyeing*.—A small amount has been entered to cover the cost of alum for fixing the dye and for labour when required.

xiv. (b) *Victualling—(1) Establishment*—

	RS.
Quartermaster-Sergeant's salary	75
Cook Sergeant's salary	40
Three native cooks	26
Per mensem ..	141
Per annum ..	1,692

xv. The Committee, in their resolution No. 5, dated 21st November 1890, recommended the raising of the pay of the Quartermaster-Sergeant from Rs. 60 to Rs. 75 per mensem (*vide* letter from the Vice-Chairman, No. 1547, dated 27th November 1890) requesting the sanction of Government to the increase in anticipation of which provision has now been made.

xvi. (2) *Provisions*.—The amount, Rs. 1,000, allowed in the budget for 1890-91 for the extra milk diet was found insufficient since the monthly charge for milk is now nearly Rs. 200 in excess of that for the previous years; hence the allotment of Rs. 27,000 for 1891-92 against Rs. 24,846 for 1890-91. The former figure is a repetition of the revised estimate for 1890-91.

xvii. (3) *Kitchen and Dining-room Utensils and Repairs*.—The supply of cooking pots, &c., obtained during 1890-91 will not require much replenishing during the coming year, and there is a plentiful supply of bowls, knives, forks, spoons, &c., in store. Some large enamelled dishes are chiefly required.

xviii. III, Household, Hospital and Sanitation—(a) Household—(1) Establishment.—

	RS.	A.	P.
Salary of Sergeant-Major ..	86	0	0
" two Junior Sergeants, at Rs. 61 ..	122	0	0
" Upper School Matron ..	50	0	0
" Nursery Matron ..	40	0	0
Half salary of Band Sergeant ..	42	8	0
" Gymnastic Instructor ..	37	8	0
Nursery maty ..	9	0	0
Allowance for hair-cutting ..	10	0	0
Per mensem ..	397	0	0
Per annum ..	4,764	0	0

xix. The allotment is Rs. 864 in excess of the sanctioned budget for 1890-91, allowance being made for the difference in the pay and allowances of the two Junior Sergeants, to which allusion has already been made in the report on the revised estimate under this head.

xx. (3) *Lighting*.—The cause of increase has been explained in the revised estimate. The expenditure will be restricted within the budget allotment.

xxi. (4) *Firewood*.—Rupees 1,300 have been entered which will be reduced by sales—*vide* receipts—*V. Sale of Firewood*. The provision is based on the revised estimate.

xxii. (5) *Bedding and Towelling*.—The estimate is intended to cover the cost of 150 blankets (Rs. 900) and towelling (Rs. 1,108).

xxiii. (6) *Hardware, Soap, Brushes, Combs, Blacking, &c.*—The quantities of these in store appear to be sufficient for the year's requirements, a supply of hair brooms, some soft soap, ivory black and padlocks being chiefly required.

xxiv. (b) Hospital—(1) Establishment—

	RS.
Part allowance to Consulting Physician ..	33
" Apothecary ..	33
Salary of Matron ..	50
" Cook ..	8
" Maty ..	8
Per mensem ..	132
Per annum ..	1,584

xxv. A waterwoman is unnecessary and the scavenger is entered under (c) *Sanitation*—(1) *Establishment*, thus reducing the charge under this head by Rs. 192 compared with the budget for 1890-91.

xxvi. (c) Sanitation—(1) Establishment—

	RS.
Pay of six scavengers ..	48
Per annum ..	576

xxvii. (2) *Tar and Phenyle*.—It is calculated that one barrel of tar only will be required. The supply of the latter in store will be sufficient for the year's requirements.

xxviii. (3) *Repairs to Drains, Water-courses, Roads and cutting down Scrub, &c.*—The charge under this head appears to increase yearly. Steps will be taken to keep the expenditure for 1891-92 within the sum allotted.

xxix. IV, General—(1) Establishment.—

	RS.
Part salary and personal allowance of Principal ..	430
" Office Manager ..	190
Salary of peon ..	8
" two gardeners ..	16
Per mensem ..	644
Per annum ..	7,728

xxx. The allotment is Rs. 7,728 against Rs. 7,490 for 1890-91 to allow for the personal allowance of Rs. 20 to the Office Manager recommended to Government for sanction "for a long and faithful service of 27 years"—*vide* letter from the Chairman, No. 1667, dated 16th December 1890. The charge has now been provided for in anticipation of sanction being accorded.

xxx. V, Industries—(a) Carpenters and Smiths—(1) Establishment—

	RS.
Half salary of Master Carpenter ..	50
Two native carpenters at Rs. 26 ..	52
One smith ..	29
One bellows' boy ..	8
Per mensem ..	139
Per annum ..	1,668

xxxii. (2) *Material*.—The amount entered is expected to meet all requirements, timber for the carpenter's classes being the chief item of anticipated expenditure.

xxxiii. (b) Whitewashing and Repairs—(1) Establishment—

	RS.
Pay of maistry ..	26
Two bricklayers ..	45
" ..	32
Four coolies ..	20
Per mensem ..	123
Per annum ..	1,476

xxxiv. (2) *Material*.—The amount entered is to cover the cost of quicklime and sand.

xxxv. VII, Other Charges—(1) *Pensions*.—The budget allotment is Rs. 600 against Rs. 495 revised estimate and Rs. 360 budget for 1890-91. The pensions are Rs. 30 and Rs. 20, respectively, for next year.

xxxvi. (2) *Outfits*.—The sanctioned estimate for the current year has been adopted as the estimate for next year.

xxxvii. (3) *Out-boarders, &c.*—The allotment is Rs. 60 only against Rs. 260 in 1890-91, there being now only one out-boarder for whom a monthly payment of Rs. 5 is made.

xxxviii. (4) *Scholarships*.—Rupees 600 have been allotted, provision having to be made as follows:—

	RS.
One B.A. scholarship first year ..	25
One F.A. " ..	20
Per mensem ..	45
Per annum ..	540
Add fees, &c., ..	60
Total ..	600

9. The expenditure for 1891-92 is estimated at Rs. 90,332 against Rs. 89,852, revised estimate and Rs. 93,178 budget estimate for 1890-91, or the next year's estimate is thus Rs. 480 more and Rs. 2,846 less than the revised and sanctioned estimates for the current year. The latter difference is due to the absence of provision under VIII, *Advances* and increase under II (a) *Clothing*—(2) *Material* and (b)—*Victualling*—(2) *Provisions* as explained above.

10. The budget estimate closes with a *minus* balance of Rs. 3,459 which will be more than covered if the increased contribution promised by the Lawrence Asylum Press is received.

REVISED ESTIMATE FOR 1890-91.

Female Branch.

11. *Opening balance*—is Rs. 5,852 against Rs. 178, sanctioned budget estimate for the same period, the former amount being the closing balance on the 31st March 1890, and the increase being, as already stated, due to the absence of transfer to the Male Branch last year.

12. The estimated receipts, including the opening balance, are Rs. 24,538 against Rs. 24,978, sanctioned budget 1890-91. This small difference calls for no remark, except that no fees were received during the year, there being no girls in the Asylum for whom fees are chargeable.

13. *Expenditure*.—The revised expenditure amounts to Rs. 18,433 against Rs. 20,533, budget estimate for 1890-91. Decrease, Rs. 2,100, accounted for by the fact that Rs. 2,900 were entered by error instead of Rs. 1,900 under II *Clothing*—(2) *Material* as explained in para. 7 of letter No. 1035, dated 16th September 1890, on G.O., dated 30th July 1890, No. 548. A further cause was that the current expenditure was kept well within the amounts allotted in the budget.

i. The only other item which appears to require explanation is under VII *Other Charges*—(3) *Outfits*, for which Rs. 70 have been entered. The amount was not entered in the budget, as the expenditure on the outfit of a girl, who was married in 1890-91, was not foreseen when the budget for 1890-91 was submitted.

14. The closing balance of the revised estimate for 1890-91 is Rs. 6,105 and has been adopted as the opening balance of the budget estimate for 1891-92.

BUDGET FOR 1891-92.

15. For opening balance see *supra*.

i. *Receipts*—(2) *Grant-in-Aid* and (3) *profits on Asylum property*.—The usual amounts have been entered, the rate of distribution of the annual grant-in-aid of Rs. 48,000 from Government being continued in accordance with G.O., dated 22nd September 1871, No. 272.

ii. (3) *Subsistence allowance*.—A slight decrease is anticipated, owing to the departure of two girls for whom the allowance was hitherto drawn.

iii. (4) *Pensions from Funds*.—A slight increase in comparison with the revised estimate and sanctioned budget is expected, as the rate of pension from the Mount Soldiers' Widows' and Orphans' Fund is now more favourable.

16. The total receipts for 1891-92, inclusive of the opening balance, amounts to Rs. 24,629 against Rs. 24,978, sanctioned budget, and Rs. 24,538, the revised estimate for 1890-91.

17. *Expenditure*—I. *Education*—(1) *Establishment*—

	RS.
Half salary of Head Mistress	65
Second do.	30
Capitation grant	10
Two pupil teachers	10
Organist	10
Drill instructor	5
Per mensem ..	130
Per annum ..	1,560

i. In accordance with para. 8 of G.O., dated 30th July 1890, No. 548, the Committee, in their letter No. 1035, dated 16th September last, stated their views on the additional establishment proposed by the Director of Public Instruction, orders on which have not been received, so that the proposal of the Inspectress of Girls' Schools to allot Rs. 600 for an Assistant Mistress in the forthcoming budget has not been complied with.

N.B.—In an order, dated 9th February 1891, No. 96, Government has declined to increase the teaching staff of the Female Branch. Order just received.

ii. The amounts under (3) *Library*, (4) *Examination Fees*, and (6) *Games* are the same as in 1890-91.

iii. II *Clothing*—(1) *Establishment*—

	RS.
Half of Head Mistress' salary	65
Second do.	30
Per mensem ..	95
Per annum ..	1,140

iv. (2) *Material*.—Rupees 1,900 have been allotted as against Rs. 2,900 in 1890-91 in the sanctioned budget, and which, as explained above, was erroneously entered.

v. (3) *Shoeing*.—Calculated at Re. 1 per head per mensem for 65 girls, plus 5 per cent. for extras.

vi. (4) *Tailor hire*.—A small charge of Rs. 5 is entered in case it is found necessary to employ a native cutter to make a pattern garment.

vii. (b) *Victualling*—(1) *Establishment*—

	RS.
Half Matron's salary	25
Native help	8
Per mensem ..	33
Per annum ..	396

viii. III, *Household*—(1) *Establishment*—

	RS.
Half of Matrons' salary	25
Two men servants	16
Orderly	1
Per mensem ..	42
Per annum ..	504

ix. (b) *Sanitation*—(1) *Establishment*.—The charge is for two scavengers at Rs. 6 each per mensem.

x. (c) Hospital—(1) Establishment—

Part allowance of Consulting Physician ..	RS.
" Apothecary	17
	17
Per mensem ..	34
Per annum ..	408

xi. IV, Buildings.—The amount, Rs. 50, is ample for any ordinary repairs not paid for by the Public Works Department.

xii. V. General—(1) Establishment—

Part salary of Principal ..	RS.
" Office Manager	220
	30
Per mensem ..	250
Per annum ..	3,000

xiii. VI, Miscellaneous.—The allotments under (1) Carrying Charges—(2) Postage &c., and (5) Cases, &c., are less than in 1890-91. The remaining items are unchanged.

xiv. VII, Other charges.—The same allotments are made as in 1890-91. The scholarship will, in all probability, lapse during the year as soon as the holder obtains employment.

18. The estimated expenditure, Rs. 19,447, against Rs. 20,533, sanctioned budget, a decrease of Rs. 86 after deducting the erroneous debit of Rs. 1,000 under II, Clothing—(2) Material (para. 13 *supra*) calls for no remark.

19. The Female Branch budget closes with a balance of Rs. 5,182.

ENCLOSURE.

EXTRACT from the Proceedings of the Lawrence Asylum Committee at a meeting held on the 13th February 1891.

PRESENT.

Brigadier-General G. Rowlandson, Chairman; Colonel Hutchins, Dr. North, Colonel Liardet and W. E. Schmidt, Esq., Members.

No. 17—Laid on the table draft of budget and report for 1891-92.

Passed. A marginal note to be made with reference to the gratuity proposed for the late Mr. Armstrong's family being retained pending further reference to Government.

(A true Extract.)

(Signed) C. F. MacCARTIE, Vice-Chairman,
Ootacamund Lawrence Asylum.

From the Director of Public Instruction, Madras, dated 24th February 1891, No. 1951.

ABSTRACT.—Forwarding a letter from the Chairman, Ootacamund Lawrence Asylum, requesting that the Lawrence Asylum Press may be directed to pay Rs. 10,000 as a donation in 1891-92.

From H. B. GRIGG, Esq., M.A., C.I.E., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 18th March 1891, No. 3000.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for 1891-92, with the following remarks.

2. Actuals of 1889-90.—I would premise that in regard to neither Asylum is the strength on which the expenditure is calculated, stated. At the close of 1889-90 there were only 263 pupils on the rolls in the Male branch, against 290 at the close of the preceding year. I have not the detailed figures of either year to refer to as the detailed budgets are not printed with the Government order on the budget, but, so far as I can judge, there was no material reduction in the cost under items which would be affected by decreased strength. I conclude, therefore, that there was no great difference in the average strength of each year. I beg to recommend in this connection that the Asylum budget be printed in full to facilitate reference and check.

MALE BRANCH.

3. Revised Estimate, 1890-91.—The assets, including opening balance, of the Male branch are calculated at Rs. 86,226 against Rs. 95,170. The decrease is mainly due to the year 1889-90 having closed with a deficit balance of Rs. 11,235 instead of Rs. 4,938 expected when the budget for the current year was framed. In the revised estimate, no credit is taken for any donation from the Lawrence Asylum Press as the Press will not be able to make any contribution during the current year. The charges are estimated at Rs. 89,852 against Rs. 93,178 in the sanctioned budget, the decrease being chiefly due to the non-transfer of funds to the Female branch. The explanation for increases under I (a) and (b) may be accepted. Under II (6) Victualling, 2. Provisions, a sum of Rs. 27,000 is entered against Rs. 24,846 in the original budget. The increase is not based on the increased strength of the Asylum, but mainly on the increased cost of milk diets. Regarding the causes of this increase no explanation is afforded. I can therefore only draw attention to the matter. Under III, IV and VI the increases appear to be properly accounted for under VII. The gratuity provision of Rs. 2,100 may stand pending the final orders of Government on Mrs. Armstrong's case. In its Order, dated 26th February 1891, No. 166, Educational, Government declined to sanction the personal allowance recommended for Mr. Burrows; the grant under IV. General Establishment, should accordingly be reduced from Rs. 7,708 to Rs. 7,488.

4. Budget Estimate, 1891-92.—The fluctuations in the items of receipts are explained in the budget covering letter and the estimates may be accepted. But there is one item distributed under sub-heads 1 and 4 of iv. Industries, to which I would draw attention. It would appear from the explanation in the covering letter that the Public Works Department pay the Asylum for the current repair work, and that the sum of Rs. 2,400 received is divided between carpenters' workshops and recoveries for repairs. The amounts are also shown on the expenditure side of the budget under "Industries." The portion of the sum over and above the actual cost of executing the work—for it may be assumed that the Asylum makes a profit on the transaction, as otherwise it would have no object in undertaking the work—is a profit to the Asylum at the expense of Government, whilst the whole sum may be regarded from a Government point of view as a contribution towards the Asylum. I am not aware that the Government keeps other private eleemosynary institutions in repair. I doubt, therefore, whether this form of assistance should be continued as it really obscures the cost of the institution to the State, assuming, however, that the present system is to be continued. With the opening deficit, the aggregate receipts will amount to Rs. 87,093, or in round numbers Rs. 87,090.

5. Charges.—The variations under Grant I, Education, are fully accounted for. The inclusion of the messing allowance in the salaries of the Assistant Masters is an improvement on the old system. There is a saving in the salary of the Headmaster of Rs. 600 annually owing to the lapse of the personal allowance to the late Mr. Armstrong. The cost of education is 458 rupees below the total of the revised estimate for the current year. For clothing material under II. Clothing and Victualling, a sum of Rs. 8,500 is assigned. The explanation for increase is satisfactory on the assumption that the average strength next year will be not less than what it was in 1889-90. The allotment for "Provisions" under "6. Victualling," may stand on the same assumption. But it would have been well if the reason for the great increase (Rs. 200 monthly) for milk had been stated. The provision for raising the salary of

the Quartermaster-Serjeant may also stand pending the final orders of Government on the proposal (*vide* reference on No. 1257 of 1890). The increase under Household establishment represents the full pay and allowances of the two junior Serjeants. The reduced provision for Hospital establishment is accounted for, but I find that under (c) Sanitation, only six scavengers have been provided for as in the current year, and as the list of establishment has not been corrected, it is not clear whether the Committee proposes to do away with the scavenger on Rs. 7. For IV. General Establishment, Rs. 6,888 will suffice as the Government has not sanctioned the personal allowance proposed for the manager, and as the personal allowance to the Principal will cease when the present officer retires in August next. I refrain from remarking on the provisions under Industries as the technical organization of the institution will probably need radical revision when a new Principal has been appointed, to give complete effect to the revised constitution of the Asylum. The other items on the expenditure side do not call for remarks. The total of charges will, as modified above, amount to Rs. 89,492, or in round numbers Rs. 89,490, and will thus fall below the receipts. The Committee's budget is made to close with a deficit of Rs. 3,459, but if the changes suggested by me be adopted, the deficit will be reduced to Rs. 2,399, or in round numbers Rs. 2,400.

I would express my opinion in concluding my remarks on this portion of the budget that if the present system of Serjeant Assistants was done away with and the institution worked mainly with civilians, including military pensioners, that very considerable reductions might be effected on establishment, and the organization made much more satisfactory from an educational point of view than it has ever been. The present quasi-military institution is an expensive anomaly, and quite unsuited to an institution which educates the far greater portion of its pupils—not for military but for civil life. I can only hope that His Excellency in Council will require this suggestion to be thoroughly considered as early as practicable after the appointment of a new Principal.

FEMALE BRANCH.

6. *Revised Estimate, 1890-91.*—The non-transfer of funds (Rs. 6,200) from the Male branch was very nearly made good by the increased opening balance, and the total assets are calculated at Rs. 24,538 against Rs. 24,978 in the original budget. The reduced expenditure on clothing material and household and miscellaneous items, as explained in the covering letter, is expected to effect a saving of Rs. 2,100 out of the sanctioned allotment for the year. The accounts of the Female branch will thus close with a surplus balance of Rs. 6,105.

7. *Budget Estimate, 1891-92.*—With the exception of the assignment for clothing materials, the allotments are almost the same as in the current year's original budget and do not call for remarks. As the personal allowance to the Principal will cease from August next, Rs. 2,700 will suffice under "V. General Establishment." I assume that the strength will remain fairly constant. I have, in view of the G.O., dated 9th February 1891, No. 96, Educational, made no provision of an additional teacher in view of girls being educated up to the standard of the Upper Secondary examination, but I beg respectfully to record my opinion that if the decision arrived at by the Government be adhered to, the institution will not suffer seriously in popular estimation, but must prove far less useful to the community concerned than it might be. I fail to understand why a measure, which has been viewed, I believe, with approval in regard to the Military Female Asylum, Madras, should not be applied to an institution the pupils of which belong socially to a class superior in most cases to that to which the pupils of the Military Female Orphan Asylum belong. The budget estimate of the branch closes with a surplus of Rs. 5,482.

8. Mr. Logan suggested to the Committee that a sum of Rs. 2,000 be entered for the results stipends of the teachers pending settlement of the question of remunerating the teachers on the salary-results system. But the Committee has not referred to this point in the budget letter. I do not, however, think it desirable to introduce the salary-results system until the staff organization of the institution has been wholly revised, as above suggested.

9. It is not clear whether the Committee has raised the walls of the gymnasium as recommended by Mr. Bickle. This work should be carried out so soon as funds can be provided, if it has not yet been taken on hand.

10. The following corrections should be made in the list of establishments appended to the budget:—

Under Native Establishment.—The engine cooly on Rs. 10 should be struck out and the bellows' boy's pay fixed at Rs. 8. The total pay of the five bricklayers should be Rs. 103 as entered in the letter. The number of coolies and the total pay should be reduced to four and Rs. 20, respectively.

ORDER—dated 26th May 1891, No. 401, Educational.

The budget of the Lawrence Asylum for 1891-92 presents few features calling for particular notice.

MALE BRANCH.

2. As already directed in G.O., dated 30th July 1890, No. 548, Educational, the opening balance of the original estimates of receipts in the Male branch during 1890-91 should have been entered as *minus* Rs. 4,938 and not as *plus* Rs. 62, for it was then anticipated that the Lawrence Asylum Press would fail to make any contribution in 1889-90 towards the Asylum and this has proved to be the case. The opening balance, as shown in the revised estimates for 1890-91, is, however, — Rs. 11,235 or less than that originally estimated by Rs. 6,297, but this large difference is almost entirely nominal; in the revised estimate for 1889-90 provision was made for the transfer of Rs. 6,200 from the Female to the Male branch, but this transfer was not affected and the opening balance for 1890-91 has been reduced accordingly.

3. The total receipts for 1890-91 according to the revised estimate are Rs. 86,226 and the total charges Rs. 89,852; but from this latter sum must be deducted Rs. 2,100, the amount of a proposed gratuity to the widow of the late Headmaster which has been disallowed by Government in G.O., dated 13th March 1891, No. 205, Educational. The exclusion of this sum reduces the deficit with which the accounts for 1891-92 open from — Rs. 3,626 to — Rs. 1,526 and raises the receipts of the year from Rs. 86,873 to Rs. 88,973.

4. The receipts for 1890-91, according to the revised estimate, are considerably below the figure shown in the original estimates for that year, partly on account of the increase in the deficit opening balance which has been alluded to above, and partly on account of the fact that the expected contribution of Rs. 5,000 from the Lawrence Asylum Press has been excluded from the revised estimates. The whole question of this contribution is separately under the consideration of Government and orders will be shortly passed settling the amount due for the past and future from that institution to the Lawrence Asylum.

5. A saving of Rs. 600 annually has accrued in consequence of the death of the Headmaster of the Male branch who received a personal allowance of Rs. 50 *per mensem*, and the retirement of the Principal in August next will result in a further gain of about Rs. 100 *per mensem* in the Male branch and of about Rs. 50 *per mensem* in the Female branch, the total Rs. 150 *per mensem* representing the personal allowance drawn by the Rev. Mr. Dene. Out of the saving in consequence of the Headmaster's death it was proposed to make a personal allowance of Rs. 20 *per mensem* to the office manager, but the Government refused to sanction this proposal in G.O., dated 26th February 1891, No. 166, Educational, and credit must therefore be taken for the full monthly saving of Rs. 50. Accordingly the allotment under IV, General, 1. Establishment, will be reduced from Rs. 7,728 to Rs. 6,888, the difference being Rs. 840, made up of Rs. 240 the allowance refused to the office manager and Rs. 600 the amount saved by the retirement of the Principal.

APPENDIX.

Male Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	1,103	62	11,235	3,626
I. From Government—				
1. Grant-in-aid	31,680	31,680	31,680	31,680
II. Profits on Asylum property—				
1. Donations and interest on Government securities ..	38,828	38,828	38,828	38,828
2. Interest on fixed deposit	800	400	975	400
3. Donation from Lawrence Asylum Press	..	5,000	..	5,000
4. Portion of fixed deposit brought to current accounts ..	..	10,000	10,000	..
III. Special Funds—				
1. Subsistence allowance	8,403	8,400	8,868	8,600
2. Pensions from funds	252	220	390	312
3. Fees	2,462	1,900	2,235	1,944
4. Donations	100	..	..	..
IV. Industries—				
1. Carpenters' and smiths' shop	1,568	1,400	1,400	1,400
2. Tailors' shop	192	150	60	60
3. Garden, pigs, carts, &c.	717	500	800	600
4. Recoveries for white-washing and repairs	1,319	1,200	1,200	1,200
V. Miscellaneous—				
1. Sale of stores	350	200	350	350
2. Do. firewood	254	230	125	125
3. Do. blue metal	152	..	..	..
4. Fines	11	..	25	..
5. Repayments	..	..	325	..
VI. Advances recoverable—				
1. Advances	530	..	200	..
2. Charges recoverable	381	..	..	..
3. Contractors' deposit	100	..	..	..
Total ..	89,202	1,00,170	86,226	86,873

Male Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—	10,770	10,860	10,621	10,260
(a) Scholastic—				
1. Establishment	645	300	723	300
2. Books, prizes, stationery	180	180	180	360
3. Library	48	50	28	50
4. Examination fees	691	750	664	750
(b) Artistic—				
1. Music establishment	21	20	72	270
2. Musical instruments, music, &c.	412	450	450	450
3. Gymnastic establishment	272	270	250	70
4. Apparatus, games, toys, &c.	487	510	510	510
(c) Industries—				
1. Tailoring	555	600	600	600
2. Carpentry	30	600	600	600
3. Boot-making	299	..	..	..
4. Do. tools	..	..	..	..
II. Clothing and Victualling—				
(a) Clothing—				
1. Establishment	1,927	1,866	1,844	1,866
2. Material	8,208	6,720	6,300	5,500
3. Shoeing	3,624	3,580	3,560	3,580
4. Sewing machines	50	..	50	50
5. Dyeing	..	..	..	..
(b) Victualling—				
1. Establishment	1,450	1,510	1,474	1,692
2. Provisions	26,177	24,846	27,000	27,000
3. Kitchen and dining-room utensils, &c.	96	390	250	150
III. Household, Hospital and Sanitation—				
(a) Household—				
1. Establishment	4,061	3,900	4,200	4,764
2. Washing	1,918	1,920	1,996	1,920
3. Lighting	608	770	1,063	1,000
4. Firewood	1,366	1,240	1,340	1,300
5. Bedding and towelling	994	1,920	1,350	2,008
6. Hardware, soap, brushes, combs, &c.	347	400	700	250
7. Furniture, carpets, curtains	227	150	30	150
8. Contingencies	42	50	50	50
(b) Hospital—				
1. Establishment	1,569	1,776	1,620	1,584
2. Medicines, wines, spectacles, &c.	443	350	288	300
3. Extra nursing	222	300	300	300
(c) Sanitation—				
1. Establishment	561	564	584	576
2. Tar, phenyle, contingencies	73	80	255	40
3. Repairs to drains, channels, roads, &c., &c.	489	450	580	500
IV. General—				
1. Establishment	7,496	7,490	7,708	7,728
V. Industries—				
1. Establishment	2,035	1,767	1,780	1,668
2. Carpenters' and smiths' establishment	1,237	1,200	790	550
3. Do. do. material	1,351	1,599	884	1,476
4. Do. do. material	198	200	120	150
5. Garden, pigs, carts, &c.	3,445	2,900	2,900	2,900
VI. Miscellaneous—				
1. Carrying charges	934	960	750	850
2. Cases, freight, insurance, &c.	896	1,125	740	850
3. Postage, telegrams, advertisements	140	165	140	150
4. Founder's day	305	350	150	250
5. Printing	51	60	30	50
6. Lawyers' charges	82	..	130	..
7. Interest on overdrafts	12	20	..	..
8. Agents' commission	17	230	230	230
9. Audit fee	230	..	..	..
VII. Other charges—				
1. Pensions	360	360	495	600
2. Outfits	430	400	500	400
3. Out-boarders	260	260	60	60
4. Scholarships	496	520	575	600
5. Gratuity	50	..	2,100	..
VIII. Advances—				
1. Advances	530	6,200	200	..
2. Charges recoverable	..	..	..	..
3. Refunds of paid-up fees	144	..	..	..
IX. Extraordinary—				
1. Water-supply	6,175	..	..	..
2. New latrines	3,266	..	..	..
3. Hospital	552	..	..	..
4. Headstones for graves	409	..	38	..
5. Amounts written off	151	..	..	..
Total ..	1,00,437	93,178	89,852	90,332
Closing Balance ..	11,235	6,992	3,626	3,459
Total ..	89,202	1,00,170	86,226	86,873

Female Branch—Receipts.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
Opening balance	14,583	178	6,852	6,105
I. From Government—				
1. Grant-in-aid	16,320	16,320	16,320	16,320
II. Profits on Asylum property—				
1. Interest on fixed deposit	800	800	800	800
III. Special Funds—				
1. Subsistence allowance	1,027	1,210	1,245	1,092
2. Pensions from funds	80	140	182	222
3. Fees	161	..	..	..
IV. Miscellaneous—				
1. Sale of stores	193	130	90	90
2. Fines	2	..	2	..
V. Advances—				
1. Advances	..	6,200	..	..
2. Charges recoverable	30	..	47	..
Total ..	33,202	24,978	24,538	24,629

Female Branch—Expenditure.

Particulars.	Actuals, 1889-90.	Sanctioned budget, 1890-91.	Revised estimate, 1890-91.	Budget estimate, 1891-92.
	RS.	RS.	RS.	RS.
I. Education—	1,385	1,572	1,527	1,560
1. Establishment	621	315	290	300
2. Books, stationery, prizes	61	65	50	65
3. Library	65	70	70	70
4. Examination fees	120	..	25	..
5. Organist and music	185	50	..	50
6. Games	..	..	..	..
II. Clothing and Victualling—	1,125	1,140	1,116	1,140
(a) Clothing—	3,144	2,900	1,600	1,900
1. Establishment	784	819	819	820
2. Material	..	..	5	5
3. Shoeing	..	..	396	396
4. Tailor hire	407	5,600	5,600	5,600
(b) Victualling—	5,784	250	206	250
1. Establishment	230	..	..	..
2. Provisions	..	..	..	..
3. Kitchen and dining room utensils, &c.	..	..	..	..
III. (a) Household—	869	504	505	504
1. Establishment	577	585	580	585
2. Washing	118	150	125	150
3. Lighting	104	110	60	110
4. Firewood	107	120	45	120
5. Furniture and repairs	223	250	190	250
6. Bedding and towelling	157	250	50	250
7. Hardware, soap, brushes, &c.	..	10	15	10
8. Contingencies	..	..	..	..
(b) Sanitation—	142	144	146	144
1. Establishment	30	30	90	90
2. Roads, drains, channels, &c.	27	30	5	30
3. Tar, phenyle, &c.	..	..	..	..
(c) Hospital—	408	408	408	408
1. Establishment	57	100	50	70
2. Medicines, brandy, &c.	44	100	100	100
3. Extra nursing	..	..	..	..
IV. Buildings and Repairs—	12	50	10	50
1. White-washing, &c.	..	..	..	..
V. General—	2,700	3,000	3,000	3,000
1. Establishment	..	..	..	..
VI. Miscellaneous—	444	320	170	250
1. Carrying charges, travelling expenses	44	35	20	30
2. Postage, telegrams, advertisements	69	100	100	100
3. Founder's day	120	120	120	120
4. Audit fee	226	250	170	230
5. Cases, freight, insurance, &c.	4	10	10	10
6. Agent's commission	14	..	10	..
7. Contingencies	40	..	..	..
8. Lawyers' charges	..	..	..	..
9. Repayments	..	..	..	..
VII. Other charges—	200	200	200	200
1. Out-boarders	75	480	480	480
2. Scholarships	77	..	..	..
3. Out-fits	66	..	..	..
4. Pensions	..	..	..	..
VIII. Advances—	..	..	..	..
1. Advances	..	..	..	..
2. Charges recoverable	..	..	..	..
IX. Extraordinary—	270	..	..	..
1. New hospital	6,175	..	..	..
2. Water-supply	40	..	..	..
3. Head stones	..	..	..	..
Total ..	27,350	20,533	18,433	19,417
Closing Balance ..	5,852	4,445	6,105	5,182
Total ..	33,202	24,978	24,538	24,629