

B. N. 469 W 12-2-1883

Stores - Progs in the Stores
Dept. by the revised rules
for the supply of - of
European manufacture
to the Public Services,
communicated to the officers
of the department, with
instructions

The original of the
above paper is not
forthcoming in the records.
The abstract has been
obtained from the
Printed Vol. of Proceedings

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Govt. of (1883) Madras.

FINANCIAL.

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G.O, 31st January 1883, No. 190.

JANUARY.

Stores.

Communicating to the Departments of the
Secretariat, &c., Resolution of the Government of
India prescribing revised rules for the supply of
articles of European manufacture required for the
public service in India, and issuing instructions
regarding the preparation and submission of
Annual Estimates of Stores required from
England and of Annual Returns of Expenditure
on Stores.

31ST JANUARY 1883, No. 190, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Proceedings of the Government of India, Department of Finance and Commerce,
(Accounts and Finance—Stores), dated Calcutta, 10th January 1883,
No. 185.

Read—again the undermentioned papers regarding the procedure to be employed in
obtaining for the public service supplies of stores of other than Indian
origin or manufacture :—

Financial Resolution, No. 3574, dated 3rd November 1880.
" " 953, " 10th June 1881.
" Circular " 1470, " 15th March 1882.
" " 1620, " 21st " "

Resolution—

The Governor-General in Council having had under consideration the existing orders regarding the supply of articles of European manufacture required for the public service in India, and the preparation of the annual returns of expenditure on stores, required for transmission to Her Majesty's Secretary of State for India, is pleased to direct the publication in a consolidated form of the existing rules on the subject, and at the same time to prescribe modified forms for the submission of the annual statements required by the Secretary of State. Accordingly, in supersession of the orders cited above, the Governor-General in Council prescribes the following rules. These rules apply to stores required for Imperial and Provincial Services and Incorporated Local Funds, but not to those required for Excluded Local Funds :—

Articles of European Manufacture.

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency, which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.

3. The special cases in which, with the previous sanction of the Government of India or of the Local Government, as the case may be, stores of European manufacture may be obtained in India are—

- 1st, when for any special reason it may be more economical to do so ;
- 2nd, when stores indented for from England have not arrived, and inconvenience to the public service is anticipated from delay in the supply ;
- 3rd, when the articles are perishable.

4. Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under Secretary of State for India or of the Departmental Secretary at the India Office, with an intimation that the supply has been authorized by the responsible Government. All indents for Military and Marine Stores, &c. are, however, to be transmitted through the Government of India in the Military Department (see paragraph 5). The grant to which the cost of stores required for Imperial Service is chargeable should be specified in the indent, and all necessary particulars should be inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated:—

- Column 1.—Name of article.
 " 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local, or Berar).
 " 3.—Imperial head of account or grant to which chargeable.*
 " 4.—Established proportion.
 " 5.—How established proportion is calculated.
 " 6.—Number or quantity in store on
 " 7.—Number or quantity due on previous indents.
 " 8.—Number or quantity now indented for.
 " 9.—Rate.
 " 10.—Value { of number or quantity due on previous indents.
 " " " now indented for.
 " 11.—Remarks.
 " 12.—Shipped or under provision.
 " 13.—Proposed to be provided.
 " 14.—Remarks by the Director-General of Stores. } †

5. This form is not applicable to Departments, such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for Military, Marine, and Medical Stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance.

6. The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in Column 6.

7. Patterns or samples of articles required should accompany the indent in cases where the description of the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing, or printing.

8. Indents for stores required for Provincial Services, with the exception mentioned in paragraph 5, or for Incorporated Local Funds, should be forwarded to England direct by the Local Government concerned, a copy of each indent being simultaneously transmitted to the Government of India in the Financial Department and to the Local Accountant-General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director-General of Railways, who will retain the triplicate copy and forward it to the Government of India in the Financial Department for perusal. Indents for chemicals and

* This column will be blank if the charge is not debitable to the Imperial Revenues.
† These are to be left blank for the Director-General of Stores to fill up.

scientific apparatus, &c., required for Colleges and Schools will continue as heretofore to be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State.

9. Indents for stores required for Imperial Services should be forwarded as follows:—

<i>Nature of Stores.</i>	<i>To be forwarded to England by the—</i>
Military, Marine and Medical	Military Department.
Public Works, including Railway and Telegraph.	Public Works Department.
Stamps, Post Office, Mint, and Paper Currency Department.	Department of Finance and Commerce.
Other Civil Stores for use in Bombay ..	Government of Bombay.
" " " " Madras	" of Madras.
" " " " Hyderabad ..	Foreign Department.
" " " " elsewhere ..	The Department of the Supreme Government concerned.

10. The Governments of Madras and Bombay, and the several Departments of the Supreme Government, will furnish a copy of each indent to the Government of India in the Department of Finance simultaneously with the transmission of the original indents to the India Office; in the case of Military and Public Works Stores, the Governments of Madras and Bombay will forward a copy of each indent to the Government of India in the Military and Public Works Departments, respectively, and not direct to the Department of Finance. In the case of the Departments of the Supreme Government, the Department of Finance will return the copies of the indents after perusal with any remarks that may seem called for.

11. With each indent, whether for Imperial or Provincial services, an explanatory memorandum or statement should be transmitted to the India Office, when practicable, in the form published with this Department Circular, No. 1620, dated 21st March 1882, giving the reasons for retaining in the indent any articles included in Appendix C to this Resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

Books, Newspapers, &c.

12. Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them the following procedure is prescribed.

13. Books, maps, and newspapers, or other periodicals published in Europe or America, whether required for Imperial or Provincial services, or for Local Funds, shall be procured independently of the India Office, either through local book-sellers or by direct orders to agents or publishers in Europe or America.

14. For official publications, other than Parliamentary papers, whether periodical or not, requisitions should be forwarded by the Departments of the Supreme Government, and by the Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, direct to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

15. Parliamentary papers required for departments and officers elsewhere than in the Madras and Bombay Presidencies will be supplied, as published, by the Secretary of State to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. Any communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

16. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

17. Government does not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. Books for regimental schools, regimental and prison libraries, and Military Offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be brought under the orders of the Government of India, Military Department, for the Bengal Army, and of the Governments of Madras and Bombay for the Armies in those Presidencies. Books for the Educational Department should be obtained under the rules and usage of the several Local Governments concerned. Purchase of other works should be confined strictly to those books, principally of reference, which are of obvious practical necessity to the office for which it is proposed to purchase them, independently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberate duties of advising Government on special or important subjects.

18. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

19. Payment for books, newspapers, &c., procured from abroad should, by preference, be made in India, either through an agent or a bank, on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the local Accountants-General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of the bills.

Annual Estimates of Stores required from England.

20. In order to facilitate the preparation by the India Office of the estimates of expenditure on stores, the Secretary of State has desired that forecasts shall be annually forwarded by the various indenting departments of the value of their probable requirements in respect of stores from England during the ensuing financial year. The Governor-General in Council accordingly directs that all officers submitting indents for stores from England shall prepare and forward to the Local Government, or the Department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (Appendix A), showing in groups of principal articles to the estimated gross quantities, rates, and value of stores required for the ensuing financial year.

21. Separate estimates should be prepared of stores required for Imperial Services and for Provincial Services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year which they may represent; those relating to Imperial services should be sent to the Government of India in the Department concerned, and those relating to Provincial services to the Local Government; and all should be despatched so as to reach the Local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than the 1st of October in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting officers in those Departments.

Annual Returns of Expenditure on Stores.

22. The existing system provides for the proper accounting for stores received from Europe and for the audit of store expenditure. For the Civil Departments of Government, instructions as to the account procedure are contained in Rule 15 of

Chapter 72 and Rule 29 of Chapter 73 of the Civil Account Code; the latter rule refers to the annual report of the expenditure on stores prescribed in the Resolutions of this Department, No. 1267, dated 21st July 1871, and No. 5487, dated 10th September 1874 (for the Military and Marine Departments), and re-produces the form of the annual statement prescribed in the Resolution of this Department, No. 3574, dated 3rd November 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

23. It is of great importance that the Secretary of State and the Government of India should have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. The Governor-General in Council accordingly requests that returns for each province and department (including Military and Public Works) may be prepared commencing from the year 1882-83, in the form annexed as Appendix B to this Resolution, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements, it should be observed, are intended merely to be returns of stores received or purchased as the case may be, and it is not necessary that they should be agreed with the books of the departmental account officers, but each statement should be complete for the province or department to which it relates.

24. In future, similar returns should be submitted by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, should be forwarded to the Government of India in the Finance Department, in order that, before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth in a convenient form the progress made during the year in substituting local manufactures for imported articles.

25. A few remarks are offered in explanation of the form in which the statements are to be submitted and of which a specimen is annexed (Appendix B). The statement should be prepared in three parts, viz. :—

- (1) European stores obtained through the Secretary of State.
- (2) European stores specially purchased in India.
- (3) Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of article, as well as all incidental charges, should be shown, as far as possible, in the prescribed columns, and also the estimated cost, as far as can be given, of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost. Such observations as may seem necessary in regard to variations in quality being noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in paragraph 3 of this Resolution, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles

included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate major headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly, a list has been prepared of the articles which can be procured of Indian manufacture, and is annexed as Appendix C. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that, in furnishing details in the prescribed column of Appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow, as closely as possible, the classification given in Appendix C. This classification, as now published, is, however, intended principally for the guidance of officers in the Civil Departments of Government; it is not in all respects applicable in its present form to the Public Works and Military Departments, and in re-issuing this Resolution the Government of India in those Departments will circulate a revised Appendix C for the guidance of Public Works and Military officers in the preparation of the annual statements. Those Departments will also prescribe the major headings to be adopted, on the principle above stated, in classifying in Appendix B the expenditure on European stores obtained through the Secretary of State.

27. The statement should include articles of importance only, that is to say, articles of which the consumption is considerable: petty articles as well as all stores which have been invariably obtained in India should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered. The Governor-General in Council requests that the necessary steps may be taken in the Public Works and Military Departments to ensure a uniform classification by officers in those Departments in the preparation of the statements now prescribed, and that instructions may be issued in those Departments on the principles laid down in this Resolution as to the limits of values, which should be observed in determining what articles should be included in the returns.

28. The orders of the Secretary of State make it incumbent on all officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in paragraph 3 of this Resolution. The Governor-General in Council therefore desires again to invite the special attention of Local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bonâ fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bonâ fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor-General in Council desires to remind all officers of Government that there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

29. The list (C) appended to this Resolution is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains, for the information of the officers concerned, a list of the articles which, so far as has been yet ascertained by the Government of India, can be manufactured in India, and specifies the various sources, so far as at present known, from which the articles can be obtained of local manufacture; some of the articles named in the list, though they can be manufactured in India, are at present only made on a small scale on special order, but the Governor-General in Council believes that, in the event of a constant demand arising for them, there is no reason why they should not become articles of regular manufacture in India. The list is also intended to serve as a guide to ensure that uniformity of classification which is necessary to serve as a guide for the compilation ultimately of a single annual statement. Other articles which may be procurable of *bonâ fide* local manufacture should be included under the appropriate headings, or separately, in preparing the annual statement.

Order—

Ordered that the foregoing Resolution be communicated as follows:—

To all Departments of the Government of India.
To all Local Governments and Administrations.
To the Comptroller-General and to all Accountants-General and Comptrollers.
To the Head Commissioner, Paper Currency.
To the Mint Masters, Calcutta and Bombay.
To the Director-General of the Post Office of India.
To the Commissioner, Northern India Salt Revenue.

(Signed) R. E. HAMILTON,
Offg. Asst. Secy. to the Govt. of India.

APPENDIX A.

[See para. 20 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 185, dated 10th January 1883].

Estimate of the probable quantity and value of Stores required from England for the use of during the Official Year 1884-85.

Description or Class of Stores.	ACTUAL EXPENDITURE FOR THREE YEARS.			PROBABLE ESTIMATED REQUIREMENTS FOR 1884-85.		
	1880-81.	1881-82.	1882-83.	Quantity.	Rate.	Value.
	RS.	RS.	RS.		RS.	RS.
Iron						
Copper						
Machinery						
Canvas						
Ironmongery						
Ordnance						
Shot and Shell ...						
Anchors						
Cable, &c.						
Stationery						
&c., &c.						

N.B.—In the estimates for 1884-85 and 1885-86, for Public Works Stores, the actual expenditure for one and two years respectively may be given if the figures for three years are not easily obtainable.

STATEMENTS.

APPEN

[See para. 23 of the Resolution of the Government of India

Annual Statement of Expenditure on Stores in the

(1) STORES MANUFACTURED IN EUROPE AND OBTAINED THROUGH THE SECRETARY OF STATE.		(2) STORES MANUFACTURED IN EUROPE BUT PURCHASED IN INDIA UNDER PARAGRAPH 3 OF GOVERNMENT OF INDIA FINANCIAL RESOLUTION, No. 185, DATED 10TH JANUARY 1883.							
Description or Class of Stores.*	Total Cost, including Charges.	Description or Class of Stores.	Number or Quantity.	ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.		
				Average Price or Rate.	Incidental Charges, Carriage, &c.	Total Cost.	Average Price or Rate.	Incidental Charges, Freight, Exchange, &c.	Total Cost.
	RS.				RS.	RS.		RS.	RS.
Chemicals									
Coal									
Machinery									
Mint Stores									
Printing Materials ..									
Stationery									
Other articles should be grouped under appropriate headings.									

* Any stores imported from England or purchased in the local market in considerable quantities which do not fall under

DIX B.

in the Department of Finance and Commerce, No. 185, dated 10th January 1883].

[here enter Presidency, Province or Department] for the Official Year 188

(3) STORES MANUFACTURED IN INDIA AND SUBSTITUTED FOR STORES FORMERLY IMPORTED THROUGH SECRETARY OF STATE.									
Description or Class of Stores.*	Number or Quantity.	ACTUAL COST IN INDIA.			ESTIMATED COST IF OBTAINED THROUGH INDIA OFFICE.			DIFFERENCE.	
		Average Price or Rate.	Incidental Charges, Carriage, &c.	Total Cost.	Average Price or Rate.	Incidental Charges, Freight, Exchange, &c.	Total Cost.	Gain.	Loss.
AGRICULTURAL IMPLEMENTS—			RS.	RS.		RS.	RS.	RS.	RS.
Axes									
Bill-hooks									
(as in Appendix C.)									
BUILDING AND ENGINEERING MATERIALS—									
Portland cement									
(and so on as in Appendix C.)									

any of the headings given in this column or in Appendix C should be separately entered under appropriate headings.

APPENDIX C.

(See para. 26 of the Resolution of the Government of India, Department of Finance and Commerce, No. 185, dated 10th January 1883.)

List of Articles which can be procured of Indian manufacture.

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.	
A.		CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—(Continued).		
AGRICULTURAL IMPLEMENTS—		Ammonia liquor acetatis ..		
Axes	Canal Foundry and Workshops, Roorkee; Jessop and Company, Calcutta.	Antimony, black ..		
Baskets, wire		" metal		
Bill-hooks		" oxide		
Buckets		" sulphide		
Forks		" sulphuric		
Harrow		Arsenic		
Knives		Asafoetida		
Kodolies		Blistering flies (milabris cichorii)		
Pick-axes		Borax		
Pots, watering		Calcium, chloride of		
Rakes		Calumba root		
Rollers		Camphor		
Scythes		" oxide, black		
Shears		Cardamom seeds		
Shovels	Caraway seeds			
Spades	Cassia pulv.			
APPAREL—		Castor oil		
Badges	Largely made at Delhi, Agra, and Lucknow and in Calcutta.	Catechu		
Buttons		Chloroform, methylated		
Caps, forage (for police)		Cinchona		
Coats and capes, waterproof		Cinnamon bark		
Lace, gold	Extensively manufactured in the North-Western Provinces and Punjab.	Cloves		
" silver		Copper, black, oxide of		
ARMS—		" nitrate of		
Scabbards		" oxide, pure		
Swords	" granulated			
B.		" sulphate		
BUILDING AND ENGINEERING MATERIALS—		Coriander seed		
Cement, Portland	Indian Portland Cement Company, Calcutta (Messrs. Burn & Co.)	Cubeb		
Compasses		Ether, rectified		
Gypsum		" sulphuric		
C.		Ferri sulphas		
CABINETWARE AND FURNITURE—		Gamboge		
Brooms	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.	Ginger, dry		
Envelope stands		Gold, chloride of		
Stationery cabinets		Gum, acacia		
CANVAS—		" benzoni		
Canvas	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie.	" mastiche		
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—		" myrrh		
Acid, boracic		" tragacanth		
" hydrochloric, pure		Hyoscyamus, extract of		
" " commercial		" leaves		
" " Purvis'		Iron, oxide of		
" " tested		" perchloride (crystallized)		
" nitric, pure		" peroxide of		
" commercial		" persulphate		
" sulphuric, pure		" sulphate		
" common		Jalap		
Aloe, socotrina		Kameyla		
Alum		Kousso		
Ammoniacum		Liquorice root		
Ammonia chloride, salamoniac		Morphia acetat		
" liquor		" hydrochloras		
D.		Narcotine		
EARTHENWARE AND PORCELAIN—		Nitre		
Basins, porcelain	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).	Nutmegs		
Cups		Nux vomica		
Dishes		Oak bark		
Filters		Oil, cajeputi		
Jugs		" poppy		
Pans		" chalmugra		
Pots, earthen		" croton		
E.		Opium, cake, medical		
EARTHENWARE AND PORCELAIN—		F.		
Basins, porcelain	G.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	H.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	I.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	J.			
F.		EARTHENWARE AND PORCELAIN—		
G.		K.		
EARTHENWARE AND PORCELAIN—		L.		
Basins, porcelain	M.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	N.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	O.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	P.			
G.		EARTHENWARE AND PORCELAIN—		
H.		Q.		
EARTHENWARE AND PORCELAIN—		R.		
Basins, porcelain	S.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	T.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	U.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	V.			
H.		EARTHENWARE AND PORCELAIN—		
I.		W.		
EARTHENWARE AND PORCELAIN—		X.		
Basins, porcelain	Y.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	Z.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	AA.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	AB.			
I.		EARTHENWARE AND PORCELAIN—		
J.		AC.		
EARTHENWARE AND PORCELAIN—		AD.		
Basins, porcelain	AE.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	AF.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	AG.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	AH.			
J.		EARTHENWARE AND PORCELAIN—		
K.		AI.		
EARTHENWARE AND PORCELAIN—		AJ.		
Basins, porcelain	AK.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	AL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	AM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	AN.			
K.		EARTHENWARE AND PORCELAIN—		
L.		AO.		
EARTHENWARE AND PORCELAIN—		AP.		
Basins, porcelain	AQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	AR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	AS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	AT.			
L.		EARTHENWARE AND PORCELAIN—		
M.		AV.		
EARTHENWARE AND PORCELAIN—		AW.		
Basins, porcelain	AX.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	AY.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	AZ.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	BA.			
M.		EARTHENWARE AND PORCELAIN—		
N.		BB.		
EARTHENWARE AND PORCELAIN—		BC.		
Basins, porcelain	BD.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	BE.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	BF.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	BG.			
N.		EARTHENWARE AND PORCELAIN—		
O.		BH.		
EARTHENWARE AND PORCELAIN—		BI.		
Basins, porcelain	BJ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	BL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	BM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	BN.			
O.		EARTHENWARE AND PORCELAIN—		
P.		BO.		
EARTHENWARE AND PORCELAIN—		BP.		
Basins, porcelain	BQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	BR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	BS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	BT.			
P.		EARTHENWARE AND PORCELAIN—		
Q.		BU.		
EARTHENWARE AND PORCELAIN—		BV.		
Basins, porcelain	BW.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	BX.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	BY.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	BZ.			
Q.		EARTHENWARE AND PORCELAIN—		
R.		CA.		
EARTHENWARE AND PORCELAIN—		CB.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
R.		EARTHENWARE AND PORCELAIN—		
S.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
S.		EARTHENWARE AND PORCELAIN—		
T.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CT.			
T.		EARTHENWARE AND PORCELAIN—		
U.		CU.		
EARTHENWARE AND PORCELAIN—		CV.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
U.		EARTHENWARE AND PORCELAIN—		
V.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
V.		EARTHENWARE AND PORCELAIN—		
W.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CT.			
W.		EARTHENWARE AND PORCELAIN—		
X.		CU.		
EARTHENWARE AND PORCELAIN—		CV.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
X.		EARTHENWARE AND PORCELAIN—		
Y.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
Y.		EARTHENWARE AND PORCELAIN—		
Z.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CT.			
Z.		EARTHENWARE AND PORCELAIN—		
AA.		CU.		
EARTHENWARE AND PORCELAIN—		CV.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
AA.		EARTHENWARE AND PORCELAIN—		
AB.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
AB.		EARTHENWARE AND PORCELAIN—		
AC.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CT.			
AC.		EARTHENWARE AND PORCELAIN—		
AD.		CU.		
EARTHENWARE AND PORCELAIN—		CV.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
AD.		EARTHENWARE AND PORCELAIN—		
AE.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
AE.		EARTHENWARE AND PORCELAIN—		
AF.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CT.			
AF.		EARTHENWARE AND PORCELAIN—		
AG.		CU.		
EARTHENWARE AND PORCELAIN—		CV.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
AG.		EARTHENWARE AND PORCELAIN—		
AH.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
AH.		EARTHENWARE AND PORCELAIN—		
AI.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CS.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CT.			
AI.		EARTHENWARE AND PORCELAIN—		
AJ.		CU.		
EARTHENWARE AND PORCELAIN—		CV.		
Basins, porcelain	CC.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CD.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CE.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CF.			
AJ.		EARTHENWARE AND PORCELAIN—		
AK.		CG.		
EARTHENWARE AND PORCELAIN—		CH.		
Basins, porcelain	CI.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CL.			
Filters	EARTHENWARE AND PORCELAIN—			
Jugs	CM.			
Pans	EARTHENWARE AND PORCELAIN—			
Pots, earthen	CN.			
AK.		EARTHENWARE AND PORCELAIN—		
AL.		CO.		
EARTHENWARE AND PORCELAIN—		CP.		
Basins, porcelain	CQ.			
Cups	EARTHENWARE AND PORCELAIN—			
Dishes	CR.			
Filters	EARTHENWARE AND PORCELAIN			

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured were there any regular demand for them.

List of Articles which can be procured of Indian Manufacture—(Continued).

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—(Continued).		EARTHENWARE AND PORCELAIN—(Continued).	
Opium powder	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie.	Saucers, color	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).
Peppermint		Slabs, "	
Petroleum			
Plaster of Paris			
Rose confect.			
Rose-water			
Saltpetre			
Senna leaves			
Silver, cyanide of			
" nitrate of, crystal			
" " common			
" " fused			
Spirit ether nitrose			
Anantamul (Hemidesmus indicus).			
Wax (vegetable), white			
Zinc, chloride of			
COAL AND COKE, &c.—		G.	
Coal †			
Coke †			
Charcoal, animal			
" pure			
" wood			
CORDAGE AND ROPE OF VEGETABLE FIBRE—		GLASS AND GLASSWARE—	
Cord		Gum bottles	
Line, Fishing		Ink pots	
" House		Retorts	
" Log			
" Rat			
Oakum			
Rope			
" Coir			
" Hemp, tarred			
" Manila			
Roping, twine			
Twine			
COTTON AND LINEN GOODS—		H.	
Braids			
Calico			
Chintz			
Cloth, cotton, of sorts			
Coats, drill (blue and khaki).			
Cord, cotton			
" shoulder			
Cotton thread for sewing			
Cotton packing			
" twist			
Dhoties, grey, cotton			
Drills, unbleached and dyed.			
Duck			
Dungri cloth			
Dusters			
Jumpers, drill			
Khaki cloth			
Long cloths			
Mule twist thread			
Malmal			
Muslin			
Putsoes or dhoties			
Rumals			
Salu, red			
Sheeting			
Shirtings			
Tape			
Towels			
Turbans			
Wicks for lamps of all descriptions.			
E.		I.	
EARTHENWARE AND PORCELAIN—		HARDWARE AND CUTLERY—	
Basins, porcelain	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).	Adzes	Canal Foundry and Workshops, Roorkee; Postal Workshop, Ali-garh; Messrs. Apar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.
Cups		Anvils, small, watchmaker's.	
Dishes		Badges	
Filters		Balances	
Jugs		Bayonets	
Pans		Bells	
Pots, earthen		Blocks, single and double	
		Bodkins	
		Bolts, brass and iron	
		Bradawls	
	Brass hands, punkah lamps		
	Call bells		
	Candlesticks		
	Coach screws for brackets.*		
	Cocks, brass (delivery)		
	Cruddas		
	Hammer's (all kinds)		
	Handles, brass		
	Hatchets		
	Hinges		
	Hooks for carbines		
	Knives		
	Lamps of sorts		
	Lanterns		
	Locks		
	" pad		
	Nippers		
	Nuts		
	Oil-feeders		
	Pestles and mortars		
	Pincers		
	Planes		
	Pliers, assorted		
	Rings, iron and brass		
	" for keys		
	Rules, foot		
	Safes, iron		
	Scales and weights (all sizes).		
	Scissors		
	Screw drivers		
	Sieves (assorted)		
	Spatula		
	Stoves		
	Taps and dies*		
	Trowels		
	Tweezers		
	Vices, bench*		
	" hand		
	" pin with screw		
	Weighing machines for letters and parcels.		
	Weights		
	Wheels, punkah, brass		
	Wrenches		
	HEMP—		
	Spun yarn		
	" " tarred		
	HIDES AND SKINS—		
	Hides		
	Skins		

List of Articles which can be procured of Indian Manufacture—(Continued).

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.	
L.		P.		
LEATHER AND LEATHER GOODS—		PAINTS AND COLORS—		
Ball bags	Messrs. Tuck, Harvey & Co.; Foy Brothers, and Cooper, Allen & Co., of Cawnpore; Mr. F. Rowland, of Bombay; Messrs. Maurice, Fielman & Co., Tanagra Tannery, Calcutta.	Lamp black	Bally Paper Mills, Calcutta. Scindia Paper Mills, Gwalior. Upper India Paper Mills, Lucknow. Girgaum Paper Mills, Bombay. Kurreem Bux Brothers, Calcutta. A. B. DeNigri, Calcutta.	
Batons, frog		Lead, red		
Bellows		" white		
Belting for driving machines		Paint, black		
Belts of sorts		Polish		
Covers, leather		Varnish, copal, japan, &c.*		
Delivery hose, leather		PAPER AND PASTEBOARD—		
Havresacks		Paper, brown		The several Indian breweries. Messrs. Ahmuty & Co., Calcutta; Rosa Factory (Messrs. Carew & Co.), Shahjahanpore; Aska Distillery, Ganjam.
Laces, leather		" blotting		
Leather		" cartridge		
Petis		" packing		
Patees		Pasteboards		
Petaras		Straw		
Postal bags		PRINTING AND LITHOGRAPHING MATERIALS—		
Pouches, ammunition	Case racks	See Hardware, &c.		
" cap	Centre pieces, brass			
Saddlery, camel	Chases			
" horse	" cast-iron			
Slings for carbines	Composing sticks (gun-metal).			
" muskets	Cylindrical inking tables ..			
Talwar, frog	Footsticks, iron			
Writing cases, leather	Forme racks			
LIQUORS, &c.—			Galleys, brass, with wooden rims.	
Beer	" large, brass bottomed.			
Rum	Imposing slabs			
Spirits, methylated	" wooden			
" of wine rectified	" frames for			
M.			" table, iron	
METALS, BRASS—		Lye		
Hoops, brass	Canal Foundry and Workshops, Roorkee.	" jars, portable, cast-iron, with false bottom.		
Pipes, "		Mallets, book		
Taps, "		Plainers		
METALS, COPPER—		Pressing boards		
Copper leaf (books)		Shooting sticks, iron		
METALS, IRON—		Side		
Anchors, small		Tools, book-binder's		
Chains, galvanized, with arrows.		" stereotype picker's ..		
" iron		Trough (for galley washing)		
" all other sorts (galvanized or not galvanized).		" for lye		
Clip hooks		Wood-bearers		
Compasses		PROVISIONS—		
Crowbars		Hog's lard		
Drums, iron, galvanized or not (for oil).		Vinegar		
Filings	S.			
Grapnels	SCIENTIFIC INSTRUMENTS AND APPARATUS—			
Handcuffs	Rain-gauges	North-West Soap Co., Meerut; Tuck, Harvey & Co., Cawnpore; Calcutta (Garden Reach) Soap Works; Bombay Steam Soap and Candle Works.		
Hand-saws	Spirit levels			
Jumpers, iron	Sundials			
Marlin spikes	SILK—			
Pipes, gas*	Ribbon		Alliance Cotton and Silk Manufacturing Co., Bombay.	
Pipes and tanks, iron	Tape			
" " galvanized iron.*	Goung-boungs or turbans ..			
Pulleys, cast iron	Head-bands			
Rivets	SOAP—			
Spears	Soap		See Hardware, &c., and Penknives.	
Stand, iron tripod	STATIONERY—			
Thimbles, iron	Envelopes			
Washers	" linen lined			
METALS, TIN—				Erasers
Boxes, tin	File boards			
Cans, tin	Glue, best, for binding ..			
Cases, tin, for maps	" pots			
Ingot, imported from the Straits Settlements.	Gum Arabic			
Sand boxes, tin	O.			
O.		Castor oil	The Gourepore Co., Limited, Calcutta; Messrs. Tuck, Harvey & Co., Cawnpore; and the Punjab Steam Mills Co., Lahore.	
Castor oil	Cocoonut			
Cocoonut	Linseed			
Linseed	" (boiled)			
" (raw)	" (raw)			
Mustard	" (raw)			
Sweet	" (raw)			
Turpentine	" (raw)			
" (raw)	" (raw)			
" (raw)	" (raw)			

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured were there any regular demand for them.

List of Articles which can be procured of India Manufacture—(Continued).

Names of Articles.	Source from which obtainable of local manufacture, so far as known.	Names of Articles.	Source from which obtainable of local manufacture, so far as known.
STATIONERY—(Continued).		STONE AND MARBLE—	
Ink, writing, black ..	{ Dr. Waldie, Calcutta; Babu Amrito Lal Roy, Calcutta. G. D. Iyah Pillai; M. Narasimooloo Chetty; Gooerdondoss Birju- bookondoss & Co., & Theagoroya Moodelly, Madras; Mr. Kelkar of Poona; Pranal Achrablal of Bombay.	Grindstones ..	Bombay Steam Soap and Candle Works.
" " blue-black ..		Jars, stone ..	
" " registration, black ..		Marble ..	
" " powder, black.			
" " red, not for registration.			
" for seals ..			
" printing ..			
Inkstands, wooden ..			
" pewter, round ..			
" brass ..			
" glass ..			
Knives (paper folder) ..			
Note books ..			
Paper-cutters (ivory, bone or wood).			
" weights ..			
Penholders (ivory) ..			
" (other kinds) ..			
Penknives ..	{ Fremchand Mistry of Kachannugger, Burd- wan, Bengal.		Woollen Mills Co., Cawnpore; Woollen Factory, Bangalore (Mr. S. Leo); Egerton Woollen Mills, Am- ritsar, Punjab.
Scissors ..			
Portfolios ..			
Rulers, flat ..			
" parallel ..			
" round ..			
Sand ..			
Wax-cloth ..			
" sealing ..			
		TALLOW—	
		Candles ..	
		W.	
		WAX—	
		Bees ..	
		Candles ..	
		WOOLLEN GOODS—	
		Blankets ..	
		Braid ..	
		Broadcloth ..	
		Bunting, assorted ..	
		Capes ..	
		Carpets ..	
		Cloth, baize ..	
		" ..	
		" ..	
		Cords ..	
		Felt ..	
		Flanne ..	
		Jersey ..	
		Lace, ..	

ORDER—dated 31st January 1883, No. 190, Financial.

Communicated to the Departments of the Secretariat, to Heads of Departments, and to the Accountant-General for information and guidance.

(True Extract.)

C. G. MASTER,
Chief Secretary.

To the Revenue Department.
" Military Department.
" Public Works Department.
" Heads of Departments.
" Accountant-General.

Exd. T. O'Connor.

Government {1883} of Madras.
FINANCIAL.

Recd.

Regd.

1883.

Enclosures

Spare copies

G.O., No. 190, 31st January 1883.

For No. 469 w/o, 12-2-83.
Command to the officers
of the dept. with instructions
JANUARY.
For No. 2060 w/o, 27-7-83.
Instructions
Govt. of India revised rules
for the supply of - & instructions
for the preparation and submission
of annual estimates and returns
of expenditure of stores.
Command to officers of the
P.W. Dept.

Stores.

Communicating to the Departments of the Secretariat, &c., resolution of the Government of India prescribing revised rules for the supply of articles of European manufacture required for the public service in India, and issuing instructions regarding the preparation and submission of annual estimates of Stores required from England and of annual returns of expenditure on stores.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Government of India, Department of Finance and Commerce, (Accounts and Finance—Stores), dated Calcutta, 10th January 1883, No. 185.

Read—again the undermentioned papers regarding the procedure to be employed in obtaining for the public service supplies of stores of other than Indian origin or manufacture:—

Financial Resolution, No. 3574, dated 3rd November 1880.

"	953,	"	10th June 1881.
"	1470,	"	15th March 1882.
"	1620,	"	21st " "

Resolution—

The Governor-General in Council having had under consideration the existing orders regarding the supply of articles of European manufacture required for the public service in India, and the preparation of the annual returns of expenditure on stores required for transmission to Her Majesty's Secretary of State for India, is pleased to direct the publication in a consolidated form of the existing rules on the subject, and at the same time to prescribe modified forms for the submission of the annual statements required by the Secretary of State. Accordingly, in supersession of the orders cited above, the Governor-General in Council prescribes the following rules. These rules apply to stores required for Imperial and Provincial services and Incorporated Local Funds, but not to those required for Excluded Local Funds:—

Articles of European Manufacture.

2. All articles required for the public service which cannot be manufactured in India are, as an almost invariable rule, to be obtained by indenting on the Secretary of State. The Store Department at the India Office constitutes a special agency, which is maintained for the express purpose of purchasing stores in England on account of the Government of India, and, save in the special cases hereafter mentioned, stores of European manufacture must not be bought in India or obtained direct from Europe independently of the India Office.

3. The special cases in which, with the previous sanction of the Government of India or of the local Government, as the case may be, stores of European manufacture may be obtained in India are—

- 1st, when for any special reason it may be more economical to do so;
- 2nd, when stores indented for from England have not arrived, and inconvenience to the public service is anticipated from delay in the supply;
- 3rd, when the articles are perishable.

4. Indents must be prepared in the following form and transmitted to England in duplicate, accompanied by a letter from the Secretary to Government direct to the address of the Assistant Under Secretary of State for India or of the Departmental Secretary at the India Office, with an intimation that the supply has been authorized by the responsible Government. All indents for Military and Marine stores, &c., are, however, to be transmitted through the Government of India in the Military Department (see paragraph 5). The grant to which the cost of stores required for Imperial service is chargeable should be specified in the indent, and all necessary particulars should be inserted in the proper columns; if in any case a column is left blank, the reasons for not filling it up should be stated:—

Column 1.—Name of article.

- | | |
|---|---|
| " | 2.—Revenues to which cost is chargeable (Imperial, Provincial, Local or Berar). |
| " | 3.—Imperial head of account or grant to which chargeable.* |
| " | 4.—Established proportion. |
| " | 5.—How established proportion is calculated. |
| " | 6.—Number or quantity in store on |
| " | 7.—Number or quantity due on previous indents. |
| " | 8.—Number or quantity now indented for. |
| " | 9.—Rate. |
| " | 10.—Value { of number or quantity due on previous indents.
of number of quantity now indented for. |
| " | 11.—Remarks. |
| " | 12.—Shipped or under provision. |
| " | 13.—Proposed to be provided. |
| " | 14.—Remarks by the Director-General of Stores.† |

5. This form is not applicable to departments such as the Ordnance Department, for which a special form has been prescribed by the Secretary of State or the Government of India, or to indents for stamps and currency note forms. All indents for Military, Marine, and Medical stores (whether Provincial or Imperial) must be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State for compliance.

6. The established proportion is, as a general rule, three years' supply, and is, unless otherwise specially ordered, based on the average of the previous three years' consumption. Demands in excess of the established proportion should be explained. In the column "Remarks" should be entered the names of the last two or three vessels whose consignments have been included in the quantity in store, as shown in column 6.

7. Patterns or samples of articles required should accompany the indent in cases where the description of the article given in the indent is unavoidably vague or too general for guidance without the help of samples; and when paper is required, it should be explained whether it is wanted for drawing, writing or printing.

8. Indents for stores required for Provincial services, with the exception mentioned in paragraph 5, or for Incorporated Local Funds, should be forwarded to England direct by the local Government concerned, a copy of each indent being simultaneously transmitted to the Government of India in the Financial Department and to the local Accountant-General. But in the case of stores required for Provincial Public Works, indents should be forwarded in triplicate through the Director-General of Railways, who will retain the triplicate copy and forward it to the Government of India in the Financial Department for perusal. Indents for chemicals and

* This column will be blank if the charge is not debitable to the Imperial Revenues.
† These are to be left blank for the Director-General of Stores to fill up.

scientific apparatus, &c., required for colleges and schools will continue as heretofore to be submitted to the Government of India in the Military Department for review and transmission to the Secretary of State.

9. Indents for stores required for Imperial services should be forwarded as follows:—

<i>Nature of Stores.</i>	<i>To be forwarded to England by the—</i>
Military, Marine and Medical	Military Department.
Public Works, including Railway and Telegraph.	Public Works Department.
Stamps, Post Office, Mint and Paper Currency department.	Department of Finance and Commerce.
Other civil stores for use in Bombay ..	Government of Bombay.
" " " " Madras ..	" of Madras.
" " " " Hyderabad.	Foreign Department.
" " " " elsewhere ..	The department of the Supreme Government concerned.

10. The Governments of Madras and Bombay, and the several departments of the Supreme Government will furnish a copy of each indent to the Government of India in the Department of Finance simultaneously with the transmission of the original indents to the India Office; in the case of Military and Public Works stores, the Governments of Madras and Bombay will forward a copy of each indent to the Government of India in the Military and Public Works Departments, respectively, and not direct to the Department of Finance. In the case of the departments of the Supreme Government, the Department of Finance will return the copies of the indents after perusal with any remarks that may seem called for.

11. With each indent, whether for Imperial or Provincial services, an explanatory memorandum or statement should be transmitted to the India Office, when practicable, in the form published with this department circular, No. 1620, dated 21st March 1882, giving the reasons for retaining in the indent any articles included in appendix C to this resolution, or such articles as are to any extent manufactured in India, instead of substituting for them articles procurable locally.

Books, Newspapers, &c.

12. Books and newspapers are exempted from the general rule requiring all articles of European manufacture to be obtained by indenting on the Secretary of State, and in regard to them the following procedure is prescribed.

13. Books, maps and newspapers, or other periodicals published in Europe or America, whether required for Imperial or Provincial services, or for Local Funds, shall be procured independently of the India Office, either through local book-sellers or by direct orders to agents or publishers in Europe or America.

14. For official publications, other than Parliamentary papers, whether periodical or not, requisitions should be forwarded by the departments of the Supreme Government, and by the local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, direct to the address of the Assistant Under Secretary of State for India; the revenues (Imperial, Provincial, or Local) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

15. Parliamentary papers required for departments and officers elsewhere than in the Madras and Bombay Presidencies will be supplied, as published, by the Secretary of State to the Home Department of the Government of India, under the terms of his Despatch No. 5, dated 13th January 1876. Any communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

16. Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

17. Government does not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. Books for regimental schools, regimental and prison libraries, and Military offices will, so far as the requisitions are in accordance with the rules in force in the Military Department, be brought under the orders of the Government of India, Military Department, for the Bengal Army, and of the Governments of Madras and Bombay for the armies in those Presidencies. Books for the Educational Department should be obtained under the rules and usage of the several local Governments concerned. Purchase of other works should be confined strictly to those books, principally of reference, which are of obvious practical necessity to the office for which it is proposed to purchase them, independently of the desire of officers for improvement on subjects connected with their duties. Purchases of other than hand-books, manuals, practical guides, and the like should be rarely, if ever, made for executive officers, but mainly for officers charged, among other duties, with important deliberate duties of advising Government on special or important subjects.

18. All books and periodicals procured for any office should be registered or filed, and must not be permanently removed from the office for which they were intended.

19. Payment for books, newspapers, &c., procured from abroad should, by preference, be made in India, either through an agent or a bank, on bills drawn by the supplier. When this is not practicable, the remittance should be made invariably through the local Accountants-General and the accounting officers of the Military and Public Works Departments, who should be responsible for the purchase of the bills.

Annual Estimates of Stores required from England.

20. In order to facilitate the preparation by the India Office of the estimates of expenditure on stores, the Secretary of State has desired that forecasts shall be annually forwarded by the various indenting departments of the value of their probable requirements in respect of stores from England during the ensuing financial year. The Governor-General in Council accordingly directs that all officers submitting indents for stores from England shall prepare and forward to the local Government, or the department of the Supreme Government concerned, as the case may be, for transmission to the Secretary of State, statements in the annexed form (appendix A), showing in groups of principal articles to the estimated gross quantities, rates and value of stores required for the ensuing financial year.

21. Separate estimates should be prepared of stores required for Imperial services and for Provincial services or Incorporated Local Funds, and they should be carefully framed on the basis of previous experience, modified to meet the known or probable requirements of the service for the year which they may represent; those relating to Imperial services should be sent to the Government of India in the department concerned, and those relating to Provincial services to the local Government; and all should be despatched so as to reach the local Government or the Government of India not later than the 1st of August in the year preceding that to which they relate. They should then be transmitted to the India Office so as to arrive there not later than the 1st of October in each year. The Public Works and Military Departments of the Government of India will arrange for the submission of the estimates by indenting officers in those departments.

Annual Returns of Expenditure on Stores.

22. The existing system provides for the proper accounting for stores received from Europe and for the audit of store expenditure. For the civil departments of Government, instructions as to the account procedure are contained in rule 15 of chapter 72 and rule 29 of chapter 73 of the Civil Account Code; the latter rule refers to the annual report of the expenditure on stores prescribed in the resolutions of this department, No. 1267, dated 21st July 1871, and No. 5487, dated 10th September 1874 (for the Military and Marine Departments), and reproduces the form

of the annual statement prescribed in the resolution of this department, No. 3574, dated 3rd November 1880, for transmission to the Secretary of State through the Government of India in the Department of Finance, showing to what extent and in what respects the intervention of the Store Department of the India Office has been dispensed with, distinguishing in groups of principal articles the stores procured in India from those imported from Europe, and giving financial results, as far as possible, whenever the system of local purchase has been adopted.

23. It is of great importance that the Secretary of State and the Government of India should have the means of observing the financial effect of the change which is being made in the mode of obtaining stores by substituting articles of local manufacture for imported stores, and also that sufficient information should be supplied to the Secretary of State to admit of a comparison between the rates of India Office purchases and those for corresponding articles of Indian manufacture purchased in considerable quantities. The Governor-General in Council accordingly requests that returns for each province and department (including Military and Public Works) may be prepared commencing from the year 1882-83, in the form annexed as appendix B to this resolution, and submitted to the Government of India in the Department of Finance for transmission to the Secretary of State. The statements, it should be observed, are intended merely to be returns of stores received or purchased as the case may be, and it is not necessary that they should be agreed with the books of the departmental account officers, but each statement should be complete for the province or department to which it relates.

24. In future, similar returns should be submitted by the 31st August in each year, and all returns, including those of the Military and Public Works Departments, should be forwarded to the Government of India in the Finance Department, in order that, before transmission to the India Office, an abstract statement may be compiled showing the total value of stores procured of local manufacture and of stores imported, so as to set forth in a convenient form the progress made during the year in substituting local manufactures for imported articles.

25. A few remarks are offered in explanation of the form in which the statements are to be submitted and of which a specimen is annexed (appendix B). The statement should be prepared in three parts, viz. :—

- (1) European stores obtained through the Secretary of State.
- (2) European stores specially purchased in India.
- (3) Articles manufactured in India, or of Indian origin, and substituted for stores hitherto imported through the Secretary of State.

In the second and third parts the average price or rate for each class of article, as well as all incidental charges, should be shown, as far as possible, in the prescribed columns, and also the estimated cost, as far as can be given, of similar articles if obtained through the India Office, and the gain or loss, being the difference between the actual and the estimated cost. Such observations as may seem necessary in regard to variations in quality being noted in a column of remarks. When the exact proportion of incidental charges cannot be ascertained, an approximate percentage charge may be made.

26. In the case of stores manufactured in Europe and obtained through the Secretary of State, no details are required; the articles should be grouped under a few main headings in the manner indicated in the first column of the form, and the total value only should be given against each heading. In the case of articles of European manufacture purchased in India under the conditions stated in paragraph 3 of this resolution, as well as in the case of articles of Indian manufacture substituted for articles previously obtained from England, details must be given of the different kinds of articles included under each major heading. The purchases of European articles in the local market being restricted to special cases, the items should not be numerous, and therefore no separate major headings need be laid down for them. They should be shown under appropriate headings in the prescribed column of the statement. As regards articles manufactured in India and purchased in lieu of stores hitherto

imported, it is necessary that a uniform classification under major headings should be adopted in view to the compilation ultimately of an abstract statement; accordingly, a list has been prepared of the articles which can be procured of Indian manufacture, and is annexed as appendix C. In this list the articles have been arranged under appropriate major headings which have been shown in alphabetical order; it is important that, in furnishing details in the prescribed column of appendix B of the classes of articles of Indian manufacture substituted for articles hitherto imported, officers should follow, as closely as possible, the classification given in appendix C. This classification, as now published, is, however, intended principally for the guidance of officers in the civil departments of Government; it is not in all respects applicable in its present form to the Public Works and Military Departments, and in reissuing this resolution the Government of India in those departments will circulate a revised appendix C for the guidance of Public Works and Military officers in the preparation of the annual statements. Those departments will also prescribe the major headings to be adopted, on the principle above stated, in classifying in appendix B the expenditure on European stores obtained through the Secretary of State.

27. The statement should include articles of importance only, that is to say, articles of which the consumption is considerable: petty articles as well as all stores which have been invariably obtained in India should be excluded. The major headings should invariably be placed in alphabetical order. Any articles not falling under one of the prescribed major headings, but which may have been received from England or purchased in the local market in considerable quantity, should be separately entered; but no articles of which the aggregate value purchased or received during the year does not exceed Rs. 1,000 should be so entered. The Governor-General in Council requests that the necessary steps may be taken in the Public Works and Military Departments to ensure a uniform classification by officers in those departments in the preparation of the statements now prescribed, and that instructions may be issued in those departments on the principles laid down in this resolution as to the limits of values, which should be observed in determining what articles should be included in the returns.

28. The orders of the Secretary of State make it incumbent on all officers of Government requiring stores of European manufacture to obtain them by indenting on the Secretary of State, and permit of the purchase in the local market of articles made in Europe or America only under the special circumstances mentioned in paragraph 3 of this resolution. The Governor-General in Council therefore desires again to invite the special attention of local Governments to the expediency of supplying the wants of Government by the purchase in the local market of articles of *bona fide* local manufacture. The Government of India is desirous to give the utmost encouragement to every effort to substitute for articles now obtained from Europe articles of *bona fide* local manufacture or of indigenous origin; and where articles of European and of Indian manufacture do not differ materially in price and quality, the Government would always be disposed to give the preference to the latter; and the Governor-General in Council desires to remind all officers of Government that there is no reason why articles manufactured in India should not be obtained locally even although the raw material necessary to their manufacture may have been originally imported from Europe. It is most desirable to bear in mind the distinction between articles of European manufacture and articles produced or worked up in India from imported material; the former should not, save in exceptional cases, be purchased in the local market, while the latter should by preference be purchased locally whenever the quality is sufficiently good, and the price not higher than the cost of laying down the imported article. There are many articles which may not be immediately obtained in the local market, but which can be made in the event of Government encouraging the manufacture.

29. The list (C) appended to this resolution is not to be understood to enumerate all the articles which should be obtained of Indian manufacture. It merely contains, for the information of the officers concerned, a list of the articles which, so far as has been yet ascertained by the Government of India, can be manufactured in India, and specifies the various sources, so far as at present known, from which the

articles can be obtained of local manufacture; some of the articles named in the list, though they can be manufactured in India, are at present only made on a small scale on special order, but the Governor-General in Council believes that, in the event of a constant demand arising for them, there is no reason why they should not become articles of regular manufacture in India. The list is also intended to serve as a guide to ensure that uniformity of classification which is necessary to serve as a guide for the compilation ultimately of a single annual statement. Other articles which may be procurable of *bonâ fide* local manufacture should be included under the appropriate headings, or separately, in preparing the annual statement.

Order—

Ordered that the foregoing resolution be communicated as follows:—

To all departments of the Government of India.
To all local Governments and Administrations.
To the Comptroller-General and to all Accountants-General and Comptrollers.
To the Head Commissioner, Paper Currency.
To the Mint Masters, Calcutta and Bombay.
To the Director-General of the Post Office of India.
To the Commissioner, Northern India Salt Revenue.

R. E. HAMILTON,
Offg. Asst. Secy. to the Govt. of India.

List of Articles which can be procured of Indian manufacture—cont.

Names of articles.	Source from which obtainable of local manufacture, so far as known.	Names of articles.	Source from which obtainable of local manufacture, so far as known.	
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—cont.		EARTHENWARE AND PORCELAIN—cont.		
Opium powder	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie	Saucers, colour	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).	
Peppermint		Slabs, "		
Petroleum		G.		
Plaster of Paris		GLASS AND GLASSWARE—		
Rose confection		Gum bottles		
Rose-water		Ink pots		
Saltpetre		Retorts		
Senna leaves		H.		
Silver, cyanide of		HARDWARE AND CUTLERY—		
" nitrate of, crystal		Adzes	Canal Foundry and Workshops, Roorkee; Postal Workshop, Aligarh; Messrs. Apcar & Co., Burn & Co., Jessop & Co., Ahmuty & Co., Anunto Ram Dhur & Co., of Calcutta; Messrs. Fraser and Miller, and Messrs. Richardson and Cruddas, of Bombay.	
" " common	Anvils, small, watchmaker's			
" " fused	Badges			
Spirit ether nitrose	Balances			
Anantamul (Hemidesmus indicus).	Bayonets			
Wax (vegetable), white	Bells			
Zinc, chloride of	Blocks, single and double			
COAL AND COKE, &c.—		Bodkins		
Coal †	Bolts, brass and iron			
Coke †	Bradawls*			
Charcoal, animal	Brass hands, punkah			
" pure	" lamps			
" wood	Call bells			
* CORDAGE AND ROPE OF VEGETABLE FIBRE—		Candlesticks		
Cord	Coach screws for brackets*			
Line, Fishing	Cocks, brass (delivery)			
" House	Crucibles			
" Log	Hammers (all kinds)			
" Rat	Handles, brass			
Oakum	Hatchets			
Rope	Hinges			
" Coir	Hooks for carbines			
" Hemp, tarred	Knives			
" Manilla	Lamps of sorts			
Roping, twine	Lanterns			
Twine	Locks*			
COTTON AND LINEN GOODS—		" pad		
Braids	Nippers			
Calico	Nuts*			
Chintz	Oil-feeders			
Cloth, cotton, of sorts	Pestles and mortars			
Coats, drill (blue and khaki).	Pincers			
Cord, cotton	Planes			
" shoulder	Pliers, assorted			
Cotton thread for sewing	Rings, iron and brass			
" packing	" for keys			
" twist	Rules, foot*			
Dhoties, grey, cotton	Safes, iron*			
Drills, unbleached and dyed	Scales and weights (all sizes)			
Duck	Scissors			
Dungri cloth	Screw drivers			
Dusters	Sieves (assorted)			
Jumpers, drill	Spatula			
Khaki cloth	Stoves			
Long cloths	Taps and dies*			
Mule twist thread	Trowels			
Malmal	Tweezers			
Muslin	Vices, bench*			
Puteses or dhoties	" hand			
Rumals	" pin with screw			
Salu, red	Weighting machines for letters and parcels			
Sheeting	Weights			
Shirtings	Wheels, punkah, brass			
Tape	Wrenches			
Towels	HEMP—			
Turbans	Spun yarn	See Cordage.		
Wicks for lamps of all descriptions.	" " tarred			
E.	HIDES AND SKINS—			
EARTHENWARE AND PORCELAIN—		Hides	See Leather.	
Basins, porcelain	Raniganj Pottery Works (Messrs. Burn & Co.), Mercara Pottery, Coorg (Mr. H. R. East).	Skins		
Cups				
Dishes				
Filters				
Jugs				
Pans				
Pots, earthen				

* These articles are not at present regularly manufactured in India, but can be made to order; and probably would be manufactured, were there any regular demand for them.
† Applicable at present only to places where it is advantageous to obtain supplies from the coal mines in Bengal.

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured were there any regular demand for them.

Exd. A. F. Eccleston.

APPENDIX A.

[See para. 20 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 185, dated 10th January 1883].

Estimate of the probable quantity and value of Stores required from England for the use of during the official year 1884-85.

Description or class of stores.	Actual expenditure for three years.			Probable estimated requirements for 1884-85.		
	1880-81.	1881-82.	1882-83.	Quantity.	Rate.	Value.
	RS.	RS.	RS.		RS.	RS.
Iron						
Copper						
Machinery						
Canvas						
Ironmongery						
Ordnance						
Shot and shell						
Anchors						
Cable, &c.						
Stationery						
&c., &c.						

N.B.—In the estimates for 1884-85 and 1885-86, for Public Works stores, the actual expenditure for one and two years, respectively, may be given if the figures for three years are not easily obtainable.

APPEN

[See para. 23 of the Resolution of the Government of India
Annual Statement of Expenditure on Stores in the

(1) Stores manufactured in Europe and obtained through the Secretary of State.			(2) Stores manufactured in Europe but purchased in India under paragraph 3 of Government of India Financial Resolution, No. 185, dated 10th January 1883.							
Description or class of stores. *	Total cost including charges.		Description or class of stores.	Number or quantity.	Actual cost in India.			Estimated cost if obtained through India Office.		
					Average price or rate.	Incidental charges, carriage, etc.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, etc.	Total cost.
	RS.					RS.	RS.		RS.	RS.
Chemicals										
Coal										
Machinery										
Mint stores										
Printing materials ..										
Stationery										
Other articles should be grouped under appropriate headings ..										

* Any stores imported from England or purchased in the local market in considerable quantities which do not fall under

DIX B.

in the Department of Finance and Commerce, No. 185, dated 10th January 1883].

[here enter Presidency, Province or Department] for the official year 188 .

(3) Stores manufactured in India and substituted for stores formerly imported through Secretary of State.									
Description or class of stores.*	Number or quantity.	Actual cost in India.			Estimated cost if obtained through India Office.			Difference.	
		Average price or rate.	Incidental charges, carriage, &c.	Total cost.	Average price or rate.	Incidental charges, freight, exchange, &c.	Total cost.	Gain.	Loss.
AGRICULTURAL IMPLEMENTS—			RS.	RS.		RS.	RS.	RS.	RS.
Axes									
Bill-hooks									
(as in Appendix C.)									
BUILDING AND ENGINEERING MATERIALS—									
Portland cement									
(and so on as in Appendix C.)									

any of the headings given in this column or in appendix C should be separately entered under appropriate headings.

APPENDIX C.

(See para. 26 of the Resolution of the Government of India, Department of Finance and Commerce, No. 185, dated 10th January 1883.)

List of Articles which can be procured of Indian manufacture.

List of Articles which can be obtained from local manufacture, so far as known.		List of Articles which cannot be obtained from local manufacture, so far as known.	
Names of articles.	Source from which obtainable of local manufacture, so far as known.	Names of articles.	Source from which obtainable of local manufacture, so far as known.
A.		CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—cont.	
AGRICULTURAL IMPLEMENTS—		Ammonia liquor acetatis ..	Most of the chemical are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie.
Axes	Canal Foundry and Workshops, Roorkee; Jessop and Company, Calcutta.	" " fortissimus.	
Baskets, wire		Antimony, black	
Bill-hooks		" metal	
Buckets		" oxide	
Forks		" sulphide	
Harrow		" sulphurio	
Knives		Arsenic	
Kodolies		Asafetida	
Pick-axes		Blistering flies (milabris cicchorii).	
Pots, watering		Borax	
Rakes		Calcium, chloride of	
Rollers		Calumba root	
Scythes		Camphor	
Shears		" oxide, black	
Shovels		Cardamom seeds	
Spades		Caraway seeds	
APPAREL—		Cassia pulv.	
Badges	Largely made at Delhi, Agra and Lucknow and in Calcutta.	Castor oil	
Buttons		Catechu	
Caps, forage (for police)		Chloroform, methylated	
Coats and capes, waterproof		Cinchona	
Lace, gold		Cinnamon bark	
" silver		Cloves	
ARMS—		Copper, black, oxide of	
Scabbards	Extensively manufactured in the North-Western Provinces and Punjab.	" nitrate of	
Swords		" oxide, pure	
B.		" granulated	
BUILDING AND ENGINEERING MATERIALS—		" sulphate	
Cement, Portland	Indian Portland Cement Company, Calcutta, (Messrs. Burn & Co.).	Coriander seed	
Compasses	Canal Foundry and Workshops, Roorkee.	Cabebs	
Gypsum		Ether, rectified	
C.		" sulphuric	
CABINETWARE AND FURNITURE—		Ferri sulphas	
Brooms	United Spinning and Weaving Company, Bombay, and other Cotton Mills at Bombay.	Gamboge	
Envelope stands		Ginger, dry	
Stationery cabinets		Gold, chloride of	
CANVAS—		Gum, acacia	
Canvas		" benzeni	
CHEMICAL PRODUCTS AND DRUGS AND MEDICINES—		" mastiche	
Acid, boracic	Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie.	" myrrh	
" hydrochloric, pure		" tragacanth	
" " commercial		Hyoscyamus, extract of	
" " Purvie's, tested		" leaves	
" nitric, pure		Iron, oxide of	
" " commercial		" perchloride (crystallized)	
" sulphuric, pure		" peroxide of	
" " common		" persulphate	
Aloe, socotrina		" sulphate	
Alum		Jalap	
Ammoniacum	Hyoscyamus can be procured from the Botanical Gardens at Saharanpur, North-Western Provinces, and from the Botanical Gardens at Ghaneshkhind, Poona.	Kameyla	
Ammonia chloride, salamoniac		Kousso	
" liquor		Liquorice root	
Most of the chemicals are made at Cossipore Chemical Works, Calcutta, belonging to Dr. Waldie.		Morphia acetat	
Jalap and peppermint can be procured from the Government Gardens at Ootacamund.		" hydrochloras	
		Narcotine	
		Nitre	
		Nutmegs	
		Nux vomica	
		Oak bark	
		Oil, cajeputi	
		" poppy	
		" chalmugra	
		" croton	
		Opium, cake, medical	

* These articles are not at present regularly manufactured in India, but can be made to order, and probably would be manufactured were there any regular demand for them.