(1) பக்கங்களின் எண்ணிக்கை 44

(2) புதுக்கித் திருப்பிய நாள் பிப்ரவரி 1991

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 1233-S-C அச்சகம்
பலவகை

நாள் : 6 - 5 - 1893 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

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1933

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

From D. DUNCAN, Esq., M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 27th February 1893, No. 2011.

In continuation of my letter No. 12494, dated 13th September last, I have the honour to state that, after careful consideration, I have come to the conclusion that it would not be expedient to raise the standard of the Male branch of the Lawrence Asylum, Ootacamund, at present.

2. In the first place the opening of Upper Secondary Forms in the institution will necessitate material additions being made to the staff at a cost of not less than, according to the Principal's calculation, Rs. 1,920, or, in round numbers, Rs. 2,000 per annum exclusive of the cost of books. Further, the Upper Secondary course extends over three years, and to enable pupils to complete their studies in this stage of instruction, the age limit fixed in rule 35 of the Asylum Rules would have to be raised to not less than 19 years. The limit relating to the maximum number of admissions laid down in rule 27 would also have to be raised, as admissions to the lower classes should not, in my opinion, be refused or restricted so as to allow a few pupils to continue their studies for a higher course. These radical changes would entail extra cost to the Asylum funds which the institution can ill-afford to spare.

3. Apart from the financial aspect of the question, there is another important matter to be considered in connection with the question of raising the standard of the Male branch, namely, whether a sufficient number of boys would be forthcoming to continue their studies up to the standard of the Matriculation or the Upper Secondary examination. The Principal has no idea of the probable supply of pupils to the Upper Secondary department, and as the Telegraph class, the continuance of which has been sanctioned, will, as hitherto, absorb the majority of the pupils passing the Lower Secondary examination, very few will be left to pursue a higher course of general instruction, and the benefits accruing to a small minority from the advanced course of studies would, it is feared, be quite incommensurate with the increased responsibilities and outlay.

4. To encourage, however, promising and deserving pupils in the Asylum to pass the Upper Secondary or the Matriculation examination I would suggest that the number of scholarships on Rs. 15 awarded under rule 53 of the Asylum Rules be increased from one to three per annum, the period of tenure of the scholarship being raised from two to three years to suit the extended course of the Upper Secondary or the Matriculation examination. If this arrangement, which, I trust, will be found both advantageous and economical, meet with the approval of the Committee and of Government, the rule will be revised and submitted to Government for sanction. The Breeks Memorial school has been recognised as an Upper Secondary school and the Asylum boys might attend that school as day scholars, the Asylum funds paying their fees.

5. Finally, I beg to state that I still adhere to the opinion that drawing should be introduced into the curriculum of the institution. The Inspector has strongly recommended the employment of two additional teachers to meet the present requirements of the Asylum, and the Principal is also of opinion that the Boys' school requires strengthening. Excluding the Principal and the nursery teacher, there are only six teachers for eight classes. Keeping the financial condition of the Male branch in view, I would recommend the employment on a monthly salary of Rs. 75 of an additional teacher qualified to impart instruction in drawing and in literary subjects. It will not be possible to secure and retain the services of such a teacher on the hills for a lower salary.

From D. DUNCAN, Esq., M.A., D.Sc., Director of Public Instruction, Madras, to the Chief Secretary to Government, dated Madras, 28th February 1893, No. 2065.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for 1893–94 with the following remarks.

MALE BRANCH.

2. The figures entered in the column "Budget estimate for 1892–93" in the budget statement for 1893–94 are not the same as those fixed by Government in G.O., No. 365, dated 6th May 1892, but those originally proposed by the Committee. In future the revised estimates should be compared with the sanctioned estimates.

Revised Estimate for 1892–93.

3. The revised estimates of receipts and charges for the current year are set down as Rs. 96,655 including a *minus* opening balance of Rs. 8,925 and Rupees 1,00,396 respectively against Rs. 94,355 and Rs. 98,121 in the sanctioned budget. The increase under receipts is due chiefly to the recovery of Rs. 2,167 * from the Telegraph department and that under charges to the debit by the Telegraph department of Rs. 1,147 † on account of the pay of the telegraph instructor (a nominal entry, the amount having been since refunded) and to the provision of Rs. 1,042 made for "Improvements to gymnasium" and "Advances and returns of deposits." These items of receipts and charges were not anticipated when the budget for 1892–93 was framed. The variations between the sanctioned and revised estimates have been fully explained and do not call for remark.

* G.O., No. 798, dated 9th November 1892, Educational.

† G.O., No. 538, dated 14th July 1892, Educational.

Budget Estimate for 1893–94.

4. *Receipts.*—The entries made in the budget may be accepted except in the following cases:—

II. (3) *Donations from the Lawrence Asylum Press.*—I would fix the item at Rs. 15,000, the amount suggested in G.O., dated 24th January 1893, Financial, No. 80. The increase will be necessary to meet the proposed expenditure without the year closing with a deficit.

III. (3) *Fees.*—With reference to the budget estimate (Rs. 2,000) and the revised estimate (Rs. 2,029) for 1892–93, I would raise the estimated income from fees to Rs. 2,000.

V. (2) *Sale of Firewood.*—Rs. 139 may be entered instead of Rs. 140, so as to round the total of receipts, including balance, to Rs. 96,340.

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5. *Charges.*—The total charges for the year are estimated by the Committee at Rs. 93,549 (not Rs. 93,539 incorrectly given as the total). I would recommend that the following alterations be made therein:—

I. (*a*) With reference to the proposals contained in my letter No. 2011, dated 27th instant, Rs. 900 should be added towards the pay of the proposed general teacher and instructor in drawing at Rs. 75 a month. The entry of Rs. 120 for examination fees includes Rs. 20 as honorarium to the examiner of band classes. The item will more appropriately be included under "Establishment."

III. (*c*) (3) The roads are reported to be in an unsatisfactory condition. An addition of Rs. 600 may be made to the proposed allotment to carry out such repairs as are urgently needed.

VII. (3) No provision is made for scholarships. Should the proposals made in my letter already referred to be approved, I would suggest that a sum of Rs. 360 may be entered in the present budget.

VII. (4) The expenditure on outfits may be fixed at Rs. 201 instead of Rs. 200, so as to round the total of charges as Rs. 95,410. Should the above suggestions be adopted, the year may be expected to close with a surplus of Rs. (96,340—95,410) 930. This is but a poor working margin, taking into account the importance of the institution and the amount of annual outlay. There should be a reserve of at least Rs. 5,000 on hand to meet current charges without overdrawing the Bank account and paying interest on such over-drafts.

6. The following items of charges call for some notice:—

I. (*d*) *Telegraph Establishment.*—Provision has been made for a monthly salary of Rs. 80 only for the telegraph instructor against a salary of Rs. 100 and a bonus of Rs. 10 instead of Rs. 15 approved by Government in G.O., dated 16th December 1892, No. 872, Educational. The allotment may, however, be accepted. The net cost to the asylum on the upkeep of the class will thus be Rs. 240 only.

II. (*a*) (1)—*Clothing Establishment.*—No sanction appears to have been sought for increasing the salary of the native master tailor from Rs. 22 to Rs. 30 *per mensem*. A reference to page 40 of the annual report on the asylum for 1891–92 shows that the native tailoring establishment then consisted of eight members costing Rs. 106 *per mensem*. For the current year the number was reduced to seven, and yet the cost was the same; for the ensuing year it is proposed to have six tailors only by dispensing with the services of a tailor on Rs. 12, but the cost is put down at Rs. 102 instead of Rs. 94 in consequence of the increase noticed above in the native master tailor's salary. Such redistribution of salaries requires the previous sanction of Government, and the scale of establishment appended to the budget and the annual report should always represent the scale sanctioned by Government, any alteration proposed therein being indicated in the remarks column.

III. (*a*) (1)—*Household Establishment.*—Provision is made for the pay of the boy officers, amounting to Rs. 22–8–0 *per mensem*, which it is stated was omitted through an oversight from the budget for 1892–93. The budget for 1891–92 did not contain any provision for this charge. The expression "boy officers" and the authority under which they have been entertained should have been fully explained.

FEMALE BRANCH.

Revised Estimate for 1892–93.

7. The receipts, including the closing balance of 1891–92, are estimated at Rs. 26,236 and the charges at Rs. 21,605. I have no remarks to offer on the variations between the sanctioned and revised estimates which have been fully explained.

Budget Estimate for 1893–94.

8. *Receipts.*—With reference to paragraph 6 of the Chairman's letter, Rs. 76, the approximate equivalent of £ 5, may be entered against "IV. Miscellaneous—(3) Repayments." With this addition the receipts, including the opening balance, will be Rs. 24,160.

9. *Charges.*—The Committee's estimates may be accepted, the revised scheme of staff referred to in the Chairman's letter having been approved in G.O., dated 3rd instant, No. 79, Educational.

VI—*Miscellaneous—Contingencies.*—Rs. 10 are provided. This item may be raised to Rs. 12 to round the total expenditure as Rs. 21,850. The salary of the second mistress is given in the scale of establishment appearing at page 41 of the annual report for 1891–92 as Rs. 50, but is entered in the scale appended to the Chairman's letter as Rs. 60. This mistress seems to have been paid at Rs. 60 per mensem during 1891–92 and at Rs. 50 only during the following year. The Committee probably proposes to pay her at the rate of Rs. 60 during the ensuing year.

10. The alterations suggested in this letter will be made clear by the following summary of the budget statements for 1893–94 :—

MALE BRANCH.

	Rs.
Opening balance	—3,741
Receipts	100,081
Total	96,340
Expenditure	95,410
Closing balance	930

FEMALE BRANCH.

	Rs.
Opening balance	4,631
Receipts	19,529
Total	24,160
Expenditure	21,850
Closing balance	2,310

ENCLOSURES.

MALE BRANCH.

REVISED ESTIMATES, 1892–93.

Receipts.

Opening balance.—The actual *minus* closing balance for 1891–92 has been taken as the opening balance of the revised estimates for 1892–93. It is Rs. 231 in excess of that balance.

The total estimated receipts in the revised estimates, after deducting the opening *minus* balance, are Rs. 96,655 as against Rs. 92,543, the total receipts in the sanctioned budget for 1892–93. The increase is Rs. 4,112.

II. Profits on Asylum property—(1) *Donation and Interest on Government Securities.*—The amount is Rs. 22 less than the sanctioned budget, the difference being due to commission deducted when the payment order was forwarded for realisation.

(3) *Donation from the Lawrence Asylum Press.*—In addition to the Rs. 5,000 in the sanctioned budget, the Press was directed in G.O., dated 5th April 1892, No. 301, to contribute the sum of Rs. 2,200 towards the cost of repairs to the Sergeants' lower block, which it has done and the amount in the revised estimate column has therefore been raised to Rs. 7,200. Up to date the Press has paid Rs. 5,200, the remaining Rs. 2,000 to be paid before the end of March 1893.

III. Special Funds.—Allowance has been made for a slight falling off under (1) *Subsistence allowance* and (2) *Pensions from funds* owing to removal of orphans. Increased receipts are anticipated under (3) *Fees.*

IV. Industries—Carpenters' and Smiths' Shop.—Credit was taken in the sanctioned budget for a recovery of Rs. 1,200 from the Public Works Department for petty repairs ; also for Rs. 200 for private work. In the revised estimates Rs. 675 only are entered, the greater portion of

which was recovered from the Public Works Department before orders were received intimating that that department would in future carry out all necessary repairs., &c. Private work is now almost nominal.

(2) *Tailors' Shop.*—The amount represents a payment by the Female branch for work executed.

(3) *Boot-making.*—Rs. 310 have been entered as the estimated receipts under this head from September 1892 to March 1893.

(4) *Garden, Pigs, Carts.*—A falling off in sales, chiefly pork, owing to comparatively few pigs being slaughtered during the year has led to the amount in the revised estimate being put down at Rs. 392 as against Rs. 600 in the sanctioned budget.

(5) *White-washing and Repairs.*—The remarks under Carpenters' and Smiths' shop as above relative to petty repairs are also applicable here ; the sum entered in the revised estimate column is that actually recovered from the Public Works Department.

(6) *Book-binding.*—In accordance with G.O., dated 6th December 1892, No. 844, para. 4, this industry will be discontinued after December 1892. The entry of Rs. 10 represents payment for private work.

V. Miscellaneous—(1) *Sale of Stores.*—The sale of a quantity of old stores and timber has resulted in the entry under this head in the revised estimate column being doubled.

(3) *Fines, Deductions Repayments.*—The amount entered is the repayment of Rs. 2,167 which the asylum, in the first instance, paid on account of salary of the telegraph instructor, the Director-General of Telegraphs having consented to withdraw the debit. The balance represents small fines —*vide* G.O., dated 9th November 1892, No. 798.

(5) *Compensation for Boots.*—Compensation in lieu of boots to the amount entered was received from the Nilgiri Volunteer Rifles on account of the Volunteer cadets in the asylum.

VI. Advances recoverable—(1) *Advances.*—The amount represents the recovery of an advance of Rs. 300 made to the butcher to be realised before the end of March 1893 ; also a cash recovery of Rs. 8 for advances made to the chucklers—*vide Expenditure—VIII. Advances.*—The balance of the advance is being recovered by monthly deductions from the wages of the chucklers, the amount of the deduction not being drawn.

(2) *Charges recoverable.*—The entry represents recoveries as follows :—

	Rs.	A.	P.
On account of clothing for scullions	14	0	0
Over-drawn for sergeants	135	0	0
Travelling expenses returned	13	2	0
Carrying charges do.	1	10	0
	163	12	0

Expenditure.

Under (I) Education—(a) Scholastic.—The several amounts have been allowed to stand, as, judging from the expenditure incurred to date, the allotments will be sufficient.

(*b*) *Artistic*—(2) *Musical Instruments.*—The allotment is increased by Rs. 280. Some new band instruments were urgently required and the purchase had to be made at once, so that the boys learning to play on these instruments should not be stopped in their instruction.

In this connection the Principal reports that the order for the new instruments had been given before the receipt of G.O., dated 6th May 1892, No. 365, or he would have sought for sanction before incurring this expenditure.

(4) *Apparatus, Games and Toys.*—The increase is Rs. 370. The allotment includes Rs. 248 for gifts for Founder's day for 1891–92 ordered at the close of the year and paid for in the current year. The remaining sum (Rs. 122) was expended on extra supplies of cricket and tennis bats and balls, foot-balls and in the making of tennis courts.

(*c*) *Industries*—(1) *Tailoring.*—A decrease of Rs. 98 is shown. The asylum was for two months without a master tailor.

II. (*d*) *Clothing*—(1) *Establishment.*—The expenditure from April to September 1892 was Rs. 790 ; for the remaining six months the cost is estimated at Rs. 821, thus showing a decrease of Rs. 171.

(3) *Shoeing.*—Up to September the total amount paid to the boot contractor was Rs. 2,032. The asylum under sanction accorded in G.O., dated 12th August 1892, No. 598, is now carrying on the boot-making industry. The estimate for the remaining six months will be found under *V. Industries.*

II. (*b*) *Victualling*—(1) *Establishment.*—The increase is Rs. 265 to allow for the extra soullions sanctioned in G.O., dated 6th December 1892, No. 844, paragraph 2.

(3.) *Kitchen and Dining-room utensils.*—The estimate is increased by Rs. 30 for the purchase of two copper boilers to replace unserviceable ones.

III. (*a*) *Household*—(1) *Establishment.*—The increase is Rs. 244. By an oversight the pay of the boy officers and the rewards for good conduct were omitted in framing the budget for 1892–93 ; a small saving is anticipated under (2) *Washing* and (4) *Firewood*. The amount allotted under (7) *Furniture, &c.*, in the budget has been reduced by half.

(*b*) *Hospital*—(2) *Medicines, &c.*—The allotment in the sanctioned budget has been reduced by Rs. 100, the expenses up to date being Rs. 70 only.

(*c*) *Sanitation*—(1) *Establishment.*—The budget provided for eight scavengers, but only seven are employed, thus reducing the allotment by Rs. 96.

(2) *Tar and Phenyle.*—The allotment in the sanctioned budget has been reduced to Rs. 80.

V. Industries—(*a*) *Carpenters and Smiths*—(1) *Establishment.*—The revised estimate has been increased by Rs. 357, the sanctioned allotment in the budget having been found insufficient to meet urgent requirements for repairs and making some new furniture.

(*b*) *White-washing and Repairs.*—Under instructions received (G.O., dated 11th July 1892, No. 532), the white-washing and repairs are now carried out by the Public Works Department. The amount entered in the revised estimate column represents the actual expenditure incurred by the asylum on wages and material, *plus* Rs. 83 for future contingencies which the asylum may have to undertake.

(*d*) *Boot-making*—The revised estimate has been framed thus :—

	RS.
Half of master boot-maker's salary for six months	300
Material	1,207
Wages of four chucklers for six months	348
Total ..	1,855

The anticipated saving on the contract system for the half-year is estimated at Rs. 393.

VI. *Miscellaneous*—(1) *Carrying charges, &c.*—The revised estimate is raised to Rs. 1,180 to allow for the part payment of Rs. 330 for the Principal's travelling expenses sanctioned in G.O., dated 23rd August 1892, No. 616.

(2) *Cases, Freight, &c.*—The amount in the revised estimate is Rs. 50 in excess of the sanctioned budget allotment so as to provide for charges connected with supplies of boot-making material and tools from England.

VIII. Advances.—The entry represents *recoverable* advances (i) of Rs. 300 made to the butcher and (ii) Rs. 48 to chucklers.

(3) *Deposits.*—The amount includes Rs. 100 or half deposit money returned to a mutton contractor, the other half being forfeited, and Rs. 200 to another contractor returned to him on the expiry of his contract.

IX. Extraordinary—(1) *Gymnasium.*—The amount set down is the balance paid for improving the gymnasium sanctioned in G.O., dated 5th April 1892, No. 301.

(2) *Retrenchments, &c.*—The sum represents the balance of the telegraph instructor's salary repaid to the asylum as directed in G.O., dated 14th July 1892, No. 538, and G.O., dated 27th September 1892, No. 705.

(3) *Repairs to Sergeant's lower block.*—The expenditure entered in the revised estimate was sanctioned in G.O., dated 5th April 1892, No. 301, the Lawrence Asylum Press having paid the amount as directed by Government.

The total of the revised estimates amount to Rs. 1,00,396 and is Rs. 4,475 in excess of the sanctioned budget allotments, which do not allow for the following items of expenditure :—

	RS.
Telegraph instructor's salary	1,147
Advances	348
Repairs to sergeants' lower block	2,200
Part travelling expenses of Principal	330
Deposits returned	300
Improvements of gymnasium	394
Total ..	4,719

Deducting this sum the balance is Rs. 95,677, which is Rs. 244 less than the sanctioned budget allotments for 1892–93.

The closing balance of the revised estimates for 1892–93 is *minus* Rs. 3,741 or Rs. 353 more than the *minus* closing balance of the sanctioned budget for the same year.

Budget, 1893–94.

Opening balance.—The closing balance of the revised estimates (*minus* Rs. 3,741) is taken as the opening balance for 1893–94.

Receipts. The total receipts, less the opening *minus* balance, are estimated at Rs. 87,753. Compared with the totals of the sanctioned budget for 1892–93 and the revised estimates, the difference is Rs. 4,790 and Rs. 8,902 respectively. The principal reason for these differences is that the fixed deposit of Rs. 10,000 is included in the receipts for 1892–93.

The donation from the Press *No.* 3 *under II. Profits on Asylum property* is entered at Rs. 7,000, for, as a matter of fact, the donation must be increased in order to provide for the pay of the telegraph instructor from the 1st April 1893, when it is proposed to re-open the telegraph class.

The expected removal of two orphans for whom *fees* are paid and one orphan just removed, for whom a pension was received from the *Apothecaries' Fund*, also that two orphans will cease to draw *subsistence allowance* towards the close of 1893–94, have led to smaller sums being entered under III. *Special Funds.*

The number of pupils in each class for whom fees are at present paid is as follows :—

In class	5.—In the British Army	4
,,	5.—Military Medical	2
,,	6.—British Army	7
Under Rule 37.—Volunteers		6
	Total ..	19

The total sum received for these 19 pupils is Rs. 166 monthly.

(4) *Contributions by the Telegraph Department.*—A bonus of Rs. 70 for each signaller passed into the Telegraph Department having been promised by the Director-General of Telegraphs —*vide* G.O., dated 16th December 1892, No. 872, the sum of Rs. 840 is entered as the probable receipts.

IV. Industries.—The petty repairs for the Public Works Department being no longer carried out by the asylum has led to a loss of Rs. 200 monthly, which was distributed under *V. Carpenters and Smiths* and (5) *White-washing and Repairs.* Under the former head Rs. 150 only have been entered as probable receipts for private work in 1893–94.

(3) *Boot and Shoe-making.*—The sum of Rs. 600 at least, it is expected, will be realized by private work chiefly for the Girls' branch.

(4) *Garden, Pigs, Carts.*—As the amount in the revised estimate column has fallen short of the sum expected to be realised, the sales, &c., having fallen off, it is considered advisable to place the anticipated receipts in 1893–94 under this head at Rs. 350 only.

V. Miscellaneous.—Receipts under this head are very uncertain. Efforts are being made to sell the saw mill and engine which are of no use to the asylum. If successful, these receipts will be raised considerably.

Budget Expenditure, 1893–94.

I. *Education*—(*a*) *Scholastic*—(1) *Establishment.*—

		RS.
Salary of head master		300
Do. second ,, ...		150
Do. third ,, ...		85
Do. fourth ,, ...		75
Do. fifth ,, ...		70
Do. sixth ,, ...		65
Do. senior nursery teacher		60
Do. junior ,, ...		50
	Per mensem ..	855
	Per annum ..	10,260

2. *Books, Prizes, Stationery.*—Provision has been made as follows:—

	RS.
New books and stationery	400
Prizes	120
Total	520

The services of the book-binder have, as directed, been dispensed with, and it is proposed to discontinue the distribution of gifts on Founder's day which is considered a waste of money on toys, which, as a rule, are in a few days either destroyed or parted with to petty hawkers for trash.

(3) *Library.*—The allotment covers—

	RS.	A.	P.
Part subscription to the "Madras Mail"	23	4	0
Do. S.P.C.K.	10	0	0
Cost of magazines from England	160	0	0
New books for library	70	0	0
Expenditure connected with museum	30	0	0
Total	293	4	0

The Female branch bears half the cost of the two former.

(4) *Examination fees.*—The allotment has been raised to Rs. 120 to meet an increase in the number of pupils to be sent up for public examinations. It includes also Rs. 20 honorarium to be paid to the Examiner of the Band classes.

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

	RS.	A.	P.
Half salary of band sergeant	42	8	0
Part salary of organist	20	0	0
Per mensem	62	8	0
Per annum	750	0	0

(2) *Musical Instruments and Music.*—

	RS.
Subscription to Band Journal	20
New band instruments	200
Clarionet reeds, pads, drum heads, ropes, &c.	80
Total	300

Provision has been made for the purchase of three new cornets and one circular bass to replace old instruments.

(3) *Gymnastics—Establishment.*—

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

(4) *Apparatus, Games, &c.*—The allotment provides for—

	RS.
Requisites for gymnasium	150
Cricket bats and balls, foot-balls, &c.	150
Total	300

(*c*) *Industries.*—

	RS.	A.	P.
(1) Tailoring—half salary of master tailor	37	8	0
(2) Carpentry— do. do. carpenter	50	0	0
(3) Boot-making— do. do. boot-maker	50	0	0
Per mensem	137	8	0
Per annum	1,650	0	0

The present master tailor is in the receipt of less pay than his predecessor.

(*d*) *Telegragh.*—

	RS.
Pay of instructor	80
Per annum	960
Add premium of Rs. 10 per head for 12 boys who may pass	120
Total	1,080

It is in contemplation to re-open the Telegraph class on the 1st April next, sanction having been accorded to the scheme proposed in the Chairman's letter, dated 12th July 1892, No. 690—*vide* G.O., dated 16th December 1892, No. 872.

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

	RS.	A.	P.
Half master tailor's salary	37	8	0
Native master tailor	30	0	0
Two tailors at Rs. 16 each	32	0	0
Do. at „ 14 „	28	0	0
One tailor	12	0	0
Per mensem	139	8	0
Per annum	1,674	0	0

It is intended to dispense with the services of one native tailor from April 1893, as the outturn of work by the boys is on the increase.

(2) *Material.*—The allotment in 1892–93 is repeated and efforts will be made to keep within the amount.

(3) *Shoeing.*—This heading disappears, as the asylum now undertakes the supply of boots instead of getting them from a contractor. Particulars of cost appear under *V. Industries.*

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

	RS.	A.	P.
Half salary of quartermaster sergeant	37	8	0
Salary of cook sergeant	40	0	0
Three native cooks	24	0	0
Five scullions	40	0	0
Per mensem	141	8	0
Per annum	1,698	0	0

(2) *Provisions.*—The allotment has been repeated and is for an average strength of 330 boys.

(3) *Kitchen and Dining-room utensils.*—The allotment of Rs. 150 is intended to cover the cost of boilers, knives, forks, tin pots and plates.

III. (*a*) *Household*—(1) *Establishment.*—

	RS.	A.	P.
Pay of Sergeant-Major	86	0	0
Do. two junior sergeants	100	0	0
Do. upper school matron	50	0	0
Do. nursery do.	40	0	0
Half salary of quartermaster sergeant	37	8	0
Do. sergeant instructor of gymnastics	37	8	0
Do. band sergeant	42	8	0
Allowance for hair cutting	10	0	0
Nursery maty	9	0	0
Boy officers	22	8	0
Per mensem	435	0	0
Per annum	5,220	0	0

The omission of the pay of the boy officers in the budget for 1892-93 has been pointed out above. Hence the increased allotment for 1893-94.

(2) *Washing.*—The usual allotment for an average strength of 330 boys has been entered, the rate being at 9 annas per head per mensem.

(3) *Lighting.*—The allotment is as follows :—

	Rs.
For 15 tins of kerosine-oil at Rs. 3 per tin	45
„ lamp-oil and cotton	4
„ mussalchi	10
Per mensem	59
Per annum	708
Add for new lamp chimneys	32
Total	740

(4) *Firewood.*—The allotment provides as before for—

Compensation to staff for firewood	60
Seven wood-cutters at Rs. 8 each	56
Per mensem	116
Per annum	1,392

(5) *Bedding and Towelling.*—The allotment is for the following supplies :—

Sheeting	600
Bed ticken	350
Towelling	737
Rugs	64
Blankets	400
Total	2,151

(6) *Hardware, Soap, Brushes, Combs, &c.*—The allotment provides for—

Brooms	90
Brushes, hair and boot, &c.	250
Combs	50
Soap, bar and soft	90
Mops	20
Basins	100
Total	600.

An extra supply of brushes and basins is much required.

(7) *Furniture, &c.*—A small allotment of Rs. 150 is entered and is considered sufficient for requirements during the year.

(8) *Contingencies.*—The allotment is intended to meet the cost of ropes, baskets, &c.

(*b*) *Hospital*—(1) *Establishment*—

	Rs.
Part allowance to consulting physician	33
Do. resident apothecary	33
Salary of matron	50
Do. matty	8
Do. cook	8
Per mensem	132
Per annum	1,584

(2) *Medicines and Wines.*—The amount in the revised estimate column has been taken, being Rs. 100 less than the sanctioned budget.

(3) *Extra nursing.*—The allotment has been reduced by half.

(*c*) *Sanitation*—(1) *Establishment.*—The allotment is to cover the pay of seven scavengers at Rs. 8 each per mensem which for the year is Rs 672.

(2) *Tar and Phenyle.*—The allotment is intended to meet the cost of—

	Rs.
Three barrels of tar	75
Ten gallons of phenyle	14
Total	89

(3) *Repairs to roads, drains, water channels, bush-cutting, &c.*—The allotment in 1892-93 has been repeated, but it will not be sufficient if the roads are to be put into thorough repairs. The roads leading to the main building and to the sergeants' blocks require immediate attention, but the funds at disposal are insufficient to meet these demands.

IV. General—(1) *Establishment.*—The allotment allows for part of the second year's increment to the salary of the Principal, the remaining portion being charged to the Female branch.

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

	Rs.
Half master carpenter's salary	50
Two native carpenters	52
One smith	29
Per mensem	131
Per annum	1,572

Efforts will be made in the future to utilise the labour of the boys as is done in the Tailors' and Boot-makers' shops, and thus avoid the employment of extra native carpenters.

(2) *Material.*—The allotment is intended to cover the purchase of—

	Rs.
Tools	250
Tin and solder	110
Screws and tacks	100
Locks	10
Timber	250
Old packing cases	100
Total	820

Now that the carpenters' repairs for the Public Works Department has been discontinued, the expenditure under this head should be less.

(*b*) *White-washing and Repairs.*—A small allotment for occasional jobs has been made.

(*c*) *Garden, Pigs, Carts.*—The allotment is Rs. 130 over the budget for 1892-93 and allows for the purchase of a new cart and a pair of bullocks.

(*d*) *Boot-making*—(1) *Establishment.*—

	Rs.
Half salary of master boot-maker	50
Two native chucklers at Rs. 15	30
One do. at „ 14	14
Per mensem	94
Per annum	1,128

In the proposed scheme for boot-making four native chucklers were set down, but three only are allowed for in the forthcoming budget, as the outturn of work by the boys is increasing.

(2) *Material.*—The allotment provides for—

	Rs.
Tools and plants	550
Leather	1,120
Total	1,670

VI. Miscellaneous.—The several allotments under heads (1), (2), (4), (7) and (9) have been repeated. Nos. (3) and (5) *disappear.*

(6) *Printing.*—An adjustment for this charge will be made in the books of the branch Press for small jobs done for the asylum. The allotment under (8) *Interest on over-drafts* is slightly increased.

VII. Other charges.—The several allotments under (1), (2) and (4) have been repeated. No provision has been made under (3) *Scholarships*, as the present holder of the scholarship will discontinue receiving the amount after next March and no *gratuities* are anticipated.

The total budget estimates for 1893-94 amount to Rs. 93,539, being Rs. 2,382 less than the total of the sanctioned budget for 1892-93 and Rs. 6,857 less than the revised estimates.

The anticipated closing balance is *minus* Rs. 5,786, which is Rs 2,045 in excess of the *minus* opening balance of the budget for 1893-94.

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

(Signed) A. W. ATKINSON,
Principal and Secretary.

Budget statement for 1893–94.

—	Actuals for 1891–92.	Sanctioned budget, 1892–93.	Revised estimates, 1892–93.	Budget, 1893–94.
Receipts.	Rs.	Rs.	Rs.	Rs.
Opening balance	— 2,316	— 8,694	— 8,925	— 3,741
I. From Government—				
(1) Grant-in-aid	31,680	31,680	31,680	31,680
II. Profits on Asylum property—				
(1) Donation and interest on Government securities	38,806	38,828	38,806	38,806
(2) Interest on fixed deposit	400	400	400	400
(3) Donation from the Lawrence Asylum Press	5,000	5,000	7,200	7,000
(4) Fixed deposit brought to current account	..	10,000	10,000	..
III. Special funds—				
(1) Subsistence allowance	9,880	9,768	9,727	9,718
(2) Pensions from funds	315	308	278	248
(3) Fees	1,734	1,668	2,029	840
(4) Contribution by the Telegraph Department	..	..	..	..
IV. Industries—				
(1) Carpenters' and smiths' shop	1,789	1,400	675	150
(2) Tailors' shop	122	60	94	..
(3) Boot-making shop	..	..	310	600
(4) Garden, pigs, carts, &c.	632	600	392	350
(5) Recoveries for whitewashing and repairs	1,572	1,200	658	..
(6) Book-binding	35	..	10	..
V. Miscellaneous—				
(1) Sale of stores	570	200	400	150
(2) Sale of firewood	89	125	140	140
(3) Fines, deductions and repayments	2,578	..	2,168	..
(4) Compensation for boots for cadets, Nilgiri Volunteer Rifles	..	..	141	..
VI. Advances—				
(1) Advances	500	..	308	..
(2) Charges recoverable	..	..	184	..
(3) Deposits	300	..	..	..
Total	93,686	92,543	96,655	87,753
Expenditure.				
I. Education—				
(a) Scholastic—				
(1) Establishment	10,260	10,260	10,260	10,260
(2) Books, prizes, stationery	973	780	780	520
(3) Library and museum	231	195	195	293
(4) Examination fees	102	80	80	120
(b) Artistic—				
(1) Music establishment	750	750	750	750
(2) Do. instruments, music and repairs	352	120	400	300
(3) Gymnastic establishment	450	450	450	450
(4) Do. apparatus, games, toys, &c.	95	130	500	300
(c) Industries—				
(1) Tailoring	510	510	412	450
(2) Carpentry and smiths' work	600	600	600	600
(3) Boot-making	600	600	600	600
(d) Telegraph—				
(1) Establishment	..	..	..	960
(2) Premia	..	..	..	120

—	Actuals for 1891–92.	Sanctioned budget, 1892–93.	Revised estimate, 1892–93.	Budget, 1893–94.
Expenditure—cont.	Rs.	Rs.	Rs.	Rs.
II. Clothing and Victualling—				
(a) Clothing—				
(1) Establishment	1,717	1,782	1,611	1,674
(2) Material	10,158	6,821	6,821	6,321
(3) Shoeing	4,035	4,280	2,032	..
(b) Victualling—				
(1) Establishment	1,333	1,422	1,687	1,693
(2) Provisions	31,440	32,500	32,500	32,500
(3) Kitchen and dining-room utensils	252	300	330	150
III. Household, Hospital and Sanitation—				
(a) Household—				
(1) Establishment	5,237	4,950	5,194	5,220
(2) Washing	2,161	2,228	2,203	2,228
(3) Lighting	676	740	740	740
(4) Firewood	1,432	1,392	1,340	1,392
(5) Bedding and towelling	2,180	2,453	2,453	2,151
(6) Hardware, soap, brushes, combs, &c.	445	360	360	600
(7) Furniture, carpets and curtains	89	300	150	150
(8) Contingencies	42	50	50	50
(b) Hospital—				
(1) Establishment	1,584	1,584	1,584	1,584
(2) Medicines, wines, &c.	198	250	150	150
(3) Extra nursing	18	300	300	150
(c) Sanitation—				
(1) Establishment	512	768	672	672
(2) Tar, phenyle, &c.	114	100	80	89
(3) Repairs to drains, roads, water channels, banks and bush-cutting	220	400	400	400
IV. General—				
(1) Establishment	7,646	7,922	7,923	8,127
V. Industries—				
(a) Carpenters' and Smiths' shop—				
(1) Establishment	1,720	1,668	2,025	1,572
(2) Material	921	940	940	820
(b) Whitewashing and Repairs—				
(1) Establishment	1,361	1,476	750	60
(2) Material	270	150	150	60
(c) Garden, pigs, carts, &c.	2,859	2,900	2,900	3,030
(d) Boot-making Shop—				
(1) Establishment	..	..	648	1,128
(2) Material	..	50	1,207	1,670
VI. Miscellaneous—				
(1) Carrying charges and travelling expenses	832	850	1,180	850
(2) Cases, freight, insurance, &c.	828	850	900	850
(3) Agent's commission	601	..	..	..
(4) Postage, advertisements, telegrams	158	150	150	150
(5) Founder's day	..	..	..	..
(6) Printing	12	50	50	..
(7) Audit fees	..	230	230	230
(8) Interest on over-drafts	47	..	40	50
(9) Contingencies	8	10	10	10
VII. Other charges—				
(1) Pensions	600	600	600	600
(2) Out-boarders	60	60	60	60
(3) Scholarships	487	360	360	..
(4) Out-fits	158	200	200	200
(5) Gratuity	3,300	..	..	..
VIII. Advances—				
(1) Advances	500	..	348	..
(2) Charges recoverable	7	..	..	..
(3) Deposits returned	100	..	300	..
IX. Extraordinary—				
(1) Improvements to gymnasium	300	..	394	..
(2) Retrenchment for telegraph instructor	1,020	..	1,147	..
(3) Repairs to sergeants' lower blocks	..	..	2,200	..
Total	1,02,611	95,921	1,00,396	93,539
Closing balance	— 8,925	— 3,378	— 3,741	— 5,786
Total	93,686	92,543	96,655	87,753

List of Establishment with salaries.

Heads to which debited.	No.	Designation.	Salary per mensem.	Special allowance.	Remarks.
			Rs.		
I. Education	1	Head master	300	..	
	1	Second do.	150	..	
	1	Third do.	85	..	
	1	Fourth do.	75	..	
	1	Fifth do.	70	..	
	1	Sixth do.	65	..	
	1	Nursery teacher	60	..	
	1	Assistant do.	50	..	
	1	Organist	20	..	Remainder charged to Female branch
I. Education and III. Household.	1	Band sergeant	85	..	
I. Education and III. Household.	1	Sergeant instructor of gymnastics.	75	..	
I. Education and II. Clothing.	1	Master tailor	75	..	
I. Education and V. Industries.	1	Do. carpenter	100	..	
	1	Do. boot-maker	100	..	
II. Victualling and III. Household.	1	Quartermaster sergeant	85	..	
II. Victualling ..	1	Cook sergeant	40	..	
III. Household	1	Sergeant-Major	86	..	
	2	Junior sergeants	100	..	
	1	Matron, Upper school	50	..	
	1	Do. Nursery	40	..	
III. Hospital	1	Consulting physician	33	..	} Remainder charged to Female branch.
	1	Apothecary	33	..	
	1	Matron	50	..	
IV. General	1	Principal	479	..	} Do. do.
	1	Office manager	170	..	
I. Education	1	Telegraph Instructor	80	..	
		Native Establishment.			
II. Clothing	1	Native tailor	30	..	
	5	Tailors	72	..	
II. Victualling ..	3	Cooks	24	..	
	5	Scullions	40	..	
III. Household	1	Nursery maty	9	..	
	1	Mussalchi	10	..	
III. Hospital	1	Cook	8	..	
	1	Maty	8	..	
III. Sanitation	7	Scavengers	56	..	
IV. General	1	Peon	8	..	
	2	Gardeners	16	..	
III. Sanitation	4	Coolies	32	..	For repairs to roads, water channels, drains, bush-cutting, &c.
III. Household	7	Do.	56	..	Wood-cutting.
V. Industries	2	Carpenters	29	..	
	1	Smith	44	..	
	3	Chucklers	20	..	
	1	Maistry	25	..	
	3	Cart-drivers	25	..	
	5	Grass-cutters	8	..	
	1	Swine herd	..	..	For tea gardens, &c.
	440	Coolies	..	..	

(Signed) A. W. ATKINSON,
Principal and Secretary.

FEMALE BRANCH.

REVISED ESTIMATES.

Opening balance.—The actual closing balance of 1891-92 is taken as the opening balance for 1892-93. It is Rs. 537 in excess of the opening balance of the sanctioned budget.

Receipts.

The total revised receipts are estimated at Rs. 18,952 exclusive of the opening balance, being Rs. 354 over the total receipts in the sanctioned budget.

Under III, Special Funds—(1) *Subsistence allowance.*—A slight increase is anticipated owing to the admission of several orphans for whom this allowance is drawn.

(2) *Pensions from Funds.*—The removal of an orphan entitled to pension from the Mount Soldiers' Widows' and Orphans' Fund will somewhat decrease the amount entered in the sanctioned budget.

IV. Miscellaneous—(3) *Repayments.*—The entry (Rs. 231) is the sum recovered from the Public Works Department for outlay incurred on the annual whitewashing and repairs.

Expenditure.

The total of the revised estimates is Rs. 21,605. It is Rs. 1,467 in excess of the total expenditure in the sanctioned budget.

Increased expenditure is anticipated under the following heads:—

	Rs.
II. (*a*) Clothing	401
IV. Whitewashing and repairs	370
VI. Miscellaneous	715
VII. Other charges	320

II. (*a*) *Clothing.*—A somewhat larger indent for clothing *material*, hats and collars, amounting to Rs. 196, was forwarded to England. A new sewing machine was also purchased for Rs. 54. Further, a second charge of £5 for ribbon, an error on the part of the supplier, is included. The mistake has been pointed out and the amount, when recovered, will be credited. Fluctuating prices and the high rate of exchange have also tended towards the increase under this head.

(4) *Tailor hire.*—The charge (Rs. 116) was for the cutting out and making of jackets for girls; a portion of which (Rs. 94) was done in the Tailors' shop of the Male branch and the remainder (Rs. 22) was for paid native labour.

IV. Whitewashing and Repairs.—Credit has been taken for the recovery of Rs. 231—*vide Receipts—IV. Miscellaneous*, thus reducing the expenditure under this head to Rs. 189 only. It was found necessary to incur this expenditure on repairs to the roof of the out-buildings, which were urgent.

VI. Miscellaneous.—The increase is owing to part of the Principal's travelling expenses (Rs. 170) being debited to the Girls' branch, the rest being charged to the Male branch. Further, provision has been made pending sanction for the travelling expenses of a head mistress from England (Rs. 500); also for the two assistant mistresses from the plains.

VII. Other charges—(3) *Scholarships.*—No provision was made under this head in the sanctioned budget. Sanction for the expenditure was subsequently given in G.O., dated 20th June 1892, No. 459.

(4) *Outfits.*—Represents outfit allowance drawn for five girls, for three of whom outfits have been provided. The remaining two have not as yet left school.

I. Education—(1) *Establishment.*—Temporary arrangements having been made until the arrival of a competent head mistress, a saving is anticipated under this head.

(5) *Games, Toys, &c.*—The amount includes Rs. 76, the cost of gifts for Founder's day not allowed for in the sanctioned budget.

The other items under all other heads in the revised estimate column will, it is anticipated, be within the amounts sanctioned in 1892-93.

The closing balance of the revised estimate is Rs. 4,631.

BUDGET FOR 1893-94.

Receipts.

Opening balance.—The closing balance for 1892-93 of the revised estimates is taken as the *opening balance* in the budget for 1893-94.

The total receipts, exclusive of the opening balance, are set down at Rs. 19,453.

Increased receipts under *III, Special Funds*—(1) *Subsistence allowance*, and a slight decrease under (2) *Pensions from Funds* have been allowed for.

Expenditure.

Government has been addressed in letter from the Vice-Chairman, No. 1579, dated 7th December 1892, on the proposed re-organization of the teaching staff in the Girls' branch and in accordance with that scheme the cost of *establishment* under *I. Education*, and *II.* (*a*) *Clothing* is thus framed:—

I. Education—(1) *Establishment*—

		Rs.
Half salary of head mistress		75
Do. of second do.		30
Do. of third do.		20
Do. of fourth do.		15
Part charge for organist		10
	Per mensem	150
	Per annum	1,800

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

Half salary of head mistress		75
Do. of second do.		30
Do. of third do.		20
Do. of fourth do.		15
	Per mensem	140
	Per annum	1,680

Compared with the sanctioned budget for 1892–93, the total increase under the above heads appears large, but a glance at the undermentioned statement will show that the difference is trifling, viz., Rs. 9 only per mensem, which is more than compensated for by more efficiency in the teaching staff :—

	As now. Rs.	As proposed. Rs.
Head mistress	130	150
Second do.	50	60
Third do.		40
Fourth do.		30
Pay of pupil teachers (maximum)	20	..
Maintenance of pupil teachers (as per annual report for 1891–92)	46	..
Kindergarten teacher	10	..
Organist	10	10
Drill sergeant	5	..
Capitation fee	10	..
Per mensem	281	290
Per annum	3,372	3,480

II. (*b*) *Victualling*—

	Rs.
Half salary of matron	25
Native kitchen help	8
Per mensem	33
Per annum	396

(2) *Provisions.*—The charge under this head has been increased in anticipation of the introduction of a new diet scale which has been suggested by the consulting physician.

III. (*a*) *Household*—(1) *Establishment*—

	Rs.
	25
Half salary of matron	16
Two men servants	1
Orderly	42
Per mensem	504
Per annum	

(3) *Lighting.*—The sum entered in the revised estimate column has been allotted to provide for two new lamps and for Rs. 3 monthly for the *mussalchi*.

(*b*) *Hospital.*—Excepting under (2) *Medicines and Wines*, which has been reduced from Rs 70 to Rs. 50, the allotments are similar to those in the sanctioned budget for 1892–93.

(*c*) *Sanitation.*—The allotments are identical with those for 1892–93.

IV. Whitewashing.—Rs. 50 have been allotted to provide for occasional white washing. Under the orders of Government the Public Works Department will, in future, carry out all repairs and whitewashing of the buildings.

V. General.—Allowance has been made for a portion of the increment to the salary of the Principal chargeable to the Girls' branch.

VII. Other charges.—In addition to the annual allotment of Rs. 200 under (1) *Outboarders*, the sum of Rs. 480 is allotted for a scholarship.

The total budget allotments amount to Rs. 21,848 as against Rs. 20,138 in the sanctioned budget for 1892–93 and Rs. 21,255 in the revised estimates, being Rs. 1,710 and Rs. 593 respectively in excess of those amounts.

The closing balance of the budget for 1893–94 is Rs. 2,236. The estimates have been framed on an average strength of 65 girls.

(Signed) A. W. ATKINSON,
Principal and Secretary.

Budget Statement, 1893–94.

	Actuals, 1891–92.	Sanctioned budget, 1892–93.	Revised estimate, 1892–93.	Budget, 1893–94.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Opening balance	7,085	6,747	7,284	4,631
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	1,162	1,176	1,300	2,100
(2) Pensions from funds	213	212	196	183
(3) Fees	3	..	..	..
(4) Donations	300	..	..	..
IV. Miscellaneous—				
(1) Sale of stores	213	90	105	50
(2) Fines and deductions	23	..	..	..
(3) Repayments	..	..	231	..
Total	26,089	25,345	26,236	24,084
Expenditure.				
I. Education—				
(1) Establishment	1,560	1,644	1,446	1,800
(2) Books, stationery, prizes	274	400	400	400
(3) Library	28	100	100	100
(4) Examination fees	59	70	11	70
(5) Games	27	50	100	50
II. Clothing and Victualling—				
(*a*) Clothing—				
(1) Establishment	1,140	1,080	1,020	1,680
(2) Material	872	1,900	2,250	1,900
(3) Shoeing	799	820	820	820
(4) Tailor hire	4	5	116	..
(*b*) Victualling—				
(1) Establishment	426	396	396	396
(2) Provisions	6,024	6,100	6,100	6,825
(3) Kitchen and dining-room utensils	126	250	250	250
III. Household, Hospital and Sanitation—				
(*a*) Household—				
(1) Establishment	531	504	504	504
(2) Washing	571	585	585	585
(3) Lighting	128	150	190	190
(4) Firewood	73	110	110	110
(5) Furniture and repairs	81	120	150	120
(6) Bedding and towelling	12	250	190	250
(7) Hardware, soap, brushes	156	250	180	250
(8) Contingencies	4	10	10	10

	Actuals, 1891-92.	Sanctioned budget, 1892-93.	Revised estimate, 1892-93.	Budget, 1893-94.
Expenditure—cont.				
III. Household, Hospital and Sanitation—*cont.*	RS.	RS.	RS.	RS.
(*b*) Hospital—				
(1) Establishment	402	408	408	408
(2) Medicines, wines, &c.	3	70	50	50
(3) Extra nursing	19	100	100	100
(*c*) Sanitation—				
(1) Establishment	144	144	144	144
(2) Roads, drains, &c.	28	90	50	90
(3) Tar and phenyle	11	30	40	40
IV. Buildings and Repairs—				
(1) Whitewashing, &c.	8	50	420	50
V. General—				
(1) Establishment	3,049	3,612	3,240	3,336
VI. Miscellaneous—				
(1) Carrying charges and travelling expenses	128	250	950	250
(2) Postage, telegrams, advertisements	58	30	30	30
(3) Founder's day	..	120	120	120
(4) Audit fee	114	230	245	230
(5) Cases, freight, insurance, &c.	46	..	..	..
(6) Agent's commission	..	10	10	10
(7) Contingencies	..	..	..	..
VII. Other Charges—				
(1) Out-boarders	200	200	200	200
(2) Gratuity	1,700	..	..	..
(3) Scholarships	..	..	320	480
(4) Outfits	..	..	350	..
Total ..	18,805	20,138	21,605	21,848
Closing balance ..	7,284	5,207	4,631	2,236
Grand Total ..	26,089	25,345	26,236	24,084

List of establishment with salaries.

Heads to which debited.	No.	Designation.	Salary per mensem.	Special allowance.	Remarks.
			RS.		
I. Education and II. Clothing	1	Head mistress	150	..	Drawn up in accordance with proposed re-organisation.
	1	Second do.	60	..	
	1	Third do.	40	..	
	1	Fourth do.	30	..	
I. Education	1	Organist	10	..	
II. Victualling and III. Household					
III. Hospital	1	Matron	50	..	
	1	Consulting physician	17	..	
IV. General	1	Apothecary	17	..	
	1	Principal	246	..	
	1	Office manager	30	..	
		Native Establishment.			
II. Victualling	1	Kitchen help	8	..	
III. Household	2	Men servants	16	..	
III. Sanitation	2	Scavengers	12	..	

(Signed) A. W. ATKINSON,
Principal and Secretary.

ORDER—dated 6th April 1893, No. 231, Educational.

With the second of the letters read above, the Director of Public Instruction forwards the revised budget estimates of the Lawrence Asylum for 1892-93 and the budget estimates for 1893-94. They call for the following remarks:—

2. *Revised Estimates for* 1892-93—(1) *Male Branch.*—As remarked by the Director, the figures given under the head "sanctioned budget, 1892-93," should have been the figures passed by Government in G.O., dated 6th May 1892, No. 365, Educational.

(i) Against "Receipts—V (3)" a sum of Rs. 2,168 appears and of this Rs. 2,167 is said to represent the Telegraph instructor's salary which was reimbursed to the Asylum under orders of the Director-General of Telegraphs. This appears to be incorrect. It will be seen from G.O., dated 27th September 1892, No. 705, and G.O., dated 9th November 1892, No. 798, Educational, that the Director-General has sanctioned the reimbursement of Rs. 2,022-12-1 only. This will be explained.

(ii) In the item "Receipts—VI (2)" is included a sum of Rs. 135 representing recovery of overdrawals by sergeants. The nature of these overdrawals will also be explained.

(iii) With regard to the item "Receipts—II (1)," the Committee will note that the full interest should in future be shown on the receipt side; the Bank commission should appear as a disbursement.

(iv) The allotment for gifts for Founder's day should have been entered in the budget estimates for 1892-93; it was known that the expenditure would fall due.

(v) With regard to "Expenditure—III (*a*) (1)," the Committee will explain the nature of the "pay of boy officers." Rewards for good conduct should not be debited as an establishment charge; they might be brought under head VI or head VII of the budget.

(vi) The item III (*a*) (7) in the budget estimates for 1892-93 represented, it is understood, charges on account of papering the walls of the rooms occupied by the Principal. The Government finally declined in G.O., dated 11th July 1892, No. 532, Educational, to admit this charge and it has not been explained why a sum of Rs. 150 still appears in the revised estimates for 1892-93; this should now be done.

(vii) The increase in the revised estimate under V (*a*) (1) is presumably due to the entertainment of temporary hands for the purpose of carrying out the repairs and making the new furniture referred to in the Principal's letter. If so it should be stated why the sanction of Government for the entertainment of such establishment was not applied for.

(viii) The item IX (1) is not understood. No sanction for the improvement of the gymnasium was accorded in G.O., dated 5th April 1892, No. 301, Educational, as stated by the Principal. In G.O., dated 25th September 1891, No. 747, Educational, the Government sanctioned the expenditure of Rs. 710 on the gymnasium, but in G.O., dated 6th May 1892, No. 365, Educational, the opinion was expressed that no expenditure on this account ought to be incurred in 1892-93. It now appears that Rs. 394 has been expended on the gymnasium. The matter will be explained.

(2) *Female Branch.*—With regard to the revised estimates of the Female branch for 1892-93, the only items that call for remarks are the following:—

(i) "*Expenditure—IV* (1)."—The repair of the roof of the out-buildings ought not to have been undertaken without the sanction of Government.

(ii) It is not likely that any portion of the allotment under VI—Miscellaneous—on account of travelling expenses of a mistress from England will have been expended during 1893 as the re-organization of the teaching staff was not sanctioned till February last. The allotment under VI (1) for 1892-93 will therefore be reduced and that for 1893-94 will be raised by Rs. 500.

3. *Budget Estimates for* 1893-94—(1) *Male Branch* (*i*).—As suggested by the Director the contribution from the Press will be raised from Rs. 7,000 to Rs. 15,000 and the estimated fee receipts from Rs. 1,812 to Rs. 2,000.

(*ii*) The Principal remarks in connection with head IV of receipts that the transfer of the duty of carrying out petty repairs from the Asylum to the Public Works Department (G.O., dated 11th July 1892, No. 532, Educational), has resulted

in the loss of Rs. 200 a month to the Asylum. As the Principal doubtless understands, however, the loss, if any, can only be the difference between the contribution received from the Public Works Department and the cost of carrying out the repairs, the decrease on the receipt side ought, therefore, to be very nearly balanced by a reduction on the expenditure side and a considerable reduction has as a fact been made on this account under "Expenditure—V (*b*)." It should be reported what decrease in establishment has been rendered possible owing to the change.

(iii) The Government does not consider it expedient to adopt at present any of the proposals contained in Dr. Duncan's letter, dated 27th February 1893, No. 2011. These proposals may be very desirable in themselves, but it would be unwise to sanction any avoidable expenditure until the future of the Lawrence Asylum Press has been settled and the receipts and expenditure of the Male branch have been made to balance. No additional allotments will therefore be made under I (*a*) and VII (3).

(iv) The sum of Rs. 20 on account of the Examiner of the Band classes would appear more suitably under head VI—Miscellaneous.

(v) It is observed that the pay of the Telegraph instructor has been put at Rs. 80 and his premium for each boy at Rs. 10, whereas in the scheme which received the approval of Government in G.O., dated 16th December 1892, No. 872, Educational, it was provided that the pay should be Rs. 100 and the premium Rs. 15. In view of the financial condition of the Asylum, the Government will not, however, alter the Committee's figures.

(vi) As proposed by the Director an addition of Rs. 600 will be made to the allotment under III (*c*) (3).

(vii) The attention of the Committee will be invited to paragraph 6 of the Director's letter giving cover to the budget. Salaries must on no account be altered and new establishment must on no account be entertained without the sanction of Government; also, as remarked by the Director, the scale of establishment appended to the budget must always be the scale sanctioned by Government, any alteration proposed therein being indicated in the remarks column. The reasons for raising the pay of the native master tailor from Rs. 22 to Rs. 30 will now be reported; meanwhile the budget provision will be allowed to stand. It is observed that the pay of the Quartermaster Sergeant has been put at Rs. 85; this no doubt includes the hair-cutting allowance of Rs. 10.

(viii) When the scheme for the supply of boots sanctioned in G.O., dated 12th August 1892, No. 598, Educational, has been working for a full year a report should be submitted to Government showing the exact saving which has resulted from its introduction.

(2) *Female Branch.*—(i) The re-organization of the teaching establishment of the Female branch has been sanctioned in G.O., dated 3rd February 1893, No. 79, Educational, but, as pointed out in that order, the Principal's calculations regarding the cost of the new scheme are incorrect. It is observed that the pay of the second mistress, which was reduced to Rs. 50 in the previous year without authority, has again been raised to Rs. 60 and again without the sanction of Government. The reasons for this change must be given and it will be explained why sanction for it has not been formally applied for.

(ii) It should further be explained what advantage is supposed to accrue from debiting the salaries of the mistresses in part to I (1) and in part to II (*a*) (1).

(iii) As suggested by the Director, Rs. 76 will be added to the receipt side under IV (3).

(iv) An orderly and a massalchi attached to the Female branch are mentioned in the Principal's letter, but they do not appear in the list of establishment appended to the budget. It should be stated whether the same massalchi is employed for both branches of the Asylum.

4. The following is a summary of the budget statements for 1893–94 as now revised:—

Male Branch.

	Rs.
Opening balance	— 3,741
Receipts	*1,00,082
	96,341
Expenditure	†94,149
Closing balance	2,192

Female Branch.

Opening balance	5,131
Receipts	19,529
Total	24,660
Expenditure	22,348
Closing balance	2,312

* The receipts for 1893–94 in the Committee's budget have been incorrectly totalled, the figure should be 88,153 and not 87,753.

† The expenditure for 1893–94 is also incorrectly totalled in the budget; it should be 93,549 and not 93,539.

(True Extract.)

C. A. GALTON,
Ag. Chief Secretary.

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

Exd. S. J. Pereira.

Govt. of {1893} Madras.

EDUCATIONAL.

No. 1233 dt/6 May 1893

Recorded.

(2) g. H.

W

Issued

Recd. *Knct.*

G.O., 6th April 1893, No. 231.

APRIL.

Lawrence Asylum, Ootacamund.

Passing orders on the revised budget estimates for 1892-93 and budget estimates for 1893-94 of the —.

S.S. IV circle

with order.

12-5-93
1233

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers:—

From D. DUNCAN, Esq., M.A., D.Sc., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 27th February 1893, No. 2011.

In continuation of my letter No. 12494, dated 13th September last, I have the honour to state that, after careful consideration, I have come to the conclusion that it would not be expedient to raise the standard of the Male branch of the Lawrence Asylum, Ootacamund, at present.

2. In the first place the opening of Upper Secondary Forms in the institution will necessitate material additions being made to the staff at a cost of not less than, according to the Principal's calculation, Rs. 1,920, or, in round numbers, Rs. 2,000 per annum exclusive of the cost of books. Further, the Upper Secondary course extends over three years, and to enable pupils to complete their studies in this stage of instruction, the age limit fixed in rule 35 of the Asylum Rules would have to be raised to not less than 19 years. The limit relating to the maximum number of admissions laid down in rule 27 would also have to be raised, as admissions to the lower classes should not, in my opinion, be refused or restricted so as to allow a few pupils to continue their studies for a higher course. These radical changes would entail extra cost to the Asylum funds which the institution can ill-afford to spare.

3. Apart from the financial aspect of the question, there is another important matter to be considered in connection with the question of raising the standard of the Male branch, namely, whether a sufficient number of boys would be forthcoming to continue their studies up to the standard of the Matriculation or the Upper Secondary examination. The Principal has no idea of the probable supply of pupils to the Upper Secondary department, and as the Telegraph class, the continuance of which has been sanctioned, will, as hitherto, absorb the majority of the pupils passing the Lower Secondary examination, very few will be left to pursue a higher course of general instruction, and the benefits accruing to a small minority from the advanced course of studies would, it is feared, be quite incommensurate with the increased responsibilities and outlay.

4. To encourage, however, promising and deserving pupils in the Asylum to pass the Upper Secondary or the Matriculation examination I would suggest that the number of scholarships on Rs. 15 awarded under rule 53 of the Asylum Rules be increased from one to three per annum, the period of tenure of the scholarship being raised from two to three years to suit the extended course of the Upper Secondary or the Matriculation examination. If this arrangement, which, I trust, will be found both advantageous and economical, meet with the approval of the Committee and of Government, the rule will be revised and submitted to Government for sanction. The Breeks Memorial school has been recognised as an Upper Secondary school and the Asylum boys might attend that school as day scholars, the Asylum funds paying their fees.

5. Finally, I beg to state that I still adhere to the opinion that drawing should be introduced into the curriculum of the institution. The Inspector has strongly recommended the employment of two additional teachers to meet the present requirements of the Asylum, and the Principal is also of opinion that the Boys' school requires strengthening. Excluding the Principal and the nursery teacher, there are only six teachers for eight classes. Keeping the financial condition of the Male branch in view, I would recommend the employment on a monthly salary of Rs. 75 of an additional teacher qualified to impart instruction in drawing and in literary subjects. It will not be possible to secure and retain the services of such a teacher on the hills for a lower salary.

From D. DUNCAN, Esq., M.A., D.Sc., Director of Public Instruction, Madras, to the Chief Secretary to Government, dated Madras, 28th February 1893, No. 2065.

I have the honour to submit the budget estimate of the Lawrence Asylum, Ootacamund, for 1893–94 with the following remarks.

MALE BRANCH.

2. The figures entered in the column "Budget estimate for 1892–93" in the budget statement for 1893–94 are not the same as those fixed by Government in G.O., No. 365, dated 6th May 1892, but those originally proposed by the Committee. In future the revised estimates should be compared with the sanctioned estimates.

Revised Estimate for 1892–93.

3. The revised estimates of receipts and charges for the current year are set down as Rs. 96,655 including a *minus* opening balance of Rs. 8,925 and Rupees 1,00,396 respectively against Rs. 94,355 and Rs. 98,121 in the sanctioned budget. The increase under receipts is due chiefly to the recovery of Rs. 2,167 * from the Telegraph department and that under charges to the debit by the Telegraph department of Rs. 1,147 † on account of the pay of the telegraph instructor (a nominal entry, the amount having been since refunded) and to the provision of Rs. 1,042 made for "Improvements to gymnasium" and "Advances and returns of deposits." These items of receipts and charges were not anticipated when the budget for 1892–93 was framed. The variations between the sanctioned and revised estimates have been fully explained and do not call for remark.

* G.O., No. 798, dated 9th November 1892, Educational.

† G.O., No. 538, dated 14th July 1892, Educational.

Budget Estimate for 1893–94.

4. *Receipts.*—The entries made in the budget may be accepted except in the following cases:—

II. (3) *Donations from the Lawrence Asylum Press.*—I would fix the item at Rs. 15,000, the amount suggested in G.O., dated 24th January 1893, Financial, No. 80. The increase will be necessary to meet the proposed expenditure without the year closing with a deficit.

III. (3) *Fees.*—With reference to the budget estimate (Rs. 2,000) and the revised estimate (Rs. 2,029) for 1892–93, I would raise the estimated income from fees to Rs. 2,000.

V. (2) *Sale of Firewood.*—Rs. 139 may be entered instead of Rs. 140, so as to round the total of receipts, including balance, to Rs. 96,340.

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5. *Charges.*—The total charges for the year are estimated by the Committee at Rs. 93,549 (not Rs. 93,539 incorrectly given as the total). I would recommend that the following alterations be made therein:—

I. (*a*) With reference to the proposals contained in my letter No. 2011, dated 27th instant, Rs. 900 should be added towards the pay of the proposed general teacher and instructor in drawing at Rs. 75 a month. The entry of Rs. 120 for examination fees includes Rs. 20 as honorarium to the examiner of band classes. The item will more appropriately be included under "Establishment."

III. (*c*) (3) The roads are reported to be in an unsatisfactory condition. An addition of Rs. 600 may be made to the proposed allotment to carry out such repairs as are urgently needed.

VII. (3) No provision is made for scholarships. Should the proposals made in my letter already referred to be approved, I would suggest that a sum of Rs. 360 may be entered in the present budget.

VII. (4) The expenditure on outfits may be fixed at Rs. 201 instead of Rs. 200, so as to round the total of charges as Rs. 95,410. Should the above suggestions be adopted, the year may be expected to close with a surplus of Rs. (96,340—95,410) 930. This is but a poor working margin, taking into account the importance of the institution and the amount of annual outlay. There should be a reserve of at least Rs. 5,000 on hand to meet current charges without overdrawing the Bank account and paying interest on such over-drafts.

6. The following items of charges call for some notice:—

I. (*d*) *Telegraph Establishment.*—Provision has been made for a monthly salary of Rs. 80 only for the telegraph instructor against a salary of Rs. 100 and a bonus of Rs. 10 instead of Rs. 15 approved by Government in G.O., dated 16th December 1892, No. 872, Educational. The allotment may, however, be accepted. The net cost to the asylum on the upkeep of the class will thus be Rs. 240 only.

II. (*a*) (1)—*Clothing Establishment.*—No sanction appears to have been sought for increasing the salary of the native master tailor from Rs. 22 to Rs. 30 *per mensem*. A reference to page 40 of the annual report on the asylum for 1891–92 shows that the native tailoring establishment then consisted of eight members costing Rs. 106 *per mensem*. For the current year the number was reduced to seven, and yet the cost was the same; for the ensuing year it is proposed to have six tailors only by dispensing with the services of a tailor on Rs. 12, but the cost is put down at Rs. 102 instead of Rs. 94 in consequence of the increase noticed above in the native master tailor's salary. Such redistribution of salaries requires the previous sanction of Government, and the scale of establishment appended to the budget and the annual report should always represent the scale sanctioned by Government, any alteration proposed therein being indicated in the remarks column.

III. (*a*) (1)—*Household Establishment.*—Provision is made for the pay of the boy officers, amounting to Rs. 22–8–0 *per mensem*, which it is stated was omitted through an oversight from the budget for 1892–93. The budget for 1891–92 did not contain any provision for this charge. The expression "boy officers" and the authority under which they have been entertained should have been fully explained.

FEMALE BRANCH.

Revised Estimate for 1892–93.

7. The receipts, including the closing balance of 1891–92, are estimated at Rs. 26,236 and the charges at Rs. 21,605. I have no remarks to offer on the variations between the sanctioned and revised estimates which have been fully explained.

Budget Estimate for 1893–94.

8. *Receipts.*—With reference to paragraph 6 of the Chairman's letter, Rs. 76, the approximate equivalent of £ 5, may be entered against "IV. Miscellaneous—(3) Repayments." With this addition the receipts, including the opening balance, will be Rs. 24,160.

9. *Charges.*—The Committee's estimates may be accepted, the revised scheme of staff referred to in the Chairman's letter having been approved in G.O., dated 3rd instant, No. 79, Educational.

VI—*Miscellaneous—Contingencies.*—Rs. 10 are provided. This item may be raised to Rs. 12 to round the total expenditure as Rs. 21,850. The salary of the second mistress is given in the scale of establishment appearing at page 41 of the annual report for 1891–92 as Rs. 50, but is entered in the scale appended to the Chairman's letter as Rs. 60. This mistress seems to have been paid at Rs. 60 per mensem during 1891–92 and at Rs. 50 only during the following year. The Committee probably proposes to pay her at the rate of Rs. 60 during the ensuing year.

10. The alterations suggested in this letter will be made clear by the following summary of the budget statements for 1893–94 :—

MALE BRANCH.

	Rs.
Opening balance	—3,741
Receipts	100,081
Total ..	96,340
Expenditure ..	95,410
Closing balance ..	930

FEMALE BRANCH.

	Rs.
Opening balance	4,631
Receipts	19,529
Total ..	24,160
Expenditure ..	21,850
Closing balance ..	2,310

ENCLOSURES.

MALE BRANCH.

REVISED ESTIMATES, 1892–93.

Receipts.

Opening balance.—The actual *minus* closing balance for 1891–92 has been taken as the opening balance of the revised estimates for 1892–93. It is Rs. 231 in excess of that balance.

The total estimated receipts in the revised estimates, after deducting the opening *minus* balance, are Rs. 96,655 as against Rs. 92,543, the total receipts in the sanctioned budget for 1892–93. The increase is Rs. 4,112.

I. Profits on Asylum property—(1) *Donation and Interest on Government Securities.*—The amount is Rs. 22 less than the sanctioned budget, the difference being due to commission deducted when the payment order was forwarded for realisation.

(3.) *Donation from the Lawrence Asylum Press.*—In addition to the Rs. 5,000 in the sanctioned budget, the Press was directed in G.O., dated 5th April 1892, No. 301, to contribute the sum of Rs. 2,200 towards the cost of repairs to the Sergeants' lower block, which it has done and the amount in the revised estimate column has therefore been raised to Rs. 7,200. Up to date the Press has paid Rs. 5,200, the remaining Rs. 2,000 to be paid before the end of March 1893.

III. Special Funds.—Allowance has been made for a slight falling off under (1) *Subsistence allowance* and (2) *Pensions from funds* owing to removal of orphans. Increased receipts are anticipated under (3) *Fees.*

IV. Industries—Carpenters' and Smiths' Shop.—Credit was taken in the sanctioned budget for a recovery of Rs. 1,200 from the Public Works Department for petty repairs; also for Rs. 200 for private work. In the revised estimates Rs. 675 only are entered, the greater portion of

which was recovered from the Public Works Department before orders were received intimating that that department would in future carry out all necessary repairs., &c. Private work is now almost nominal.

(2) *Tailors' Shop.*—The amount represents a payment by the Female branch for work executed.

(3) *Boot-making.*—Rs. 310 have been entered as the estimated receipts under this head from September 1892 to March 1893.

(4) *Garden, Pigs, Carts.*—A falling off in sales, chiefly pork, owing to comparatively few pigs being slaughtered during the year has led to the amount in the revised estimate being put down at Rs. 392 as against Rs. 600 in the sanctioned budget.

(5) *White-washing and Repairs.*—The remarks under Carpenters' and Smiths' shop as above relative to petty repairs are also applicable here; the sum entered in the revised estimate column is that actually recovered from the Public Works Department.

(6) *Book-binding.*—In accordance with G.O., dated 6th December 1892, No. 844, para. 4, this industry will be discontinued after December 1892. The entry of Rs. 10 represents payment for private work.

V. Miscellaneous—(1) *Sale of Stores.*—The sale of a quantity of old stores and timber has resulted in the entry under this head in the revised estimate column being doubled.

(3) *Fines, Deductions Repayments.*—The amount entered is the repayment of Rs. 2,167 which the asylum, in the first instance, paid on account of salary of the telegraph instructor, the Director-General of Telegraphs having consented to withdraw the debit. The balance represents small fines —*vide* G.O., dated 9th November 1892, No. 798.

(5) *Compensation for Boots.*—Compensation in lieu of boots to the amount entered was received from the Nilgiri Volunteer Rifles on account of the Volunteer cadets in the asylum.

VI. Advances recoverable—(1) *Advances.*—The amount represents the recovery of an advance of Rs. 300 made to the butcher to be realised before the end of March 1893; also a cash recovery of Rs. 8 for advances made to the chucklers—*vide Expenditure—VIII. Advances.*—The balance of the advance is being recovered by monthly deductions from the wages of the chucklers, the amount of the deduction not being drawn.

(2) *Charges recoverable.*—The entry represents recoveries as follows :—

	Rs.	A.	P.
On account of clothing for scullions	14	0	0
Over-drawn for sergeants	135	0	0
Travelling expenses returned	13	2	0
Carrying charges do.	1	10	0
	163	12	0

Expenditure.

Under (I) Education—(a) Scholastic.—The several amounts have been allowed to stand, as, judging from the expenditure incurred to date, the allotments will be sufficient.

(*b*) *Artistic*—(2) *Musical Instruments.*—The allotment is increased by Rs. 280. Some new band instruments were urgently required and the purchase had to be made at once, so that the boys learning to play on these instruments should not be stopped in their instruction. In this connection the Principal reports that the order for the new instruments had been given before the receipt of G.O., dated 6th May 1892, No. 365, or he would have sought for sanction before incurring this expenditure.

(4) *Apparatus, Games and Toys.*—The increase is Rs. 370. The allotment includes Rs. 248 for gifts for Founder's day for 1891–92 ordered at the close of the year and paid for in the current year. The remaining sum (Rs. 122) was expended on extra supplies of cricket and tennis bats and balls, foot-balls and in the making of tennis courts.

(*c*) *Industries*—(1) *Tailoring.*—A decrease of Rs. 98 is shown. The asylum was for two months without a master tailor.

II. (*d*) *Clothing*—(1) *Establishment.*—The expenditure from April to September 1892 was Rs. 790; for the remaining six months the cost is estimated at Rs. 821, thus showing a decrease of Rs. 171.

(3) *Shoeing.*—Up to September the total amount paid to the boot contractor was Rs. 2,032. The asylum under sanction accorded in G.O., dated 12th August 1892, No. 598, is now carrying on the boot-making industry. The estimate for the remaining six months will be found under *V. Industries.*

II. (*b*) *Victualling*—(1) *Establishment.*—The increase is Rs. 265 to allow for the extra scullions sanctioned in G.O., dated 6th December 1892, No. 844, paragraph 2.

(3.) *Kitchen and Dining-room utensils.*—The estimate is increased by Rs. 30 for the purchase of two copper boilers to replace unserviceable ones.

III. (*a*) *Household*—(1) *Establishment.*—The increase is Rs. 244. By an oversight the pay of the boy officers and the rewards for good conduct were omitted in framing the budget for 1892–93 ; a small saving is anticipated under (2) *Washing* and (4) *Firewood*. The amount allotted under (7) *Furniture, &c.*, in the budget has been reduced by half.

(*b*) *Hospital*—(2) *Medicines, &c.*—The allotment in the sanctioned budget has been reduced by Rs. 100, the expenses up to date being Rs. 70 only.

(*c*) *Sanitation*—(1) *Establishment.*—The budget provided for eight scavengers, but only seven are employed, thus reducing the allotment by Rs. 96.

(2) *Tar and Phenyle.*—The allotment in the sanctioned budget has been reduced to Rs. 80.

V. Industries—(*a*) *Carpenters and Smiths*—(1) *Establishment.*—The revised estimate has been increased by Rs. 357, the sanctioned allotment in the budget having been found insufficient to meet urgent requirements for repairs and making some new furniture.

(*b*) *White-washing and Repairs.*—Under instructions received (G.O., dated 11th July 1892, No. 532), the white-washing and repairs are now carried out by the Public Works Department. The amount entered in the revised estimate column represents the actual expenditure incurred by the asylum on wages and material, *plus* Rs. 83 for future contingencies which the asylum may have to undertake.

(*d*) *Boot-making.*—The revised estimate has been framed thus :—

	Rs.
Half of master boot-maker's salary for six months	300
Material	1,207
Wages of four chucklers for six months	348
Total ..	1,855

The anticipated saving on the contract system for the half-year is estimated at Rs. 393.

VI. *Miscellaneous*—(1) *Carrying charges, &c.*—The revised estimate is raised to Rs. 1,180 to allow for the part payment of Rs. 330 for the Principal's travelling expenses sanctioned in G.O., dated 23rd August 1892, No. 616.

(2) *Cases, Freight, &c.*—The amount in the revised estimate is Rs. 50 in excess of the sanctioned budget allotment so as to provide for charges connected with supplies of boot-making material and tools from England.

VIII. Advances.—The entry represents *recoverable* advances (i) of Rs. 300 made to the butcher and (ii) Rs. 48 to chucklers.

(3) *Deposits.*—The amount includes Rs. 100 or half deposit money returned to a mutton contractor, the other half being forfeited, and Rs. 200 to another contractor returned to him on the expiry of his contract.

IX. Extraordinary—(1) *Gymnasium.*—The amount set down is the balance paid for improving the gymnasium sanctioned in G.O., dated 5th April 1892, No. 301.

(2) *Retrenchments, &c.*—The sum represents the balance of the telegraph instructor's salary repaid to the asylum as directed in G.O., dated 14th July 1892, No. 538, and G.O., dated 27th September 1892, No. 705.

(3) *Repairs to Sergeant's lower block.*—The expenditure entered in the revised estimate was sanctioned in G.O., dated 5th April 1892, No. 301, the Lawrence Asylum Press having paid the amount as directed by Government.

The total of the revised estimates amount to Rs. 1,00,396 and is Rs. 4,475 in excess of the sanctioned budget allotments, which do not allow for the following items of expenditure :—

	Rs.
Telegraph instructor's salary	1,147
Advances	348
Repairs to sergeants' lower block	2,200
Part travelling expenses of Principal	330
Deposits returned	300
Improvements of gymnasium	394
Total ..	4,719

Deducting this sum the balance is Rs. 95,677, which is Rs. 244 less than the sanctioned budget allotments for 1892–93.

The closing balance of the revised estimates for 1892–93 is *minus* Rs. 3,741 or Rs. 353 more than the *minus* closing balance of the sanctioned budget for the same year.

Budget, 1893–94.

Opening balance.—The closing balance of the revised estimates (*minus* Rs. 3,741) is taken as the opening balance for 1893–94.

Receipts. The total receipts, less the opening *minus* balance, are estimated at Rs. 87,753. Compared with the totals of the sanctioned budget for 1892–93 and the revised estimates, the difference is Rs. 4,790 and Rs. 8,902 respectively. The principal reason for these differences is that the fixed deposit of Rs. 10,000 is included in the receipts for 1892–93.

The donation from the Press *No.* 3 *under II. Profits on Asylum property* is entered at Rs. 7,000, for, as a matter of fact, the donation must be increased in order to provide for the pay of the telegraph instructor from the 1st April 1893, when it is proposed to re-open the telegraph class.

The expected removal of two orphans for whom *fees* are paid and one orphan just removed, for whom a pension was received from the *Apothecaries' Fund*, also that two orphans will cease to draw *subsistence allowance* towards the close of 1893–94, have led to smaller sums being entered under III. *Special Funds.*

The number of pupils in each class for whom fees are at present paid is as follows :—

In class	5.—In the British Army	4
,,	5.—Military Medical	2
,,	6.—British Army	7
Under Rule 37.—	Volunteers	6
	Total ..	19

The total sum received for these 19 pupils is Rs. 166 monthly.

(2) *Contributions by the Telegraph Department.*—A bonus of Rs. 70 for each signaller passed into the Telegraph Department having been promised by the Director-General of Telegraphs —*vide* G.O., dated 16th December 1892, No. 872, the sum of Rs. 840 is entered as the probable receipts.

IV. Industries.—The petty repairs for the Public Works Department being no longer carried out by the asylum has led to a loss of Rs. 200 monthly, which was distributed under *V. Carpenters and Smiths* and (5) *White-washing and Repairs.* Under the former head Rs. 150 only have been entered as probable receipts for private work in 1893–94.

(3) *Boot and Shoe-making.*—The sum of Rs. 600 at least, it is expected, will be realized by private work chiefly for the Girls' branch.

(4) *Garden, Pigs, Carts.*—As the amount in the revised estimate column has fallen short of the sum expected to be realised, the sales, &c., having fallen off, it is considered advisable to place the anticipated receipts in 1893–94 under this head at Rs. 350 only.

V. Miscellaneous.—Receipts under this head are very uncertain. Efforts are being made to sell the saw mill and engine which are of no use to the asylum. If successful, these receipts will be raised considerably.

Budget Expenditure, 1893–94.

I. *Education*—(*a*) *Scholastic*—(1) *Establishment.*—

	Rs.
Salary of head master	300
Do. second ,, ...	150
Do. third ,, ...	85
Do. fourth ,, ...	75
Do. fifth ,, ...	70
Do. sixth ,, ...	65
Do. senior nursery teacher	60
Do. junior ,, ...	50
Per mensem ..	855
Per annum ..	10,260

2. *Books, Prizes, Stationery.*—Provision has been made as follows:—

	Rs.
New books and stationery	400
Prizes	120
Total	520

The services of the book-binder have, as directed, been dispensed with, and it is proposed to discontinue the distribution of gifts on Founder's day which is considered a waste of money on toys, which, as a rule, are in a few days either destroyed or parted with to petty hawkers for trash.

(3) *Library.*—The allotment covers—

	Rs.	A.	P.
Part subscription to the "Madras Mail"	23	4	0
Do. S.P.C.K.	10	0	0
Cost of magazines from England	160	0	0
New books for library	70	0	0
Expenditure connected with museum	30	0	0
Total	293	4	0

The Female branch bears half the cost of the two former.

(4) *Examination fees.*—The allotment has been raised to Rs. 120 to meet an increase in the number of pupils to be sent up for public examinations. It includes also Rs. 20 honorarium to be paid to the Examiner of the Band classes.

(6) *Artistic*—(1) *Music Establishment.*—

	Rs.	A.	P.
Half salary of band sergeant	42	8	0
Part salary of organist	20	0	0
Per mensem	62	8	0
Per annum	750	0	0

(2) *Musical Instruments and Music.*—

	Rs.
Subscription to Band Journal	20
New band instruments	200
Clarionet reeds, pads, drum heads, ropes, &c.	80
Total	300

Provision has been made for the purchase of three new cornets and one circular bass to replace old instruments.

(3) *Gymnastics—Establishment.*—

	Rs.	A.	P.
Half salary of sergeant instructor	37	8	0
Per annum	450	0	0

(4) *Apparatus, Games, &c.*—The allotment provides for—

	Rs.
Requisites for gymnasium	150
Cricket bats and balls, foot-balls, &c.	150
Total	300

(c) *Industries.*—

	Rs.	A.	P.
(1) Tailoring—half salary of master tailor	37	8	0
(2) Carpentry— do. do. carpenter	50	0	0
(3) Boot-making— do. do. boot-maker	50	0	0
Per mensem	137	8	0
Per annum	1,650	0	0

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The present master tailor is in the receipt of less pay than his predecessor.

(d) *Telegragh.*—

	Rs.
Pay of instructor	80
Per annum	960
Add premium of Rs. 10 per head for 12 boys who may pass	120
Total	1,080

It is in contemplation to re-open the Telegraph class on the 1st April next, sanction having been accorded to the scheme proposed in the Chairman's letter, dated 12th July 1892, No. 690—*vide* G.O., dated 16th December 1892, No. 872.

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

	Rs.	A.	P.
Half master tailor's salary	37	8	0
Native master tailor	30	0	0
Two tailors at Rs. 16 each	32	0	0
Do. at „ 14 „	28	0	0
One tailor	12	0	0
Per mensem	139	8	0
Per annum	1,674	0	0

It is intended to dispense with the services of one native tailor from April 1893, as the outturn of work by the boys is on the increase.

(2) *Material.*—The allotment in 1892-93 is repeated and efforts will be made to keep within the amount.

(3) *Shoeing.*—This heading disappears, as the asylum now undertakes the supply of boots instead of getting them from a contractor. Particulars of cost appear under *V. Industries.*

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

	Rs.	A.	P.
Half salary of quartermaster sergeant	37	8	0
Salary of cook sergeant	40	0	0
Three native cooks	24	0	0
Five scullions	40	0	0
Per mensem	141	8	0
Per annum	1,698	0	0

(2) *Provisions.*—The allotment has been repeated and is for an average strength of 330 boys.

(3) *Kitchen and Dining-room utensils.*—The allotment of Rs. 150 is intended to cover the cost of boilers, knives, forks, tin pots and plates.

III. (a) *Household*—(1) *Establishment.*—

	Rs.	A.	P.
Pay of Sergeant-Major	86	0	0
Do. two junior sergeants	100	0	0
Do. upper school matron	50	0	0
Do. nursery do.	40	0	0
Half salary of quartermaster sergeant	37	8	0
Do. sergeant instructor of gymnastics	37	8	0
Do. band sergeant	42	8	0
Allowance for hair cutting	10	0	0
Nursery maty	9	0	0
Boy officers	22	8	0
Per mensem	435	0	0
Per annum	5,220	0	0

VI. Miscellaneous.—The several allotments under heads (1), (2), (4), (7) and (9) have been repeated. Nos. (3) and (5) disappear.

(6) *Printing.*—An adjustment for this charge will be made in the books of the branch Press for small jobs done for the asylum. The allotment under (8) *Interest on over-drafts* is slightly increased.

VII. Other charges.—The several allotments under (1), (2) and (4) have been repeated. No provision has been made under (3) *Scholarships*, as the present holder of the scholarship will discontinue receiving the amount after next March and no *gratuities* are anticipated.

The total budget estimates for 1893-94 amount to Rs, 93,539, being Rs. 2,382 less than the total of the sanctioned budget for 1892-93 and Rs. 6,857 less than the revised estimates.

The anticipated closing balance is *minus* Rs. 5,786, which is Rs. 2,045 in excess of the *minus* opening balance of the budget for 1893-94.

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

(Signed) A. W. ATKINSON,
Principal and Secretary.

Budget statement for 1893-94.

—	Actuals for 1891-92.	Sanctioned budget, 1892-93.	Revised estimate, 1892-93.	Budget, 1893-94.
Receipts.				
	Rs.	Rs.	Rs.	Rs.
Opening balance	— 2,316	— 8,694	— 8,925	— 3,741
I. From Government—				
(1) Grant-in-aid	31,680	31,680	31,680	31,680
II. Profits on Asylum property—				
(1) Donation and interest on Government securities	38,806	38,828	38,806	38,806
(2) Interest on fixed deposit	400	400	400	400
(3) Donation from the Lawrence Asylum Press	5,000	5,000	7,200	7,000
(4) Fixed deposit brought to current account	..	10,000	10,000	..
III. Special funds—				
(1) Subsistence allowance	9,880	9,768	9,727	9,718
(2) Pensions from funds	315	308	278	288
(3) Fees	1,734	1,668	2,029	1,812
(4) Contribution by the Telegraph Department	..	..	..	840
IV. Industries—				
(1) Carpenters' and smiths' shop	1,789	1,400	675	150
(2) Tailors' shop	122	60	94	..
(3) Boot-making shop	..	..	310	600
(4) Garden, pigs, carts, &c.	632	600	392	350
(5) Recoveries for whitewashing and repairs	1,572	1,200	658	..
(6) Book-binding	35	..	10	..
V. Miscellaneous—				
(1) Sale of stores	570	200	400	150
(2) Sale of firewood	89	125	140	140
(3) Fines, deductions and repayments	2,578	..	2,168	..
(4) Compensation for boots for cadets, Nilgiri Volunteer Rifles	..	..	141	..
VI. Advances—				
(1) Advances	500	..	308	..
(2) Charges recoverable	..	..	164	..
(3) Deposits	300	..	..	..
Total ..	93,686	92,543	96,655	87,753
Expenditure.				
I. Education—				
(a) Scholastic—				
(1) Establishment	10,260	10,260	10,260	10,260
(2) Books, prizes, stationery	973	780	780	520
(3) Library and museum	231	195	195	293
(4) Examination fees	102	80	80	120
(b) Artistic—				
(1) Music establishment	750	750	750	750
(2) Do. instruments, music and repairs	352	120	400	300
(3) Gymnastic establishment	450	450	450	456
(4) Do. apparatus, games, toys, &c.	95	130	500	300
(c) Industries—				
(1) Tailoring	510	510	412	450
(2) Carpentry and smiths' work	600	600	600	600
(3) Boot-making	600	600	600	600
(d) Telegraph—				
(1) Establishment	..	..	..	960
(2) Premia	..	..	..	120

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—	Actuals for 1891-92.	Sanctioned budget, 1892-93.	Revised estimate, 1892-93.	Budget, 1893-94.
Expenditure—cont.				
	Rs.	Rs.	Rs.	Rs.
II. Clothing and Victualling—				
(a) Clothing—				
(1) Establishment	1,717	1,782	1,611	1,674
(2) Material	10,158	6,821	6,821	6,821
(3) Shoeing	4,085	4,280	2,032	..
(b) Victualling—				
(1) Establishment	1,333	1,422	1,687	1,698
(2) Provisions	31,440	32,500	32,500	32,500
(3) Kitchen and dining-room utensils	252	300	330	150
III. Household, Hospital and Sanitation—				
(a) Household—				
(1) Establishment	5,237	4,950	5,194	5,220
(2) Washing	2,161	2,228	2,203	2,228
(3) Lighting	676	740	740	740
(4) Firewood	1,432	1,892	1,340	1,392
(5) Bedding and towelling	2,180	2,453	2,453	2,151
(6) Hardware, soap, brushes, combs, &c.	445	360	360	600
(7) Furniture, carpets and curtains	89	300	150	150
(8) Contingencies	42	50	50	50
(b) Hospital—				
(1) Establishment	1,584	1,584	1,584	1,584
(2) Medicines, wines, &c.	198	250	150	150
(3) Extra nursing	18	300	300	150
(c) Sanitation—				
(1) Establishment	512	768	672	672
(2) Tar, phenyle, &c.	114	100	80	89
(3) Repairs to drains, roads, water channels, banks and bush-cutting	220	400	400	400
IV. General—				
(1) Establishment	7,646	7,922	7,923	8,127
V. Industries—				
(a) Carpenters' and Smiths' shop—				
(1) Establishment	1,720	1,668	2,025	1,572
(2) Material	921	940	940	320
(b) Whitewashing and Repairs—				
(1) Establishment	270	150	150	90
(2) Material	2,359	2,900	2,900	3,080
(c) Garden, pigs, carts, &c.	..	..	648	1,128
(d) Boot-making Shop—				
(1) Establishment	..	50	1,207	1,870
(2) Material	..	..	..	..
VI. Miscellaneous—				
(1) Carrying charges and travelling expenses	832	850	1,180	850
(2) Cases, freight, insurance, &c.	828	850	900	850
(3) Agent's commission	601	..	..	..
(4) Postage, advertisements, telegrams	158	150	150	150
(5) Founder's day	..	..	..	..
(6) Printing	12	50	50	..
(7) Audit fees	..	230	230	230
(8) Interest on over-drafts	47	..	40	50
(9) Contingencies	8	10	10	10
VII. Other charges—				
(1) Pensions	600	600	600	600
(2) Out-boarders	60	60	60	60
(3) Scholarships	487	360	360	..
(4) Out-fits	158	200	200	200
(5) Gratuity	3,300	..	..	..
VIII. Advances—				
(1) Advances	500	..	348	..
(2) Charges recoverable	7	..	..	..
(3) Deposits returned	100	..	300	..
IX. Extraordinary—				
(1) Improvements to gymnasium	300	..	394	..
(2) Retrenchment for telegraph instructor	1,020	..	1,147	..
(3) Repairs to sergeants' lower blocks	..	..	2,200	..
Total ..	1,02,611	95,921	1,00,396	93,539
Closing balance ..	— 8,925	— 3,378	— 3,741	— 5,786
Total ..	93,686	92,543	96,655	87,753

List of Establishment with salaries.

Heads to which debited.	No.	Designation.	Salary per mensem.	Special allowance.	Remarks.
			Rs.		
I. Education	1	Head master	300	..	
	1	Second do.	150	..	
	1	Third do.	85	..	
	1	Fourth do.	75	..	
	1	Fifth do.	70	..	
	1	Sixth do.	65	..	
	1	Nursery teacher	60	..	
	1	Assistant do.	50	..	
	1	Organist	20	..	
I. Education and III. Household.	1	Band sergeant	85	..	Remainder charged to Female branch
I. Education and III. Household.	1	Sergeant instructor of gymnastics.	75	..	
I. Education and II. Clothing.	1	Master tailor	75	..	
I. Education and V. Industries.	1	Do. carpenter	100	..	
	1	Do. boot-maker	100	..	
II. Victualling and III. Household.	1	Quartermaster sergeant	85	..	
II. Victualling	1	Cook sergeant	40	..	
III. Household	1	Sergeant-Major	85	..	
	2	Junior sergeants	100	..	
	1	Matron, Upper school	50	..	
	1	Do. Nursery	40	..	
III. Hospital	1	Consulting physician	33	..	} Remainder charged to Female branch.
	1	Apothecary	33	..	
	1	Matron	50	..	
IV. General	1	Principal	479	..	
	1	Office manager	170	..	} Do. do.
I. Education	1	Telegraph Instructor	80	..	
		Native Establishment.			
II. Clothing	1	Native tailor	30	..	
	5	Tailors	72	..	
II. Victualling	3	Cooks	24	..	
	5	Scullions	40	..	
III. Household	1	Nursery maty	9	..	
	1	Mussalchi	10	..	
III. Hospital	1	Cook	8	..	
	1	Maty	8	..	
III. Sanitation	7	Scavengers	56	..	
IV. General	1	Peon	8	..	
	2	Gardeners	16	..	
III. Sanitation	4	Coolies	32	..	For repairs to roads, water channels, drains, bush-cutting, &c.
III. Household	7	Do.	56	..	Wood-cutting.
V. Industries	2	Carpenters	52	..	
	1	Smith	29	..	
	3	Chucklers	44	..	
	1	Maistry	20	..	
	3	Cart-drivers	25	..	
	5	Grass-cutters	25	..	
	1	Swine herd	8	..	
	440	Coolies	..	..	For tea gardens, &c.

(Signed) A. W. ATKINSON,
Principal and Secretary.

FEMALE BRANCH.

REVISED ESTIMATES.

Opening balance.—The actual closing balance of 1891-92 is taken as the opening balance for 1892-93. It is Rs. 537 in excess of the opening balance of the sanctioned budget.

Receipts.

The total revised receipts are estimated at Rs. 18,952 exclusive of the opening balance, being Rs. 354 over the total receipts in the sanctioned budget.

Under III, Special Funds—(1) *Subsistence allowance.*—A slight increase is anticipated owing to the admission of several orphans for whom this allowance is drawn.

(2) *Pensions from Funds.*—The removal of an orphan entitled to pension from the Mount Soldiers' Widows' and Orphans' Fund will somewhat decrease the amount entered in the sanctioned budget.

IV. Miscellaneous—(3) *Repayments.*—The entry (Rs. 231) is the sum recovered from the Public Works Department for outlay incurred on the annual whitewashing and repairs.

Expenditure.

The total of the revised estimates is Rs. 21,695. It is Rs. 1,467 in excess of the total expenditure in the sanctioned budget.

Increased expenditure is anticipated under the following heads:—

	Rs.
II. (*a*) Clothing	401
IV. Whitewashing and repairs	370
VI. Miscellaneous	715
VII. Other charges	320

II. (a) Clothing.—A somewhat larger indent for clothing *material*, hats and collars, amounting to Rs. 196, was forwarded to England. A new sewing machine was also purchased for Rs. 54. Further, a second charge of £5 for ribbon, an error on the part of the supplier, is included. The mistake has been pointed out and the amount, when recovered, will be credited. Fluctuating prices and the high rate of exchange have also tended towards the increase under this head.

(4) *Tailor hire.*—The charge (Rs. 116) was for the cutting out and making of jackets for girls; a portion of which (Rs. 94) was done in the Tailors' shop of the Male branch and the remainder (Rs. 22) was for paid native labour.

IV. Whitewashing and Repairs.—Credit has been taken for the recovery of Rs. 231—*vide Receipts—IV. Miscellaneous*, thus reducing the expenditure under this head to Rs. 189 only. It was found necessary to incur this expenditure on repairs to the roof of the out-buildings, which were urgent.

VI. Miscellaneous.—The increase is owing to part of the Principal's travelling expenses (Rs. 170) being debited to the Girls' branch, the rest being charged to the Male branch. Further, provision has been made pending sanction for the travelling exponses of a head mistress from England (Rs. 500); also for the two assistant mistresses from the plains.

VII. Other charges—(3) *Scholarships.*—No provision was made under this head in the sanctioned budget. Sanction for the expenditure was subsequently given in G.O., dated 20th June 1892, No. 459.

(4) *Outfits.*—Represents outfit allowance drawn for five girls, for three of whom outfits have been provided. The remaining two have not as yet left school.

I. Education—(1) *Establishment.*—Temporary arrangements having been made until the arrival of a competent head mistress, a saving is anticipated under this head.

(5) *Games, Toys, &c.*—The amount includes Rs. 76, the cost of gifts for Founder's day not allowed for in the sanctioned budget.

The other items under all other heads in the revised estimate column will, it is anticipated, be within the amounts sanctioned in 1892-93.

The closing balance of the revised estimate is Rs. 4,631.

BUDGET FOR 1893-94.

Receipts.

Opening balance.—The closing balance for 1892-93 of the revised estimates is taken as the *opening balance* in the budget for 1893-94.

The total receipts, exclusive of the opening balance, are set down at Rs. 19,453.

Increased receipts under *III, Special Funds*—(1) *Subsistence allowance*, and a slight decrease under (2) *Pensions from Funds* have been allowed for.

Expenditure.

Government has been addressed in letter from the Vice-Chairman, No. 1579, dated 7th December 1892, on the proposed re-organization of the teaching staff in the Girls' branch and in accordance with that scheme the cost of *establishment* under *I. Education*, and *II. (a) Clothing* is thus framed:—

I. Education—(1) *Establishment*—

	Rs.
Half salary of head mistress	75
Do. of second do.	30
Do. of third do.	20
Do. of fourth do.	15
Part charge for organist	10
Per mensem	150
Per annum	1,800

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

	Rs.
Half salary of head mistress	75
Do. of second do.	30
Do. of third do.	20
Do. of fourth do.	15
Per mensem	140
Per annum	1,680

Compared with the sanctioned budget for 1892–93, the total increase under the above heads appears large, but a glance at the undermentioned statement will show that the difference is trifling, viz., Rs. 9 only per mensem, which is more than compensated for by more efficiency in the teaching staff :—

	As now. Rs.	As proposed. Rs.
Head mistress	130	150
Second do.	50	60
Third do.	..	40
Fourth do.	..	30
Pay of pupil teachers (maximum)	20	..
Maintenance of pupil teachers (as per annual report for 1891–92)	46	..
Kindergarten teacher	10	..
Organist	10	10
Drill sergeant	5	..
Capitation fee	10	..
Per mensem	281	290
Per annum	3,372	3,480

II. (*b*) *Victualling*—

	Rs.
Half salary of matron	25
Native kitchen help	8
Per mensem	33
Per annum	396

(2) *Provisions.*—The charge under this head has been increased in anticipation of the introduction of a new diet scale which has been suggested by the consulting physician.

III. (*a*) *Household*—(1) *Establishment*—

	Rs.
Half salary of matron	25
Two men servants	16
Orderly	1
Per mensem	42
Per annum	504

(3) *Lighting.*—The sum entered in the revised estimate column has been allotted to provide for two new lamps and for Rs. 3 monthly for the *mussalchi*.

(*b*) *Hospital.*—Excepting under (2) *Medicines and Wines*, which has been reduced from Rs 70 to Rs. 50, the allotments are similar to those in the sanctioned budget for 1892–93.

(*c*) *Sanitation.*—The allotments are identical with those for 1892–93.

IV. Whitewashing.—Rs. 50 have been allotted to provide for occasional white washing. Under the orders of Government the Public Works Department will, in future, carry out all repairs and whitewashing of the buildings.

V. General.—Allowance has been made for a portion of the increment to the salary of the Principal chargeable to the Girls' branch.

VII. Other charges.—In addition to the annual allotment of Rs. 200 under (1) *Out-boarders*, the sum of Rs. 480 is allotted for a scholarship.

The total budget allotments amount to Rs. 21,848 as against Rs. 20,138 in the sanctioned budget for 1892–93 and Rs. 21,255 in the revised estimates, being Rs. 1,710 and Rs. 593 respectively in excess of those amounts.

The closing balance of the budget for 1893–94 is Rs. 2,236. The estimates have been framed on an average strength of 65 girls.

(Signed) A. W. ATKINSON,
Principal and Secretary.

Budget Statement, 1893–94.

	Actuals, 1891–92.	Sanctioned budget, 1892–93.	Revised estimate, 1892–93.	Budget, 1893–94.
Receipts.	Rs.	Rs.	Rs.	Rs.
Opening balance	7,055	6,747	7,284	4,631
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	1,162	1,176	1,300	2,100
(2) Pensions from funds	213	212	196	183
(3) Fees	3	..	..	..
(4) Donations	300	..	..	..
IV. Miscellaneous—				
(1) Sale of stores	213	90	105	50
(2) Fines and deductions	23	..	..	..
(3) Repayments	..	..	231	..
Total	26,089	25,345	26,236	24,084
Expenditure.				
I. Education—	1,560	1,644	1,446	1,800
(1) Establishment	274	400	400	400
(2) Books, stationery, prizes	28	100	100	100
(3) Library	59	70	11	70
(4) Examination fees	27	50	100	50
(5) Games	..	..	..	..
II. Clothing and Victualling—				
(*a*) Clothing—	1,140	1,680	1,020	1,680
(1) Establishment	872	1,900	2,250	1,900
(2) Material	799	820	820	820
(3) Shoeing	4	5	116	..
(4) Tailor hire	..	..	..	..
(*b*) Victualling—	426	396	396	396
(1) Establishment	6,024	6,100	6,100	6,825
(2) Provisions	126	250	250	250
(3) Kitchen and dining-room utensils	..	..	..	..
III. Household, Hospital and Sanitation—				
(*a*) Household—	531	504	504	504
(1) Establishment	571	585	585	585
(2) Washing	128	150	190	190
(3) Lighting	73	110	110	110
(4) Firewood	81	120	150	120
(5) Furniture and repairs	12	250	190	250
(6) Bedding and towelling	156	250	130	250
(7) Hardware, soap, brushes	4	10	10	10
(8) Contingencies				

—	Actuals, 1891-92.	Sanctioned budget, 1892-93.	Revised estimate, 1892-93.	Budget, 1893-94.
Expenditure—cont.				
III. Household, Hospital and Sanitation—*cont.*	Rs.	Rs.	Rs.	Rs.
(*b*) Hospital—				
(1) Establishment	402	408	408	408
(2) Medicines, wines, &c.	3	70	50	50
(3) Extra nursing	19	100	100	100
(*c*) Sanitation—				
(1) Establishment	144	144	144	144
(2) Roads, drains, &c.	28	90	50	90
(3) Tar and phenyle	11	30	40	40
IV. Buildings and Repairs—				
(1) Whitewashing, &c.	8	50	420	50
V. General—				
(1) Establishment	3,049	3,812	3,240	3,356
VI. Miscellaneous—				
(1) Carrying charges and travelling expenses	128	250	950	250
(2) Postage, telegrams, advertisements	58	30	30	30
(3) Founder's day	..	..	..	..
(4) Audit fee	..	120	120	120
(5) Cases, freight, insurance, &c.	114	230	245	230
(6) Agent's commission	46	..	..	..
(7) Contingencies	..	10	10	10
VII. Other Charges—				
(1) Out-boarders	200	200	200	200
(2) Gratuity	1,700	..	..	..
(3) Scholarships	..	..	320	480
(4) Outfits	..	..	350	..
Total ..	18,805	20,138	21,605	21,848
Closing balance	7,284	5,207	4,631	2,236
Grand Total ..	26,089	25,345	26,236	24,084

List of establishment with salaries.

Heads to which debited.	No.	Designation.	Salary per mensem.	Special allowance.	Remarks.
			Rs.		
I. Education and II. Clothing	1	Head mistress	150	..	Drawn up in accordance with proposed re-organisation.
	1	Second do.	60	..	
	1	Third do.	40	..	
	1	Fourth do.	30	..	
I. Education	1	Organist	10	..	
II. Victualling and III. Household					
III. Hospital	1	Matron	50	..	
	1	Consulting physician	17	..	
IV. General	1	Apothecary	17	..	
	1	Principal	246	..	
	1	Office manager	30	..	
		Native Establishment.			
II. Victualling	1	Kitchen help	8	..	
III. Household	2	Men servants	16	..	
III. Sanitation	2	Scavengers	12	..	

(Signed) A. W. ATKINSON,
Principal and Secretary.

ORDER—dated 6th April 1893, No. 231, Educational.

With the second of the letters read above, the Director of Public Instruction forwards the revised budget estimates of the Lawrence Asylum for 1892-93 and the budget estimates for 1893-94. They call for the following remarks:—

2. *Revised Estimates for* 1892-93—(1) *Male Branch.*—As remarked by the Director, the figures given under the head "sanctioned budget, 1892-93," should have been the figures passed by Government in G.O., dated 6th May 1892, No. 365, Educational.

(i) Against "Receipts—V (3)" a sum of Rs. 2,168 appears and of this Rs. 2,167 is said to represent the Telegraph instructor's salary which was reimbursed to the Asylum under orders of the Director-General of Telegraphs. This appears to be incorrect. It will be seen from G.O., dated 27th September 1892, No. 705, and G.O., dated 9th November 1892, No. 798, Educational, that the Director-General has sanctioned the reimbursement of Rs. 2,022-12-1 only. This will be explained.

(ii) In the item "Receipts—VI (2)" is included a sum of Rs. 135 representing recovery of overdrawals by sergeants. The nature of these overdrawals will also be explained.

(iii) With regard to the item "Receipts—II (1)," the Committee will note that the full interest should in future be shown on the receipt side; the Bank commission should appear as a disbursement.

(iv) The allotment for gifts for Founder's day should have been entered in the budget estimates for 1892-93; it was known that the expenditure would fall due.

(v) With regard to "Expenditure—III (*a*) (1)," the Committee will explain the nature of the "pay of boy officers." Rewards for good conduct should not be debited as an establishment charge; they might be brought under head VI or head VII of the budget.

(vi) The item III (*a*) (7) in the budget estimates for 1892-93 represented, it is understood, charges on account of papering the walls of the rooms occupied by the Principal. The Government finally declined in G.O., dated 11th July 1892, No. 532, Educational, to admit this charge and it has not been explained why a sum of Rs. 150 still appears in the revised estimates for 1892-93; this should now be done.

(vii) The increase in the revised estimate under V (*a*) (1) is presumably due to the entertainment of temporary hands for the purpose of carrying out the repairs and making the new furniture referred to in the Principal's letter. If so it should be stated why the sanction of Government for the entertainment of such establishment was not applied for.

(viii) The item IX (1) is not understood. No sanction for the improvement of the gymnasium was accorded in G.O., dated 5th April 1892, No. 301, Educational, as stated by the Principal. In G.O., dated 25th September 1891, No. 747, Educational, the Government sanctioned the expenditure of Rs. 710 on the gymnasium, but in G.O., dated 6th May 1892, No. 365, Educational, the opinion was expressed that no expenditure on this account ought to be incurred in 1892-93. It now appears that Rs. 394 has been expended on the gymnasium. The matter will be explained.

(2) *Female Branch.*—With regard to the revised estimates of the Female branch for 1892-93, the only items that call for remarks are the following:—

(i) "*Expenditure—IV* (1)."—The repair of the roof of the out-buildings ought not to have been undertaken without the sanction of Government.

(ii) It is not likely that any portion of the allotment under VI—Miscellaneous—on account of travelling expenses of a mistress from England will have been expended during 1893 as the re-organization of the teaching staff was not sanctioned till February last. The allotment under VI (1) for 1892-93 will therefore be reduced and that for 1893-94 will be raised by Rs. 500.

3. *Budget Estimates for* 1893-94—(1) *Male Branch* (*i*).—As suggested by the Director the contribution from the Press will be raised from Rs. 7,000 to Rs. 15,000 and the estimated fee receipts from Rs. 1,812 to Rs. 2,000.

(*ii*) The Principal remarks in connection with head IV of receipts that the transfer of the duty of carrying out petty repairs from the Asylum to the Public Works Department (G.O., dated 11th July 1892, No. 532, Educational), has resulted

in the loss of Rs. 200 a month to the Asylum. As the Principal doubtless understands, however, the loss, if any, can only be the difference between the contribution received from the Public Works Department and the cost of carrying out the repairs, the decrease on the receipt side ought, therefore, to be very nearly balanced by a reduction on the expenditure side and a considerable reduction has as a fact been made on this account under "Expenditure—V (*b*)." It should be reported what decrease in establishment has been rendered possible owing to the change.

(iii) The Government does not consider it expedient to adopt at present any of the proposals contained in Dr. Duncan's letter, dated 27th February 1893, No. 2011. These proposals may be very desirable in themselves, but it would be unwise to sanction any avoidable expenditure until the future of the Lawrence Asylum Press has been settled and the receipts and expenditure of the Male branch have been made to balance. No additional allotments will therefore be made under I (*a*) and VII (3).

(iv) The sum of Rs. 20 on account of the Examiner of the Band classes would appear more suitably under head VI—Miscellaneous.

(v) It is observed that the pay of the Telegraph instructor has been put at Rs. 80 and his premium for each boy at Rs. 10, whereas in the scheme which received the approval of Government in G.O., dated 16th December 1892, No. 872, Educational, it was provided that the pay should be Rs. 100 and the premium Rs. 15. In view of the financial condition of the Asylum, the Government will not, however, alter the Committee's figures.

(vi) As proposed by the Director an addition of Rs. 600 will be made to the allotment under III (*c*) (3).

(vii) The attention of the Committee will be invited to paragraph 6 of the Director's letter giving cover to the budget. Salaries must on no account be altered and new establishment must on no account be entertained without the sanction of Government; also, as remarked by the Director, the scale of establishment appended to the budget must always be the scale sanctioned by Government, any alteration proposed therein being indicated in the remarks column. The reasons for raising the pay of the native master tailor from Rs. 22 to Rs. 30 will now be reported; meanwhile the budget provision will be allowed to stand. It is observed that the pay of the Quartermaster Sergeant has been put at Rs. 85; this no doubt includes the hair-cutting allowance of Rs. 10.

(viii) When the scheme for the supply of boots sanctioned in G.O., dated 12th August 1892, No. 598, Educational, has been working for a full year a report should be submitted to Government showing the exact saving which has resulted from its introduction.

(2) *Female Branch.*—(i) The re-organization of the teaching establishment of the Female branch has been sanctioned in G.O., dated 3rd February 1893, No. 79, Educational, but, as pointed out in that order, the Principal's calculations regarding the cost of the new scheme are incorrect. It is observed that the pay of the second mistress, which was reduced to Rs. 50 in the previous year without authority, has again been raised to Rs. 60 and again without the sanction of Government. The reasons for this change must be given and it will be explained why sanction for it has not been formally applied for.

(ii) It should further be explained what advantage is supposed to accrue from debiting the salaries of the mistresses in part to I (1) and in part to II (*a*) (1).

(iii) As suggested by the Director, Rs. 76 will be added to the receipt side under IV (3).

(iv) An orderly and a massalchi attached to the Female branch are mentioned in the Principal's letter, but they do not appear in the list of establishment appended to the budget. It should be stated whether the same massalchi is employed for both branches of the Asylum.

4. The following is a summary of the budget statements for 1893–94 as now revised:—

Male Branch.

	Rs.
Opening balance	— 3,741
Receipts	* 1,00,082
	96,341
Expenditure	† 94,149
Closing balance	2,192

Female Branch.

Opening balance	5,131
Receipts	19,529
Total	24,660
Expenditure	22,348
Closing balance	2,312

* The receipts for 1893–94 in the Committee's budget have been incorrectly totalled, the figure should be 88,153 and not 87,753.

† The expenditure for 1893–94 is also incorrectly totalled in the budget; it should be 93,649 and not 93,539.

(True Extract.)

C. A. GALTON,
Ag. Chief Secretary.

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

Exd. S. J. Pereira.

Govt. of {1893} Madras.

EDUCATIONAL.

No 1233 Wdf 6 May 1893

Recorded.

(Sd) J. H.

W

Issued

Recd. *Encl.*

G.O., 6th April 1893, No. 231.

APRIL.

Lawren[illegible] Asylum, Ootacamund.

Passing orders on the revised budget estimates for 1892–93 and budget estimates for 1893–94 of the —.

S.S. IV circle.

Write order