

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 4th September 1885, No. 2182.

Book department.

With reference to resolution of the Government of India, No. 185, dated 20th January 1883, I have the honor to forward four consolidated returns showing the receipts, issues and balances of stores in the civil department for the year 1884-85, compared with those of previous years, and showing also to what extent the system of local purchase in lieu of that of obtaining stores through the India office was resorted to in 1884-85.

2. *Description of Returns.*—The returns embody the transactions of the departments marginally noted. The heads of other departments have sent in *nil* returns except the Government Astronomer who ordinarily obtains books only from England. The classification of stores under the headings given in the Government of India resolution above quoted has been adhered to as far as possible. The Board of Revenue, as in the previous year, have shown the articles specified in the margin under separate headings, and they have omitted from the returns articles of trifling value such as belts, badges, hand-stamp, stationery, &c.

Chemical department.
Departments under the control of the Board of Revenue.
Educational department.
Government Agency, Godáviri.
Government Press.
Jail department.
Madras Survey.
Police department.
Stationery department.
Boats.
Indelible ink.
Tools and Plant.
Water-marked paper for Court copies.

3. *Defects in the Returns.*—In statement No. III exhibiting receipts, issues and balances the figures of past years differ in some cases from those entered last year, but those now given are reported to be correct. These discrepancies are stated to be due to erroneous classification and omission in last year's statements. The financial statement No. IV is this year also incomplete as it was in last year. This is due to the Collectors and other officers having failed to furnish the information required for filling up the several columns of parts II and III. All the purchases that should be shown in the returns, the Board of Revenue consider, have not been shown in them. The Board have issued instructions to all Collectors that they should obtain from the supplying officers and also by local enquiry the information required as to estimated cost of articles if obtained through the India office.

4. *Receipts, Issues and Balances.*—The total value of stores received and issued during the last five years stand as follow :—

RECEIPTS.

	Imperial and Provincial.	Incorporated Local Funds.
	RS.	RS.
1880-81	10,62,222	18,321
1881-82	9,17,341	23,137
1882-83	6,74,324	19,254
1883-84	9,24,787	20,334
1884-85	8,69,318	29,242

ISSUES.

1880-81	9,14,470	17,303
1881-82	7,99,493	21,971
1882-83	8,88,932	18,023
1883-84	9,95,511	19,705
1884-85	9,50,519	29,244

The total receipts and issues this year for Imperial and Provincial services were each less than those of last year by about Rs. 50,000. The decrease in the receipts occurs chiefly in the departments under the control of the Board of Revenue, and in the Government Press, Jail and Stationery departments; and that under issues in the departments under the control of the Board of Revenue, and in the Stationery and Survey departments. As the issues are greater than the receipts of the year under report by Rs. 81,201, the balance shows a decrease to this extent as compared with the previous year.

5. *Nature of Receipts.*—The sources from which the receipts were derived are compared below for the last five years:—

Receipts.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
Europe Stores—I. Received through the Secretary of State.	3,98,676	68,068	47,861	3,51,995	3,48,400
II. Received otherwise	1,37,670	3,77,891	99,637	1,40,473	52,581
India Stores—III. Newly purchased	78,375	67,859	56,897	2,05,999	2,60,669
Deptl. Stores—IV. Manufactured, &c.	46,136	—172	1,03,359	28,561	22,841
V. Returned into store	24,360	13,445	13,113	16,527	9,965
VI. Obtained for other departments	1,81,301	1,94,767	1,70,781	1,81,232	1,74,862
Jail department receipts, not classified as above for three years.	1,95,704	1,95,483	1,82,671	..	..
Total	10,62,222	9,17,341	6,74,324	9,24,787	8,69,318

6. The stores obtained through the India office consist mainly of paper and paste-boards, stationery and also cotton and linen and woollen goods.

The slight decrease observed in the stores received in 1884-85 through the India office when compared with those received in the previous year is due to the Secretariat Press having indented for only a small supply of type. The receipts under head II, however, fell short of those of last year by Rs. 88,000 owing to stationery indented for from Messrs. Baker and Co., London, not having been received within the year under report, and to the use of French Foolscap paper having been discontinued. Other receipts under this head comprised chiefly English twist obtained from certain firms in Madras by the Jail department for the manufacture of Police cloth, and printing materials required by the Secretariat and other presses.

7. *Stores of Indian Manufacture.*—The increase under this head is considerable, owing to its being found necessary at the Stationery office to lay in a year's supply of articles of country stationery in advance, with a view to facilitate the meeting of indents.

8. *Departmental Stores.*—The head manufactured, &c., mainly represents boats and budgerows converted from the unserviceable into serviceable and the amount adjusted on account of the difference between the rates of value adopted for receipts and issues of stationery.

Out of the amount under the heading "Obtained from other departments," the bulk or nearly Rs. 1,45,000 consists, as in last year, of jail supplies to the Police

department. The Superintendent of Stationery obtained from the Calcutta Stationery department printing double foolscap, 24 lbs., to the extent of Rs. 10,634.

9. *Nature of Issues.*—The figures under this head as compared with those of previous years are given hereunder:—

Issues.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
I. To the department	..	3,05,807	2,38,853	2,98,032	2,61,862
II. To other departments	..	2,67,921	4,10,977	4,95,974	4,31,594
III. To sale	..	..	15,395	10,247	9,588
IV. On other accounts	..	36,637	37,829	1,94,258	2,47,475
Jail department issues	..	1,89,128	1,85,878	..	..
Total	9,14,470	7,99,493	8,88,932	9,98,511	9,50,519

The bulk of the first item consists of issues by the Police department of drill clothing, leather and woollen goods and 500 new lanterns to districts, while item II is made up of stationery issued to the different departments. The decrease under this head, the Superintendent of Stationery reports, is owing to the indents of Collectors and Judges not being so fully complied with in 1884-85 as in the previous year. The amount under item III appertains chiefly to the Stationery department and calls for no special remark. The fourth item embraces articles lost, condemned as unserviceable, written off as waste and expended in manufacturing in the department.

Stationery to the extent of	RS.
Scientific instruments	47,200
Indelible ink	1,200
.. .. .	4,200

have been condemned as unserviceable.

Printing materials for	RS.
Stationery	28,000
.. .. .	8,000

have been written off as waste. The Jail department expended articles worth Rs. 1,58,000 in manufactures. These articles are chiefly cotton, leather and woollen goods.

10. *Substitution of Indian for European Manufactures.*—Indian articles or stores manufactured in India have been substituted to a larger extent this year than the previous one. Water-marked paper brought in a profit of Rs. 12,261 against Rs. 9,151 of last year. Stationery of local manufacture yielded a net profit of Rs. 5,700. The following Indian stores also were purchased but were omitted in the statement, as the cost under each is below Rs. 1,000:—

Stationery articles	RS.
Police department—	1,207
Nickle silver letters and whistles	279

11. *Variations in Receipts and Issues.*—The increase or decrease in the receipts and issues of the more important stores this year will now be noticed as compared with those of last year.

Cotton and Linen Goods.—The receipts were much the same, but the increase under issues in the year under report, is on account of a larger demand for drill clothing in the Police department.

Hardware and Cutlery.—The decrease of about Rs. 8,000 each under receipts and issues is due to the supply of a fewer iron safes in 1884-85 to the treasuries than in 1883-84.

Leather and Leather Goods.—The increase both under receipts and issues is caused by a larger supply of belts, sandals and boots in the Police department.

Paper and Paste-board.—The non-receipt of stores indented for from Messrs. Baker and Co., London, and the fact that the indents from Collectors and Judges were only partially complied with, account for the decrease under this article.

Printing and Lithographing Materials.—The decrease under this head is owing to the Superintendent, Government Press, having indented this year for a smaller quantity of type and to the Board of Revenue having supplied last year a large quantity of type to the district of Anantapur.

Woollen Goods show this year a decrease owing to the supply of warm coats and cumblies having fallen due to fewer districts in the Police department, and from the curtailment of Jail industries under the orders of the Government of India.

12. *General Remarks.*—Neither delay nor inconvenience is reported in the receipt of stores from England. Every endeavour is also said to have been made in view to the substitution of Indian for European manufacture. The Incorporated Local funds show an increase both under receipts and issues, the cause whereof however has not been explained in the returns and review sent by the Board of Revenue.

The Local Fund department having been transferred from the control of the Board of Revenue to Government, the Board have asked the Presidents of the Local Fund Boards to forward their store returns direct to this office.

As the establishment, however, has been transferred to the Government office, it rests with Government to decide whether the returns could not be more conveniently dealt with in the Government office.

ORDER—dated 18th September 1885, No. 1292, Financial.

Ordered that the returns be forwarded, in original, to the Government of India.

2. The Board of Revenue have, it is observed, issued instructions with a view to remedy defects in future returns.

3. The store returns from Presidents of Local Fund Boards will be sent direct to the office of the Accountant-General, where they will be compiled and reviewed before submission to Government.

(True Extract.)

W. Wilson

for Chief Secretary.

To the Accountant-General.
„ the Board of Revenue.
„ all heads of departments.

ENDORSEMENT—dated 18th September 1885, No. 1293, Financial.

Copy of the above, with the returns in original, forwarded to the Government of India, Department of Finance and Commerce.

W. WILSON,
for Chief Secretary.

Exd. J. Wright.

20-9-85

G.O. #2998 w a 16-12-84

July 87/16

Govt. of (1885) Madras.

FINANCIAL.

No. 2377 w a 12th Oct/85
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Att

W
9-10-85

Issued

Recd. 6/10/85

Encl.

G.O., &c., 18th September 1885,
Nos. 1292, 1293.

No. 2377 w a 12th Oct/85

SEPTEMBER.

Stores.

Forwarding to the Government of India the returns of — in the civil department for 1884-85, compared with those of previous years, and showing also the extent to which the local purchase of stores was resorted to in that year, &c.

4/11/10
06/10/85

25/10/85