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[Despatch Abstract.]

Madras Hospital Accts projects for Inadequate Service in Burma

Addressing the Govt of India in view to a Special adjustment being sanctioned in favour of Provl Revenues as compensation for the losses sustained in the Education of —

Letter Abstract

— Requesting sanction to a Special adjustment in favour of Provl Revenues as compensation for the losses sustained in the Education of —

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

FINANCIAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., &c., Nos. 144, 145, 13th February 1897.

FEBRUARY.

Madrasi Hospital Assistant Pupils for medical service in Burma.

Addressing the Government of India in view to a special adjustment being sanctioned in favour of Provincial revenues as compensation for the losses sustained in the education of —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers :—

G.O., No. 71, Educational, dated 6th March 1879.

Abstract.—Informing the Government of India that there is no objection to five Burmese students being received annually at the Medical College, Madras, to be trained as hospital assistants; that students studying for the Hospital Assistant grade pay a fee of Rs. 15 per annum for attendance at lectures in college and Rs. 10 per annum to attend the practice at the General Hospital; and that corresponding fees should be paid by the Burmese students.

G.O., Nos. 803, 804, Educational, dated 4th December 1883.

Abstract.—Addressing the Chief Commissioner, British Burma, in view to arrangements being made for the payment for four years of the stipends payable to, and the charges that will be incurred on account of, the six Burmese students sent to this Presidency to be trained as hospital assistants.

G.O., Nos. 77, 78, Educational, dated 3rd February 1891.

Abstract.—Communicating letter from the Civil Medical Administration of Burma regarding the training at the Madras Medical College of 25 Madrasi students for service in Burma.

G.O., No. 576, Educational, dated 28th July 1891.

Abstract.—Communicating to the Director of Public Instruction letter from the Chief Commissioner, Burma, stating that, besides the stipends, the students will be supplied at the cost of the Administration with an allowance of Rs. 2 per mensem for text-books, and that the Comptroller, Burma, has been requested to arrange for the payment of the above stipends and allowances.

G.O., Nos. 549, 550, Educational, dated 22nd July 1892.

Abstract.—Informing the Chief Commissioner, Burma, that this Government cannot consent to forego the fees on account of the Burma hospital assistant pupils under training in the Madras Medical College.

G.O., Nos. 656, 657, Educational, dated 6th September 1892.

Abstract.—Forwarding a bill for Rs. 656 to the Chief Commissioner of Burma on account of the hospital assistant pupils.

G.O., No. 814, Educational, dated 22nd November 1892.

Abstract.—Communicating letter from the Chief Commissioner stating that the Comptroller, Burma, has been requested to adjust the bill for Rs. 656.

G.O , No. 738, Educational, dated 7th October 1893.

Abstract.—Transferring to the Accountant-General, for payment, a bill for Rs. 60 recoverable from the Government of the Straits Settlements and directing similar bills to be forwarded direct to the Accountant-General for adjustment.

Extract from paragraph 29 of the report from the Principal, Medical College, for 1894-95.

I received an official memorandum from the Director of Public Instruction calling upon me to explain certain discrepancies found to exist in the college figures as compared with those of the Accountant-General. I found that the statement varied in one item of receipt amounting to Rs. 5 and eight items amounting to Rs. 25,000.

On my explanation the Accountant-General adjusted four items. . . . Certain items he would not adjust; for instance, he still insisted on debiting the college with Rs. 1,816, being fees supposed to be paid by the Burma Government to the college for the education of sixty-four hospital assistant pupils. I had already credited the college with those fees, but the Accountant-General said I must also debit the college with them. . . . This is merely a . . . roundabout way of saying that the college must educate these students free; this has never been the intention. The college does educate free of charge students for local boards and municipalities of the Madras Presidency; but then these bodies make large annual donation to the college, while the Burma Government makes none. . . . He further insisted that the monthly stipends (amounting to Rs. 11,876). supposed to be paid by the Burma Government to these students, should also be debited against the college . . . it was pointed out to him that even local fund boards and municipalities pay their own students.

But the Accountant-General . . . debited against the Medical College the monthly stipend (amounting to Rs. 898) which ought to have been paid by the Burma Government to its pre-collegiate students—men who do not come near the college!

Extract from paragraph 5 of G.O., Nos. 810, 811, Educational, dated 7th October 1895.

The attention of the Accountant-General will be invited to that portion of paragraph 29 of the report in which the Principal comments on the correspondence which took place regarding the discrepancies between the College figures and those entered in the Accountant-General's books.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 20th November 1895, No. 269-I.B.E.

I have the honour to make a few observations upon the closing remarks relating to the accounts made by the Principal of the Medical College in his report, dated the 1st July and printed in G.O., Nos. 810 and 811, Educational, of the 7th October. . . . as the Medical department do not apparently understand the accounts to which allusion is made, a few words of explanation may be not out of place.

2. Formerly payments made on account of Burma were recovered by Madras; but this practice, of course, ceased when inter provincial adjustments were discontinued for the reason, familiar to Government, that in the long run such claims balanced one another and, if they did not, allowance was made in fixing the Provincial contracts.

3. Accordingly, to take the first item of Rs. 1,816, Madras under the old system recovered this sum from Burma and credited the recovery to the Medical College which undertook the burden of educating the hospital assistants. Now this sum is no longer recovered. The Principal, however, drew the fees and refunded them. When he drew them the college was debited, and when he refunded it was credited. On the whole I think, in future, it will be simpler and better if the Principal no longer draws the fees, but shows on the face of the accounts that the college educates these men free.

4. As regards the items of Rs. 11,876 and Rs. 898, the Principal has misunderstood the facts. The treatment of these sums is perfectly correct. Though the Madras Government does not now recover these payments from Burma, they are still made to the students and, being made, they have to be debited to some head. Clearly as they are payments made for the Medical College to its students they are properly charged to that institution.

Memo. No. 3077.

Referred to the Director of Public Instruction for remarks and for a clear statement of the facts as regards the education of the Burmese medical pupils, the fees realised, the charges paid, and the nature of the debits in the Accountant-General's books, from the date on which the pupils were first admitted into the college.

Fort St. George,
23*rd December* 1895.

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

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 29th June 1896, No. 6747.

With reference to official memorandum, No. 3077, Financial, dated 23rd December 1895, and the several reminders calling for a reply thereto, I have the honour to state that the Principal's letter and statement received in connection therewith were referred for scrutiny and remarks to the Accountant-General on the 30th March last, but that no reply has been received. He has been requested to favour me with an early reply and my reply will be submitted to Government immediately on receipt of the papers from him.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 19th August 1896, No. 8868.

With reference to the post-card reminder of the Financial Department, dated 29th July 1896, calling for a reply to reference on No. 3077, Financial, dated 23rd December 1895, and in continuation of this office letter, No. 6747, dated 29th June last, I have the honour to submit, for the information of Government, the enclosed copy of a letter from the Accountant-General, No. I.A.G., 104, dated 1st ultimo, explaining the delay in scrutinising the account statements of the Medical College. I may add that I have not yet received a final reply from the Accountant-General.

Enclosure.

Copy of letter from the Accountant-General, to the Director of Public Instruction, dated Madras, 1st July 1896, No. I.A.G—104.

With reference to your letter, No. 6746, dated the 29th June 1896, I have the honour to state that an endeavour was made to check the statement forwarded with your letter, No. 4013, dated 30th March 1896, with the figures in the books of this office, but without success. The Principal of the Medical College was therefore requested to furnish me with a detailed statement showing the month in, and the treasury from which, the several items shown in his statement were drawn, and on its receipt a reply will be sent to your letter.

2. I have this day sent a reminder on the subject to the Principal of the Medical College.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 26th September 1896, No. 10630.

With reference to the post-card reminder of the Financial Department, dated 11th September 1896, and in continuation of my letter, No. 8868, dated 19th August 1896, I have the honour to submit, for the information of Government, the enclosed copy of a letter addressed by me to the Accountant-General this day which, I trust, explains the delay in furnishing the information called for in reference on Current No. 3077, dated 23rd December 1895.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Accountant-General dated Madras, 26th September 1896, No. 10629.

I have the honour to inquire when a final reply to my letter, No. 4013, dated 30th March 1896, forwarding, for favour of scrutiny, certain account statements furnished by the Principal, Medical College, may be expected. I beg to inform you that I could not submit my explanation with reference to the remarks of Government in its review of the Medical College report for 1894-95 in the absence of your reply.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Chief Secretary to Government, dated Madras, 11th January 1897, No. 299.

I have the honour to return the endorsement of Government, No. 3077, Financial, dated 23rd December 1895, with the following remarks. The final communication from the Principal, Medical College, in regard to the items of expenditure in question, was received in this office only on the 10th December 1896, which explains the delay in replying to the reference.

2. Previous to 1891 a few natives of Burma were sent to Madras for training in the Medical College; but as these were found insufficient to meet the requirements of the Burma Medical service, the Administration of Burma arranged with this Government in 1891 for the training annually of a fixed number of Madras pupils for service in Burma in addition to the few natives of Burma previously sent to the Medical College: *vide* G.O., No. 77, Educational, dated 3rd February 1891. In the beginning the Principal sent in a bill for the tuition fees due on behalf of the above pupils, which was transmitted to the Burma Administration in G.O., No. 549, Educational, dated 22nd July 1892, and duly admitted by the Chief Commissioner of Burma: *vide* G.O., No. 811, Educational, dated 22nd November 1892. Subsequently, however, Government, in its order, No. 738, Educational, dated 7th October 1893, directed that similar bills for fees, &c., be sent direct to the Accountant-General for the necessary adjustment. Accordingly, the Principal has been sending these bills to the Accountant-General and drawing the amount shown therein. In such cases the college was debited by the Accountant-General, and when the Principal refunded the amounts so drawn into the treasury for being credited to the head "Receipts," the college was credited. In the same way the stipends drawn by the Principal for payment to Madras-Burma and Burma medical pupils and those drawn by Superintendents of hospitals in and out of Madras during the pre-collegiate training of the above pupils were debited to the college. The Principal's remarks objected to by the Accountant-General were evidently made, as remarked by the latter officer, under a misapprehension of the system of accounts ordered by the Government of India. Under this system no recoveries are to be made between provinces. The local and municipal bodies who make a lump contribution to the college annually stand on a different footing from the Burma Administration. The fact, however, of the Medical College being saddled with the whole cost of the training of Madras-Burma and Burma medical pupils, may, I beg to suggest, be borne in mind when the provincial contract is renewed.

3. I beg to enclose the statement furnished by the Principal, Medical College, showing the number of both classes of pupils referred to above entertained since 1891–92 and the cost incurred on their behalf under the various heads, Stipends, Fees, Cost of books and instruments, &c. The figures noted in this statement agree in the main with those in the Accountant-General's books, but the slight differences have been explained in the enclosed memorandum from the Accountant-General. It will be seen therefrom that the difference between the two accounts is due chiefly to the exclusion from the Principal's figures of the pre-collegiate stipends drawn by officers other than the Principal. I shall, however, in future arrange either with the Account or the Medical Department for the Principal being furnished, after the close of each year, with the actual cost incurred on pupils in their pre-collegiate course.

4. I beg also to submit herewith the letter of the Accountant-General—No. I.B.E.-285, dated 2nd October 1896, as it shows that the Madras revenues do not really suffer by the discontinuance of the inter-provincial adjustments.

Burma Hospital Assistant Pupils—Natives of India trained for service in Burma.

Year.	Stipend at College.	Pre-collegiate stipend.	College fees.	Examination fees.	Travelling allowance.	Cost of books.	Cost of instruments.	Total.
	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1891–92 ..	1,649 0 0	184 4 6	..	..	138 0 6	624 0 0	..	2,595 5 0
1892–93 ..	4,554 14 5	..	1,714	..	100 1 0	1,056 0 0	..	7,424 15 5
1893–94 ..	8,163 15 11	93 0 0	1,611	45	..	1,398 4 0	496 8 0	11,807 11 11
1894–95 ..	8,560 1 7	81 0 0	1,447	180	261 9 5	1,101 12 0	69 4 0	11,700 11 0
	22,927 15 11	358 4 6	4,772	225	499 10 11	4,180 0 0	565 12 0	33,528 11 4

Burmese Medical Pupils sent over from Burma.

Years.	Stipend at college.	Pre-collegiate stipend.	College fees.	Examination fees.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1891-92	3,560 0 0	100 0 0	249 0 0	..	3,909 0 0
1892-93	4,833 8 10	80 0 0	336 0 0	..	5,249 8 10
1893-94	3,678 11 4	..	205 0 0	45 0 0	3,928 11 4
1894-95	3,040 0 0	60 0 0	224 0 0	15 0 0	3,339 0 0
	15,112 4 2	240 0 0	1,014 0 0	60 0 0	16,426 4 2

Number educated—Burma Hospital Assistant Pupils.

Years.	Number selected.	Number left, dismissed or died.	Number passed out.	Number now at college.
1891-92	25	5	18	2
1892-93	50	13	9	28
1893-94	6	..	..	6
1894-95	20	8	..	12

Number educated—Burmese Medical Pupils.

Years.	Number selected.	Number left or dismissed.	Number passed out.	Number now at college.
1891-92	5	2	2	1
1892-93	4	3	1	..
1893-94	1	..	..	1
1894-95	4	1	..	3

Madras,
30*th January* 1896.

(Signed) W. PRICE, M.D.,
Principal, Medical College.

Enclosures.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Director of Public Instruction, dated Fort St. George, 2nd October 1896, No. 285—I.B.E.

With reference to your letter, No. 4013, dated the 30th March 1896, and its enclosures, herewith returned, I have the honour to forward a statement explaining the differences between the charges of Burma hospital assistant pupils and Burma medical pupils from 1891–92 to 1894–95 as recorded on the books of the Medical College and on those of this office.

2. The comparison made by the Principal in paragraph 5 of his letter is not a correct one. Properly this charge is a Burma charge, but the Government of India has ruled that recoveries between provinces should not be made—the idea being that in the long run the result is the same, *i.e.*, that Madras will pay no more for other provinces than other provinces pay for Madras. It follows then that this charge falls upon Madras revenues. This, however, is not so in reality, for in fixing the revenues to be assigned to Madras the Imperial Government takes into account its past expenditure. This expenditure being part of its past expenditure, the burden really falls on Imperial revenues. This point was explained by me in the previous papers which I now return with your letter under reference.

Statement explaining the difference between the actuals of the Medical College and those in my books under Burma Hospital Assistant Pupils and Burma Medical Pupils.

Years.	As per Accountant-General's books.	As per Medical College statement.	Explanation of difference.
1891-92 ..	Rs. A. P. 6,837 2 6 + 21 4 0 .... 6,858 6 6	Rs. A. P. 6,504 5 0 .... + 379 2 6 + 15 0 0 — 40 1 0 6,858 6 6	Travelling allowance charged as such by this office in January 1892 and not to stipends. Stipends of Burma hospital assistant pupils and Burma medical pupils attached to the several hospitals at the Presidency town and drawn by the Superintendents of these hospitals omitted in the statement. Deductions in the pay bills of Burma hospital assistant pupils and Burma medical pupils for September, October and November 1891, on account of advance drawn by the pupil D. Narayana Row at the Mangalore treasury in September 1891, should have been included in the actuals of the Medical College, the recovery having been credited to advances recoverable. Amount shown as savings in the bill for stipends due to Burma Hospital Assistant Pupil B. Pydiah Naidu paid by this office in February 1892 not deducted in the Medical College figures.
1892-93 ..	12,790 12 4 + 100 1 0 — 14 10 8 .... 12,876 2 8	12,674 8 3 .... + 307 5 3 — 105 10 10 12,876 2 8	Travelling allowance charged as such by this office in January 1893 and not to stipends. Pay of certain civil medical pupils erroneously charged to this head. Stipends drawn by the Superintendents of the several hospitals at the Presidency but omitted in the college books. Stipends refunded into the Bank of Madras in February 1893 but not deducted from the college books.
1893-94 ..	15,940 7 7 .... 15,940 7 7	15,736 7 3 + 707 1 10 + 20 0 0 + 30 0 0 + 15 0 0 — 71 9 6 — 496 8 0 15,940 7 7	Stipends drawn by the Superintendents of the several hospitals at the Presidency but omitted in the college books. Stipends drawn by the Principal, Medical College, in November 1893 but omitted in the statement. Deductions in the pay bills for September and October 1893 on account of advance drawn by certain pupils at the Mangalore treasury in September 1893 should have been included in the actuals of the Medical College, the recovery having been credited to advances recoverable. Fee for certificate of qualification drawn in May 1893 but omitted in the college accounts. Stipends refunded into the Bank of Madras in September 1893 and January 1894 but not deducted from charges in the college accounts. Cost of instruments supplied to Burma hospital assistant pupils in 1894–95 erroneously included in the actuals of 1893–94.
1894-95 ..	14,774 12 4 + 261 9 5 + 36 0 0 — 21 0 0 .... 15,051 5 9	15,039 11 0 .... + 496 8 0 + 339 9 9 + 31 0 0 + 15 0 0 — 870 7 0 15,051 5 9	Travelling allowance charged as such by this office. Stipends of Burma hospital assistant pupils in February 1895 but not charged to this head Stipends of civil medical pupils erroneously charged to this head. Stipends included in 1893–94. Cost of instruments erroneously included in the actuals of the Medical College. Stipends drawn by the Superintendents of the Presidency hospitals but omitted in the college accounts. College fee drawn on 30th May 1894 but omitted in the College accounts. Deduction in the pay bill for August 1893 on account of advance drawn by certain pupils at the Mangalore treasury in September 1893 should have been included in the actuals of the Medical College, the recovery having been credited to advances recoverable. Stipends refunded into the Bank of Madras in July, August and October 1894 and March 1895 but not deducted from charges in the college accounts.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Order—No. 144, Financial, dated 13th February 1897.

His Excellency the Governor in Council observes that, in dealing with this question, the Accountant-General has apparently overlooked the undermentioned orders relating to the settlement of mutual claims between one Government and another:—

(i) Under the provisions of article 1368 of the Civil Account Code, all claims of this character should be brought to the notice of the Governments concerned, which should then be left to settle between themselves whether mutual compensation is to be claimed or allowed.

(ii) In modification of the general rule prohibiting inter-provincial adjustments from 31st December 1891, a special reservation was made in paragraph 4 of the Government of India letter recorded in G.O., No. 392, dated 30th March 1892, to the effect that all considerable charges of an exceptional character should be specially dealt with.

(iii) In G.O., No. 1045, Financial, dated 6th October 1892, the Accountant-General was requested to report all individual payments exceeding Rs. 2,000 as falling under this category.

(iv) In paragraph 2 of its letter recorded in G.O., No. 135, dated 10th February 1897, the Government of India has again drawn attention to the fact that, in cases of sufficient importance, it does not object to sanctioning special adjustments whenever new arrangements not provided for in the contract are introduced. The Accountant-General will be requested, in accordance with these rulings, to report to Government without fail all such exceptional cases in future.

2. In the present case, it is clear from the correspondence between the Chief Commissioner of Burma and this Government between 1891 and 1893 that the education of Madrasi hospital assistant pupils for medical service in Burma was undertaken on the express understanding that the entire cost should be recovered and credited to Provincial revenues. It is also clear from the figures given in the margin * that, while the cost † of the few Burmese pupils ‡ sent over from Burma was duly provided for in the budget estimate of 1891–92, which was taken as the basis of the contract assignment for the present quinquennium, the cost § of educating the additional pupils ‖ recruited in Madras was not so included, the matter being still under correspondence, and that if application had been made to the Government of India at the very outset, the whole of the extra cost would have been recovered from 1891–92.

Stipends, Prizes, Library Allowances, &c.

		Rs.
* Actuals,	1890–91	6,019
Budget,	1891–92 }	6,900
Contract,	1892–97 }	
Actuals,	1891–92	10,859
,,	1892–93	18,073
,,	1893–94	23,357
,,	1894–95	22,719
,,	1895–96	20,734

† About Rs. 4,000.
‡ About five.
§ Over Rs. 10,000.
‖ About twenty-five.

3. The Government of India will now be requested to sanction a special adjustment in favour of Provincial revenues as compensation for the losses sustained.

4. Considerable delay has occurred in reconciling the figures in the Accountant-General's books with those of the Principal, Medical College: it is not clear why discrepancies extending over four years should exist. The Accountant-General will be requested to take steps to ensure greater agreement between the two sets of accounts in future.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Director of Public Instruction.
,, Surgeon-General.
,, Accountant-General.
,, Educational Department.

Letter—to the Secretary to the Government of India, Finance and Commerce Department, No. 145, Financial, dated Fort St. George, 13th February 1897.

I am directed to state that, under the arrangements reported to the Government of India in this Government's letter, No. 71, Educational, dated 6th March 1879, a small number of Burmese students (about five) was sent over from Burma and educated as hospital assistant pupils at the Madras Medical College, the cost being fully recovered from the Administration of that province up to 1891–92. The charges (about Rs. 4,000 a year) were included in the Madras Provincial accounts at the time of the settlement of the present quinquennial contract: no recovery, therefore, was claimed by this Government subsequent to 31st December 1891 to meet the charge.

2. But early in 1891 it was found that the small number of pupils annually sent over from Burma was insufficient to meet the requirements of the Medical service in that province, and this Government entered into a special agreement with the Chief Commissioner for educating a number of Madrasi pupils (about twenty-five), recruited locally, in addition to the few Burmese students already under training. The additional liability, which amounted to over Rs. 10,000 a year, was undertaken on the express understanding that the entire cost would be recovered and credited to Madras Provincial revenues in due course, and it will be seen from the correspondence recorded in the proceedings annexed that this recovery was actually effected up to November 1893, when the bills were ordered to be forwarded to the Accountant-General for adjustment.

3. It is now reported that subsequent to this date the Accountant-General has refused to credit Madras Provincial revenues with the extra cost of these additional pupils, on the ground that all inter-provincial adjustments are forbidden under paragraphs 8 to 10 of the Government of India letter, No. 4384, dated 29th October 1891. In arriving at this decision the Accountant-General has overlooked the provisions of article 1368 of the Civil Account Code, as well as the special reservation as regards charges of an exceptional character borne by one province on behalf of another made in the concluding clause of paragraph 10 of the above-mentioned letter, and repeated in Government of India letters, No. 1149, dated 17th March 1892 (paragraph 4), and No. 136-A, dated 12th January 1897 (paragraph 2).

4. The figures noted in the margin clearly prove that, in fixing the contract assignment under *24. Medical* for the present quinquennium, the exceptional charges subsequently undertaken on account of the Madrasi pupils were not foreseen or provided for. Under the special reservation above alluded to, this Government is fairly entitled to a reimbursement of the entire cost actually incurred. I am to submit that this claim should not be affected by the limitation imposed by article 1369 of the Civil Account Code, as the delay in preferring it has been caused by the Accountant-General's action in setting aside, without reference to Government, the protests on the subject made by the Principal of the Medical College *ab initio*, and by the subsequent delay in reconciling the figures in his books with those of the departmental accounts.

Stipends, Prizes, Library Allowances, &c.

		Rs.
Actuals,	1890–91	6,019
Budget,	1891–92 }	6,900
Contract,	1892–97 }	
Actuals,	1891–92	10,859
,,	1892–93	18,073
,,	1893–94	23,357
,,	1894–95	22,719
,,	1895–96	20,734

5. I am therefore to request that, in accordance with the original understanding entered into with the Administration of Burma (which was actually given effect to for some time even after the coming into operation of the present contract), credit may be given to this Government for the entire cost of educating the additional number of Madrasi pupils from the outset up to 31st March 1897. The budget estimates for 1896–97 under *24. Medical* include the cost of these pupils and no compensation will be claimed for the period of the ensuing contract.

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

NOTES CONNECTED WITH G.O., Nos. 144, 145, FINANCIAL, DATED 13TH FEBRUARY 1897.

[SUBJECT.—*Cost of educating Hospital Assistant pupils for Burma at the Madras Medical College.*]

From the Accountant-General, No. 269-I.B.E., dated 20th November 1895.

[Memorandum No. 3077, Financial, dated 23rd December 1895.]

From the Director of Public Instruction, No. 299, *dated 11th January* 1897.

For the Chief Secretary—

The Madras Medical College has been educating two sets of hospital assistant pupils for service in Burma—

(i) A few Burmese students (about five in number and costing on an average Rs. 4,000 per annum) have been sent over and paid for by the administration of that province under the arrangements entered into in 1879. The cost incurred by the Madras Government on account of these pupils was included in the Madras accounts under 24. *Medical*, when the Provincial contract of 1892—97 was settled, and the lump assignment of ·32 lakh added by India as compensation for the abolition of all inter-Provincial adjustments practically covered the charge: no loss has therefore accrued by ceasing to recover the cost of these Burmese pupils from Burma.

(ii) But early in 1891 the Madras Government undertook to educate a second set of students, recruited in Madras (about 25 in number who will have cost about ·54 * lakh by the 31st March next). This was done on the express understanding that the full cost incurred by Government should be recovered from the administration of Burma, as will be seen—(*a*) from the Chief Commissioner's letter in G.O., No. 576, Educational, dated 28th July 1891, in which he stated that the Comptroller, Burma, had been requested to arrange for the payment of the charges incurred, (*b*) from the letter of this Government, No. 550, Educational, dated 22nd July 1892, in which it would not consent to forego the fees, and (iii) from the recoveries actually effected under G.Os., No. 656, Educational, dated 6th September 1892, and No. 814, Educational, dated 22nd November 1892, even after the current contract had come into force. It was unfortunate that under G.O., No. 738, Educational, dated 7th October 1893, all bills of this kind were ordered to be forwarded to the Accountant-General direct for adjustment. It was also unfortunate that the Accountant-General did not address Government on the question, as he might have done under article 1368 of the Civil Account Code, but of his own motion ceased to give credit to Provincial revenues, on the ground that all inter-Provincial adjustments had been stopped with effect from 31st December 1891. This, however, is not the case.

* 1891–92	·03
1892–93	·07
1893–94	·12
1894–95	·12
1895–96	·10
1896–97	·10
Total ..	·54

2. In the first place the rule applies only to payments of an ordinary kind made in one province on behalf of another, *e.g.*, leave allowances, etc., and not to exceptional liabilities of this character, which are entirely outside the scope of the Provincial contract. For the adjustment of these exceptional items, a special reservation * was made in paragraph 4 of the Resolution of the Government of India recorded in G.O., No. 392, Financial, dated 30th March 1892, and the Accountant-General was requested in G.O., No. 1045, Financial, dated 6th October 1892, to report all individual payments exceeding Rs. 2,000 as coming under this category.

* "That if any considerable charge of an "*exceptional* nature which ought ordinarily "to be borne by one province is paid in "another province, the question of a corre- "sponding adjustment between the two pro- "vinces will be specially dealt with; this "provision has been rendered necessary by the "decision to stop inter-Provincial adjust- "ments as a matter of *ordinary* course".

Years.	Stipends, prizes, library allowances, etc.
	Rs.
Actuals, 1890–91	6,019
Budget, 1891–92 }	6,900
Contract, 1892–97 }	
Actuals, 1891–92	10,859
„ 1892–93	18,073
„ 1893–94	23,357
„ 1894–95	22,719
„ 1895–96	20,734

3. In the present case, the figures in the margin clearly show that the expenditure on account of the Madrassi pupils was not provided for in the existing contract, and that if application had been made to India at the very outset the whole of the cost could have been recovered from 1891–92.

4. The long delay allowed by the Accountant-General in reconciling his figures with those of the Principal, Medical College, has precluded the possibility of recovering the cost incurred up to 1894–95. Submitted that India should be addressed as regards the adjustment of the charges in 1895–96 and 1896–97, and that the Accountant-General should be reminded to report all such cases under article 1368 and G.O., No. 1045, Financial, dated 6th October 1892.

J. G[ROSE]—1–2–97.

5. The budget of the current year (Rs. 22,632) which included the cost of both sets of pupils under 24. MEDICAL is repeated for the contract of 1897—1902, and must therefore be practically held to cover the charge without recovery for the next five years.

A. M. CHINNASWAMY MUDALIYAR—27–1–97.

Chief Secretary.

A. R. KNAPP—28–1–97.

Hon'ble Mr. Bliss, C.I.E., and Hon'ble Mr. Grose, C.I.E.

J. F. PRICE—28–1–97.

Certainly let us address India and try to get all we can.

H. W. B[LISS]—29–1–97.

J. G[ROSE]—1–2–97.

Draft order and letter are submitted.

A.M.C.—11–2–97.

A.R.K.—11–2–97.

His Excellency the Governor.

J. F. PRICE—11–2–97.

A. E. H[AVELOCK]—12–2–97.

[G.O., Nos. 144, 145, Financial, dated 13th February 1897.]

NOTES CONNECTED WITH G.O., Nos. 144, 145, FINANCIAL, DATED 13TH FEBRUARY 1897.

[SUBJECT.—*Cost of educating Hospital Assistant pupils for Burma at the Madras Medical College.*]

From the Accountant-General, No. 269-I.B.E., dated 20th November 1895.

For the Chief Secretary—

The Madras Medical College has been educating two sets of hospital assistant pupils for service in Burma—

(i) A few Burmese students (about five in number and costing on an average Rs. 4,000 per annum) have been sent over and paid for by the administration of that province under the arrangements entered into in 1879. The cost incurred by the Madras Government on account of these pupils was included in the Madras accounts under 24. *Medical*, when the Provincial contract of 1892—97 was settled, and the lump assignment of ·32 lakh added by India as compensation for the abolition of all inter-Provincial adjustments practically covered the charge: no loss has therefore accrued by ceasing to recover the cost of these Burmese pupils from Burma.

(ii) But early in 1891 the Madras Government undertook to educate a second set of students, recruited in Madras (about 25 in number who will have cost about ·54 lakh by the 31st March next). This was done on the express understanding that the full cost incurred by Government should be recovered from the administration of Burma, as will be seen—

(a) from the Chief Commissioner's letter in G.O., No. 576, Educational, dated 28th July 1891, in which he stated that the Comptroller, Burma, had been requested to arrange for the payment of the charges incurred, (b) from the letter of this Government, No. 550, Educational, dated 22nd July 1892, in which it would not consent to forego the fees, and (iii) from the recoveries actually effected under G.Os., No. 656, dated 6th September 1892, and No. 814, dated 22nd November 1892, even after the current contract had come into force. It was unfortunate that under G.O., No. 758, Educational, dated 7th October 1893, all bills of this kind were ordered to be forwarded to the Accountant-General direct for adjustment. It was also unfortunate that the Accountant-General did not address Government on the question, as he might have done under article 1368 of the Civil Account Code, but of his own motion ceased to give credit to Provincial revenues, on the ground that all inter-Provincial adjustments had been stopped with effect from 31st December 1891.

1891–92	·03
1892–93	·07
1893–94	·12
1894–95	·12
1895–96	·10
1896–97	·10
Total	·54

This, however, is not the case.

In the first place the rule applies only to payments of an ordinary kind made in one province on behalf of another, *e.g.*, leave allowances, etc., and not to exceptional liabilities of this character, which are entirely outside the scope of the Provincial contract. For the adjustment of these exceptional items, a special reservation † was made in paragraph 4 of the Resolution of the Government of India recorded in G.O., No. 392, dated 30th March 1892, and the Accountant-General was requested in G.O., No. 1045, Financial, dated 6th October 1892, to report all individual payments exceeding Rs. 2,000 as coming under this category.

† "That if any considerable charge of an "*exceptional* nature which ought ordinarily "to be borne by one province is paid in "another province, the question of a corre- "sponding adjustment between the two pro- "vinces will be specially dealt with; this "provision has been rendered necessary by the "decision to stop inter-Provincial adjust- "ments as a matter of *ordinary* course".

Years.	Stipends, prizes, library allowances, etc.
Actuals, 1890–91	6,019
Budget, 1891–92 }	6,900
Contract, 1892–97 }	
Actuals, 1891–92	10,859
„ 1892–93	18,073
„ 1893–94	23,357
„ 1894–95	22,719
„ 1895–96	20,734

In the present case, the figures in the margin clearly show that the expenditure on account of the Madrassi pupils was not provided for in the existing contract, and that if application had been made to India at the very outset the whole of the cost could have been recovered from 1891–92.

The long delay allowed by the Accountant-General in reconciling his figures with those of the Principal, Medical College, has precluded the possibility of recovering the cost incurred up to 1894–95. Submitted that India should be addressed as regards the adjustment of the charges in 1895–96 and 1896–97, and that the Accountant-General should be reminded to report all such cases under article 1368 and G.O., No. 1045, dated 6th October 1892.

J. G[ROSE]—1-2-97.

The budget of the current year (Rs. 22,632) which included the cost of both sets of pupils under 24. MEDICAL is repeated for the contract of 1897—1902, and must therefore be practically held to cover the charge without recovery for the next five years.

A.M.—27-1-97.

(A. R. KNAPP—28-1-97.
J. F. PRICE—28-1-97.

Certainly let us address India and try to get all we can.

H. W. B[LISS]—29-1-97.

[G.O., Nos. 144, 145, Financial, dated 13th February 1897.]

Financial

Clerkeep

J. G[ROSE]—1-2-97

Hon'ble Bliss C.I.E and Hon'ble Gross C.I.E

Draft order and letter are submitted.
A.M.C. 11-2-97.
A.R.K. 11-2-97

H.E. the Governor

J.F. Price 11.2.97.

A.H. [AYSLOCK]—12-2-97

25/6

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Govt:
Educational Deptt.

No. NBE / 269

Dated 20 }
Received 21 } November
Rep 22

No.

CHIEF SECRETARY'S GOVERNMENT OF MADRAS
Subject 21 NOV. 1895

Making certain observations upon the closing remarks relating to the Accounts made by the Principal Medical College in his report of 1st July and printed in G.O nos 810 and 811 Educational of the 7th October

Cor.—4,000—18-5-95.

Dept.
Enclos. To
To

8 10/11 : 7- 10 95 Orgs
811 : 22. 11. 92 & E.C
655/89 : 6 8 92
529/88 : 22. 7. 92 do
429/30 : 3 6 92
576 : 28 7 91
666 : 14 10 90
392 : 30 3 92 Inst & C

Transferred to the Financial Department.

Francis

Ag Under Secretary

NB 6/12 Received 9/12/95

MEMO. No. 3077.

Referred to the D.P.I. for remarks and for a clear statement of the facts as regards the education of the Burmese Medical pupils, the fees realised, the charges paid, and the nature of the debits in the Accountant-General's books, from the date on which the pupils were first admitted into the College.

Frederick

Chief Secretary

For 2 St. George
23d December 1895
To
The Director of Public Instruction.

payments from Burma they are still made to the students, and being made they have to be debited to some head. Clearly as they are payments made for the medical college to its students they are properly charged to that institution

I have the honour to be
Sir,
Your most obedt. Servant,

H Mannin
Offg. Accountant General.

20/11

Financial (1896) Department.

CURRENT No. 1797

8 6

From The Dir. of Pub. Instruction,
Madras.

Order

No. 8868

Dated 19 August 1896.
Received 20
Registered 21
Enclosures 1
Spare copies nil.

DESPATCHED
19 AUG. 96

SUBJECT.

Explaining the delay in submitting a reply to the remarks made by Government in the review of the Medical College report for 1894-95 re accounts.

To await receipt of further Communication.

21/8

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial (1896) Department.

CURRENT No.

DESPATCHED
26 SEP. 96

From The Dir of Pub. Instruction.

RECEIVED
23-SEP. 1896
GOVERNMENT OF MADRAS

Order

No. 1063

Dated 26th September 1896.

Received 28th do

Registered 28th do

Enclosures one.

Spare copies nil.

SUBJECT.

Submitting, for the information of Government, copy of a letter addressed to the Accountant General which explains the delay in furnishing the information called for in reference on G.O. No. 2077 dated 22nd December 1892

to await further Communica

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Financial

~~Local & Munl.~~ (1897) Department.

CURRENT No.

From The Dir of Pub. Instruction

Order.

No. 299

Dated January 1897.

Received 12 JAN. 1897

Registered

Enclosures four.

Spare copies nil.

CHIEF SECRETARY'S GOVERNMENT OF MADRAS

SUBJECT.

Returning with remarks the endorsement relating to the cost of training Messrs Burma & Burma Medical pupils in the Medical College & the difference between the accounts maintained by the Presd. Treasy & Pty.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G. 25]
500—28-11-96.

~~H. E. THE GOVERNOR.~~

THE HON'BLE MR. BLISS, C.I.E.

THE HON'BLE MR. GROSE, C.I.E.

SUBJECT.

Cost of educating Hospital Assistant pupils for Burma at the Madras Medical College.

From the Accountant-General No. 362/269 dy 25th November 1896

FOR ORDERS.

For the Chief Secretary.

The Madras Medical College has been educating two sets of Hospital Assis-tant pupils for service in Burma.

I. A few Burmese students, (about 5 in number and costing on an average Rs. 4000 per annum) have been sent over and paid for by the administration of that pro-vince under the arrangements entered into in 1879. The cost incurred by the Madras Govt. on account of these pupils was included in the Madras Accounts under 24 Medical, when the Provincial contract of 1892-97 was settled, and the Imm. assignment of ·32 lakh added by India as compensation for the abolition of all Interprovincial adjustments practically covered the charge: no loss has there-fore accrued by ceasing to recover the cost of these Burmese pupils from Burma.

II. But early in 1891, the Madras Govt. undertook to educate a second set of students, recruited in Madras, (about 25 in number who will have cost about ·54 lakh by the 31st March next).

This

Certainly let us address India & try & recover.

29/1/97

A

1891-92	·03
1892-93	·07
1893-94	·12
1894-95	·12
1895-96	·10
1896-97	·10
	·54

this was done on the express under-
-standing that the full cost incurred by Government should be recovered from the administration of Burma, as will be seen (i) from the Chief Comm-
-issioner's letter in G.O., No 576 Educl. d/28th July 1891 in which he stated that the Controller Burma had been requested to arrange for the ~~payment~~ recovery of the charges incurred, (ii) from the letter of this Govt. No. 550 Educl., d/ 28nd July 1892 in which ~~this Govt.~~ it would not consent to forego the fees, and (iii) from the recoveries actually effected under G.O., Nos 656 d/6th Sept. 1892 and 814 d/28nd Nov. 1892, even after the ~~Govt.~~ current contract had come into force. It was unfortunate that under G.O., Educl., No. 738 d/7th October 1891 all bills of this kind were ordered to be forwarded to the Accountant-General direct for adjustment. It was also un-
-fortunate that the Accountant-General ~~neither~~ did not address Govt. on the question, as he might have done under art. 1368 of the Civil Account Code, but of his own motion ceased to give credit to Prov-
-incial revenues, on the ground that all Interprovincial adjustments had been stopped with effect from 31st December 1891.

This however is not the case.

In the first place, the rule applies only to payments of an ordinary kind made in one Province on behalf of another and not to exceptional liabilities of this character, which are entirely outside the scope of the Provincial contract. For the adjustment of these exceptional items, a special reservation was made in para 4 of the Resolution of the Govt. of India recorded in G.O., No 392 30-3-92 and the Accountant-General was requested to report all in G.O., No 1045 Financial dated 6th October 1892 individual payments exceeding Rs. 2000 as coming under this category.

In the present case, the figures in the margin clearly show that the expenditure on account of the Madrassi pupils was not provided for in the existing contract, and that if application had been made to India at the very outset the whole of the cost could have been recovered from 1891-92.

The long delay allowed by the Accountant-General in reconciling his figures with those of the Princi-
-pal Medical College has precluded the possibility of recovering the cost incurred up to 1894-95. Submit-
-ted that India should be addressed as regards the adjustment of the charges in 1895-96 & 1896-97 and that the Accountant-General should be reminded to report all such cases under art. 1368 and G.O., No. 1045d/ 6-10-92.

P.J.

"that if any considerable charge of an exceptional nature which ought ordinarily to be borne by one Province is paid in another Province, the question of a corresponding adjustment between the two Provinces will be specially dealt with; this provision has been rendered necessary by the decision to stop inter-provincial adjustments as a matter of ordinary course"

Years	Stipends, Prizes, Library allowances, &c
Actuals 1890-91	6,019
Budget 1891-92 / Contract 1892-93	6,900
Actuals 1891-92	10,859
,, 1892-93	18,073
,, 1893-94	23,337
,, 1894-95	22,719
,, 1895-96	20,734
,,	

1/2/97

M

4

(R. 22,632)

The budget of the current year which included the cost of both sets of pupils under 24 Medical is repeated for the contract of 1897-1902 and must therefore be practically held to recover the charge, without recovery for the next five years.

AK. 28.1.97

20 28/1/97

Put this here (A) on page 1 of this note.

E.G.O. No. 145 Mil dy 13-2-97. — Pmit

COST OF BURMA HOSPITAL ASST^TS. PUPILS

[G./24.]
500—28-10-96.

Financial DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

Current No. of 189 , dated , from

" " " 189 , " , "

" " " 189 , " , "

Cost of Burma hospital assistant pupils

H. E. the Governor.

ORDER. N° 145 dy 13-2-97

Drafts of letters to India on certain matters
Thos Rose Institute

His Excellency the Governor in Council observes that, in dealing with this question, the Accountant-General has apparently overlooked the undermentioned orders relating to the settlement of mutual claims between one Government and another:-

(i) Under the provisions of article 1368 of the Civil Account Code, all claims of this character should be brought to the notice of the Government concerned, which should then be left to settle between themselves whether mutual compensation is to be claimed or allowed.

(ii) In modification of the general rule prohibiting Interprovincial adjustments from 31st December 1891, a special reservation was made in para. 6 of the Govt. of India letter recorded in G.O. No. 393, dated 30th March 1892 to the effect that all considerable charges of an exceptional character should

should be specially dealt with.

(iii) In G.O. No. 1045 Financial, dated 6th October 1892, the Accountant-General was requested to report all individual payments exceeding Rs. 2,000 as falling under this category.

(iv) In para. 2 of its letter recorded in G.O. No. 135, dated 10th Feb. 1897, the Govt. of India has again drawn attention to the fact that in cases of sufficient importance it does not object to sanctioning special adjustments, whenever new arrangements not provided for in the contract are introduced. The Accountant-General will be requested, in accordance with these rulings, to report to Govt. without fail all such exceptional cases, in future.

2. In the present case, it is clear from the correspondence between the Chief Commissioner of Burma and this Government between 1891 & 1893, that the education of Madrasi hospital assistant pupils for medical service in Burma was undertaken on the express understanding that the entire cost should be recovered and credited to Provincial Revenues. It is also clear from the figures given in the margin that, while the cost* of the few† Burmese pupils sent over from Burma was duly provided for in the budget estimate of 1891-92, which was taken as the basis of the contract assignment for the present quinquennium, the cost‡ of educating the additional pupils recruited in Madras was not so included, the matter being still under correspondence

Years	Stipends Prizes Library allowance & &c.
Actuals 1890-91.	6,019
Budget 1891-92 } Contract 1892-97 }	6,000
Actuals 1891-92.	10,859
,, 1892-93.	18,073
,, 1893-94.	23,357
,, 1894-95.	22,719
,, 1895-96.	20,734

* About Rs. 4,000

† About 5

‡ Over Rs. 10,000

about 25

correspondence, and that if application had been made to the Govt. of India at the very outset, the whole of the extra cost would have been recovered from 1891-92.

3. The Govt. of India will now be requested to sanction a special adjustment in favour of Provincial revenues, as compensation for the losses sustained.

4. Considerable delay has occurred in reconciling the figures in the Accountant-General's books with those of the Principal Medical College; It is not clear why discrepancies extending over four years should exist. The Accountant-General will be requested to take steps to ensure greater agreement between the two sets of accounts in futures.

To

The Director of Public Instn.
,, Surgeon-General.
,, Accountant-General.
,, Educational Dept.

L E T T E R:-

To

The Secretary to the Govt. of India,
Finance & Commerce Dept.

SIR,

I am directed to state that under the arrangements reported to the Govt. of India in this Govt's letter No. 71 Educational, dated 8th March

March 1879, a small number of Burmese students (about 5) were sent over from Burma and educated as Hospital Asstt. pupils at the Madras Medical College, the cost being fully recovered from the administration of that province up to 1891-92. The charges (about Rs. 4,000 a year) were included in the Madras Provincial accounts at the time of the settlement of the present quinquennial contract: no recovery therefore was claimed by this Govt. subsequent to 31st December 1891 to meet the charge.

2. But early in 1891 it was found that the small number of pupils annually sent over from Burma was insufficient to meet the requirements of the medical service in that province, and this Govt. entered into a special agreement with the Chief Commissioner for educating a number of Madrassi pupils (about 25), recruited locally, in addition to the few Burmese students already under training. The additional liability, which amounted to over Rs.10,000 a year, was undertaken on the express understanding that the entire cost would be recovered and credited to Madras Provincial revenues in due course, and it will be seen from the correspondence recorded in the Proceedings annexed, that this recovery was actually effected up to November 1893, when the bills were ordered to be forwarded to the Accountant-General for adjustment.

3. It is now reported that subsequent to this date the Accountant-General has refused to credit Madras Provincial revenues with the extra cost of these additional pupils, on the ground that all Interprovincial adjustments are forbidden under paras. 8 to 10 of the Govt. of India letter No. 1384 dated 29th October 1891. In arriving at this decision the Accountant General has overlooked the provisions of article 1368 of the Civil Account Code, as well as the special reservation as regards charges of an exceptional character borne by one province on behalf of another made in the concluding clause of para. 10 of the above mentioned letter, and repeated in Govt. of India letters No. 1149, dated 17th March 1892 (para.4) and No. 136 A, dated 12th January 1897 (para.2).

4. The figures noted in the margin clearly prove that in fixing the Contract Assignment under 24 Medical for the present quinquennium, the exceptional charges subsequently undertaken on account of the Madrassi pupils were not foreseen or provided for, and that under the special reservation above alluded to, this Govt. is fairly entitled to a reimbursement of the entire cost actually incurred. I am to submit that this claim should not be affected by the limitation imposed by article 1369 of the Civil Account Code, as the delay in preferring it has been caused by the Accountant-General's action in

setting

Years.		Stipends. Prizes Library allowances &c.
Actuals	1890-91.	6,019
Budget	1891-92 }	
Contract	1892-97 }	6,900
Actuals	1891-92.	10,859
,,	1892-93.	18,073
,,	1893-94.	23,357
,,	1894-95.	22,719
,,	1895-96.	20,734.

setting aside the protests on the subject made by the Principal of the Medical College ab initio, and the subsequent delay in reconciling the figures in his books with those of the departmental accounts.

3. I am therefore to request that, in accordance with the original understanding entered into with the administration of Burma, (which was actually given effect to for some time even after the coming into operation of the present contract,) credit may be given to this Govt. for the entire cost of educating the additional number of Madrassi pupils from the ~~commencing~~ up to 31st March 1897. The budget estimates for 1896-97 under 24 Medical include the cost of these pupils and no compensation will be claimed for the period of the ensuing contract.

(from orders)

Printed copy sent to Press. 13/2/97

Returned for signature. 23/2/97

Despatched in print.

Number of copies required: Order complete. Letter only. Order complete with Letter.

No. and date of G. O.

1897

Reference No.

Enclosures to G. No.

Order of Government

Order of Government

Statement with ditto.

Paper noted up, being meant for despatch in original.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.