GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

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

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

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

MALE BRANCH.

Budget Estimate for 1894-95.

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

Revised Estimate for 1894-95.

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

Budget Estimate for 1895-96.

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

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

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

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

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

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

FEMALE BRANCH.

Revised Estimate for 1894–95.

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

Budget Estimate for 1895–96.

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

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

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

ENCLOSURE.

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

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

MALE BRANCH.

Revised Estimates for 1894–95.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure has been incurred as follows :—

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

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

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

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

Budget, 1895–96.

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

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

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

The number of paying pupils is as follows :—

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

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

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

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

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

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

The Female branch bears half charges of the two former.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET Statement for 1895–96.

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

Budget Statement for 1895–96—*cont.*

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

FEMALE BRANCH.

Revised Estimates, 1895–96.

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

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

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

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

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

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

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

6. The excess expenditure under the five items marked (x) was in part owing to the serious loss by exchange (at 1/1¾) when paying for the goods obtained from England, partly by not fixing the rates of purchase in every case for the goods ordered, and mainly by not limiting the indents for the current year's actual requirements. It is pointed out that, owing to the care and economy practised during the year in the matter of clothing, the supplies of clothing *material* and of *towelling* now received will not be touched until after March 1895. It will be seen that on this account small allotments under these heads appear in the budget column for 1895–96.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. Buildings, Rs. 60.—Savings.

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

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

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

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

Budget 1895–96.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET statement, 1895–96.

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

Budget Statement, 1895–96—*cont.*

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

LIST of Establishment with Salaries.

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

List of Establishment with Salaries—*cont.*

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

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

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

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

REVISED ESTIMATE FOR 1894–95.

(1) *Male Branch.*

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

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

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

(2) *Female Branch.*

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

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

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

BUDGET ESTIMATE FOR 1895–96.

(1) *Male Branch.*

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

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

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

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

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

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

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

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

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

(2) *Female Branch.*

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

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

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

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

Male Branch.

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

Female Branch.

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

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. A. Raitt.

Govt. of {1895} Madras.

EDUCATIONAL.

No 1541 W dy 22nd June 1895.

Recorded.

(Sd) J. P. W

Issued

Read.

Encl.

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

MAY.

Lawrence Asylum, Ootacamund.

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

S.E. IV circle.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

READ—the following papers :—

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

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

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

MALE BRANCH.

Budget Estimate for 1894–95.

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

Revised Estimate for 1894–95.

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

Budget Estimate for 1895–96.

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

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

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

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

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

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

FEMALE BRANCH.

Revised Estimate for 1894–95.

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

Budget Estimate for 1895–96.

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

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

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

ENCLOSURE.

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

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

MALE BRANCH.

Revised Estimates for 1894–95.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure has been incurred as follows :—

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

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

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

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

Budget, 1895–96.

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

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

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

The number of paying pupils is as follows :—

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

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

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

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

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

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

The Female branch bears half charges of the two former.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEMALE BRANCH.

Revised Estimate for 1894–95.

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

Budget Estimate for 1895–96.

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

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

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

ENCLOSURE.

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

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

MALE BRANCH.

Revised Estimates for 1894–95.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(*b*) *Artistic.*—The loss by exchange from 1/3$\frac{29}{32}$ at which English goods were paid for in 1893–94 to 1/1 $\frac{3}{4}$, the rate at which the payments were made this year has caused the allotment under No. 2 to be slightly raised, and it has also enhanced the cost of all supplies obtained from England.

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

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

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

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

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

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(i) Drain behind workshop leading from the master carpenter's quarters.
(ii) Fixing wooden blocks in passage leading to lavatories for rows of pegs.
(iii) Fixing door in lavatory passage.
(iv) Removing tiles from off old boot-maker's shop, and putting on roof of new shop.
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Govt. of {1895} Madras.

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Recd. *Encl.*

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

MAY.

Lawrence Asylum, Ootacamund.

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

No 1521 W of 22nd June 1895
Recorded.
(Sd) J. P.
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(iii) Fixing door in lavatory passage.
(iv) Removing tiles from off old boot-maker's shop, and putting on roof of new shop.
(v) Cement floor and other work in new boot-maker's shop.
(vi) Raising centre wall in latrine.
(vii) Cement floor and other repairs in out-houses, Principal's quarters.
(viii) New cesspool near masters' quarters.
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P. W. CURRENT No. 4605

Govt. of {1895} Madras.

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

MAY.

Lawrence Asylum, Ootacamund.

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

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(2) *Female Branch.*

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

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

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

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

Male Branch.

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

Female Branch.

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

(True Extract.)

Lionel Davidson
for Chief Secretary. 12/6

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

Exd. A. Raitt.

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

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

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

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

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

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

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

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

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

Expenditure has been incurred as follows:—

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

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

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

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

Budget, 1895–96.

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

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

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

The number of paying pupils is as follows :—

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

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

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

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

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

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

The Female branch bears half charges of the two former.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET Statement for 1895–96.

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

Budget Statement for 1895-96—*cont.*

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

FEMALE BRANCH.

Revised Estimates, 1895-96.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. Buildings, Rs. 60.—Savings.

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

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

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

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

Budget 1895–96.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUDGET statement, 1895–96.

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

Budget Statement, 1895–96—*cont.*

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

LIST of Establishment with Salaries.

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

List of Establishment with Salaries—*cont.*

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

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

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

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

REVISED ESTIMATE FOR 1894–95.

(1) *Male Branch.*

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

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

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

(2) *Female Branch.*

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

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

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

BUDGET ESTIMATE FOR 1895–96.

(1) *Male Branch.*

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

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

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

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

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

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

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

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

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

BUDGET Statement for 1895–96.

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

Budget Statement for 1895–96—*cont.*

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

FEMALE BRANCH.

Revised Estimates, 1895–96.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IV. Buildings, Rs. 60.—Savings.

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

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

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

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

Budget 1895–96.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget statement, 1895–96.

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

Budget Statement, 1895–96—*cont.*

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

LIST of Establishment with Salaries.

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

List of Establishment with Salaries—*cont.*

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

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

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

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

REVISED ESTIMATE FOR 1894–95.

(1) *Male Branch.*

2. (i) The receipt under II (1) will be fixed at Rs. 40,858 as the interest on Government securities for the second half of 1894–95 will be paid only at 3½ per cent.

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

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

(2) *Female Branch.*

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

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

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

BUDGET ESTIMATE FOR 1895–96.

(1) *Male Branch.*

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

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

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

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

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

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

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

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

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

(2) *Female Branch.*

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

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

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

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

Male Branch.

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

Female Branch.

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

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. A. Raitt.

Gobt. of {1895} Madras.

EDUCATIONAL.

No. 1521 W of 22nd June 1895

Recorded.

(Ld) J. P.
W

Issued

Recd.

Encl.

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

MAY.

Lawrence Asylum, Ootacamund.

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

S. E. IV circle.