

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, 10th November 1886, No. 3159.

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 respectively receipts, issues and balances of stores in the Civil department for the year 1885-86, and the extent to which the system of local purchase, in lieu of that of obtaining stores through the India Office, was resorted to in 1885-86.

2. *Description of Returns.*—These returns embody the transactions only of the departments marginally noted, the heads of other departments having sent in *nil* returns. 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 following articles have, however, been shown separately : Boats and budge-rows, indelible ink, machinery, tents and tent materials, and water-marked paper for court copies.

3. *Defects in the Returns.*—In statement No. III, the figures of previous years differ in some cases from those entered in the last report, but those now given are reported to be correct. The financial statement No. IV is this year incomplete, as was the case last year. The Inspector-General of Jails reports that he *always* purchased English twist from the local firms, and that he could not therefore state its cost if the article had been obtained through the India Office. Many other officers report that they have not been able to obtain the information necessary for completing the statement.

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

Receipts.

							Imperial and Provincial.	Incorporated Local Funds.
							RS.	RS.
1881-82	..	..	..	..	..	..	9,17,341	33,575
1882-83	..	..	..	..	..	..	6,74,324	37,475
1883-84	..	..	..	..	..	..	9,20,018	29,708
1884-85	..	..	..	..	..	..	8,72,772	40,953
1885-86	..	..	..	..	..	..	9,50,086	29,571
<i>Issues.</i>								
1881-82	..	..	..	..	..	..	7,99,493	26,150
1882-83	..	..	..	..	..	..	8,88,934	37,019
1883-84	..	..	..	..	..	..	9,93,318	28,390
1884-85	..	..	..	..	..	..	9,52,726	41,472
1885-86	..	..	..	..	..	..	8,31,155	28,380

The total receipts under Imperial and Provincial this year are in excess of those of last year by Rs. 77,314, while issues during the same period show a decrease of Rs. 1,21,571. The excess receipts are the net difference between the increase in the Stationery, Educational and Survey departments, and in those departments under the control of the Board of Revenue, and the decrease in the Government Press and in the Police and Jail departments. The falling off in issues occurs in almost all departments except the Survey and those under the Board of Revenue. As the receipts of the year under report are in excess of the issues by Rs. 1,18,931, the balance at the close of the year is to this extent greater than that of the previous year.

5. *Nature of Receipts.*—The receipts, with reference to the different sources from which they were detained, are shown in the statement given below for the last five years:—

Receipts.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
<i>Europe stores.</i>	RS.	RS.	RS.	RS.	RS.
I.—Received through the Secretary of State ..	68,068	47,861	3,51,995	3,48,400	3,44,597
II.—Received otherwise	3,77,891	99,637	1,40,473	52,581	32,333
<i>Indian stores.</i>					
III.—Newly purchased	67,859	56,897	2,05,999	2,60,669	3,96,144
<i>Departmental stores.</i>					
IV.—Manufactured, &c.	172	1,03,359	28,561	22,841	3,954
V.—Returned into stores	13,445	13,118	16,527	3,454	24,217
VI.—Obtained from other departments ..	1,94,767	1,70,781	1,81,232	1,74,862	1,48,791
Jail department receipts not classified for two years.	1,95,483	1,82,671	..	..	..
Total ..	9,17,341	6,74,324	9,20,018	8,72,772	9,50,086

6. The stores obtained through the India Office consist of stationery, including paper and pasteboards, cotton, linen and woollen goods, hardware and cutlery, and scientific instruments.

The receipts under European stores purchased in India, which show a falling off of Rs. 20,000 on account of substitution in the Jail department of cheaper kinds of "Police cloth" and "yarn," comprise, besides the above, machinery obtained by the Board of Revenue, for the Abkari Department, from England through Messrs. Fowler and Co. at Calcutta, and stationery articles obtained from Messrs. Baker and Co., London. As the latter two were not purchased in India, they do not find a place in part (2) of statement No. IV.

7. *Stores of Indian Manufacture.*—These consist chiefly of stationery and cotton, linen and woollen goods, &c. The increase under this head is very considerable, amounting to upwards of Rs. 1,35,000. The Stationery department, with reference to G.O., dated 29th July 1885, No. 1130, Financial, obtained a large quantity of printing paper from the Bally Mills Company, Calcutta, of better color and of cheaper price than is supplied from Europe.

8. *Departmental Stores.*—The head "Manufactured," &c., represents certain articles converted from unserviceable stock, excess stationery found in stock-taking, and the difference between the rates of value adopted for receipts and for issues in the Stationery and Police departments. The increase under "Returned into store" is due to an unusual number of instruments returned from the several Survey parties as no longer required, and to a large number of swords and double-barrel pistols received from the districts in the Police Department for repairs, &c.

Of the amount under the heading "Obtained from other departments," the bulk or nearly one lakh consist, as in last year, of jail supplies* to the Police Department. The Superintendent of Stationery obtained from the Calcutta Stationery Office articles to the extent of Rs. 16,876.

	RS.
* Cotton and linen goods ..	43,895
Leather and leather goods ..	42,265
Woollen goods	14,071 (14,083)

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

Issues.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
I. To the department	RS. 3,05,807	RS. 2,38,853	RS. 2,98,032	RS. 2,61,862	RS. 2,35,753
II. To other departments	2,67,921	4,10,977	4,95,974	4,31,594	4,40,344
III. To sale	..	15,395	10,247	9,588	10,802
IV. On other accounts	36,637	37,831	1,89,065	2,49,682	1,44,256
Jail department issues not classified as above for two years	1,89,128	1,85,878	..	..	..
Total ..	7,99,493	8,88,934	9,93,318	9,52,726	8,31,155

The bulk of the first item consists of issues by the Police Department of drill clothing, leather and woollen goods, swords and handcuffs to districts, and by the Board of Revenue of tents and tent materials, "portable tramways and giant riding saw," platform machines, locks and a large number of hydrometers.

<i>Police.</i>	RS.
Cotton and linen goods ..	55,818 (56,137)
Leather and leather goods ..	47,237 (47,509)
Woollen goods	32,302 (32,323)
Arms and ammunition ..	4,765 (5,196)

<i>Board of Revenue.</i>	RS.
Tents and tent materials ..	9,979
Machinery	13,918
Hardware and cutlery ..	11,722 (17,412)
Scientific instruments, &c. ..	7,727 (23,219)
	1,83,468

* To Civil Department	RS. 3,77,193
To Public Works Department ..	29,999
To Military Department	29,644
To other Presidency	3,508
	4,40,344

10. *Substitution of Indian for European Manufactures.*—Indian articles or stores manufactured in India have been substituted in the year under report to the extent of Rs. 2,13,822 as against Rs. 33,167 in the previous year, but the total gain in 1885-86 was not so great as in 1884-85. The bulk of the gain in 1885-86 was in stationery of local manufacture, which yielded a net profit of Rs. 13,449.

11. *Variations in Receipts and Issues.*—The increase or decrease in the receipts and issues of the more important articles in 1885-86, as compared with those of 1884-85, will now be noticed:—

	1884-85.	1885-86.
Receipts	RS. 1,79,248	RS. 94,417
Issues	1,93,364	95,150

Cotton and Linen Goods.—The decrease both under receipts and issues is considerable, and is almost entirely in the Jail Department.

Hardware and Cutlery.—The increase under receipts and issues is noticeable in the Jail Department and in the departments under the control of the Board of Revenue. The former department obtained Hobb's padlocks from England, and the latter a large number of "lead-sealing and platform machines, &c.," for the use of the Abkari Department.

	1884-85.	1885-86.
	RS.	RS.
Receipts	80,920	86,995
Issues	81,374	85,330

Paper and Pasteboards.—A large quantity of printing paper purchased from the Bally Mills Company, Calcutta, which, if obtained from England, would have been received only in 1886-87, accounts for the large increase under receipts.

	1884-85.	1885-86.
	RS.	RS.
Receipts	3,30,756	5,15,327
Issues	12,470	36,036

Scientific Instruments and Apparatus.—The Survey Department sent for a number of theodolites, chains and plane tables for the use of the Tanjore and Wynaad parties, and the Director of Public Instruction obtained apparatus for the Presidency and Rajahmundry colleges. A large number of hydrometers were indented for by the

Board of Revenue. All these contributed to the increase both under receipts and issues.

	1884-85.	1885-86.
	RS.	RS.
Receipts	83,191	50,284
Issues	76,160	57,685

In woollen Goods—there was a falling off under receipts and issues, owing to the smaller supply of warm coats and cumbies made to the Police Department, to the curtailment of jail industries, and to the paucity of prison labor available.

12. *General Remarks.*—The Superintendent, Madras Survey, notices a few instances of long delay in receipt of stores from England. The articles included in his indent, dated 28th January 1884, were received between the 3rd June 1884 and the 10th January 1885, and in that dated 27th January 1885 from July 1885 to 11th March 1886, while theodolites indented for on the 27th January 1885 were received only in July 1886.

The store returns received from the Presidents, Local Fund Boards, have been for the first time compiled in this office under G.O., Financial, No. 1292, dated 18th September 1885. The several defects in the returns for Imperial and Provincial, as well as for Local Fund stores, have caused the delay in the submission of this review.

A separate review is sent on statement No. IV, as it alone has to be submitted to the Government of India: *vide* their letter embodied in G.O., Financial, No. 1484, dated 5th November 1885.

ENCLOSURES.
STATEMENT No. I.—Abstract of Receipts for 1885-86.

Description of Stores.	From Europe.	By purchase in India.	By manufacture in the department.	From conversion of unserviceable articles in stores.	By articles in store condemned, &c., transferred to unserviceable.	Returned into store.	Total A.		From Military Department.	From other Civil departments.	From Public Works Department.	From Civil departments of other Presidencies.	Total B.	Grand Total C.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Imperial and Provincial.</i>														
Agricultural implements ..	432	648	..	..	..	..	1,080	..	..	..	..	..	..	1,139
Apparel	21	3,365	..	..	..	..	5,032	..	..	..	..	..	..	5,032
Arms and ammunition ..	..	960	..	..	..	..	6,405	..	..	..	..	..	..	6,331
Boats and buidgerows ..	..	2,559	..	..	..	..	2,559	..	..	..	..	..	..	2,559
Canvas (tarpaulins) ..	..	2,710	..	..	..	..	710	..	..	..	..	..	..	710
Chemical products, drugs and medicines ..	..	2,318	..	..	..	..	3,383	..	..	..	..	..	..	3,499
Cordage and rope of vegetable fibre ..	..	88,289	..	..	..	..	50,522	..	..	..	..	..	..	94,417
Cotton and linen goods ..	..	..	..	..	..	..	..	..	..	..	..	..	..	16
Earthenware and porcelain ..	..	..	..	..	..	..	..	..	..	..	..	..	..	30
Glass and glassware ..	..	..	..	..	..	..	..	..	..	..	..	..	..	86,995
Hardware and cutlery ..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,918
Leather and leather goods ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,425
Machinery	..	..	..	..	..	..	..	..	..	..	..	..	..	84
Metals	..	..	..	..	..	..	..	..	..	..	..	..	..	882
Oils	..	..	..	..	..	..	..	..	..	..	..	..	..	5,15,327
Paints and colors ..	..	..	..	..	..	..	..	..	..	..	..	..	..	17,818
Paper and pasteboards ..	..	..	..	..	..	..	..	..	..	..	..	..	..	55,145
Printing and lithographing materials ..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,218
Scientific instruments and apparatus ..	..	..	..	..	..	..	..	..	..	..	..	..	..	40,400
Silk	..	..	..	..	..	..	..	..	..	..	..	..	..	9,979
Stationery	..	..	..	..	..	..	..	..	..	..	..	..	..	50,284
Tents and tent materials ..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,083
Woollen goods	..	..	..	..	..	..	..	..	..	..	..	..	..	9,50,086
Total	3,61,676	4,11,448	..	..	..	24,217	8,01,295	..	1,539	1,17,328	12,589	16,935	1,48,791	9,50,086
<i>Incorporated Local Funds.</i>														
Building and engineering materials ..	..	..	..	..	..	..	..	..	..	..	..	..	..	278
Chemical products, drugs and medicines ..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,800
Hardware and cutlery ..	..	..	..	..	..	..	..	..	..	..	..	..	..	414
Scientific instruments and apparatus ..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,168
Stationery	..	..	..	..	..	..	..	..	..	..	..	..	..	1,766
Tools and plant	..	..	..	..	..	..	..	..	..	..	..	..	..	9,145
Total	4,509	16,497	..	..	..	..	20,766	..	8,805	..	..	..	8,805	29,571
Grand Total	3,66,185	4,26,945	..	..	..	24,217	8,22,061	..	10,744	1,17,328	12,589	16,935	1,57,595	9,79,657

STATEMENT No. II—Abstract of Issues for 1885-86.

Description of Stores.	To the depart-										Total D.	To sales.	To Military De-	To other Civil	To Public Works	To other pres- dencies.	Total E.	Grand Total F.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Imperial and Provincial.</i>																		
Agricultural Implements	1,028	..	..	..	..	..	..	..	..	..	1,036	..	..	..	..	..	..	1,036
Apparel	3,943	..	..	..	..	..	..	..	..	..	3,951	..	..	..	..	..	..	3,951
Arms and ammunition	5,196	..	..	..	..	..	..	..	..	..	5,196	..	..	..	..	..	..	5,196
Boats and barges	2,559	..	..	..	..	..	..	..	..	..	2,559	..	..	..	..	..	..	2,559
Canvas (tarpaulins)	765	..	..	..	..	..	..	..	..	..	765	..	..	..	..	..	..	765
Chemical products, drugs and medicines	2,688	..	..	..	..	..	..	..	..	..	2,688	..	..	..	..	..	..	2,688
Cordage and rope of vegetable fibre	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cotton and linen goods	56,137	..	..	..	..	..	..	..	..	..	56,137	..	..	..	..	..	..	56,137
Earthenware and porcelain	19	..	..	..	..	..	..	..	..	..	19	..	..	..	..	..	..	19
Glass and glassware	61	..	..	..	..	..	..	..	..	..	61	..	..	..	..	..	..	61
Hardware and cutlery	17,412	..	..	..	..	..	..	..	..	..	17,412	..	..	..	..	..	..	17,412
Leather and leather goods	47,509	..	..	..	..	..	..	..	..	..	47,509	..	..	..	..	..	..	47,509
Machinery	13,918	..	..	..	..	..	..	..	..	..	13,918	..	..	..	..	..	..	13,918
Metals	549	..	..	..	..	..	..	..	..	..	549	..	..	..	..	..	..	549
Oils	84	..	..	..	..	..	..	..	..	..	84	..	..	..	..	..	..	84
Paints and colors	562	..	..	..	..	..	..	..	..	..	562	..	..	..	..	..	..	562
Paper and pasteboards	702	..	..	..	..	..	..	..	..	..	702	..	..	..	..	..	..	702
Printing and lithographing materials	14,407	..	..	..	..	..	..	..	..	..	14,407	..	..	..	..	..	..	14,407
Scientific instruments and apparatus	23,219	..	..	..	..	..	..	..	..	..	23,219	..	..	..	..	..	..	23,219
Silk	2,375	..	..	..	..	..	..	..	..	..	2,375	..	..	..	..	..	..	2,375
Stationery	309	..	..	..	..	..	..	..	..	..	309	..	..	..	..	..	..	309
Tents and tent materials	9,979	..	..	..	..	..	..	..	..	..	9,979	..	..	..	..	..	..	9,979
Watermarked paper for court copies	2	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	2
Woolen goods	32,323	..	..	..	..	..	..	..	..	..	32,323	..	..	..	..	..	..	32,323
Total	2,35,753	11,935	..	..	..	..	..	..	..	..	2,47,688	10,802	29,644	3,77,193	29,999	3,508	4,51,146	8,31,156
<i>Incorporated Local Funds.</i>																		
Building and engineering materials	278	..	..	..	..	..	..	..	..	..	278	..	..	..	..	..	..	278
Chemical products, drugs and medicines	13,800	..	..	..	..	..	..	..	..	..	13,800	..	..	..	..	..	..	13,800
Hardware and cutlery	414	..	..	..	..	..	..	..	..	..	414	..	..	..	..	..	..	414
Scientific instruments and apparatus	4,353	..	..	..	..	..	..	..	..	..	4,353	..	..	..	..	..	..	4,353
Stationery	1,766	..	..	..	..	..	..	..	..	..	1,766	..	..	..	..	..	..	1,766
Tools and plant	7,769	..	..	..	..	..	..	..	..	..	7,769	..	..	..	..	..	..	7,769
Total	28,380	..	..	..	..	..	..	..	..	..	28,380	..	..	..	..	..	..	28,380
Grand Total	2,64,133	11,935	..	..	..	..	..	..	..	..	2,76,513	10,802	29,644	3,77,193	29,999	3,508	4,51,146	8,59,535

STATEMENT No. III—Abstract of Receipts, Issues and Balances for five years.

Description of Articles.	Receipts.					Issues.					Balances.				
	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
<i>Imperial and Provincial.</i>															
Agricultural implements	302	7,076	855	2,198	1,139	302	4,958	2,973	2,198	1,036	3,843	2,118	3,559	3,410	103
Apparel	12,786	7,379	4,588	4,584	5,032	12,999	7,511	11,182	4,720	4,270	3,843	3,711	3,171	3,410	4,172
Arms and ammunition	7,892	10,840	11,623	11,486	6,981	8,211	10,092	11,182	13,898	5,654	1,952	2,730	3,171	750	2,036
Boats and barges	2,113	2,503	3,868	3,150	2,559	2,113	2,503	3,868	3,150	2,559	..	..	..	..	..
Canvas	887	787	791	899	710	889	885	823	846	765	83	35	3	56	1
Chemical products, drugs and medicines	1,093	1,111	2,220	2,794	3,499	2,044	1,277	2,096	2,618	2,688	2,011	1,845	1,969	2,145	2,556
Cordage and rope of vegetable fibre	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cotton and linen goods	2,26,621	1,80,189	1,79,248	1,79,248	94,417	2,23,646	2,09,715	1,72,008	1,93,364	95,150	28,258	24,167	32,348	18,232	17,499
Earthenware and porcelain	47	12	47	59	16	317	41	114	19	61	2,306	2,220	2,182	2,489	2,458
Glass and glassware	118	25	16	396	30	25,972	6,454	11,757	9,831	20,565	1,935	1,590	2,330	2,900	23,716
Hardware and cutlery	25,878	6,109	12,497	10,461	41,321	25,972	6,454	11,757	9,831	20,565	6,913	6,512	6,139	2,900	23,716
Indelible ink	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leather and leather goods	82,159	78,248	73,511	80,920	86,995	81,068	78,225	72,571	81,374	85,330	4,328	4,351	6,291	4,837	6,502
Machinery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Metals	402	1,772	1,602	1,915	1,425	427	1,610	1,762	2,240	665	1,350	1,512	1,352	1,027	1,787
Paints and colors	102	303	309	518	832	419	426	604	573	888	3,096	2,973	2,778	2,733	2,717
Paper and pasteboards	3,51,346	1,89,083	3,74,069	3,30,756	5,15,327	2,25,472	3,68,703	4,32,242	4,18,993	3,78,784	5,55,362	3,75,742	3,17,569	2,19,901	3,59,843
Printing and lithographing materials	22,974	26,064	52,754	27,728	17,818	39,425	36,662	45,163	40,636	41,050	2,17,102	2,06,504	2,14,095	2,01,187	1,77,955
Scientific instruments and apparatus	14,304	12,750	9,720	19,307	55,145	12,809	16,304	23,196	12,470	36,036	1,44,423	1,40,869	1,27,333	1,34,230	1,53,339
Silk articles	736	2,420	1,692	335	2,218	918	2,314	1,576	226	2,377	1,222	1,222	238	247	88
Stationery	43,899	39,077	69,000	1,04,714	40,400	45,970	53,980	92,648	76,765	71,633	1,06,707	91,804	68,766	1,06,136	71,504
Tent and tent materials	17,272	10,143	12,761	44	9,979	17,272	10,143	12,761	44	9,979	..	..	..	..	..
Watermarked paper for court copies	..	2,512	5,063	8,091	..	..	2,044	5,503	8,116	57,685	..	468	28	3	1
Woolen goods	1,06,355	70,486	1,02,251	83,191	60,284	99,164	74,626	95,425	76,160	57,685	10,91,661	8,77,051	8,03,751	7,23,797	14,826
Total	9,17,341	6,71,324	9,20,018	8,72,772	9,50,086	7,99,493	8,88,934	9,33,318	9,52,726	8,31,155	10,91,661	8,77,051	8,03,751	7,23,797	8,42,728
<i>Incorporated Local Funds.</i>															
Building and engineering materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chemical products, drugs and medicines	2,000	1,274	3,268	664	278	2,000	1,274	3,090	842	278	..	..	178	..	..
Hardware and cutlery	12,004	8,045	9,487	17,723	13,800	12,004	8,045	9,487	17,723	13,483	..	..	..	..	..
Scientific instruments and apparatus	728	478	175	863	414	728	478	175	863	414	..	..	..	..	..
Stationery	4,722	4,328	1,961	7,308	4,168	2,917	4,328	1,961	7,142	4,670	1,805	1,805	1,805	1,971	1,786
Tools and plant	143	599	438	1,977	1,766	143	599	438	1,077	1,766	..	..	..	..	..
Total	13,978	22,751	14,379	13,308	9,145	8,358	23,295	13,239	13,815	7,769	5,620	6,076	7,216	6,709	8,055
Grand Total	33,575	37,475	29,708	40,953	29,571	26,150	37,019	28,390	41,472	28,380	7,425	7,881	9,199	8,680	9,871
Total	9,50,916	7,11,799	9,49,726	9,13,725	9,79,657	8,25,643	9,25,953	10,21,708	9,94,198	8,99,535	10,99,086	8,84,932	8,12,950	7,32,477	8,52,599

ORDER—dated 29th November 1886, No. 1251, Financial.

Ordered to be recorded. Statement No. IV, with the review thereon, will be forwarded in original to the Government of India.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To the Board of Revenue.
„ the Accountant-General.
„ all Heads of Departments.

ENDORSEMENT—dated 29th November 1886, No. 1252, Financial.

Copy of the above, with statement No. IV and review thereon, in original, forwarded to the Government of India, Department of Finance and Commerce, with reference to letter thence, No. 3543, dated 17th October 1885.

H. E. STOKES,
Ag. Chief Secretary.

Govt. of {1886} Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., &c., 29th November 1886,
Nos. 1251, 1252.

NOVEMBER.

Stores.

Recording certain consolidated returns submitted by the Accountant-General of — received and issued in 1885-86 and the extent to which the local purchase of stores was resorted to in that year, and forwarding one of the statements with a review thereon to the Government of India.

29TH NOVEMBER 1886, Nos. 1251, 1252, FINANCIAL.

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, 10th November 1886, No. 3159.

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 respectively receipts, issues and balances of stores in the Civil department for the year 1885-86, and the extent to which the system of local purchase, in lieu of that of obtaining stores through the India Office, was resorted to in 1885-86.

2. *Description of Returns.*—These returns embody the transactions only of the departments marginally noted, the heads of other departments having sent in *nil* returns. 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 following articles have, however, been shown separately : Boats and budge-rows, indelible ink, machinery, tents and tent materials, and water-marked paper for court copies.

3. *Defects in the Returns.*—In statement No. III, the figures of previous years differ in some cases from those entered in the last report, but those now given are reported to be correct. The financial statement No. IV is this year incomplete, as was the case last year. The Inspector-General of Jails reports that he *always* purchased English twist from the local firms, and that he could not therefore state its cost if the article had been obtained through the India Office. Many other officers report that they have not been able to obtain the information necessary for completing the statement.

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

Receipts.

Imperial
and
Provincial.

Incorporated
Local Funds.

						RS.	RS.
1881-82	..	..	..	..	..	9,17,341	33,575
1882-83	..	..	..	..	..	6,74,324	37,471
1883-84	..	..	..	..	..	9,20,018	29,708
1884-85	..	..	..	..	..	8,72,772	40,953
1885-86	..	..	..	..	..	9,50,086	29,571
<i>Issues.</i>							
1881-82	..	..	..	..	..	7,99,493	26,150
1882-83	..	..	..	..	..	8,88,934	37,019
1883-84	..	..	..	..	..	9,93,318	28,390
1884-85	..	..	..	..	..	9,52,726	41,472
1885-86	..	..	..	..	..	8,31,155	28,380

The total receipts under Imperial and Provincial this year are in excess of those of last year by Rs. 77,314, while issues during the same period show a decrease of Rs. 1,21,571. The excess receipts are the net difference between the increase in the Stationery, Educational and Survey departments, and in those departments under the control of the Board of Revenue, and the decrease in the Government Press and in the Police and Jail departments. The falling off in issues occurs in almost all departments except the Survey and those under the Board of Revenue. As the receipts of the year under report are in excess of the issues by Rs. 1,18,931, the balance at the close of the year is to this extent greater than that of the previous year.

5. *Nature of Receipts.*—The receipts, with reference to the different sources from which they were detained, are shown in the statement given below for the last five years:—

Receipts.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
<i>Europe stores.</i>	RS.	RS.	RS.	RS.	RS.
I.—Received through the Secretary of State ..	68,068	47,861	3,51,995	3,48,400	3,44,597
II.—Received otherwise	3,77,891	99,637	1,46,473	52,581	32,333
<i>Indian stores.</i>					
III.—Newly purchased	67,859	56,897	2,05,999	2,60,669	3,96,144
<i>Departmental stores.</i>					
IV.—Manufactured, &c.	172	1,03,359	28,561	22,841	3,954
V.—Returned into stores	13,445	13,118	4,769	3,454	
VI.—Obtained from other departments ..	1,94,767	1,70,781	16,527	9,965	24,217
Jail department receipts not classified for two years.	1,95,483	1,82,671	..	..	..
Total ..	9,17,341	6,74,324	9,20,018	8,72,772	9,50,086

6. The stores obtained through the India Office consist of stationery, including paper and pasteboards, cotton, linen and woollen goods, hardware and cutlery, and scientific instruments.

The receipts under European stores purchased in India, which show a falling off of Rs. 20,000 on account of substitution in the Jail department of cheaper kinds of "Police cloth" and "yarn," comprise, besides the above, machinery obtained by the Board of Revenue, for the Abkari Department, from England through Messrs. Fowler and Co. at Calcutta, and stationery articles obtained from Messrs. Baker and Co., London. As the latter two were not purchased in India, they do not find a place in part (2) of statement No. IV.

7. *Stores of Indian Manufacture.*—These consist chiefly of stationery and cotton, linen and woollen goods, &c. The increase under this head is very considerable, amounting to upwards of Rs. 1,35,000. The Stationery department, with reference to G.O., dated 29th July 1885, No. 1130, Financial, obtained a large quantity of printing paper from the Bally Mills Company, Calcutta, of better color and of cheaper price than is supplied from Europe.

8. *Departmental Stores.*—The head "Manufactured," &c., represents certain articles converted from unserviceable stock, excess stationery found in stock-taking, and the difference between the rates of value adopted for receipts and for issues in the Stationery and Police departments. The increase under "Returned into store" is due to an unusual number of instruments returned from the several Survey parties as no longer required, and to a large number of swords and double-barrel pistols received from the districts in the Police Department for repairs, &c.

Of the amount under the heading "Obtained from other departments," the bulk or nearly one lakh consist, as in last year, of jail supplies* to the Police Department. The Superintendent of Stationery obtained from the Calcutta Stationery Office articles to the extent of Rs. 16,876.

	RS.
* Cotton and linen goods ..	43,895
Leather and leather goods ..	42,265
Woollen goods	14,071 (14,083)

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

Issues.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	RS.	RS.	RS.	RS.	RS.
I. To the department	3,05,807	2,38,853	2,98,032	2,61,862	2,35,753
II. To other departments	2,67,921	4,10,977	4,95,974	4,31,594	4,40,344
III. To sale	..	15,395	10,247	9,588	10,802
IV. On other accounts	36,637	37,831	1,89,065	2,49,682	1,44,256
Jail department issues not classified as above for two years	1,89,128	1,85,878	..	..	..
Total ..	7,99,493	8,88,934	9,93,318	9,52,726	8,31,155

The bulk of the first item consists of issues by the Police Department of

Police.

	RS.
Cotton and linen goods ..	55,818 (56,137)
Leather and leather goods ..	47,237 (47,509)
Woollen goods	32,302 (32,323)
Arms and ammunition ..	4,765 (5,196)

Board of Revenue.

Tents and tent materials ..	9,979
Machinery	13,918
Hardware and cutlery ..	11,722 (17,412)
Scientific instruments, &c. ..	7,727 (23,219)
	1,83,468

	RS.
* To Civil Department	3,77,193
To Public Works Department ..	29,999
To Military Department	29,644
To other Presidency	3,508
	4,40,344

10. *Substitution of Indian for European Manufactures.*—Indian articles or stores manufactured in India have been substituted in the year under report to the extent of Rs. 2,13,822 as against Rs. 33,167 in the previous year, but the total gain in 1885-86 was not so great as in 1884-85. The bulk of the gain in 1885-86 was in stationery of local manufacture, which yielded a net profit of Rs. 13,449.

11. *Variations in Receipts and Issues.*—The increase or decrease in the receipts and issues of the more important articles in 1885-86, as compared with those of 1884-85, will now be noticed:—

	1884-85.	1885-86.
	RS.	RS.
Receipts	1,79,248	94,417
Issues	1,93,364	95,150

Hardware and Cutlery.—The increase under receipts and issues is noticeable in the Jail Department and in the departments under the control of the Board of Revenue. The former department obtained Hobb's padlocks from England, and the latter a large number of "lead-sealing and platform machines, &c.," for the use of the Abkari Department.

Cotton and Linen Goods.—The decrease both under receipts and issues is considerable, and is almost entirely in the Jail Department.

	1884-85.	1885-86.
	RS.	RS.
Receipts	80,920	86,995
Issues	81,374	85,330

	1884-85.	1885-86.
	RS.	RS.
Receipts	3,30,756	5,15,327

	1884-85.	1885-86.
	RS.	RS.
Receipts	19,307	55,145
Issues	12,470	36,036

Board of Revenue. All these contributed to the increase both under receipts and issues.

Leather and leather Goods.—This head also shows a slight increase under receipts and issues, which is due to a large number of sandals and boots supplied to the police by the Jail Department.

Paper and Pasteboards.—A large quantity of printing paper purchased from the Bally Mills Company, Calcutta, which, if obtained from England, would have been received only in 1886-87, accounts for the large increase under receipts.

Scientific Instruments and Apparatus.—The Survey Department sent for a number of theodolites, chains and plane tables for the use of the Tanjore and Wynaad parties, and the Director of Public Instruction obtained apparatus for the Presidency and Rajahmundry colleges. A large number of hydrometers were indented for by the

In woollen Goods—there was a falling off under receipts and issues, owing to the smaller supply of warm coats and cumblies made to the Police Department, to the curtailment of jail industries, and to the paucity of prison labor available.

12. *General Remarks.*—The Superintendent, Madras Survey, notices a few instances of long delay in receipt of stores from England. The articles included in his indent, dated 28th January 1884, were received between the 3rd June 1884 and the 10th January 1885, and in that dated 27th January 1885 from July 1885 to 11th March 1886, while theodolites indented for on the 27th January 1885 were received only in July 1886.

The store returns received from the Presidents, Local Fund Boards, have been for the first time compiled in this office under G.O., Financial, No. 1292, dated 18th September 1885. The several defects in the returns for Imperial and Provincial, as well as for Local Fund stores, have caused the delay in the submission of this review.

A separate review is sent on statement No. IV, as it alone has to be submitted to the Government of India: vide their letter embodied in G.O., Financial, No. 1484, dated 5th November 1885.

ENCLOSURES.
STATEMENT No. I.—Abstract of Receipts for 1885-86.

Description of Stores.	From Europe.	By purchase in India.	By manufacture in the department.	From conversion of unserviceable articles in stores.	By articles in store condemned, &c., transferred from serviceable.	Returned into store.	Total A.	From Military Department.	From other Civil departments.	From Public Works Department.	From Civil departments of other Presidencies.	Total B.	Grand Total C.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Imperial and Provincial.</i>													
Agricultural implements ..	432	648	..	..	..	..	1,080	..	..	..	..	59	1,139
Apparel ..	21	3,365	..	..	..	..	6,032	..	..	..	..	..	6,032
Arms and ammunition ..	..	960	..	..	..	..	6,405	..	..	..	..	..	6,405
Boats and buidgrows ..	..	2,559	..	..	..	..	2,559	..	..	..	..	..	2,559
Canvas (tarpaulins) ..	..	710	..	..	..	..	710	..	..	..	..	..	710
Chemical products, drugs and medicines ..	..	2,318	..	..	..	..	3,883	..	..	..	..	..	3,883
Cordage and rope of vegetable fibre ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cotton and linen goods ..	1,065	36,289	..	..	..	..	50,322	..	..	..	..	..	50,322
Earthenware and porcelain ..	12,048	..	..	..	..	..	..	..	..	..	..	..	..
Glass and glassware ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hardware and cutlery ..	30	5,139	..	..	..	..	36,697	..	..	..	..	..	36,697
Leather and leather goods ..	26,821	43,840	..	..	..	..	44,468	..	..	..	..	..	44,468
Machinery ..	13,900	..	..	..	..	..	13,918	..	..	..	..	..	13,918
Metals ..	..	629	..	..	..	..	1,174	..	..	..	..	..	1,174
Oils ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Paints and colors ..	84	..	..	..	..	..	361	..	..	..	..	..	361
Paper and pasteboards ..	301	..	..	..	..	..	4,96,925	..	..	..	..	..	4,96,925
Printing and lithographing materials ..	2,51,467	2,44,315	..	..	..	..	17,818	..	..	..	..	..	17,818
Scientific instruments and apparatus ..	3,055	14,635	..	..	..	..	44,705	..	..	..	..	..	44,705
Silk ..	30,057	1,495	..	..	..	..	2,218	..	..	..	..	..	2,218
Stationery ..	..	2,217	..	..	..	..	36,428	..	..	..	..	..	36,428
Tents and tent materials ..	10,506	24,362	..	..	..	..	1,577	..	..	..	..	..	1,577
Woollen goods ..	11,829	24,372	..	..	..	..	36,201	..	..	..	..	..	36,201
Total ..	3,61,675	4,11,448	2,703	1,040	211	24,217	8,01,295	1,939	1,17,328	12,589	16,935	1,48,791	9,50,086
<i>Incorporated Local Funds.</i>													
Building and engineering materials ..	65	183	..	..	..	..	278	..	..	..	..	..	278
Chemical products, drugs and medicines ..	2,205	2,700	..	..	..	..	4,995	..	..	..	..	..	4,995
Hardware and cutlery ..	399	15	..	..	..	..	414	..	..	..	..	..	414
Scientific instruments and apparatus ..	1,260	2,833	..	..	..	..	4,168	..	..	..	..	..	4,168
Stationery ..	..	1,768	..	..	..	..	1,766	..	..	..	..	..	1,766
Tools and plant ..	550	7,880	..	..	..	..	9,145	..	..	..	..	..	9,145
Total ..	4,509	15,497	..	..	..	..	20,766	8,805	..	..	..	8,805	29,571
Grand Total ..	3,66,185	4,26,945	2,703	1,040	971	24,217	8,22,061	10,744	1,17,328	12,589	16,935	1,57,596	9,79,657

STATEMENT No. II—Abstract of Issues for 1885-86.

Description of Stores.	Balances.									
	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
Imperial and Provincial.										
Agricultural Implements	302	7,076	856	1,036	1,036	..	..	..	..	..
Apparel	12,786	7,379	11,339	3,951	3,951	1	7	..	..	..
Arms and ammunition	7,892	10,840	5,032	5,654	5,654	10	4	..	..	..
Boats and buidgrows	2,113	2,503	2,559	2,559	2,559	..	..	..	..	..
Canvas (tarpanins)	887	787	791	765	765	..	..	..	..	..
Chemical products, drugs and medicines	1,093	1,111	1,093	2,688	2,688	..	..	..	..	..
Cordage and rope of vegetable fibre	..	..	..	7	7	..	..	..	..	..
Cotton and linen goods	..	..	..	94,298	94,298	..	..	..	..	..
Earthenware and porcelain	..	..	..	19	19	..	..	..	..	..
Glass and glassware	..	..	..	61	61	..	..	..	..	..
Hardware and cutlery	..	..	..	17,413	17,413	..	..	..	..	..
Leather and leather goods	..	..	..	85,330	85,330	..	..	..	..	..
Machinery	..	..	..	13,918	13,918	..	..	..	..	..
Metals	..	..	..	565	565	..	..	..	..	..
Oils	..	..	..	84	84	..	..	..	..	..
Paints and colors	..	..	..	266	266	..	..	..	..	..
Paper and pasteboards	..	..	..	562	562	..	..	..	..	..
Printing and lithographing materials	..	..	..	702	702	..	..	..	..	..
Scientific instruments and apparatus	..	..	..	14,407	14,407	..	..	..	..	..
Silk	..	..	..	23,219	23,219	..	..	..	..	..
Stationery	..	..	..	2,375	2,375	..	..	..	..	..
Tents and tent materials	..	..	..	309	309	..	..	..	..	..
Watermarked paper for court copies	..	..	..	9,979	9,979	..	..	..	..	..
Woollen goods	..	..	..	2	2	..	..	..	..	..
Total	2,35,753	11,935	71	33,068	99,182	3,80,009	10,802	29,644	3,77,193	29,999
Grand Total	2,64,133	11,935	71	33,068	99,182	4,08,389	10,802	29,644	4,51,146	8,59,535
Incorporated Local Funds.										
Building and engineering materials	..	..	..	..	..	..	..	..	..	..
Chemical products, drugs and medicines	..	..	..	..	..	..	..	..	..	..
Hardware and cutlery	..	..	..	..	..	..	..	..	..	..
Scientific instruments and apparatus	..	..	..	..	..	..	..	..	..	..
Stationery	..	..	..	..	..	..	..	..	..	..
Tools and plant	..	..	..	..	..	..	..	..	..	..
Total	28,380	..	..	..	..	28,380	..	..	..	..
Grand Total	2,92,513	11,935	71	33,068	99,182	4,36,769	10,802	29,644	4,80,835	8,88,635

STATEMENT No. III—Abstract of Receipts, Issues and Balances for five years.

Description of Articles.	Receipts.					Issues.					Balances.				
	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
Agricultural Implements	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Apparel	302	7,076	856	1,036	1,036	1,139	4,938	2,373	2,198	1,036	..	2,118	..	..	..
Arms and ammunition	12,786	7,379	11,339	3,951	3,951	12,999	7,611	4,720	4,733	4,733	..	3,711	..	..	..
Boats and buidgrows	7,892	10,840	5,032	5,654	5,654	8,211	10,092	11,182	13,898	5,654	..	2,730	..	..	..
Canvas (tarpanins)	2,113	2,503	2,559	2,559	2,559	2,113	2,503	2,559	2,559	2,559	..	..	..	..	..
Chemical products, drugs and medicines	887	787	791	765	765	839	835	823	846	765	83	..	..	..	..
Cordage and rope of vegetable fibre	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cotton and linen goods	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Earthenware and porcelain	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Glass and glassware	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hardware and cutlery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leather and leather goods	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Machinery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Metals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Oils	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Paints and colors	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Paper and pasteboards	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Printing and lithographing materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Scientific instruments and apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Silk articles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Stationery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tent and tent materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Watermarked paper for court copies	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Woollen goods	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	9,17,341	6,74,324	9,20,018	8,72,772	9,50,086	7,99,493	8,88,934	9,93,318	9,52,726	8,31,155	10,91,661	8,77,051	8,03,751	7,23,797	8,42,728
Grand Total	9,50,916	7,11,799	9,49,726	9,13,725	9,79,657	8,25,643	9,25,953	10,21,708	9,94,198	8,59,535	10,99,086	8,84,982	8,12,950	7,32,477	8,52,699
Incorporated Local Funds.															
Building and engineering materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chemical products, drugs and medicines	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Hardware and cutlery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Scientific instruments and apparatus	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Stationery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tools and plant	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	33,575	37,475	29,708	40,953	29,571	26,150	37,019	28,390	41,472	28,380	7,425	7,881	9,199	8,680	9,871
Grand Total	9,50,916	7,11,799	9,49,726	9,13,725	9,79,657	8,25,643	9,25,953	10,21,708	9,94,198	8,59,535	10,99,086	8,84,982	8,12,950	7,32,477	8,52,699

ORDER—dated 29th November 1886, No. 1251, Financial.

Ordered to be recorded. Statement No. IV, with the review thereon, will be forwarded in original to the Government of India.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

To the Board of Revenue.
„ the Accountant-General.
„ all Heads of Departments.

ENDORSEMENT—dated 29th November 1886, No. 1252, Financial.

Copy of the above, with statement No. IV and review thereon, in original, forwarded to the Government of India, Department of Finance and Commerce, with reference to letter thence, No. 3543, dated 17th October 1885.

H. E. STOKES,
Ag. Chief Secretary.

B. No 3336 W d/17 Dec/86

Recorded.

Sy/7 Jot H
N

Gobt. of (1886) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., &c., 29th November 1886,
Nos. 1251, 1252.

B. No 3336 W d/17-12-86

NOVEMBER.

Stores.

Recording certain consolidated returns submitted by the Accountant-General of — received and issued in 1885-86 and the extent to which the local purchase of stores was resorted to in that year, and forwarding one of the statements with a review thereon to the Government of India.

29TH NOVEMBER 1886, Nos. 1251, 1252, FINANCIAL.

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, 10th November 1886, No. 3159.

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 respectively receipts, issues and balances of stores in the Civil department for the year 1885-86, and the extent to which the system of local purchase, in lieu of that of obtaining stores through the India Office, was resorted to in 1885-86.

2. *Description of Returns.*—These returns embody the transactions only of the departments marginally noted, the heads of other departments having sent in *nil* returns. 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 following articles have, however, been shown separately : Boats and budge-rows, indelible ink, machinery, tents and tent materials, and water-marked paper for court copies.

3. *Defects in the Returns.*—In statement No. III, the figures of previous years differ in some cases from those entered in the last report, but those now given are reported to be correct. The financial statement No. IV is this year incomplete, as was the case last year. The Inspector-General of Jails reports that he *always* purchased English twist from the local firms, and that he could not therefore state its cost if the article had been obtained through the India Office. Many other officers report that they have not been able to obtain the information necessary for completing the statement.

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

						Receipts.	
						Imperial and Provincial.	Incorporated Local Funds.
						RS.	RS.
1881-82	..	..	..	..	..	9,17,341	33,575
1882-83	..	..	..	..	..	6,74,324	37,475
1883-84	..	..	..	..	..	9,20,018	29,708
1884-85	..	..	..	..	..	8,72,772	40,953
1885-86	..	..	..	..	..	9,50,086	29,571
						Issues.	
1881-82	..	..	..	..	..	7,99,493	26,150
1882-83	..	..	..	..	..	8,88,934	37,019
1883-84	..	..	..	..	..	9,93,318	28,390
1884-85	..	..	..	..	..	9,52,726	41,472
1885-86	..	..	..	..	..	8,31,155	28,380

The total receipts under Imperial and Provincial this year are in excess of those of last year by Rs. 77,314, while issues during the same period show a decrease of Rs. 1,21,571. The excess receipts are the net difference between the increase in the Stationery, Educational and Survey departments, and in those departments under the control of the Board of Revenue, and the decrease in the Government Press and in the Police and Jail departments. The falling off in issues occurs in almost all departments except the Survey and those under the Board of Revenue. As the receipts of the year under report are in excess of the issues by Rs. 1,18,931, the balance at the close of the year is to this extent greater than that of the previous year.

5. *Nature of Receipts.*—The receipts, with reference to the different sources from which they were detained, are shown in the statement given below for the last five years:—

Receipts.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
<i>Europe stores.</i>	RS.	RS.	RS.	RS.	RS.
I.—Received through the Secretary of State ..	68,068	47,861	3,51,995	3,48,400	3,44,597
II.—Received otherwise ..	3,77,891	99,637	1,40,473	52,581	32,333
<i>Indian stores.</i>					
III.—Newly purchased ..	67,859	56,897	2,05,999	2,60,669	3,96,144
<i>Departmental stores.</i>					
IV.—Manufactured, &c. ..	172	1,03,359	28,561	22,841	3,954
V.—Returned into stores ..	13,445	13,118	4,769	3,454	..
VI.—Obtained from other departments ..	1,94,767	1,70,781	16,527	9,965	24,217
Jail department receipts not classified for two years.	1,95,483	1,82,671	1,81,232	1,74,862	1,48,791
Total ..	9,17,341	6,74,324	9,20,018	8,72,772	9,50,086

6. The stores obtained through the India Office consist of stationery, including paper and pasteboards, cotton, linen and woollen goods, hardware and cutlery, and scientific instruments.

The receipts under European stores purchased in India, which show a falling off of Rs. 20,000 on account of substitution in the Jail department of cheaper kinds of "Police cloth" and "yarn," comprise, besides the above, machinery obtained by the Board of Revenue, for the Abkari Department, from England through Messrs. Fowler and Co. at Calcutta, and stationery articles obtained from Messrs. Baker and Co., London. As the latter two were not purchased in India, they do not find a place in part (2) of statement No. IV.

7. *Stores of Indian Manufacture.*—These consist chiefly of stationery and cotton, linen and woollen goods, &c. The increase under this head is very considerable, amounting to upwards of Rs. 1,35,000. The Stationery department, with reference to G.O., dated 29th July 1885, No. 1130, Financial, obtained a large quantity of printing paper from the Bally Mills Company, Calcutta, of better color and of cheaper price than is supplied from Europe.

8. *Departmental Stores.*—The head "Manufactured," &c., represents certain articles converted from unserviceable stock, excess stationery found in stock-taking, and the difference between the rates of value adopted for receipts and for issues in the Stationery and Police departments. The increase under "Returned into store" is due to an unusual number of instruments returned from the several Survey parties as no longer required, and to a large number of swords and double-barrel pistols received from the districts in the Police Department for repairs, &c.

Of the amount under the heading "Obtained from other departments," the bulk or nearly one lakh consist, as in last year, of jail supplies* to the Police Department. The Superintendent of Stationery obtained from the Calcutta Stationery Office articles to the extent of Rs. 16,876.

	RS.
* Cotton and linen goods ..	43,895
Leather and leather goods ..	42,265
Woollen goods ..	14,071 (14,083)

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

Issues.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
I. To the department ..	RS. 3,05,807	RS. 2,38,853	RS. 2,98,032	RS. 2,61,862	RS. 2,35,753
II. To other departments ..	2,67,921	4,10,977	4,95,974	4,31,594	4,40,344
III. To sale ..	..	15,395	10,247	9,588	10,802
IV. On other accounts ..	36,637	37,831	1,89,065	2,49,682	1,44,256
Jail department issues not classified as above for two years ..	1,89,128	1,85,878	..	..	..
Total ..	7,99,493	8,88,934	9,93,318	9,52,726	8,31,155

The bulk of the first item consists of issues by the Police Department of drill clothing, leather and woollen goods, swords and handcuffs to districts, and by the Board of Revenue of tents and tent materials, "portable tramways and giant riding saw," platform machines, locks and a large number of hydrometers.

Police.

	RS.	
Cotton and linen goods ..	55,818	(56,137)
Leather and leather goods ..	47,237	(47,509)
Woollen goods ..	32,302	(32,323)
Arms and ammunition ..	4,765	(5,196)

Board of Revenue.

Tents and tent materials ..	9,979	
Machinery ..	13,918	
Hardware and cutlery ..	11,722	(17,412)
Scientific instruments, &c. ..	7,727	(23,219)
Total ..	1,83,468	

	RS.
* To Civil Department ..	3,77,193
To Public Works Department ..	29,999
To Military Department ..	29,644
To other Presidency ..	3,508
Total ..	4,40,344

Item No. II is made up almost wholly of stationery articles supplied to the various departments,* and the amount under item III also appertains chiefly to the Stationery Department and represents the value of articles and service books supplied on payment.

Item No. IV "On other accounts" embraces articles lost, condemned as unserviceable, and expended in manufacturing in the department. Scientific instruments, &c., of the value of Rs. 10,084, were condemned as unserviceable and printing materials to the extent of Rs. 26,119, while the Jail Department worked up articles, chiefly cotton, leather and woollen goods, worth Rs. 99,182 in manufacture.

10. *Substitution of Indian for European Manufactures.*—Indian articles or stores manufactured in India have been substituted in the year under report to the extent of Rs. 2,13,822 as against Rs. 33,167 in the previous year, but the total gain in 1885-86 was not so great as in 1884-85. The bulk of the gain in 1885-86 was in stationery of local manufacture, which yielded a net profit of Rs. 13,449.

11. *Variations in Receipts and Issues.*—The increase or decrease in the receipts and issues of the more important articles in 1885-86, as compared with those of 1884-85, will now be noticed:—

	1884-85.	1885-86.
Receipts ..	RS. 1,79,248	RS. 94,417
Issues ..	1,93,364	95,150

Hardware and Cutlery.

	1884-85.	1885-86.
Receipts ..	RS. 10,461	RS. 41,321
Issues ..	9,831	20,565

Cotton and Linen Goods.—The decrease both under receipts and issues is considerable, and is almost entirely in the Jail Department.

The increase under receipts and issues is noticeable in the Jail Department and in the departments under the control of the Board of Revenue. The former department obtained Hobb's padlocks from England, and the latter a large number of "lead-sealing and platform machines, &c.," for the use of the Abkari Department.

	1884-85.	1885-86.
	RS.	RS.
Receipts	80,920	86,995
Issues	81,374	85,330

Paper and Pasteboards.—A large quantity of printing paper purchased from the Bally Mills Company, Calcutta, which, if obtained from England, would have been received only in 1886-87, accounts for the large increase under receipts.

	1884-85.	1885-86.
	RS.	RS.
Receipts	19,307	55,145
Issues	12,470	36,036

Scientific Instruments and Apparatus.—The Survey Department sent for a number of theodolites, chains and plane tables for the use of the Tanjore and Wynaad parties, and the Director of Public Instruction obtained apparatus for the Presidency and Rajahmundry colleges. A large number of hydrometers were indented for by the

Leather and leather Goods.—This head also shows a slight increase under receipts and issues, which is due to a large number of sandals and boots supplied to the police by the Jail Department.

In woollen Goods—there was a falling off under receipts and issues, owing to the smaller supply of warm coats and cumblies made to the Police Department, to the curtailment of jail industries, and to the paucity of prison labor available.

12. *General Remarks.*—The Superintendent, Madras Survey, notices a few instances of long delay in receipt of stores from England. The articles included in his indent, dated 28th January 1884, were received between the 3rd June 1884 and the 10th January 1885, and in that dated 27th January 1885 from July 1885 to 11th March 1886, while theodolites indented for on the 27th January 1885 were received only in July 1886.

The store returns received from the Presidents, Local Fund Boards, have been for the first time compiled in this office under G.O., Financial, No. 1292, dated 18th September 1885. The several defects in the returns for Imperial and Provincial, as well as for Local Fund stores, have caused the delay in the submission of this review.

A separate review is sent on statement No. IV, as it alone has to be submitted to the Government of India: *vide* their letter embodied in G.O., Financial, No. 1484, dated 5th November 1885.

ENCLOSURES.
STATEMENT No. I.—Abstract of Receipts for 1885-86.

Description of Stores.	From Europe.	By purchase in India.	By manufacture in the department.	From conversion of unserviceable articles in stores.	By articles in store condemned, &c., transferred from unserviceable.	Returned into store.	Total A.	From Military Department.	From other Civil departments.	From Public Works Department.	From Civil departments of other Presidencies.	Total B.	Grand Total C.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Imperial and Provincial.</i>													
Agricultural implements ..	432	648	..	..	..	..	1,080	..	..	..	..	..	1,139
Apparel	21	3,365	..	..	..	..	5,032	..	..	..	..	..	5,032
Arms and ammunition ..	..	3,900	..	..	..	..	6,405	..	..	..	..	..	6,405
Boats and buoys ..	..	2,559	..	..	..	..	2,559	..	..	..	..	..	2,559
Canvas (tarpaulins) ..	..	710	..	..	..	..	710	..	..	..	..	..	710
Chemical products, drugs and medicines ..	1,065	2,318	..	..	..	..	3,383	..	..	..	..	..	3,499
Cordage and rope of vegetable fibre ..	12,048	38,289	..	..	..	..	50,322	..	..	..	..	..	94,417
Cotton and linen goods ..	..	..	..	..	..	..	..	..	..	..	..	..	16
Earthenware and porcelain ..	..	..	..	..	..	..	..	..	..	..	..	..	30
Glass and glassware ..	..	..	..	..	..	..	..	..	..	..	..	..	41,321
Hardware and cutlery ..	26,821	5,139	..	..	..	..	35,697	..	..	..	..	..	86,995
Leather and leather goods ..	13,900	43,840	..	..	..	..	44,468	..	..	..	..	..	42,627
Machinery	..	18	..	..	..	..	13,918	..	..	..	..	..	13,918
Metals	..	629	..	..	..	..	1,174	..	..	..	..	..	1,425
Oils	..	..	..	..	..	..	..	..	..	..	..	..	84
Paints and colors ..	..	..	..	..	..	..	..	..	..	..	..	..	832
Paper and pasteboards ..	..	..	..	..	..	..	..	..	..	..	..	..	6,153
Printing and lithographing materials ..	2,514,677	2,44,315	..	..	..	..	4,96,925	..	..	..	..	..	17,818
Scientific instruments and apparatus ..	3,055	14,635	..	..	..	..	17,818	..	..	..	..	..	66,145
Silk	30,057	1,495	..	..	..	..	44,705	..	..	..	..	..	2,218
Stationery	10,506	2,217	..	..	..	..	2,218	..	..	..	..	..	40,400
Tents and tent materials ..	..	24,362	..	..	..	..	86,428	..	..	..	..	..	9,979
Woollen goods	11,829	24,372	..	..	..	..	1,577	..	..	..	..	..	14,083
Total	3,61,676	4,11,448	2,703	1,040	211	24,217	8,01,295	1,939	1,17,328	12,589	16,935	1,48,791	9,50,086
<i>Incorporated Local Funds.</i>													
Building and engineering materials ..	95	183	..	..	..	..	278	..	..	..	..	..	278
Chemical products, drugs and medicines ..	2,205	2,790	..	..	..	..	4,995	..	..	..	..	..	13,800
Hardware and cutlery ..	399	15	..	..	..	..	414	..	..	..	..	..	414
Scientific instruments and apparatus ..	1,260	2,863	..	..	..	..	4,168	..	..	..	..	..	4,168
Stationery	..	1,766	..	..	..	..	1,766	..	..	..	..	..	1,766
Tools and plant	550	7,880	..	..	..	..	9,145	..	..	..	..	..	9,145
Total	4,509	15,497	..	..	..	..	20,766	8,805	..	..	..	8,805	29,571
Grand Total	3,66,185	4,26,945	2,703	1,040	971	24,217	8,22,061	10,744	1,17,328	12,589	16,935	1,57,596	9,79,657

STATEMENT No. II—Abstract of Issues for 1885-86.

Description of Stores.	To the department.	Condemned as unserviceable.	Lost.	Written off as waste.	Expended in manufacturing in the department.	Total D.		To sales.	To Military Department.	To other Civil department.	To Public Works Department.	To other dependencies.	Total E.	Grand Total F.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Imperial and Provincial.														
Agricultural Implements	1,028	..	1	7	..	1,036	..	..	..	..	..	..	..	1,036
Apparel	3,943	448	..	4	..	3,951	..	319	..	..	..	..	319	4,270
Arms and ammunition	5,196	..	10	..	..	5,654	..	..	..	..	..	..	..	5,654
Boats and buoys	2,559	..	..	..	..	2,559	..	..	..	..	..	..	..	2,559
Canvas (tarpaulins)	765	..	..	..	..	765	..	..	..	..	..	..	..	765
Chemical products, drugs and medicines	2,688	..	..	..	..	2,688	..	..	..	..	..	..	..	2,688
Cordage and rope of vegetable fibre	7	..	..	..	..	7	..	..	..	..	..	..	..	7
Cotton and linen goods	56,137	6	..	..	38,155	94,298	..	852	..	..	..	..	852	95,150
Earthenware and porcelain	19	..	..	..	..	19	..	..	..	..	..	..	..	19
Glass and glassware	61	..	..	..	..	61	..	..	..	..	..	..	..	61
Hardware and cutlery	17,412	..	..	..	..	17,413	..	..	..	..	..	..	..	17,413
Leather and leather goods	47,509	585	..	1	37,057	85,330	..	..	..	3,152	..	..	3,152	20,565
Machinery	13,918	..	..	179	..	13,918	..	..	..	..	..	..	..	13,918
Metals	549	16	..	..	..	565	..	4	..	..	..	..	..	569
Oils	84	..	..	..	..	84	..	..	..	96	..	..	100	18,330
Paints and colors	562	266	..	..	..	828	..	..	..	..	..	..	..	1,318
Paper and pasteboards	702	..	..	3,835	..	4,537	..	7,833	..	..	18,892	..	10	665
Printing and lithographing materials	14,407	524	..	26,119	..	41,050	..	..	..	3,23,382	21,132	..	3,74,247	838
Scientific instruments and apparatus	23,219	10,084	58	..	..	33,361	..	..	..	2,616	59	..	2,675	3,78,784
Silk	2,375	..	..	..	..	2,375	..	..	..	..	..	..	..	41,050
Stationery	309	2	..	1,533	..	1,842	..	2,294	..	47,937	11,048	..	69,791	36,036
Tents and tent materials	9,979	..	..	..	..	9,979	..	..	..	..	..	..	..	2,377
Watermarked paper for court copies	2	..	..	..	..	2	..	..	..	..	..	..	..	71,633
Woollen goods	32,323	..	2	1,390	23,970	57,685	..	..	..	..	..	..	..	9,979
Total	2,35,753	11,935	71	33,068	99,182	3,80,009	10,802	29,644	29,999	3,77,193	3,508	4,51,146	8,31,155	
Incorporated Local Funds.														
Building and engineering materials	278	..	..	..	..	278	..	..	..	..	..	..	..	278
Chemical products, drugs and medicines	13,800	..	..	..	..	13,800	..	..	..	..	..	..	..	13,800
Hardware and cutlery	414	..	..	..	..	414	..	..	..	..	..	..	..	414
Scientific instruments and apparatus	4,353	..	..	..	..	4,353	..	..	..	..	..	..	..	4,353
Stationery	1,766	..	..	..	..	1,766	..	..	..	..	..	..	..	1,766
Tools and plant	7,769	..	..	..	..	7,769	..	..	..	..	..	..	..	7,769
Total	28,380	..	..	..	..	28,380	..	..	..	..	..	..	..	28,380
Grand Total	2,64,133	11,935	71	33,068	99,182	4,08,389	10,802	29,644	29,999	3,77,193	3,508	4,51,146	8,59,535	

STATEMENT No. III—Abstract of Receipts, Issues and Balances for five years.

Description of Articles.	Receipts.					Issues.					Balances.				
	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
<i>Agricultural implements.</i>															
Agricultural implements	302	7,076	855	2,198	1,139	302	4,958	2,973	2,198	1,036	2,118	2,118	3,559	3,410	1,036
Apparel	12,786	7,379	4,568	4,584	5,032	12,999	7,511	4,730	4,730	4,270	3,843	3,711	3,559	3,410	4,172
Arms and ammunition	7,892	10,840	11,623	11,486	6,831	8,211	10,092	11,182	13,898	5,654	1,982	2,730	3,171	750	2,036
Boats and buoys	2,113	2,503	3,868	3,150	2,559	2,113	2,503	3,868	3,150	2,559	..	..	..	..	..
Canvas	887	787	791	899	710	889	835	823	846	765	83	35	3	56	1
Chemical products, drugs and medicines	1,093	1,111	2,220	2,794	3,499	2,044	1,277	2,096	2,618	2,688	2,011	1,845	1,969	2,145	2,956
Cordage and rope of vegetable fibre	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cotton and linen goods	2,26,621	2,05,624	1,80,189	1,79,248	94,417	2,23,646	2,09,715	1,72,008	1,93,364	95,150	28,258	24,167	32,345	18,232	17,499
Earthenware and porcelain	47	12	47	59	16	59	83	41	114	19	397	326	332	372	369
Glass and glassware	118	25	16	396	30	317	41	114	9,831	61	2,306	2,290	2,192	2,489	2,458
Hardware and cutlery	25,878	6,109	12,497	10,461	41,321	25,972	6,454	11,757	9,831	20,565	1,935	1,990	2,960	2,960	23,716
Indelible ink	..	..	..	..	..	..	..	..	4,289	..	5,913	5,512	6,139	850	850
Leather and leather goods	82,159	78,248	73,511	80,920	86,995	81,068	78,225	72,571	81,374	85,330	4,828	4,851	5,291	4,837	6,602
Machinery	..	..	..	..	..	..	..	..	..	13,918	..	..	..	..	..
Metals	402	1,772	1,602	1,915	1,425	427	1,610	1,762	2,240	665	1,350	1,512	1,352	1,027	1,787
Oils	55	..	12	73	84	43	27	504	573	88	39	12	12	6	6
Paints and colors	102	303	309	518	832	419	426	504	573	888	3,096	2,973	2,778	2,733	2,717
Paper and pasteboards	3,51,346	1,89,083	3,74,069	3,30,756	6,15,327	2,25,472	3,68,703	4,82,242	4,18,993	3,78,754	5,55,362	3,75,742	3,17,569	2,19,901	3,59,843
Printing and lithographing materials	22,974	26,064	52,754	27,728	17,818	39,425	36,662	45,163	40,636	41,050	2,17,102	2,06,504	2,14,095	2,01,187	1,77,955
Scientific instruments and apparatus	14,304	12,750	9,720	19,307	55,145	12,809	16,304	23,196	12,470	36,036	1,44,423	1,40,869	1,27,393	1,34,230	1,53,389
Silk articles	736	2,420	1,692	235	2,218	918	2,314	1,576	296	2,377	16	122	238	247	88
Stationery	43,899	39,077	69,600	1,04,714	40,400	45,970	53,980	92,648	76,765	71,633	1,06,707	91,804	68,766	1,06,136	71,504
Tent and tent materials	17,272	10,143	12,761	44	9,979	17,272	10,143	12,761	44	9,979	..	..	..	..	..
Watermarked paper for court copies	..	2,512	5,063	8,091	..	..	2,044	5,503	8,116	2	..	468	28	3	1
Woollen goods	1,06,355	70,486	1,02,251	83,191	50,284	99,164	74,626	95,425	76,160	57,685	12,510	8,370	15,196	22,227	14,826
Total	9,17,341	6,74,324	9,20,018	8,72,772	9,50,086	7,99,493	8,88,994	9,93,318	9,52,726	8,31,155	10,91,661	8,77,051	8,03,751	7,23,797	8,42,728
<i>Incorporated Local Funds.</i>															
Building and engineering materials	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chemical products, drugs and medicines	2,000	1,274	3,268	664	278	2,000	1,274	3,090	842	278	..	..	178	..	..
Hardware and cutlery	12,004	8,045	9,487	17,733	13,800	12,004	8,045	9,487	17,733	13,483	..	..	..	..	..
Scientific instruments and apparatus	728	478	175	863	414	728	478	175	863	414	..	..	..	..	..
Stationery	4,723	4,328	1,961	7,308	4,168	2,917	4,328	1,961	7,142	4,670	1,805	1,805	1,805	1,971	1,786
Tools and plant	13,978	22,751	14,379	13,308	9,145	8,358	22,295	13,239	13,815	7,769	6,076	7,216	7,216	6,709	8,085
Total	33,575	37,475	29,708	40,933	29,571	26,160	37,019	28,390	41,472	28,380	7,425	7,881	9,199	8,680	9,871
Grand Total	9,50,916	7,11,799	9,49,726	9,13,725	9,79,657	8,25,643	9,25,993	10,21,708	9,94,198	8,59,535	10,99,086	8,84,932	8,12,950	7,32,477	8,52,699

29TH NOVEMBER 1886, Nos. 1251, 1252, FINANCIAL.

ORDER—dated 29th November 1886, No. 1251, Financial.

Ordered to be recorded. Statement No. IV, with the review thereon, will be forwarded in original to the Government of India.

(True Extract.)

H. E. Stokes

Ag. Chief Secretary.

To the Board of Revenue.
„ the Accountant-General.
„ all Heads of Departments.

ENDORSEMENT—dated 29th November 1886, No. 1252, Financial.

Copy of the above, with statement No. IV and review thereon, in original, forwarded to the Government of India, Department of Finance and Commerce, with reference to letter thence, No. 3543, dated 17th October 1885.

H. E. STOKES,
Ag. Chief Secretary.

2377 12.60.85.
2998 6.12.84

B. No 3336 W d/17 Dec/86

1884/

Govt. of (1886) Madras.
FINANCIAL.

Recorded

was
16.12.86

See
17/12/86.

Issued

Recd. 15/12/86

Encl.

G.O., &c., 29th November 1886,
Nos. 1251, 1252.

B. No 3336 W d/17-12-86

NOVEMBER.

Stores.

Recording certain consolidated returns submitted by the Accountant-General of — received and issued in 1885-86 and the extent to which the local purchase of stores was resorted to in that year, and forwarding one of the statements with a review thereon to the Government of India.

one
20/12/86

20/12/86
20/12/86