

B. No 2553 W. 24. 9. 87.

P.W.C. No.

Gobt. of 1888 Madras.  
FINANCIAL.

Communicated  
to officers of the P.W.  
Dept for information  
& guidance in con-  
tinuation of G.O. No  
2553 W of 24 Sept  
1887.

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Issued

Recd. 21.8.88 Encl.

G.O., &c., 3rd August 1888,  
Nos. 591, 592.

AUGUST.

Stationery.

Reviewing the report on the working of the  
Stationery Department for 1887-88.

with order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From R. W. BARLOW, Esq., Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 10th July 1888, No. 587.

I have the honor to submit my annual report on the working and results of the Stationery office for the official year 1887-88. The usual statements, marked A to E, are enclosed.

2. A statement showing the results of the year under review, compared with those of 1886-87, is subjoined :—

|                                                | 1886-87  | 1887-88   |
|------------------------------------------------|----------|-----------|
|                                                | RS.      | RS.       |
| Value of stock at the beginning of the year .. | 4,30,624 | 5,75,069  |
| Value of receipts during the year .. ..        | 4,80,960 | 5,35,729  |
|                                                | Total .. | 11,10,798 |
| Value of issues during the year .. ..          | 3,36,515 | 5,88,967  |
| Balance at the end of the year .. ..           | 5,75,069 | 5,21,831  |

3. The particulars of receipts are as follow :—

|                                                                                                            |          |          |
|------------------------------------------------------------------------------------------------------------|----------|----------|
| 1. Value of stores obtained through the Secretary of State .. ..                                           | 1,66,403 | 2,17,469 |
| 2. Value of stores obtained from Messrs. Baker and Co., London .. ..                                       | 1,577    | 609      |
| 3. Value of Europe articles purchased locally ..                                                           | 3,760    | 233      |
| 4. Value of country articles purchased locally ..                                                          | 2,84,304 | 3,04,094 |
| 5. Value of supplies obtained from other Presidencies ..                                                   | 972      | 236      |
| 6. Value of articles obtained from the Gun Carriage Factory .. ..                                          | 1,742    | 1,577    |
| 7. Value of articles received from other departments ..                                                    | 1,696    | 1,287    |
| 8. Value of articles returned by officers .. ..                                                            | 9,788    | 3,225    |
| 9. Value of excess found in stock-taking and brought to account .. ..                                      | 757      | 569      |
| 10. Adjustment on account of the difference between the rates of prices adopted for receipts and issues .. | 8,898    | 6,113    |
| 11. Miscellaneous .. ..                                                                                    | 1,063    | 317      |
| Total ..                                                                                                   | 4,80,960 | 5,35,729 |

(1) *Item No. 1.*—The increase under this head is due partly to a large portion of the stores due in 1886-87 having been received in this year and partly to the increase in the percentage added on to the invoice prices taken at par value to cover loss by the fall in exchange. In previous years the percentage added to the par value of invoice prices was 35 per cent., *i.e.*, 20 per cent. for exchange, 10 per cent. for establishment charges, and 5 per cent. for freight; while in the year under review, it was 48 per cent. or 33 per cent. for exchange and 15 per cent. for other charges, agreeably to the instructions of the Comptroller and Auditor-General communicated in the Proceedings of the Madras Government, dated 29th April 1887, No. 542, and the increase resulting in about Rs. 19,100.

(2) *Item No. 2.*—The stores due from Messrs. Baker and Co. in 1887-88 were received and brought to account in 1888-89 only. Those received in the former year were only a portion of the supply due in 1886-87; hence the decrease.

(3) *Item No. 3.*—The articles noted below are those of European manufacture which were purchased in the local market.

|                                           | Value. |    |    |
|-------------------------------------------|--------|----|----|
|                                           | RS.    | A. | P. |
| 1. Superfine note paper .. .. .           | 5      | 6  | 5  |
| 2. Colored paper .. .. .                  | 62     | 14 | 0  |
| 3. Blotting paper .. .. .                 | 9      | 0  | 0  |
| 4. Bank post paper .. .. .                | 100    | 0  | 0  |
| 5. Gum bottle with brush .. .. .          | 0      | 12 | 0  |
| 6. Red sealing-wax, first sort .. .. .    | 3      | 0  | 0  |
| 7. Postage scales .. .. .                 | 10     | 13 | 0  |
| 8. Douay Testament .. .. .                | 16     | 8  | 0  |
| 9. Roman Catholic prayer book .. .. .     | 16     | 8  | 0  |
| 10. Map of the Eastern Hemisphere .. .. . | 8      | 2  | 0  |
| Total ..                                  | 232    | 15 | 5  |

Nos. 1 and 6 were purchased for the use of His Excellency the Commander-in-Chief. In the former item, he wanted paper which was not stamped with the Royal Arms, and no paper of this sort was available in store, and in the second, the supply received from England was exhausted.

No. 2 was purchased to meet the requirements of the Superintendent of the Government Press as the description of paper required by him was not available in store.

Nos. 3 and 7.—The stock of these articles having run out owing to unusually pressing demands and some delay having been anticipated in the receipt of the supplies from contractors for these country articles, they were purchased to meet urgent indents made on this office.

No. 4 was urgently required by the Superintendent, Madras Survey, and as this was the first time this article was demanded from this office, it was not available in store, no provision for it having been made. It was in consequence purchased and supplied.

No. 5.—The supply from England having been exhausted, this article was purchased locally to meet an urgent demand made.

Nos. 8 and 9 were purchased with reference to G.O., dated 25th October 1871, No. 1620.

No. 10.—The maps of the world in store received from Messrs. Baker and Co. contain the two hemispheres on one sheet, and no maps of each hemisphere separately are kept in stock, but such were required by the Officer Commanding 2nd Oxfordshire Regiment, Bangalore, for the Eastern Hemisphere, necessitating the purchase of the maps.

The total value of the articles so purchased is very small when compared with that of the purchases in 1886-87.

(4) *Item No. 4.*—After deducting the value of paper issued from this office to bookbinders, &c., and brought to account again when returned into store in the shape of bound books, &c., the figures will stand thus—Rs. 2,78,082 in 1886-87 and Rs. 2,92,823 in 1887-88 which represent the actual value spent under this head. A larger issue was anticipated under this head in the year and purchases were accordingly so regulated—hence the increase; but the actual issues having fallen off, reductions will be made in the purchases of the current year.

(5) *Item No. 5.*—The stock of vellum in store having been exhausted, and the supply expected from England being considerably delayed to as late as May 1888, sixty sheets of the same were obtained from the Superintendent of Stationery, Bombay, for the use of the Secretary to Government, Military Department, who was in urgent need of the article.

(6) *Item No. 7.*—Of the amount shown under this item, Rs. 902 comprises the value of service books printed by the Superintendent of the Government Press and the section paper ruled and supplied by the Superintendent, Government Lithographic Press during the year, the necessary paper required in both cases being issued from this office; the remainder is the value of 25 reams of hand-made Foolscap, and of four reams of Lithographic Double Royal 80lb. paper, obtained on loan from the Inspector-General of Registration and Superintendent, Madras Survey, to meet urgent demands from other officers, the stock of these articles having run out at the time.

(7) *Item No. 11.*—The amount entered against this head is the value of such articles as were entered in the accounts as having been issued, but which were again brought into account, owing either to no acknowledgment of their receipt having been received from the officers to whom they were stated to have been issued, or to their having been written off the accounts by error in the first instance.

(8) The other items do not call for any special remarks.

4. *Substitution of Country for Europe Articles.*—The statement marked F, appended to this report, shows the different articles of Indian manufacture purchased during the year in lieu of similar European articles, and the net saving effected by such purchase is estimated at Rs. 13,666 against Rs. 21,042 in the previous year. The decrease in the saving is attributable to the rise in the price of printing paper and to the less quantity and number of articles purchased during the year.

(1) *The Mill Boards* were obtained from Messrs. Basak and Co. of Calcutta to meet urgent demands, but as it was found that this entailed a loss of about Rs. 105, they have been included in my last indent on the Secretary of State for India.

(2) The slight loss shown against "glazed brown ink bottles" and press "blanketting," will be guarded against in future.

5. *Issues.*—The total number of indents received during the year amounts to 1,064 against 795 in 1886-87. Of these 113 were supplemental indents received from the following departments, and admitted on explanation being furnished:—

|                                                          | Number. |
|----------------------------------------------------------|---------|
| Judicial Department .. .. .                              | 3       |
| Revenue do .. .. .                                       | 19      |
| Commissariat Department .. .. .                          | 10      |
| Examiner of Railway Accounts .. .. .                     | 2       |
| Consulting Engineer for Railways .. .. .                 | 2       |
| Chief Engineer for Irrigation .. .. .                    | 3       |
| Public Works Department .. .. .                          | 7       |
| Small Cause Court .. .. .                                | 1       |
| His Excellency the Commander-in-Chief .. .. .            | 1       |
| Police .. .. .                                           | 3       |
| Government Office, Military Department .. .. .           | 2       |
| Postal Department .. .. .                                | 3       |
| Survey do. .. .. .                                       | 5       |
| Forest do. .. .. .                                       | 8       |
| Ordnance do. .. .. .                                     | 6       |
| Government Press .. .. .                                 | 5       |
| Medical College .. .. .                                  | 1       |
| Controller of Military Accounts, Accounts Branch .. .. . | 3       |
| Superintendent of Family Payments .. .. .                | 4       |
| Sanitary Commissioner .. .. .                            | 2       |
| Stamp Office .. .. .                                     | 2       |
| Miscellaneous .. .. .                                    | 21      |
| Total ..                                                 | 113     |

The number, however, is less than that in 1886-87, in which 167 were admitted. A list of the officers from whom indents were received during the year for the first time is given below:—

|                                                                                   |                       |
|-----------------------------------------------------------------------------------|-----------------------|
| 1. Officer in Medical Charge, No. 1, Bengal Mountain Battery, Regimental Hospital | Bhamo.                |
| 2. Officer in Medical Charge, No. 1, Bengal Mountain Battery, Station Hospital    | Bhamo.                |
| 3. Executive Commissariat Officer                                                 | Bhamo.                |
| 4. Barrack Master                                                                 | Bhamo.                |
| 5. Officer in Medical Charge, Station Hospital                                    | Bhamo.                |
| 6. Officer in Medical Charge, 10th Regiment British Infantry                      | Mandalay.             |
| 7. Barrack Master                                                                 | do.                   |
| 8. Executive Commissariat Officer                                                 | do.                   |
| 9. Officer in Medical Charge, Station Hospital                                    | do.                   |
| 10. Brigade Commissariat Officer                                                  | Meiketalla.           |
| 11. Officer in Medical Charge, Station Hospital                                   | do.                   |
| 12. Officer in Medical Charge, No. 2, Bengal Mountain Battery                     | Myngyan.              |
| 13. Deputy Assistant Quartermaster-General, 4th Brigade, N.B.F. Force             | do.                   |
| 14. Assistant Commissary-General                                                  | do.                   |
| 15. Executive Commissariat Officer, Ruby Mines Force                              | do.                   |
| 16. Senior Medical Officer, Ruby Mines Force                                      | Bernardmyo.           |
| 17. Officer in Medical Charge, Station Hospital                                   | do.                   |
| 18. Do.                                                                           | do.                   |
| 19. Do.                                                                           | 42 G.L.I.             |
| 20. Do.                                                                           | Maymyo.               |
| 21. Do.                                                                           | Station Hospital      |
| 22. Do.                                                                           | H.M. 1st Belooch L.I. |
| 23. Do.                                                                           | Station Hospital      |
| 24. Station Staff Officer                                                         | Native Details        |
| 25. Brigade Commissariat Officer, 3rd Brigade Camp                                | Mimbu.                |
| 26. Assistant Commissary-General (for 2nd Brigade U.B.F. Force).                  | Tibetkin.             |
| 27. Do.                                                                           | Pagan.                |
| 28. Principal Commissariat Officer, U.B.F. Force                                  | Yemethen.             |
| 29. Officer in Medical Charge, Station Hospital                                   | Shewbo.               |
| 30. Chief Secretary for Municipal and Local Fund Department                       | do.                   |
| 31. Dewan-Regent                                                                  | Stedman.              |
| 32. Chairman, Harbour Trust Board                                                 | Madras.               |
|                                                                                   | Pudukota.             |
|                                                                                   | Madras.               |

These new indents connected with the annexation of Upper Burma have very materially increased the work of the office.

Formerly only 14 indents were received from the Superintending Engineers of the Public Works Department—seven for general and seven for special stores; but in the year 1887-88, under the arrangement sanctioned in G.O., No. 1008, dated 1st October 1886, directing the issue of stationery direct from this office to all Executive Engineers, about 80 indents were received and complied with, and the Commissioner of Salt and Abkari Revenue, who hitherto submitted one indent only, has this year asked me to distribute the stationery for his department to 15 different officers. This has further greatly increased the number of indents received and complied with by this office.

6. A comparative statement of the details of issues in 1886-87 and 1887-88 is subjoined:—

|                                                                  | 1886-87.<br>Rs. | 1887-88.<br>Rs. |
|------------------------------------------------------------------|-----------------|-----------------|
| 1. Value of articles supplied to public offices, free of payment | 3,13,376        | 5,54,366        |
| 2. Value of articles supplied on payment                         | 12,862          | 20,644          |
| 3. Do. do. to book binders, &c.                                  | 9,025           | 10,548          |
| 4. Do. do. issued to the Superintendent of Stationery, Calcutta  | 166             | ..              |
| 5. Do. do. deficiency discovered in stock                        | 857             | 1,062           |
| 6. Do. do. damaged articles written off the accounts             | 136             | 845             |
| 7. Do. of adjustments on account of variation of rates           | 93              | 1,502           |
| Total                                                            | 3,36,515        | 5,88,967        |

(1) *Item 1.*—The increase in 1887-88 is accounted for as follows:—As already stated in my report for 1886-87, some of the indents which should have been complied with in that year had to be left over for disposal and were only actually complied with in 1887-88. Certain new indents were also received during the year from officers in Burma, as noticed in the previous paragraph, and the average issue rates for imported articles, calculated on the importations of 1886-87, had to be raised by 10 per cent. so as to make them agree with the higher rates sanctioned in G.O., dated 29th April 1887, No. 542.

(2) *Item No. 2.*—The increase under this head is due to the increase in the number of sale indents received during the year under review, viz., 86 against 64 in the previous year, of which the indents of the Chairman, Harbour Trust Board, and the Dewan-Regent of Pudukota which were received for the first time, were heavy, as well as to the other causes mentioned in the last paragraph.

(3) *Item No. 3.*—This expenditure is merely nominal, the same appearing again under Receipts in the shape of bound books, &c.

(4) *Items 5 and 6.*—The figures shown here for 1887-88 slightly differ from those given in my letter, No. 1807, dated 21st January 1888, embodied in the Proceedings of Government, dated 6th February last, No. 124, which are Rs. 1,042 and 810, respectively, and this is due to the revaluation of the items in accordance with the new rates calculated with reference to G.O., No. 542, dated 29th April 1887, Financial Department.

(5) The other items call for no special remarks.

7. The subjoined statement shows the value of stationery supplied to each department:—

|                                                        | 1886-87.<br>RS. | 1887-88.<br>RS. |
|--------------------------------------------------------|-----------------|-----------------|
| 1. Board of Revenue, Collectors and Salt Commissioners | 86,183          | 2,56,900        |
| 2. High Court, District and Subordinate Judges         | 33,622          | 42,507          |
| 3. Registration Department                             | 33,214          | 25,700          |
| 4. Public Works Department                             | 35,115          | 41,079          |
| 5. Superintendent, Government Press                    | 33,106          | 37,765          |
| 6. Superintendent, Revenue Survey                      | 25,552          | 27,693          |
| 7. Police                                              | 12,721          | 13,868          |
| 8. Postal and Telegraph Departments                    | 2,265           | 4,308           |
| 9. Forest Department                                   | 6,826           | 12,907          |
| 10. Government Secretariats                            | 3,301           | 3,312           |
| 11. Jails                                              | 1,556           | 3,533           |
| 12. Ecclesiastical Department                          | 562             | 410             |
| 13. Military Department                                | 23,836          | 45,016          |
| 14. Army and Regimental Schools                        | 1,560           | 2,202           |
| 15. Other Miscellaneous Departments                    | 13,957          | 37,166          |
| Total                                                  | 3,13,376        | 5,54,366        |

8. *Stock.*—The value of stock at the close of the year is Rs. 5,21,831 against Rs. 5,75,069 of 1886-87, but the increase over the figures of previous years as shown in appendix D is partly accounted for by the circumstances mentioned in clauses 1 and 4 of paragraph 3, and partly attributable to the large receipts at the

end of the year from the Secretary of State, as well as from local contractors.

9. With reference to the concluding portion of paragraph 5 of my letter, No. 1807, dated 21st January 1888, embodied in Proceedings of Government, dated 6th February 1888, No. 124, I beg to report that of the articles as per list marked G., those noted below have since been issued out:—

|                                              |               |
|----------------------------------------------|---------------|
| Paper tracing transfer, flat                 | Reams 0 14 12 |
| Do. filtering                                | 0 10 1        |
| Decimal card-board scales                    | No. 24        |
| Lithographic writing ink                     | Sticks 36     |
| Retransfer ink                               | Oz. 4         |
| Essence of black for making lithographic ink | lb. 2         |

|                                              |         |               |    |    |
|----------------------------------------------|---------|---------------|----|----|
| Steel pens, swan quills .. .. .              | Gross   | 4             | 0  | 11 |
| Paper, printing, double Royal 40 lb. .. .. . | Reams   | 4             | 14 | 10 |
| Do. Royal 42 lb. .. .. .                     | "       | 5             | 19 | 1  |
| Do. " 40 lb. .. .. .                         | "       | 1             | 1  | 12 |
| Lithographic writing ink .. .. .             | Bottles | 12            |    |    |
| Do. varnish, thick .. .. .                   | Gallon  | $\frac{1}{2}$ |    |    |
| Do. do. medium .. .. .                       | "       | $\frac{1}{2}$ |    |    |
| Wafers, dott .. .. .                         | Box     | 1             |    |    |
| Envelopes A .. .. .                          | No.     | 1,347         |    |    |
| Do. B .. .. .                                | "       | 1,097         |    |    |
| Rulers, round ebony, 12" .. .. .             | "       | 2             |    |    |

On inquiry from the officers concerned it was found that the undermentioned articles were not required by them, as most of them were out of use. I would therefore propose that they be sold by public auction:—

|                                                           |       |                  |
|-----------------------------------------------------------|-------|------------------|
| Parables .. .. .                                          | No.   | 145              |
| Miracles .. .. .                                          | "     | 141              |
| First Steps in Catechism .. .. .                          | "     | 149              |
| Trimmer's abridgment of the Old and New Testament .. .. . | "     | 97               |
| Church Catechism .. .. .                                  | "     | 170              |
| Broken " .. .. .                                          | "     | 149              |
| Elementary questions, S.P.C.K. .. .. .                    | "     | 23               |
| Copy books No. 1 .. .. .                                  | "     | 2,320            |
| Do. " 2 .. .. .                                           | "     | 1,431            |
| Do. " 3 .. .. .                                           | "     | 864              |
| Do. " 4 .. .. .                                           | "     | 891              |
| Do. " 7 .. .. .                                           | "     | 8,521            |
| Do. " 8 .. .. .                                           | "     | 7,940            |
| Ruled imperial paper .. .. .                              | Qrs.  | 9—22             |
| Red chalk .. .. .                                         | Boxes | 12               |
| Blue chalk .. .. .                                        | "     | 49 $\frac{1}{2}$ |

Steps have been taken to dispose of the remaining articles.

10. The subjoined statement shows the cash receipts and charges for the year 1887-88, compared with those for 1886-87:—

| Receipts.                                                                                           |            |            | Disbursements.                                                                            |              |              |
|-----------------------------------------------------------------------------------------------------|------------|------------|-------------------------------------------------------------------------------------------|--------------|--------------|
| Items.                                                                                              | 1886-87.   | 1887-88.   | Items.                                                                                    | 1886-87.     | 1887-88.     |
| 1. Proceeds of stationery sold to Government offices.                                               | Rs. 12,228 | Rs. 18,888 | 1. Value of stationery purchased.                                                         | Rs. 2,82,429 | Rs. 2,93,589 |
| 2. Commission realised on above.                                                                    | 153        | 436        | 2. Service postage .. ..                                                                  | 296          | 360          |
| 3. Sale proceeds of service books.                                                                  | 1,162      | 1,454      | 3. Service telegrams .. ..                                                                | 24           | 22           |
| 4. Sale proceeds of waste paper.                                                                    | 1,147      | 303        | 4. Freight paid on account of stores received from the Secretary of State.                | 758          | 1,109        |
| 5. Sale proceeds of packing materials.                                                              | 78         | 122        | 5. Carriage of stationery (railway freight on stores sent to out-stations and boat hire). | 11,612       | 18,733       |
| 6. Sale proceeds of obsolete and damaged articles sold by public auction.                           | 47         | ..         | 6. Miscellaneous charges (packing, despatching and harbour dues).                         | 4,300        | 5,724        |
| 7. Railway, &c., charges recovered.                                                                 | 214        | 218        | 7. Godown rent .. .. .                                                                    | ..           | 821          |
| 8. Sundry receipts .. .. .                                                                          | 15         | 148        | 8. Rates and taxes .. .. .                                                                | ..           | 650          |
| 9. Part payment made by storekeeper on account of deficiency found in stock.                        | 62         | ..         | 9. Honorarium for taking stock.                                                           | 150          | 150          |
| Total ..                                                                                            | 15,106     | 21,569     | 10. Contingencies admissible without detailed audit.                                      | 797          | 565          |
| 10. Receipts by adjustment on account of supplies made to the Travancore and Berar administrations. | 625        | ..         | 11. Permanent office establishment.                                                       | 8,725        | 8,765        |
| 11. Receipts by adjustment on account of supplies made to Local Fund Boards.                        | ..         | 1,491      | Total ..                                                                                  | 3,09,091     | 3,30,488     |
| Grand Total ..                                                                                      | 15,731     | 23,060     | 12. Charges by adjustment on account of supplies received from the Gun Carriage factory.  | 1,400        | 1,577        |
|                                                                                                     |            |            | Grand Total ..                                                                            | 3,10,491     | 3,32,065     |

11. Receipts—Items 1,3 and 11.—The value of stationery and service books issued on payment is shown as Rs. 20,644 in paragraph 6, while the amount shown in the cash statement as realised is Rs. 21,833 (18,888 + 1,454 + 1,491). The difference is explained by the following figures:—

|                                                                                 |            |
|---------------------------------------------------------------------------------|------------|
| Value shown in paragraph 6 .. .. .                                              | Rs. 20,644 |
| Deduct value received in 1886-87 for stores supplied in 1887-88 .. .. .         | 865        |
| Deduct value recovered in 1888-89 for supplies made in 1887-88 .. .. .          | 1,037      |
| Deduct value not yet received for stores issued in 1887-88 .. .. .              | 1,631      |
| Deduct increase obtained by pricing the articles according to new rates .. .. . | 1,997      |
|                                                                                 | 5,530      |
|                                                                                 | 15,114     |

|                                                                                                                                          |        |
|------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Add value recovered in 1887-88 for stores supplied in previous years .. .. .                                                             | 1,831  |
| Add value received in 1887-88 for supplies made in 1888-89 .. .. .                                                                       | 1,106  |
| Add amounts paid into the district treasuries on account of stationery issued by Collectors to municipal and taluk boards, &c. .. .. .   | 1,504  |
| Add value of service books sold by Collectors and Assistant Salt Commissioners from stock supplied to them in advance .. .. .            | 929    |
| Add value adjusted by the Accountant-General on account of stationery supplied to, or purchased by, local fund audit clerks, &c. .. .. . | 1,349  |
|                                                                                                                                          | 6,719  |
| Value realised .. .. .                                                                                                                   | 21,833 |

Item No. 4.—The decrease under this head is due to the depreciation in the price of the waste paper during the year. There was not much demand for the same, as the contract for country paper had passed from the hands of the manufacturers at Madras.

Item No. 6.—The damaged articles sent for sale by auction during the year and shown in paragraph 6 have not yet been sold.

Item No. 8.—The figure shown under this head represents the amount of deposits forfeited by contractors who failed to fulfil their contracts with this office.

Item No. 9.—The amount due by the storekeeper on account of deficiencies found in stock was paid up in full in 1886-87.

The increase in the total receipts is mostly due to the increase of sales in this office as well as in the districts.

#### DISBURSEMENTS.

12. Item No. 1.—The amount shown under this item differs from the value of stationery purchased in India and brought to account as shown in paragraph 3 by Rs. 10,738, and the following figures explain this difference:—

|                                                                                                                                     |              |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Value of stationery purchased in India and brought to account in 1887-88—vide paragraph 3 <i>supra</i> (Rs. 3,04,094 + 233) .. .. . | Rs. 3,04,327 |
| Deduct—                                                                                                                             |              |
| Value of paper returned by book binders, &c. .. .. .                                                                                | 11,271       |
| Value of articles brought to account in 1887-88, but not paid for within that year .. .. .                                          | 7            |
| Excess credited by mistake in the accounts and since adjusted .. .. .                                                               | 19           |
| Amount of fines deducted from the bills of contractors .. .. .                                                                      | 20           |
| Amount paid by the Controller of Military Accounts .. .. .                                                                          | 33           |
|                                                                                                                                     | 11,350       |
| Add—                                                                                                                                |              |
| Amount paid for binding cloth purchased by the Superintendent, Government Press, for binding service registers .. .. .              | 612          |
| Total given in the statement .. .. .                                                                                                | 2,93,589     |
| Difference .. .. .                                                                                                                  | 10,738       |

*Item No. 2.*—The increase is due to the large number of banghy parcels sent to out-stations, consequent upon the heavy issues during the year.

*Item No. 4.*—The large receipts from the Secretary of State referred to in paragraph 3 account for the increase under this head.

*Items No. 5 and 6.*—A larger quantity of stores had to be despatched to the districts in 1887-88 than was the case in 1886-87; hence the increase in these charges.

The other items do not call for any special remark.

13. *Service Books.*—With reference to G.O., dated 22nd February 1886, No. 396, Public Department, I beg to report that the service registers of the employés in the Stationery office have been duly written up.

14. *Consumption.*—I beg to annex statements showing the consumption of the chief articles of stationery in the several Collectorates, District Courts, Sub-Courts and District Forest offices, Offices of Superintending Engineers, and some of the Chief Presidency offices during the years 1885-86 and 1886-87 with remarks thereon. The different descriptions of writing and printing papers compared in these statements are noted below with their weights opposite each:—

#### Writing Papers.

|                                             |                  |
|---------------------------------------------|------------------|
| Royal .. .. .                               | 44 lb. per ream. |
| Medium .. .. .                              | 34 " "           |
| Demy .. .. .                                | 24 " "           |
| Foolscap hand-made and machine-made .. .. . | 15 " "           |
| Do. Cream wove .. .. .                      | 14 " "           |
| Do. Cream laid .. .. .                      | 10 " "           |
| Kings arm .. .. .                           |                  |
| French .. .. .                              |                  |

#### Printing Papers.

|                                   |                  |
|-----------------------------------|------------------|
| Double double pott, thick .. .. . | 46 lb. per ream. |
| Do. thin .. .. .                  | 28 " "           |
| Double Foolscap .. .. .           | 28 " "           |
| Do. .. .. .                       | 16 " "           |
| Imperial .. .. .                  | 26 " "           |
| Royal .. .. .                     | 18 " "           |
| Double royal .. .. .              | 35 " "           |
| Foolscap .. .. .                  | 12 " "           |
| Double pott, &c. .. .. .          | 14 " "           |

In reducing to pounds in all cases fractions representing half or more are taken as one, while those less than half are omitted. The country papers include Bally papers also. The figures for both 1885-86 and 1886-87 were taken from the indents received for 1888-89.

*Statement No. 1 (Collectors).*—The total quantities of writing and French papers, black-ink powder, sealing-wax, wax cloth and tape consumed in the Collectorates in 1886-87 compare favorably with those used in the previous year. The slight increase in the consumption of printing paper is attributable to the discontinuance, or to the use of smaller quantities of French foolscap paper second sort in 1886-87. The Collectors of Malabar, Vizagapatam, Coimbatore, Kurnool, Madura, South Canara, Trichinopoly and Bellary have used larger quantities of writing paper in 1886-87 than in 1885-86. The quantities of printing paper consumed in the Collectorates of Kurnool, Cuddapah, Tanjore, Madras, Madura, Bellary and Anantapur in 1886-87 require notice. There is a large increase in the expenditure of country paper in 1886-87 in the districts noted in the margin.

|              |             |
|--------------|-------------|
| Nellore.     | Tinnevelly. |
| North Arcot. | Chingleput. |
| Kurnool.     |             |

The Collectors of Ganjam, Nellore, Chingleput and Malabar have used larger quantities of black-ink powder in 1886-87 than those used by them in the previous year. The inequalities in the consumption of sealing-wax in the several districts are

not great, except in South Arcot. The marginally-noted districts show a marked increase in the expenditure of wax-cloth in 1886-87, and the Collector of Godáviri used in 1886-87 nearly double the quantity of tape used by him in the previous year.

|          |                  |
|----------|------------------|
| Ganjam.  | Kistna.          |
| Nellore. | South Arcot, and |
| Kurnool. | Bellary.         |

*Statement No. 2 (District Courts).*—The inequalities in the total consumption of stationery in the several district courts are not great. There is, however, much room for reduction of expenditure. In the courts of Godáviri, Madura, Cuddapah, Trichinopoly, Chingleput, Salem and the Agent, Ganjam, much larger quantities of writing paper appear to have been used in 1886-87 than those used in 1885-86, while in the courts noted in the margin there is a large increase in the expenditure of

|                |                |
|----------------|----------------|
| North Malabar. | Agent, Ganjam. |
| Tinnevelly.    | South Arcot.   |
| Vizagapatam.   | Kurnool, and   |
| Trichinopoly.  | Nellore.       |

printing paper in 1886-87. The only district that shows a large increase in the expenditure of country papers is Godáviri. The increase in the consumption of black-ink powder in 1886-87 is remarkable in the Courts of Tanjore, Godáviri, Bellary, South Canara, North Arcot, Kurnool and Cuddapah. The consumption of sealing-wax in the Court of Vizagapatam in 1886-87 is unusually large, being seven times that used in the previous year. The increase in the expenditure of wax-cloth in 1886-87 in Malabar, Godáviri, North Arcot, Madura and in the Agent's Court, Vizagapatam, and of tape in Godáviri, Ganjam, Kurnool and in the district and the Agent's Court, Vizagapatam, is excessive.

*Statement No. 3 (Sub-Courts).*—The quantities of writing paper used in 1886-87 in the Courts of Madura East, Cocanada, Calicut, and Kumbakonam, compared with those used in 1885-86, are too large. In the courts of Tadpatri, Mangalore, Palghat, Ellore and Cochin, printing paper was used to a greater extent in 1886-87 than in the previous year, and the courts of Cocanada and Ellore show a marked increase in the use of country paper. The increase of expenditure of black-ink powder in Tanjore and Negapatam, of wax-cloth in Ellore, and of tape in Tellicherry, Calicut and Cochin is noticeable.

*Statement No. 4.*—Although the quantities of articles consumed in the District Forest-offices are small, yet the differences in the following cases deserve notice. The Forest-officer, South Arcot, used in 1886-87 about four times the quantity of writing paper used by him in the previous year, while the officers in North Coimbatore and North Malabar used nearly double the quantity. South Canara and Madura also show a large increase in 1886-87. The printing paper used in South Arcot, Salem, Bellary, Nilgiris, and Kistna in 1886-87 is very large, when compared with that used in those districts in 1885-86. The increase in the expenditure of country paper in South Arcot and Salem is noticeable. There are large differences in the consumption of black-ink powder in Kurnool and Kistna, sealing-wax in Kistna, wax-cloth in Trichinopoly, Salem, Kurnool, South Coimbatore, Ganjam, and South Malabar, and tape in Chingleput and South Malabar.

*Statement No. 5.*—The Superintending Engineer, I circle, used larger quantities of country paper, black-ink powder, and wax-cloth in 1886-87 than in 1885-86. The increase in the expenditure of writing paper and black-ink powder in the V circle is striking. Black-ink powder is the only article in which there is an increase in the II circle. The quantity of tape used in the VI circle in the latter year seems excessive. It is remarkable how the Superintending Engineer, III Circle, consumed black-ink powder in both the years under comparison, while no writing, printing or French papers appear to have been used by him in those years.

*Statement No. 6.*—The increase in the expenditure of writing paper in the High Court, Original Side, is very marked, wax-cloth and tape appear to have been more largely used in the Appellate Side in 1886-87 than in 1885-86. The expenditure of writing paper and wax-cloth in the Government Press in 1886-87 is rather large. The Conservator of Forests, Southern Circle, shows a large increase in the consumption of writing and country papers in 1886-87. The quantities of writing French and

country papers used in the office of the Examiner of Forest Accounts in 1886-87 is very heavy when compared with those consumed in the previous year. There are large differences in the consumption of writing and printing papers in the offices of the Inspector-General of Police and the Controller of Military Accounts. The increase in the expenditure of printing paper in the office of the Commissioner of Police and of country paper in that of the Examiner of Public Works Accounts in 1886-87 is noticeable.

15.—(1) Referring to the inquiries ordered in G.O., dated 16th August 1887, No. 916, Financial, I have addressed heads of departments and district officers regarding discrepancies brought to notice in my last administration report and have received a mass of correspondence in reply, with the bulk of which I need not trouble Government beyond observing that, though explanation of a more or less satisfactory character has been afforded in most cases, my general conclusion most decidedly is that a very great deal can be done in the way of general economy. The increases in the case of writing papers and miscellaneous articles, such as tape, ink-powder, sealing-wax, &c., are attributed as a rule to more work, and in the case of printing papers, to more forms being printed; but the explanations are too general and do not sufficiently account for the variations and increase in expenditure.

(2) It is not so much petty peculation or even absolute waste that has to be put a stop to, though both exist and the latter to a considerable extent; but where I anticipate substantial saving, is from more regard being paid to the class of paper used, the *quality* being regulated according to the nature of correspondence and the importance of matter for record. I also hope greatly to reduce the *quantity* of paper used by introducing a set of forms for the more economic preparation of stock dockets, *nil* and other routine returns. Wastage under these items is very serious, a full sheet or more of costly paper being often used where a slip of very inferior quality might suffice. To do this effectually, I must have complete information as to the different forms, books, &c., used in all offices, and of the descriptions of paper consumed for each purpose, and I therefore request, as already suggested at paragraph 3 of my letter, No. 1285, dated 17th October 1887, embodied in G.O., No. 1152, Financial, dated 28th October 1887, that I may be authorised to depute an officer temporarily, who will, under my instructions, visit the several offices in the Presidency, and confer with their heads and obtain all necessary information. If this is sanctioned, I can gradually submit, for the approval of Government, a list of the forms referred to, with the quality and size of paper to be used, and other suggestions in respect of general economy in the use of stationery.

(3) I further recommend a revised form of stock-taking, prepared with great care in this office, which will, I think, enable a better check being exercised over indents than hitherto possible. I will explain this more fully further on. In Collectorate the duty of filling in this form should be the special care of the Treasury Deputy Collector, and in other offices, of some chief ministerial officer.

(4) I believe that, as a matter of fact, in many offices, forms subject to periodical revision are printed in unnecessary large quantities, and a good portion of them have to be treated as waste paper, when a batch of revised forms come in. Further, when forms are once printed, the paper is written off as expended, and at stock-taking the balance of paper only is considered, and no account taken of the large quantity of forms that may be in stock; and there is further no sufficient safeguard regarding the expenditure, spoiling, or waste, of such printed forms. The revised stock-taking form will provide a check on this. I gather that a great deal of what is now shown as expenditure might be more properly classed as waste, under unused or obsolete forms, and account books, &c., too bulkily prepared.

(5) As regards the new form of stock-taking, a specimen of which as well as of the old form is enclosed, I must explain, that the taking of stock, to be of much real value to the Superintendent in checking indents, should be made at about the same time as the preparation of indents. There should be no difficulty in arranging this, for indents are prepared and submitted in November, when pressure of work is not as great as in April, when stock-taking is usually carried out. If both take place at *about* the same time, the Superintendent can estimate very accurately the length of

time the balances shown in stock-taking ought to last and can make corresponding alterations, if necessary, in the quantities to be passed on indents.

(6) The chief advantage of the proposed form over the present one is, that whereas the latter shows balances of paper only, the new one exhibits also balances in stock of the different printed forms, &c., to which paper has been converted, so that the quantity to be passed on indents can be checked from the balances of such on hand, as well as on actual paper on the date of indent. A note at foot of the proposed form further requires in the column of issues for paper that figures should be given, taken from the office records, of the number of fairs despatched and office copies kept of letters, memoranda, of covers made and issued, of paper used in packing, &c. So when indents are not reduced, though large balances of forms, &c., appear, or despatches of work are shown as small, explanation will have to be submitted as to the necessity, and if this cannot be afforded, damage or wastage will have to be accounted for.

(7) If this proposed stock-taking statement is strictly complied with, it should further do away with supplemental indents which are very unsatisfactory. The Superintendent is enjoined by Government to carefully scrutinize such; but, practically, I have to go upon reasons given by the indenting officers as to the necessity for the increased supply, which are too general and which I have no means of checking.

(8) It is only from some such system of stock-taking and by, as already pointed out, regulating the quantity of paper and size of forms, &c., that I anticipate real permanent economy in the consumption of stationery. I may notice here too, that Government having drawn attention to the subject so prominently, has had a good result, for the value of indents for 1888-89 show a decrease of about a quarter of a lakh, which can be accounted for in no other way, while those best able to judge in the department, estimate that the measures I propose simple, and even trivial in some respects as they may seem, will result in a normal saving of at least half a lakh or even more.

ORDER—dated 3rd August 1888, No. 591, Financial.

In reviewing the stationery administration report for 1886-87 (G.O., No. 916, dated 16th August 1887), Government asked the Superintendent to state whether he advocated the appointment of a Special Committee to inquire into the causes of the unequal demands from similar offices and generally to investigate the reasons for the large consumption of stationery. At Mr. Barlow's request, the consideration of this question was deferred (G.O., No. 1076, dated 1st October 1887) until he had completed some inquiries upon which he was then engaged; and, in the meantime, district officers were instructed to give the Superintendent all the information in their power. In the report now before Government for the year 1887-88, the general result of the partial investigation which has been held is recorded. It is suggestive of the great want of attention paid to the important subject of stationery by many heads of offices up to the present time, that the mere knowledge of a coming investigation should have had the effect of reducing the value of indents of the current year by some 25,000 rupees. The Superintendent is, however, of opinion that, although much may be done by district officers and others to prevent waste and extravagant indents, still greater savings may result from the adoption of a better system than now obtains.

2. His Excellency the Governor in Council agrees with Mr. Barlow in his remarks as to the necessity for regulating the quality of paper according to the class of correspondence and importance of matter for record.

3. By introducing a set of forms, the Superintendent hopes to reduce the quantity of paper used, and he proposes to send an officer to visit offices and confer with their heads. This suggestion, and that for a revised form of stock-taking, are approved. In the meantime, the Government once more require the personal attention of officers of all ranks to the subject. That there is waste and that it can be very much curtailed if heads of offices will only take a little trouble, there cannot be a shadow of a doubt.

4. The variations noticed in the 14th paragraph of the Superintendent's letter indicate directions for inquiry by the officers concerned.

5. With regard to the increasing consumption of tape in several offices, the Superintendent will report whether it would not be economical to introduce tape of some dark colour, which would not become so soon soiled as white tape.

6. Owing to the cause stated in the review of the preceding year, the issues of stationery in 1887-88 were swelled by the inclusion of supplies on indents which should have been complied with in 1886-87. Changes in the mode of valuation necessitated by the fall in exchange, and the addition of indents from Upper Burma, also contributed to raise the value of the issues to Rs. 5,88,967, against Rs. 3,36,515 in the preceding year.

7. The value of stock on the 1st April 1887, and that of the receipts during the twelve-month, were, respectively, Rs. 5,75,069 and Rs. 5,35,729. The closing stock balance was therefore of the value of Rs. 5,21,831.

8. The net saving effected by purchasing country articles was less than in 1886-87 by between Rs. 7,000 and 8,000, the decline being ascribed in part to the rise in the price of printing paper.

(True Extract.)

*W. C. B. Smith*  
*Under Secretary P. O. S.*  
*for Ag. Chief Secretary.*

To the Superintendent of Stationery.  
„ all Heads of Departments.

ENDORSEMENT—dated 3rd August 1888, No. 592, Financial.

Copy to the Government of India, Department of Finance and Commerce.

J. F. PRICE,  
*Ag. Chief Secretary.*