(1) பக்கங்களின் எண்ணிக்கை 40 3/90

(2) புதுக்கித் திருப்பிய நாள் 2/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(44)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 3464
மு. கோப்புத் தாள் எண்.

அச்சகம்
பல்வகை

நாள் : 5 - 12 - 1889 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

20. Sheets

ஆவண கா-1—18,006—15-6-87.

3464

Accompaniment to G.O., No. 3464 W., dated 5th December 1889.

RULES.

STATIONERY ESTIMATES AND INDENTS.

The following rules on the subject of Stationery are issued for the information and guidance of Officers of the Public Works Department:—

Part I.—Estimates.

1. Each officer must submit annually to the Chief Engineer, on or before but not later than the 1st of May, an estimate of his requirements (to include both Europe and country articles) for the second ensuing year, based on the actual consumption of the two previous years. Thus, the estimate due on 1st May 1889 will relate to the year 1891-92, and be based on the actuals of 1887-88 and 1888-89.

The estimate can, of course, only provide for *probable* requirements, but the greatest care should be taken that it is as complete as possible, and that any excess over the average of the two previous years is fully explained.

2. A combined estimate for the whole department will be prepared in the Chief Engineer's Office and forwarded to the Superintendent of Stationery on the 1st of June.

Part II.—Indents.

3. Stationery is not supplied on the *estimates* but on *indents*. The indent, like the estimate, must be submitted annually, but, unlike the estimate, it relates to the year immediately following its submission and should reach the Chief Engineer on the 1st of October at latest. Europe and country articles will be included in the same indent.

4. As a rule, no article should appear in the *indent* for any year unless it has been included in the *estimate* for that year; nor should anything in excess of the estimated numbers or quantities be indented for without a full explanation.

5. Under para. 842, Public Works Code, local purchases of stationery usually supplied by the Stationery Office are not admissible. It is therefore necessary that the indent should omit nothing that is likely to be required, and the careless omission of such articles from the indent is no excuse for an infringement of the above rule.

6. Supplemental indents are not passed by the Superintendent of Stationery unless specially sanctioned by the Chief Engineer in each case, and should therefore be avoided.

7. Whenever the quantities indented for exceed the average consumption of the previous two years, the reason for the excess should invariably be explained in the remarks column of the indent or in a separate covering letter.

8. The sanctioned allotment (*vide* column 8 of the indent form) in the case of steel-pens, penholders, quills, &c., should be strictly adhered to, and the strength of the office establishment for which the articles are indented for should be stated for the information of the Central Office.

9. Penknives, scissors, hones and other articles that are issued periodically are to be indented for only when actually required and never before the minimum period which they are required to last shall have expired, and then they will be supplied only in exchange for such as have become unserviceable or are otherwise satisfactorily accounted for.

10. Such articles should be shown separately from those issued annually and should be arranged in order according to the length of the interval for which they are required to last, the date of last supply being invariably noted against each: neglect of this rule will result in the articles being disallowed.

11. Care must be taken that articles are only entered once in the indent, and that the requirements are stated in the prescribed manner. Thus, thread, twine and sealing-wax should be indented for in pounds and ounces, and not in balls, skeins and sticks.

12. Sealing-wax should be indented for in the proportion of one-eighth of the first sort to seven-eighths of the second. Stephen's blue-black ink and swan quills are issued to heads of departments only. Red tape is no longer supplied.

13. If bound-books or printing ink are included in the indent, the purpose for which they are required should be specified.

14. The articles named in the first column of the subjoined statement have either been discontinued by the order of Government or are not supplied by the Stationery Office :—

Articles discontinued.	Articles supplied in lieu thereof.	Remarks.
1. Writing Paper, Imperial, Royal, Medium, and Demy, machine-made.	The same kinds but hand-made.	To be used for large size registers, and should be indented for, if at all, very sparingly.
2. English Foolscap, machine-made.	Foolscap, white wove.	
3. Quarto Post, hand-made and machine-made.	None.	
4. Octavo Post, machine-made.	Octavo Post, hand-made.	
5. French Foolscap, 1st sort.	Foolscap, cream-laid, white ...	To be used for all official correspondence in English.
6. Do. 2nd sort.	Printing Paper, D.D. Pott, thin.	To be used for drafting and Vernacular correspondence.
7. White Cartridge, 35 lb. Royal.	Bally Paper, No. 13, 20 lb. ...	To be used for covers in higher offices.
8. White Cartridge, 40 lb. Royal.	Do. No. 31, 46 lb. ...	Do. do.
9. Country Chellan, Medium, Demy and Foolscap.	Bally Mills Brown Cartridge, 30 and 40 lb.	To be used for covers in subordinate offices in the proportion of $\frac{2}{3}$ thin and $\frac{1}{3}$ thick for railway districts, and $\frac{2}{3}$ thin and $\frac{1}{3}$ thick for others.
10. Broad Tape	Narrow Tape (same quantity).	
11. Colors, purple, vermilion and carmine.	None.	

15. In calculating the requirements of a year, any unexpended balance anticipated at the end of the year in which the indent is submitted should be allowed for, the difference only being entered.

16. Superintending Engineers are directly responsible for the accuracy and propriety of the various items of the indents of their subordinate officers.

17. The indent should be in duplicate and in the prescribed printed form and accompanied by the statement of stock-taking. Copies of these forms as well as of the estimate form should be obtained annually from the Superintendent of Stationery.

18. The stock-statement will show the transactions of the year previous to that in which it is submitted. Thus, the transactions of 1887-88 should be shown in the statement forwarded with the indent for 1889-90, which is due in the Chief Engineer's office in 1888-89.

19. The distribution-statement on the last page of the indent should be correctly filled in, the designations being altered whenever necessary.

20. The packing cases of stationery may either be retained by the officers receiving them for their office use or be disposed of by auction, in which latter case the sale-proceeds should be treated as Miscellaneous Revenue. No account of the packing cases need be rendered to the Stationery Office.

Part III.—Consumption of Stationery.

21. The growth of expenditure on stationery having attracted the attention of the Secretary of State, the Government has desired that the present consumption should, if possible, be largely reduced, and has directed that heads of offices should carry into effect such measures of economy as may be found feasible on a close and constant scrutiny of the requirements of their several offices. Attention is therefore invited to the following rules on the subject which Government has issued from time to time.

22. The bulk of the stationery should be entrusted to some responsible clerk or accountant in each office, who should be directed to keep a general store account. In this account, the balance of the stationery articles remaining at the beginning of the official year should first be brought forward, then the quantities received from the Superintendent of Stationery should be entered; issues sufficient for a month's supply to the several members of the office establishment should be made on indents passed by the Manager or Head Clerk, a balance being struck on each occasion.

23. The supply to Sub-divisional officers should be made annually or oftener as deemed preferable.

3464

24. The several officers who are thus supplied with stationery should entrust it to a clerk in their office, who should be required to keep a regular account or expense book showing in detail the expenditure of all articles received from the general store. The balance on the 1st April should be brought forward, and below it the supplies subsequently received should be shown and then the consumption as it occurs daily. A balance must be struck at the close of each month, and the monthly indents (*vide* Rule 23) should not be passed without verifying this balance.

25. A week's supply of paper for drafting and fair copying should be placed on the Head Clerk's table, so that whenever the clerks or accountants may require paper in the course of the week they can take such number of sheets of any description as they may want. This will obviate the necessity of their signing in the expense book every time they may require paper for sundry purposes.

26. It will tend to considerable economy if in each office particular kinds of paper are assigned for particular purposes and the use of expensive stationery prohibited when cheaper kinds would be equally suitable. A small enclosure, for example, should not be thrust into a large envelope of thick cartridge paper, and a brief reminder or advice written upon a sheet of foolscap paper with an extra half-sheet for the docket. Service Post Cards should be used as much as possible for such routine correspondence.

27. Once a year Executive Engineers and the Managers in the Controlling Offices should verify the general stock about the end of March or the beginning of April and record the results of the verification in the stock-statement accompanying the indent. Any difference between the actual balance and that shown in the registers should be fully accounted for.

28. When stationery is damaged in any large quantity, officers should not take upon themselves the responsibility of selling it by auction, but should consult the Superintendent of Stationery and abide by his instructions.

29. All articles reported to have been lost or broken must be replaced at the expense of the party through whose carelessness the loss or injury may have occurred.

MADRAS, 5th December 1889.

(Signed) R. R. E. DRAKE-BROCKMAN, Lieut.-Col., R.E.,
Ag. Joint Secretary to Government, P.W.D.

Ex'd. J. Moses.

2

3464 Co No. 10,394.

Note.

With reference to the last sentence of para 2 of the accompanying order in the Financial Department the following modifications will have to be made in the Circular issued by the Examiner of Forest Accounts.

"In supersession of all previous orders, the following rules on the subject of Stationery are issued for the information and guidance of the officers of the Department". should be substituted for the heading of the Forest Examiner's Circular.

Para 1. In line 1 "the Chief Engineer P. W. D" should be substituted for "the Examiner".

Para 2: In line 1, "the Chief Engineer's office" should be substituted for "the Examiner's office.

Para 3: In line 3, "the Chief Engineer" should be substituted for "the Examiner" and the words "instead of the 1st of May" should be omitted.

3 Cs

as the indents are not submitted by the officers of the P. W. Department on the 1st May.

Para 5: Line 1: for the words "Under Rule 25 (c), Chapter V, of the Civil Account Code" substitute "Under para 842 of the Bldg. & Rules Code".

Para 6: Line 2: For the word "Government" substitute "the Chief Engineer".

The supplemental indents received in this office are not submitted by Government, but transferred by the Chief Engineer to the Superintendent of Stationery with an endorsement.

Para 12: Line 2: for "the Commissioners and the Examiner" substitute "the Heads of offices".

To the last sentence "Red tape is no longer supplied" add "to offices other than the Secretariat".

Para 14: To item 11 in the statement appended to this para, add "Carmine". This color is frequently indented for by officers of this Department, but it is not supplied by the

the Stationery office.

Para 16: Line 1: for "Divisional Forest officers" substitute "Executive Engineers".

Para 17: For the last sentence substitute "Copies of these forms and of estimates will be obtained annually from the Superintendent of Stationery".

This is the procedure now followed by the officers of this Department.

Para 18: Line 3, for "the Examiner's office" substitute "the Chief Engineer's office".

Para 20: Omit this paragraph. The forms in use in this Department are printed by the Examiner and distributed to all officers, and there are no requisitions from officers in the mofussil for printing forms in Madras.

Para 24: For "Range officers" substitute "Sub Divisional officers".

Para 25: Line 2: omit the word "machi".

Machis are not able

to

to Keep accounts and are not employed in Supt and Executive Engineer's offices.

Para 28: line 1: for the words "the District Forest officer in the Divisional officer" substitute "Executive Engineer and for the words "Managers in the Central offices" substitute "Managers of the Controlling officers."

Wolt

Maj 1/28/11

3464

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From Sir RICHARD BARLOW, *Bart.*, C.S., Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 1st July 1889, No. 562.

I have the honor to acknowledge the receipt of G.O., No. 244, Financial, dated 20th April 1889, and in reply to submit that, though I am not yet in a position to state what will, in my opinion, be the exact financial effect of the suggestions received from the various districts—this can only be estimated after all the voluminous reports have been tabulated, which, however, I am unable to do at this, the busiest season of the year, without an extra establishment—still I am able to indicate the direction in which savings can be effected, and this, I hope, will meet the wishes of Government when ordering a preliminary report. I may add that the minute detailed information I have received from my inspecting officer leads me to hope for at least as large a saving as I anticipated at paragraph 15 (8) of my letter, No. 587, dated 10th July 1888, embodied in G.O., No. 591, Financial, dated 3rd August 1888.

2. To summarize the information received from the Collector's offices only, I find—

Books and Registers.—In Tanjore all the books used are made of double foolscap thick 28 lb. In Ootacamund they are made of even costlier materials, *i.e.*, writing papers. In other districts—Trichinopoly, South Arcot, Tinnevelly, Coimbatore and Madura—they are made partly of thick, and partly of thin, paper, some using thin for articles where others use thick paper, and *vice versâ*. All Collectors hitherto consulted are of opinion that the costlier and larger sizes of paper can be discontinued for the purpose, while the Collectors of Chingleput and Coimbatore suggest that Badami paper, which is cheaper than printing paper, might be introduced.

3. *Printed Forms.*—In Trichinopoly, Coimbatore, Madura and Nílgiris, no accounts of printed forms are kept. In Tanjore, an account was opened only lately, while in Chingleput, South Arcot and Tinnevelly, they have already been maintained. The specimens of forms received are too numerous to be sorted at this season. I however subjoin a statement as a specimen, showing what saving can be effected in the four Collectorates of Chingleput, South Arcot, Tanjore and Trichinopoly, by the substitution of cheaper papers recommended by Collectors for the revenue and magisterial forms alone. The saving will be annually nearly Rs. 2,770, the size of the forms continuing to be what they are, though most can hereafter be much reduced in size. It often occurs where a big sheet is used in one district for a particular form, a very small size is found sufficient in another, while in a third, a cheaper paper is utilized for the same. By combining cheapness and small sizes, a still greater saving can be effected.

4. In some districts, enough forms are printed to last for some years. This is always a probable source of loss—the forms are often damaged, or may become obsolete under new orders. The Collector of Coimbatore suggests, in this connection, that all forms required for the districts may be printed at the Government Press and supplied. This is an important suggestion. I think all *English* forms might be so printed and supplied by the Government Press; but the Superintendent, Government Press, must be consulted as to his ability to turn out the increased work.

5

5. *Correspondence.*—There is no uniformity whatever in the kind of paper used for any particular description of correspondence. For drafts, cream-laid foolscap A 10 lb., and printing double foolscap B thick and C thin, are used indiscriminately, while for fair copies these and also hand-made foolscap D 15 lb., and foolscap machine-made E 14 lb., are expended in the same manner. In Tanjore and South Arcot, foolscap hand-made paper—the costliest of all writing papers—is much used. In some districts, foolscap cream-wove 14 lb. is used in correspondence with the Board and Government, and should suffice in all. All Collectors, however, agree in considering that the use of foolscap hand-made paper might either be altogether discontinued, or still more restricted, that cream-laid 10 lb. and printing double foolscap 16 lb. may be utilized for drafts, printing double foolscap 28 lb. and 16 lb. for fair copies of ordinary correspondence, and foolscap cream-wove 14 lb. for fair copies of letters to the Board and Government; and I agree with them. I would suggest that the supply of foolscap hand-made paper should be made only when applied for, for important documents. I may here appropriately mention that in the Nellore Collectorate, Dr. Macleane is trying to use printing double foolscap 16 lb. for purposes of both printing and ordinary correspondence, to the exclusion of all other kinds, for the sake of economy, as he thinks it is both cheap and suitable. Owing to his doing this, the small balance of writing papers left with him on the 31st March last will suffice for the expenditure of the current year, and my issue to him of printing and packing papers for 1889-90 is only valued at Rs. 1,732, while that for 1888-89 amounted to Rs. 5,735. If other District officers can adopt this course, the saving will be very large.

6. In regard to the quality of paper for demi-official purposes, all officers consulted till now, except Lieutenant Wimble, the Commissariat Officer at Wellington, agree in considering that a cheaper and a thinner paper than that * now usually in use will do very well. The Quarter-master-General condemns the present octavo post paper, and suggests a sample (G) like the one herewith sent; this paper is dear, but if paper of the sort (H) now obtained (superfine cream-wove note paper) for the use of the Lord Bishop of Madras —a very good, tough paper— can take the place of the present thick octavo, the saving under this head will be about Rs. 2,300. The Inspector-General of Jails says that he cuts up foolscap cream-laid 10 lb.—a very ordinary paper—into note size, and uses it for demi-official correspondence—an economical practice. I have written to the Director-General of Stores, India Office, to send me some samples of cheaper paper for demi-official correspondence.

* Octavo machine-made F.

7. *Packing and Covers.*—Badami Royal I 20 lb. and J 25 lb., cream-wove 14 lb., cream laid 10 lb., foolscap hand-made, printing double foolscap 16 lb., superior Badami K, and country L papers, are used indiscriminately for this purpose. All Collectors agree in thinking that a certain proportion of Bally brown cartridge M 30 lb. and N 40 lb. may be substituted with advantage. Writing papers as a rule should not be cut up into covers or used for packing. Printing double foolscap 28 lb. may well be utilized for envelopes for demi-official correspondence. In some districts, old printed forms which have become obsolete, and covers received from other offices, are cut up into covers. In South Arcot, the following Notification is published in the District Gazette:—

MISCELLANEOUS NOTICES BY THE COLLECTOR.

Use of Paper for Covers.

Spoilt fair copies or drafts should be used for preparing covers, but care must be taken not to waste, when making such covers, more paper than is necessary.

2. Printed forms, statements, returns, notice, &c., declared to be out of use, may, with the above precaution, be utilized for this purpose, provided they are not printed on both sides.

3. The practice of using, for covers, paper of better quality meant and supplied for stationery should be discontinued at once. Such paper is, of course, superior to, and dearer than, the country paper, which is more fitted for covers, owing to its being both cheaper and stronger. If any stationery paper remains unused, the next stationery indent should give credit for it, but it should not be spent in making up covers to the loss of Government.

4. Covers received from other officers, if not torn or spoilt and if ink has not penetrated to the reverse side, should be opened carefully without being torn, turned over and used in making covers of different sizes, a little smaller than the original ones, as may be found possible.

5. Papers which come to office covering anything, should be saved and used for covers if they are unspoilt and fit for the purpose.

6. Great care should be taken that all notices, endorsements and papers which can be possibly delivered to parties present in person should not be put into covers, and that two or more papers to one and the same officer despatched on one and the same date should invariably be enclosed in one cover. Larger covers should never be made use of when a smaller one would suffice, but there should be left a small excess in length over that of the enclosure, to admit of the covers being opened without injury to its contents.

8. *Quills and Steel Nibs.*—All Collectors and other officers consulted agree in considering that the supply of quills might be reduced by increasing the supply of steel nibs. If the suggestions are adopted, a small saving can be effected thereby.

9. *Miscellaneous Articles*, such as tape, sealing-wax, thread, &c., seem carefully used in all districts. It is suggested by almost all Collectors that Europe thread should be discontinued, and country thread purchased.

10. The Treasury Deputy Collector in Chingleput suggests the use of oiled cloth, or red tarpaulin, in the place of the wax cloth now in use, as it is cheaper and stronger.

11. I am glad to find that a general effort is now being made in all offices to reduce expenditure in stationery, especially in the Collectorates. The Examiner of Forest Accounts has circulated a set of carefully-framed rules on orders now in force for the guidance of Forest officers for the economical use of stationery. I enclose a copy of the same. I feel confident that the move in the direction of economy all officers are now making must result in large savings.

N. B.—18 samples (from A to N) sent under separate wrapper by packet post.

Enclosure.

No. 1207.

CIRCULAR.

Stationery Estimates and Indents.

In supersession of all previous orders, including clauses (2), (3) and (5) of paragraph 248 of the Code, the following rules on the subject of Stationery are issued for the information and guidance of Officers of the Forest Department:—

Part I.—Estimates.

1. Each officer must submit annually to the Examiner on or before but not later than the 1st of May, an estimate of his requirements (to include both Europe and country articles) for the second ensuing year, based on the actual consumption of the two previous years. Thus, the estimate due on 1st May 1889 will relate to the year 1891-92, and be based on the actuals of 1887-88 and 1888-89.

The estimate can, of course, only provide for *probable* requirements, but the greatest care should be taken that it is as complete as possible, and that any excess over the average of the two previous years is fully explained.

2. A combined estimate for the whole department will be prepared in the Examiner's Office and forwarded to the Superintendent of Stationery on the 1st of June.

Part II.—Indents.

3. Stationery is not supplied on the *estimates* but on *indents*. The indent, like the estimate, must be submitted annually, but, unlike the estimate, it relates to the year immediately following its submission and should reach the Examiner on the 1st of October at latest, instead of the 1st of May. Europe and country articles will be included in the same indent.

4. As a rule, no article should appear in the *indent* for any year unless it has been included in the *estimate* for that year; nor should anything in excess of the estimated numbers or quantities be indented for without a full explanation.

5. Under Rule 25 (*o*), Chapter V, of the Civil Account Code, local purchases of stationery usually supplied by the Stationery Office are not admissible. It is therefore necessary that the indent should omit nothing that is likely to be required, and the careless omission of such articles from the indent is no excuse for an infringement of the above rule.

6. Supplemental indents are not passed by the Superintendent of Stationery unless specially sanctioned by Government in each case, and should therefore be avoided.

7. Whenever the quantities indented for exceed the average consumption of the previous two years, the reason for the excess should invariably be explained in the remarks column of the indent or in a separate covering letter.

8. The sanctioned allotment (*vide* column 8 of the indent form) in the case of steel-pens, penholders, quills, &c., should be strictly adhered to, and the strength of the office establishment for which the articles are indented for should be stated for the information of the Central office.

9. Penknives, scissors, hones and other articles that are issued periodically are to be indented for only when actually required and never before the minimum period which they are required to last shall have expired, and then they will be supplied only in exchange for such as have become unserviceable or are otherwise satisfactorily accounted for.

10. Such articles should be shown separately from those issued annually and should be arranged in order according to the length of the interval for which they are required to last, the date of last supply being invariably noted against each: neglect of this rule will result in the articles being disallowed.

11. Care must be taken that articles are only entered once in the indent, and that the requirements are stated in the prescribed manner. Thus, thread, twine and sealing-wax should be indented for in pounds and ounces, and not in balls, skeins and sticks.

12. Sealing-wax should be indented for in the proportion of one-eighth of the first sort to seven-eighths of the second. Stephen's blue-black ink and swan quills are issued to the Conservators and the Examiner only. Red tape is no longer supplied.

13. If bound-books or printing ink are included in the indent, the purpose for which they are required should be specified.

14. The articles named in the first column of the subjoined statement have either been discontinued by the order of Government or are not supplied by the Stationery Office:—

Articles discontinued.	Articles supplied in lieu thereof.	Remarks.
1. Writing Paper, Imperial, Royal, Medium, and Demy, machine-made.	The same kinds but hand-made.	To be used for large size registers, and should be indented for, if at all, very sparingly.
2. English Foolscap, machine-made.	Foolscap, white wove.	
3. Quarto Post, hand-made and machine-made.	None.	
4. Octavo Post, machine-made.	Octavo Post, hand-made.	
5. French Foolscap, 1st sort.	Foolscap, cream-laid, white . .	To be used for all official correspondence in English.
6. Do. 2nd sort.	Printing Paper, D.D. Pott, thin	To be used for drafting and Vernacular correspondence.
7. White Cartridge, 35 lb. Royal.	Bally Paper, No. 13, 20 lb. . .	To be used for covers in higher offices.
8. White Cartridge, 40 lb. Royal.	Do. No. 31, 46 lb. . .	Do. do.
9. Country Chellan, Medium, Demy and Foolscap.	Bally Mills Brown Cartridge, 30 and 40 lb.	To be used for covers in subordinate offices in the proportion of $\frac{3}{4}$ thin and $\frac{1}{4}$ thick for railway districts, and $\frac{2}{3}$ thin and $\frac{1}{3}$ thick for others.
10. Broad Tape	Narrow Tape (same quantity).	
11. Colors, purple and vermilion.	None.	
12. Mathematical Instrument Boxes, Metallic Tapes and Postal Scales.	Not supplied by Stationery Office.	These must be obtained from the P. W. Stores.

15. In calculating the requirements of a year, any unexpended balance anticipated at the end of the year in which the indent is submitted should be allowed for, the difference only being entered.

16. District Forest Officers are directly responsible for the accuracy and propriety of the various items of the indents of their subordinate officers.

17. The indent should be in duplicate and in the prescribed printed form and accompanied by the statement of stock-taking. Copies of these forms will be distributed annually from the Examiner's office as well as the estimate form.

18. The stock-statement will show the transactions of the year previous to that in which it is submitted. Thus, the transactions of 1887-88 should be shown in the statement forwarded with the indent for 1889-90, which is due in the Examiner's office in 1888-89.

19. The distribution-statement on the last page of the indent should be correctly filled in, the designations being altered whenever necessary.

20. If it is intended to print any forms at Madras, the stationery required for the purpose should be distinctly specified and a remark entered in the indent that it should be kept in the Examiner's office till called for.

21. The packing cases of stationery may either be retained by the officers receiving them for their office use or be disposed of by auction, in which latter case the sale-proceeds should be treated as Miscellaneous Revenue. No account of the packing cases need be rendered to the Stationery Office.

Part III.—Consumption of Stationery.

22. The growth of expenditure on stationery having attracted the attention of the Secretary of State, the Government have desired that the present consumption should, if possible, be largely reduced, and have directed that heads of offices should carry into effect such measures of economy as may be found feasible on a close and constant scrutiny of the requirements of their several offices. Attention is therefore invited to the following rules on the subject which Government have issued from time to time.

23. The bulk of the stationery should be entrusted to some responsible clerk or accountant in each office, who should be directed to keep a general store account. In this account, the balance of the stationery articles remaining at the beginning of the official year should first be brought forward, then the quantities received from the Superintendent of Stationery should be entered; issues sufficient for a month's supply to the several members of the office establishment should be made on indents passed by the Manager or Head Clerk, a balance being struck on each occasion.

24. The supply to Range officers should be made annually or oftener as deemed preferable.

25. The several officers who are thus supplied with stationery should entrust it to a clerk or muchi in their office, who should be required to keep a regular account or expense book showing in detail the expenditure of all articles received from the general store. The balance on the 1st April should be brought forward, and below it the supplies subsequently received should be shown and then the consumption as it occurs daily. A balance must be struck at the close of each month, and the monthly indents (*vide* Rule 23) should not be passed without verifying this balance.

26. A week's supply of paper for drafting and fair copying should be placed on the Head Clerk's table, so that whenever the clerks or accountants may require paper in the course of the week they can take such number of sheets of any description as they may want. This will obviate the necessity of their signing in the expense book every time they may require paper for sundry purposes.

27. It will tend to considerable economy if in each office particular kinds of paper are assigned for particular purposes and the use of expensive stationery prohibited when cheaper kinds would be equally suitable. A small enclosure, for example, should not be thrust into a large envelope of thick cartridge paper, and a brief reminder or advice written upon a sheet of foolscap paper with an extra half-sheet for the docket. Service Post Cards should be used as much as possible for such routine correspondence.

28. Once a year, the District Forest Officer in the District Offices and the Managers in the Central Offices should verify the general stock about the end of March or the beginning of April and record the results of the verification in the stock-statement accompanying the indent. Any difference between the actual balance and that shown in the registers should be fully accounted for.

29. When stationery is damaged in any large quantity, officers should not take upon themselves the responsibility of selling it by auction, but should consult the Superintendent of Stationery and abide by his instructions.

30. All articles reported to have been lost or broken must be replaced at the expense of the party through whose carelessness the loss or injury may have occurred.

MADRAS,
18*th September* 1888.

(Signed) C. G. DOUGLAS,
Examiner of Forest Accounts.

From Sir RICHARD BARLOW, *Bart.*, C.S., Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 2nd August 1889, No. 894—2.

I have the honor to submit my annual report on the working of the Stationery Office for the official year 1888-89. The usual statements, marked A to E, are enclosed.

2. A statement showing the results of the year under review, compared with those of 1887-88, is subjoined :—

	1887-88.	1888-89.
	RS.	RS.
Value of stock at the beginning of the year	5,75,069	5,21,831
„ of receipts during the year	5,35,729	4,60,211
Total ..	11,10,798	9,82,042
Value of issues during the year	5,88,967	5,30,672
Balance at the end of the year	5,21,831	4,51,370

3. The particulars of receipts are as follow :—

	1887-88.	1888-89.
	RS.	RS.
1. Value of stores obtained from the Secretary of State for India	2,17,469	2,28,247
2. Value of stores obtained from Messrs. Baker and Company, London	609	1,886
3. Value of Europe articles purchased locally ..	233	916
4. Value of country articles purchased locally ..	3,04,094	2,07,178
5. Value of supplies obtained from other Presidencies.	236	5
6. Value of articles obtained from the Gun Carriage Factory	1,577	659
7. Value of articles received from other departments.	1,287	4,020
8. Value of articles returned by officers	3,225	4,329
9. Value of excess articles found in stock-taking ..	569	3,487
10. Value of adjustment on account of variation of rates	6,113	9,184
11. Miscellaneous receipts	317	300
Total ..	5,35,729	4,60,211

(1) *Item No.* 1.—The increase under this head is partly owing to a large portion of the stores due in 1887-88, viz., Rs. 65,660-4-0, having been received in 1888-89, and partly to the fall in exchange. The English value according to invoice compares favourably, being £15,754 and £15,107 in 1887-88 and 1888-89, respectively, so that there is actually a decrease of £647 in the cost price of the articles.

(2) *Item No.* 2.—Articles to the value of £83-12-4, due in 1887-88, were received in 1888-89, and Messrs. Baker and Company were paid Rs. 1,241-5-7 at the market rate of exchange, which was less than the official rate, viz., 1*s.* 5*d.* for the year.

(3) *Item No.* 3.—The following articles are of European manufacture, and were purchased in the local market :—

	Value. RS.	A.	P.
1. Map of Eastern Hemisphere	8	2	0
2. Bible, Pocket, 24 mo., with clasp	12	0	0
3. Ink glasses with screw tops	8	12	0
4. Bank Post paper	100	0	0
5. Binders' cloth	787	8	0
Total ..	916	6	0

Nos. 1 *and* 2 were, as usual, purchased in the local market, the former for the British Army School and the latter for the Officer Commanding Depôt, Poonamallee, with reference to G.O., dated 25th October 1871, No. 1620.

No. 3.—Ink glasses with screw tops were purchased to meet a special requisition from the Commissary-General for the use of field hospitals.

No. 4.—Five reams of Bank Post paper were purchased locally to meet an emergent indent from the Superintendent, Revenue Survey, sanctioned in G.O., dated 5th September 1887, No. 1261, Public Department. I have since made provision for the supply of this in the indent on the Secretary of State for the year 1889-90.

No. 5.—1,400 yards of calico (binders' cloth) were, as usual, purchased for covering service registers, which are issued to public officers on payment of their value. I have, however, included this article in my indent on the India Office, submitted in the current month. In previous years, as this article was supplied by the Superintendent, Government Press, and the cost met out of this office contingency, it has not appeared under this head. Leaving out the item, which costs Rs. 787-8-0, the total cost under this head amounts to Rs. 128-14-0 against Rs. 232-15-5 in the previous year.

(4) *Item No.* 4.—After deducting the value of paper issued from this office to book-binders, &c., and brought to account again when returned into store in the shape of bound books, &c., the figures will stand thus :—Rs. 2,92,823 in 1887-88 and Rs. 1,94,997 in 1888-89, which represent the actual value spent under this head. The cause of the excessive purchase in 1887-88 was explained in my last review ; so the fall under this head in 1888-89 does not require explanation.

(5) *Item No.* 5—is the value of a dozen pewter inkstands obtained from the Superintendent of Stationery, Bombay, as samples of country manufacture, with reference to G.O., dated 20th November 1888, No. 858, Financial.

(6) *Item No.* 7.—Of the amount shown under this head, Rs. 3,630 and Rs. 127 represent the cost of service books and envelopes, respectively, supplied by the Government Press, and Rs. 91 that of section paper ruled by the Government Lithographic Department, but these figures do not represent actual purchases; the paper was supplied by this office and the cost of binders' cloth is included in Item 3. They only show the cost of these articles in the ledgers of this office. The remainder, viz., Rs. 172, * is the value of Drawing Boards obtained from the Superintendent, Public Works Workshops, at the suggestion of the Director-General of Stores, India Office, in his communication of the 28th September 1888. It is cheaper made locally, as will appear from Statement F.

* Includes Rs. 4, value of one sample board returned to this office.

(7) *Item No.* 11.—The amount under this head is the value of articles brought to account, with reference to short supplies reported by the consignees, or errors adjusted in the accounts.

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

4. *Substitution of Country for Europe Articles.*—The statement marked F, appended, 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. 22,686 against Rs. 13,666 in the previous year. Considering the fall in exchange at present and the corresponding increase in the value of

European stores, the actual saving might be set down at even more than this sum; the loss of Rs. 34, as will be observed from the statement, under Press Blanketting and Color Saucers, rough, round, is only nominal, as it is calculated from the rates in the old English invoices available in the office, but if present rates were available, this apparent loss might disappear. The quantity of these articles required was so small that they were not included in the Home indent.

With reference to G.O., 20th November 1888, No. 858, Financial, communicating to me a paragraph of the report of the Superintendent of Bombay for 1887-88 regarding the substitution of country for imported goods, I have the honor to state that, as in Bombay, I have already been purchasing white printing and blotting papers, blue-black ink, postage scales, and white tape of Indian manufacture for this Presidency. For the supplies of penknives and scissors, I have received no offer from local manufacturers; pewter inkstands I will arrange to get from Bombay when needed; and for 1891-92, I have arranged to obtain cream-wove writing papers from the Bally Paper Mills.

5. *Issues.*—The total number of indents received during the year amounts to 909, against 1,064 in 1887-88. Of these, 119 were supplemental indents received from the following departments and admitted on explanations being furnished:—

	No.
Judicial	5
Revenue Department	25
Postal	3
Police	5
Forest	5
Government Press	8
Gun Carriage Factory	4
Ordnance Department	5
Commissary Department	3
Medical Department	6
Military Department	8
Superintendent of Stationery	1
Accountant-General	1
Paper Currency Department	1
Public Works Department	21
Registrar of Madras	1
Survey Department	1
Secretariat, Military Department	1
Do. Public Works Department	1
Bishop's Chaplain	1
Superintendent, Army Schools, Bangalore	1
Government Central Museum	2
Principal, Medical College	1
Miscellaneous	9
Total	119

In the previous year, the number of supplemental indents admitted were 113. If officers would foresee their wants for any year and provide for them in their annual indents, a good deal of inconvenience to this department could be saved.

In the year under review, indents were for the first time received from the Registrar-General of Births and Deaths and from the Agent for Government Consignments.

6. A comparative statement of the details of issues in 1887-88 and 1888-89 is subjoined:—

	1887-88. Rs.	1888-89. Rs.
1. Value of articles supplied to public offices free of payment—Provincial	5,26,968	4,57,063
2. Value of articles supplied to public offices free of payment—Imperial	27,398	27,393
3. Paper, &c., supplied for blank books, &c.	10,548	17,443
Carried over	5,64,914	5,01,899

	1887-88. Rs.	1888-89. Rs.
Brought forward	5,64,914	5,01,899
4. Value of damaged articles disposed of by auction sale	845	3,473
5. Deficiency found in stock-taking	1,062	3,747
6. Articles issued on payment	20,644	20,604
7. Adjustment on account of variation of rates	1,502	949
Total	5,88,967	5,30,672

(1) *Items* 1 *and* 2.—It is observed that there is a decrease of Rs. 69,910 in the issues to Public departments, and this is greatly due to the economy observed by officers in indenting for stationery and the careful check exercised here in complying with indents. Statement E, appended to this review, shows in detail the value of issues to the several departments during 1888-89, compared with the issues in the previous two years, as promised in my letter, dated 8th January 1889, No. 1468. I may mention here that the G.O., dated 21st January 1889, No. 27 (Financial), requiring me to give such details, having been received in January 1889, the books and accounts had to be re-posted and priced again, and this has entailed great labor and time, so as even to delay the submission of my review. I could not, however, comply with the requirements of G.O., dated 23rd November 1888, No. 875, as separating the issues on such of the indents of 1887-88 received in 1888-89 from issues of 1888-89 would involve such an amount of work on the establishment—even more than the report above referred to—as to interfere with the current work during the busy season, which begins in November and ends only in this month. I have arranged to give such details for 1889-90.

(2) *Item* 3.—This expenditure is only nominal, as the paper, &c., supplied under this head are returned to the office in the shape of blank books, &c.

(3) *Items* 4 *and* 5.—The cause of damage and the deficiency in stock are fully explained in my letters to Government, dated 21st January and 14th April 1888, Nos. 1807 and 55, respectively, and Government have sanctioned the disposal of the former by auction sale, and the latter by writing off the accounts. The proceeds of the damaged articles have been duly credited in accounts.

(4) *Items* 6 *and* 7.—Call for no special remarks.

7. The subjoined statement shows the value of stationery supplied to each department during 1887-88 and 1888-89:—

	1887-88. Rs.	1888-89. Rs.
Imperial.		
1. Postal and Telegraph Departments	4,308	8,958
2. Mysore Residency	1,239	555
3. Commissioner of Coorg	11,670	5,904
4. Regiments in Upper Burmah	8,797	11,267
5. Port Fund	1,384	709
Total	27,398	27,393
Provincial.		
1. Departments, Land Revenue	2,36,948	1,37,436
2. Madras Revenue Survey	27,693	19,372
3. Salt and Abkári Department	18,964	17,329
4. Stamp Department	559	323
5. Registration Department	25,700	41,944
6. Secretariat Department	2,560	2,936
7. Judicial Department	42,507	40,363
8. Jails	3,533	945
9. Police	13,868	30,405
10. Ecclesiastical	410	178
11. Public Works Department	41,831	25,782
12. Military Department	36,219	35,846
13. Army Regimental Schools	2,202	1,262
14. Forest Department	12,907	8,503
15. Stationery and Printing	38,214	72,222
16. Other Miscellaneous Departments	22,853	22,217
Total	5,26,968	4,57,063

8. The value of stock at the close of the year is Rs. 4,51,370 against Rs. 5,21,831 of 1887-88, and the decrease is attributable to providing only one year's stock of Indian stores, instead of for two years as before—*vide* G.O., 15th February 1888, No. 179 (Public).

9. The obsolete articles for which there has been no demand for over 3 years, referred to in paragraph 9 of my review for 1887-88, have since been disposed of by public auction, and the proceeds credited in the accounts.

10. The subjoined statement shows the cash receipts and charges for the year 1888-89, compared with those for 1887-88.

Cash Statement.

RECEIPTS.			DISBURSEMENTS.		
Items.	1887-88.	1888-89.	Items.	1887-88.	1888-89.
	RS.	RS.		RS.	RS.
1. Proceeds of stationery sold to Government offices	18,888	21,649	1. Value of stationery purchased ..	2,93,589	1,96,025
2. Commission realized on above ..	436	535	2. Service postage	360	302
3. Sale proceeds of service books ..	1,454	2,173	3. Service telegrams	22	5
4. Do. of waste paper ..	303	713	4. Freight paid on account of stores received from the Secretary of State	1,109	1,384
5. Do. of packing materials	122	122	5. Carriage of stationery, Railway fare on stores sent to out-stations and boat hire, &c. ..	18,733	13,910
6. Sale proceeds of obsolete and damaged articles by auction ..	..	800	6. Miscellaneous charges (packing, despatching and Harbour dues)	5,724	3,945
7. Railway, &c., charges recovered from officers	218	272	7. Godown rent	821	69
8. Sundry receipts	148	97	8. Rates and taxes	650	650
			9. Honorarium for taking stock ..	150	150
			10. Contingencies admissible without detail audit	565	801
			11. Office establishment	8,765	9,041
			12. Travelling allowance	..	123
	21,569	26,361		3,30,488	2,26,405
9. Receipts by adjustments on account of articles purchased by Local Fund Boards	1,491	1,478	13. Charges by adjustments on account of articles received from the Gun Carriage Factory ..	1,577	494
Total ..	23,060	27,839	Total ..	3,32,065	2,26,899

11. *Receipts—Items* 1 *and* 3.—The value of stationery and service books issued on payment is Rs. 20,604 as shown in paragraph 6, while the amount in the cash statement as realized is Rs. 23,822 (21,649 + 2,173). The following figures explain the difference:—

		RS.
Value shown in paragraph 6		20,604
Deduct—		
Value received in 1887-88 for stores supplied in 1888-89.	RS. 1,106	
Value recovered in 1889-90 for supplies made in 1888-89.	21	
Value not yet received for stores issued in 1888-89 ...	1,041	
Increase obtained by pricing the articles at different rates.	259	
		2,427
		18,177
Add—		
Value received in 1888-89 for stores supplied in previous years	2,173	
Value received in 1888-89 for supplies made in 1889-90.	103	
Amounts paid into the District Treasuries on account of stationery issued by Collectors to Municipalities and Local Fund Boards	3,369	
		5,645
Total value realized ...		23,822

Item No. 4.—The increase in 1888-89 over the amount shewn under this head in 1887-88 is due to the rise of the price of waste paper during the year.

Item No. 6.—This includes the value of certain articles sent for auction in 1887-88, and which was realized in 1888-89.

Item No. 8.—The amount shewn against this item is the deposit forfeited by contractors on failing to fulfil their contract.

12. *Disbursements—Item No.* 1.—The difference between the amount shown against this item, viz., Rs. 1,96,025, and the value of stores purchased and brought to account during 1888-89, Rs. 2,08,094 (2,07,178 + 916) as shewn in paragraph 3, is explained as follows:—

		RS.
Value of stationery purchased in India and brought to account in 1888-89		2,08,094
Deduct—		
Value of paper returned by book-binders, &c.	RS. 12,181	
Value of articles brought to account in 1888-89, but not paid for in that year	24	
Amount paid by Controller of Military Accounts ...	20	
Value of articles paid under 1-B, Charges	5	
Amount of fines deducted from contractor's bill	14	
		12,244
Difference ...		1,95,850
Add—		
Value of articles brought to account in 1887-88, but paid for in 1888-89	7	
Value of articles obtained from Public Works workshops.	168	
		175
Total given in the statement ...		1,96,025
Difference ...		12,069

Item No. 10.—The large increase is due to the purchase of iron rails for storing stationery bales, &c., in the Government Press Office: *vide* G.O., dated 12th December 1888, No. 934, Financial Department.

Items, Nos. 11 *and* 12.—The appointment of an Inspector under G.O., dated 10th October 1888, No. 773, Financial Department, accounts for the increase under these items.

Item No. 13.—The difference between the amount shown against this item and the value of the articles actually supplied by the Gun Carriage Factory and brought on the books of this office as shown in paragraph 3 is Rs. 165 (Rs. 659—494) remaining yet to be adjusted. The other items do not call for remarks.

13. *Service Books.*—The service registers of the employés in the Stationery Office have been duly written up with reference to G.O., dated 22nd February 1886, No. 396, Public Department.

14. *Consumption.*—I annex the usual statements showing the consumption of articles of stationery in the several departments noted in the margin during the year 1887-88, compared with that in the preceding year. They show the actual quantity consumed under each class of stationery by the several departments, and the figures are taken from the indents of officers for 1889-90.

1. Collectorates.
2. District Courts.
3. Sub-Courts.
4. Forest Department.
5. Superintending Engineers.
6. Presidency Offices.

15. Papers are grouped under five heads, viz., (1) Writing, (2) Printing, (3) Country, (4) Cartridge, and (5) Miscellaneous papers. Red sealing wax, 1st and

2nd sorts, are grouped under one head, and country tape white, broad and narrow, and red tape, under one head. The other articles are shown separately, each by itself.

(1) *Writing Paper.*—The total consumption under each department is shown in the margin, and it is observed that the total expenditure during 1887-88 is less than in the preceding year by reams 1,060, and that in all the departments, except the Superintending Engineers' where there is a small increase of 21 reams over the preceding year's consumption, there is a decrease in the expenditure in 1887-88. From Statement No. 1, relating to Collectorates, where a large portion of writing paper is used, it is noticed that in the districts of Tanjore, Salem and Cuddapah, the expenditure in 1887-88 is more than double, and in Coimbatore nearly thrice the quantity used in the preceding year. Marked decrease is seen in the districts of North Arcot and Godávari.

	1886-87. REAMS.	1887-88. REAMS.
1. Collectorates	6,090	5,428
2. District Courts ...	2,938	2,819
3. Sub-Courts	355	308
4. Forest Department ...	287	261
5. Superintending Engineers	106	127
6. Presidency Offices ...	981	754
Total ...	10,757	9,697

(2) *Printing Paper.*—From the statement given in the margin, it is observed that under this item there is an increase of reams 4,720 during 1887-88 over the expenditure in 1886-87, of which reams 4,360 is shown against Collectorates, reams 206 against District Courts, reams 15 against Superintending Engineers, and reams 154 against the Presidency Offices, while there is a decrease of only 15 reams in other departments.

	1886-87. REAMS.	1887-88. REAMS.
1. Collectorates	21,493	25,853
2. District Courts ...	725	931
3. Sub-Courts	95	86
4. Forest Department ...	367	361
5. Superintending Engineers	13	28
6. Presidency Offices ...	12,798	12,952
Total ...	35,491	40,211

There is a noticeable increase observed in almost all Collectorates, while decrease is marked only in the districts of Madura, South Arcot, and Tinnevelly, where the consumption is reduced by reams 253, 525 and 516, respectively, in 1887-88.

The statement given below shows the increased quantity of printing paper consumed in the several Collectorates during 1887-88 over the consumption in 1886-87:—

	Increase over the expenditure of 1886-87. REAMS.
Cuddapah	1,308
Salem	881
Bellary	629
North Arcot	432
Anantapur	324
Tanjore	307
Coimbatore	298
Trichinopoly	296
Godávari	278.
Malabar	273
Chingleput	170
Nellore	147
Kurnool	117
Ganjam	99
Vizagapatam	65
Total ...	6,024

From the above, it will be noticed that in the districts of Cuddapah, Salem and Bellary, the consumption is nearly double the quantity used in the previous year, while that of the districts of Anantapur, Coimbatore, Trichinopoly, Godávari, Malabar, Chingleput and Nellore is nearly one-and-a-half times that of 1886-87. Increases under this head in 1887-88 are also noticeable in the District Courts mentioned in the margin. The District Court of Godávari used in 1887-88 20 times as much as in 1886-87, and in the remaining districts, except Kurnool, where the expenditure is increased by nearly one-half of that of the previous year, the consumption is more than double that of 1886-87.

	Increase over the expenditure of 1886-87. REAMS.
Godávari	58
Kistna	88
North Malabar	31
Nellore	33
Tanjore	27
Kurnool	10
South Canara	22

In paragraph 15, clause (2), it is noticed that the expenditure of printing paper in the Presidency offices in 1887-88 is increased by 154 reams, and this is due chiefly to the increased consumption of the offices shown in the margin.

	Increase over the expenditure of 1886-87. REAMS.
Inspector-General of Police ...	569
Registrar, High Court, Appellate Side	123
Examiner of Public Works Accounts	119

In 1887-88, the Inspector-General of Police, and the Registrar, High Court, Appellate Side, consumed two-fifths, and the Examiner of Public Works Accounts one-fifth, more than the quantity used by them in 1886-87. Increases in other departments are very trifling, and do not call for any comment.

(3). The subjoined abstract statement for country, cartridge and other papers shows in all a reduction of 1,049 reams of country paper, and an increase of reams 207 and reams 4 in the cartridge and other papers respectively :—

—	Country paper.		Cartridge.		Other papers.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	RMS.	RMS.	RMS.	RMS.	RMS.	RMS.
1. Collectorates	1,206	1,126	138	241	65	76
2. District Courts	869	810	1	10	39	40
3. Sub-Courts	102	83	..	qrs. 4	5	4
4. Forest Department	447	426	13	15	19	21
5. Superintending Engineers ..	33	47	10	19	2	3
6. Presidency Offices	1,322	448	72	156	60	53
Total ..	3,979	2,940	234	441 & 4 qrs.	190	197

In the expenditure of country paper there is a fall in all departments except in Superintending Engineers' office, where there is an increase, of only 14 reams, and in that of *cartridge paper* an increase is observed against all departments, especially 103 reams against Collectorates and 84 reams against Presidency Offices. The increase under Collectorates is attributable to the districts of Bellary, South Arcot and Tinnevelly.

In the consumption of other miscellaneous papers, the total increase is only 7 reams, and does not call for any remark.

	1886-87.	1887-88
1. Collectorates	7,603	8,672
2. District Courts	11,249	11,745
3. Sub-Courts	1,374	1,187
4. Forest Department	1,119	1,062
5. Superintending Engineers.	249	240
6. Presidency Offices ...	2,317	2,250
	23,911	25,156

(4) *Black Ink Powder.*—Under this head the consumption during 1887-88 has increased by 1,245 papers in all. In the Collectorates, there is an increase of 1,069 papers. The noticeable increases in the districts are shown in the margin. This is probably owing to Collectors supplying the article to Taluk establishments which in previous years they used to make up for themselves and charge the cost to office contingencies.

	Increase over the consumption of 1886-87.
Madura	91
Bellary	304
South Arcot	50
Cuddapah	127
Coimbatore	948
Kistna	60
Godávari	326

In the District Courts, there is an increase of 496 papers. This is due to the striking increase in the consumption of the powders mainly in Godávari, Kistna, South Malabar and Tinnevelly.

The variations in other departments are trifling and call for no remarks.

	1886-87.	1887-88.
1. Collectorates	2,829	3,244
2. District Courts	351	346
3. Sub-Cousts	57	64
4. Forest	61	53
5. Superintending Engineers	17	18
6. Presidency Offices ..	252	246

(5) *Red Sealing Wax.*—In all there is an increase of 404 lb. in the consumption of this article in 1887-88 over that of 1886-87, and this increase chiefly arose in the Collectorates and for the reason, I believe, given in clause (4). The expenditure in Tanjore, Bellary and Cuddapah is enormous, being nearly double the quantity used in the previous year. Malabar has used nearly half, and Kistna one and two-fifths, as much again as used in the previous year. In Coimbatore an expenditure of 90 lb. is shown in 1887-88, while nothing is shown under expenditure in 1886-87, which seems very curious.

	Increase over the consumption of 1886-87. lb.
Tanjore	90
Malabar	44
Bellary	117
Cuddapah	172
Kistna	83
Coimbatore	90

	1886-87. YDS.	1887-88. YDS.
1. Collectorates	2,528	2,776
2. District Courts	914	918
3. Sub-Courts	166	181
4. Forest Department ...	398	339
5. Superintending Engineers ...	163	129
6. Presidency Offices	1,533	1,533
	5,702	5,876

(6) *Waxcloth.*—Under this head there is an increase of 174 yards, due mainly to increase of consumption in the Collectorates. In the district of Vizagapatam, 684 yards of waxcloth were used in 1887-88, while the consumption in 1886-87 was only 100 yards. In all other districts except a few where the increase is very trifling, the expenditure in 1887-88 under this head is less than that of the previous year. In all other departments, the decrease or increase is trifling.

(7) *Tape.*—Under this head there is a total increase of 587 rolls, which is also attributable to increased expenditure chiefly in the Collectorates and District Courts; in the former the increase is 431 rolls, and in the latter 220 rolls. The increase in the Collectorates of Cuddapah, Anantapur, and Trichinopoly is very large, being nearly three-fourths, while in Malabar, Nellore and Bellary, it is about half as much again as that in the previous year. There is an increase of 65 rolls

	1886-87. ROLLS.	1887-88. ROLLS.
1. Collectorates	2,325	2,756
2. District Courts	1,856	2,076
3. Sub Courts	357	329
4. Forest	392	353
5. Superintending Engineers	132	160
6. Presidency Offices ...	2,049	2,024
	7,111	7,698

in the District Court of Tanjore, and 106 in that of Tinnevelly. The increases in other districts are not considerable, and do not exceed 36 rolls.

16. Generally the expenditure under all classes of articles in 1887-88 is more than that in 1886-87, except under writing and country papers, where there is a decrease in 1887-88, and especially in the printing papers. If the saving, however, under writing and country papers is set off against the increase in other items, it amounts to a very low figure, which, considering the steady increase of work and correspondence in all departments of public service, is not unsatisfactory. I, however, expect a much more favorable result in the consumption of 1888-89 from what I gather from the indents received for 1889-90 and the efforts now being made by officers to substitute cheaper for dearer articles.

17. Referring to Proceedings of Government, Nos. 831 and 45, dated 12th November 1888 and 10th April 1889, respectively, I have the honor to submit that the storekeeper has finished the inspection of offices in Chingleput, South Arcot, Tanjore, Tinnevelly, Madura, Trichinopoly, Coimbatore, Nilgiris, Malabar and South Canara districts; he is now inspecting the Presidency offices. When this is over, I propose to send him to North Arcot, Salem, Nellore, and one or two other Telugu districts, and when his remarks on these have been received, I will submit my final report on the subject.

ENCLOSURES.

FORM A.

	Rs. A. P.	Rs. A. P.
Balance on 1st April 1888	..	5,21,831 2 9
Receipts.		
From Secretary of State for India	2,28,247 6 2	
,, Messrs. Baker and Co., London	1,885 14 3	
Local purchase of European Articles	916 6 0	
,, ,, of Country Articles	2,07,177 12 8	
From Gun Carriage Factory, Madras	658 14 1	
Articles returned by officers	4,329 0 1	
Excess found in stock-taking	3,487 4 6	
Adjustments of accounts	299 9 8	
Adjustments on account of variation of rates ..	9,183 10 4	
Articles received from other departments	4,019 12 0	
Articles received from the Superintendent of Stationery, Bombay	5 0 0	
		4,60,210 9 9
Total stock for the year 1888-89	..	9,82,041 12 6
Issues.		
By sale	20,604 4 2	
Paper, &c., issued for blank books, &c.	17,443 1 3	
Damaged articles disposed of by auction sale ..	3,472 10 0	
Deficiency found in stock-taking	3,747 2 5	
Adjustment on account of variation of rates ..	948 12 7	
Issues to Public departments, Imperial	27,392 14 3	
,, ,, ,, Provincial	4,57,062 11 2	
		5,30,671 7 10
Balance on 31st March 1889	..	4,51,370 4 8

FORM B.

Articles.	Abstract of receipts for the year 1888-89.						Abstract of issues to Public officers &c.	Balance.
	From Europe.		By purchase in India.	From gun carriage factory.	Return into store by officers.	Total.		
	India Office.	Messrs. Baker and Co.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Papers, Drawing	3,860	156	..	..	215	4,231	5,290	17,441
,, Section	90	21	..	..	246	357	1,269	1,392
,, Lithographic ..	28,541	..	..	..	..	28,541	15,251	19,705
,, Writing	1,32,675	..	100	..	2,179	1,34,954	1,19,294	1,76,827
,, Printing	2,656	..	1,61,966	..	3,784	1,68,406	2,43,256	96,425
,, Water-marked ..	327	..	..	..	..	327	796	1,637
,, Blotting and marble.	821	..	4,353	..	9	5,183	4,488	1,407
,, Country-manufactured and French ..	..	..	15,346	..	3,564	18,910	53,745	28,237
Bibles and Prayer books ..	..	..	12	..	15	27	93	2,026
Books, Levelling, &c., ..	3,075	11	..	..	55	3,141	1,594	3,356
,, Blank leather bound and marble covered.	..	..	13,978	..	1,338	15,316	11,774	7,046
Colors and drawing materials.	2,785	210	28	..	897	3,920	2,767	5,184
Cloth, Tracing	2,288	15	..	..	..	2,303	1,449	2,565
,, Waxed, &c., ..	947	..	4,167	..	56	5,170	4,369	1,837
Hones and strops	782	..	..	..	25	807	394	539
Ink bottles and stands ..	344	..	118	439	141	1,042	1,194	531
,, Powders, &c., ...	4,310	..	3,790	..	30	8,130	7,189	3,988
,, Printing	..	..	1,437	..	817	2,254	2,936	4,118
Maps and sheets of Indian Atlas	..	..	..	..	..	..	11	11,542
Parchment	520	8	..	..	..	528	199	456
Paste boards, &c.	876	22	3,568	..	3,627	8,093	10,454	4,164
Penknives	859	..	..	..	1	860	785	880
Pencils	3,251	30	..	..	74	3,355	2,066	3,947
Quills	21,574	..	..	..	5	21,579	12,678	21,314
Rubber	3,894	23	..	..	11	3,928	1,852	2,586
Steel-pens and pen-holders	6,912	157	..	..	263	7,332	4,842	7,365
Slates	234	..	..	..	..	234	98	218
Sponges	736	93	..	..	5	834	379	1,335
Scissors	330	..	..	..	2	332	271	984
Sealing-wax	360	..	1,683	..	..	2,043	1,984	1,068
Tape, twine and thread ..	2,107	..	5,546	..	13	7,666	7,100	4,532
Vellum	1,454	..	..	..	..	1,454	418	1,036
Wafers	..	..	..	..	1	1	25	41
Miscellaneous	1,639	562	1,994	220	3,853	8,268	7,039	4,903
School-books and materials.	..	578	8	..	99	685	3,324	11,238
Total ..	2,28,247	1,886	2,08,094	659	21,325	4,60,211	5,30,672	4,51,370

FORM C.

ABSTRACT of Receipts and Issues for each of five years.

	Receipts.				Issues.			
	1884-85.	1885-86.	1886-87.	1887-88.	1884-85.	1885-86.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Paper, Drawing	4,312	2,395	9,567	10,834	6,194	8,227	6,694	12,155
Do. Lithographic	1,043	67	12,342	8,567	52,240	8,907	16,674	10,021
Do. Writing	90,009	1,35,241	1,08,577	1,56,092	1,09,339	1,05,247	87,900	1,19,104
Do. Printing	1,50,659	3,21,430	2,07,316	1,82,742	1,58,406	1,81,903	1,18,811	2,43,255
Do. Water-marked	3,205	..	..	843	327	2,937	1,538	796
Do. Blotting and Marble ..	6,661	1,170	3,933	3,901	1,213	3,399	3,407	4,488
Do. Country-manufactured and French	57,563	43,635	56,075	84,130	3,896	68,285	36,920	53,745
Bibles and Prayer books	423	..	216	51	27	2,369	324	210
Book, Levelling, &c.	2,165	771	2,850	3,469	3,141	1,306	2,153	2,649
Blank books	17,554	9,499	7,228	16,479	10,607	9,885	9,459	10,070
Colors and Drawing materials	3,238	2,616	3,944	4,292	3,920	4,170	2,934	2,977
Cloth, Tracing	3,012	445	3,136	3,469	3,387	1,585	2,810	2,366
Do. Waxed, &c.	4,483	2,820	4,203	2,529	1,839	3,872	2,813	4,315
Hones and strops	404	83	44	369	807	233	373	365
Ink-stands and bottles	2,550	1,192	2,058	1,455	272	260	1,580	394
Ink-powders, &c.	10,766	3,255	7,000	2,543	1,042	2,093	4,904	1,184
Ink, Printing, &c.	4,798	167	3,278	1,322	8,130	6,294	4,904	7,189
Maps and Indian Atlas sheets	4	12	..	..	2,254	2,549	1,984	2,936
Parchment	138	..	156	407	..	636	9	11
Paste-board, &c.	8,390	11,363	3,049	10,620	191	271	245	199
Penknives	1,850	786	237	1,746	242	6,053	8,536	366
Pencils	4,204	1,267	2,816	3,406	528	997	602	5,579
Quills	18,515	552	24,516	11,561	8,093	3,021	2,783	973
Rubber	2,039	712	1,876	2,608	6,053	7,452	2,116	2,633
Steel-pens and pen-holders	3,950	151	2,792	6,870	8,536	11,985	7,136	18,229
Slates	1	..	..	5	602	1,994	1,223	2,866
Sponges	553	..	109	631	2,116	2,097	2,011	3,656
Scissors	73	..	539	366	7,136	110	144	194
Sealing-wax	5,536	1,815	1,630	2,195	1,223	1,143	924	628
Tape, twine and thread ..	11,136	6,411	6,324	7,458	2,011	303	292	523
Vellum	401	13	..	236	144	1,507	267	2,449
Wafers	37	..	15	71	924	334	3,585	1,984
Miscellaneous	6,033	3,823	4,573	4,554	292	332	1,343	1,984
School-books and materials ..	833	3,026	462	188	523	3,252	5,294	9,487
Total ..	4,35,448	5,55,700	4,80,960	5,35,739	2,449	6,737	6,294	7,100
					1,984	7,003	360	362
					11,774	226	212	418
					2,767	1,454	37	55
					1,449	8,268	24	7,039
					4,369	685	29	3,324
					394	4,50,311	4,50,374	5,30,672
					5,940			
					77,686			
					274			
					2,649			
					19,070			
					2,777			
					2,366			
					4,315			
					365			
					2,153			
					6,210			
					2,236			
					171			
					366			
					5,579			
					973			
					2,633			
					18,229			
					2,866			
					3,656			
					194			
					628			
					523			
					2,449			
					9,487			
					362			
					38			
					5,267			
					1,782			
					5,88,967	3,36,515	4,50,374	4,95,732
					10,884	6,559		
					8,567	16,251		
					1,56,092	1,19,204		
					1,82,742	2,43,255		
					843	796		
					3,901	4,488		
					84,130	53,743		
					51	93		
					3,469	1,594		
					16,479	11,774		
					4,292	2,767		
					3,469	2,366		
					2,529	1,449		
					369	4,369		
					1,455	394		
					2,543	1,184		
					1,322	7,189		
					..	2,936		
					407	11		
					10,620	199		
					1,746	10,464		
					3,406	785		
					11,561	2,066		
					2,608	12,678		
					6,870	1,853		
					5	4,842		
					631	98		
					366	379		
					2,195	271		
					7,458	1,984		
					236	7,100		
					71	418		
					4,554	55		
					188	7,039		
						3,324		
Total ..	4,35,448	5,55,700	4,80,960	5,35,739				
						5,30,672		

FORM D.

ABSTRACT of Balances for each of five years.

Articles.	Balances.				
	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	RS.	RS.	RS.	RS.	RS.
Paper, Drawing	24,384	18,552	22,125	20,804	18,833
Do. Lithographic	21,045	12,205	7,873	6,415	19,705
Do. Writing	75,508	1,02,502	1,23,179	1,60,167	1,75,827
Do. Printing	36,224	1,75,751	2,64,255	1,81,274	96,425
Do. Water-marked	6,577	3,640	2,102	2,106	1,637
Do. Blotting and Marble	4,154	1,925	2,451	712	1,407
Do. Country-manufactured and French	51,270	37,473	56,628	63,074	28,237
Bible and Prayer books	2,633	2,309	2,315	2,092	2,026
Books, Levelling, &c.	1,400	272	969	1,869	3,356
Do. Blank, leather-bound and marble-covered	8,712	8,326	6,095	3,504	7,046
Colors and Drawing materials	3,969	1,706	4,716	4,031	5,184
Cloth, Tracing	1,211	271	597	1,711	2,565
Do. Waxed, &c.	1,685	1,432	2,822	1,036	1,837
Hones and strops	628	451	122	126	539
Ink-bottles and stand	1,804	903	1,381	683	531
Ink-powder &c.,	7,657	4,618	6,714	3,047	3,988
Ink, Printing	6,802	4,420	5,714	4,800	4,118
Maps and sheets of Indian Atlas	12,357	11,733	11,724	11,553	11,542
Parchment	446	175	86	127	456
Paste-boards	3,396	7,071	1,584	6,525	4,164
Penknives	963	402	37	805	880
Pencils	2,700	1,184	1,884	2,658	5,947
Quills	13,134	1,701	19,081	12,413	21,314
Rubber	1,139	115	768	510	2,686
Steel-pens and pen-holders	2,832	880	1,661	4,875	7,365
Slates	522	415	271	82	218
Sponges	2,216	1,492	1,377	1,380	1,835
Scissors	1,100	833	1,080	923	984
Sealing-wax	2,739	969	1,256	1,009	1,068
Tape, twine and thread	5,558	4,966	5,996	3,966	4,532
Vellum	685	486	126	..	1,036
Wafers	83	46	32	65	41
Miscellaneous	5,608	5,134	4,577	3,674	4,903
School-books and materials	15,066	16,266	15,471	13,877	11,238
Total	3,25,209	4,30,624	5,75,969	5,21,831	4,51,370

FORM E.

STATEMENT showing in detail the value of Stationery, &c., issued to the several Departments during 1888-89 compared with the previous two years.

Departments.	Issues in 1886-87.	Issues in 1887-88.		Issues in 1888-89.	
		Details.	Total.	Details.	Total.
IMPERIAL.	RS.	RS.	RS.	RS.	RS.
Free Issues.					
Postal Department	..	3,835		7,363	
Telegraph Department	..	473		1,594	
Mysore Residency	..	1,239		555	
Commissioner of Coorg	..	11,670		5,905	
Regiments in Upper Burma	..	8,797		11,267	
Port Funds—					
District Port Officers	..	429		405	
Presidency Port Officer	..	955		304	
Issues on payment—			27,398		27,393
State Railways	..	..	3,964	..	213
Total issues under Imperial	..	..	31,362	..	27,606
PROVINCIAL.					
Free Issues.					
3. Land Revenue.					
Commissioners, Land Revenue and Revenue Settlement, Land Records and Agriculture.	86,183			22,014	
Revenue Settlement Department					
Inam Commissioner	..	2,36,948		1,287	
Collector of Sea Customs				325	
Collectors of the several districts				433	
Madras Revenue Survey				1,13,377	
Salt and Abkári and Separate Revenue	..	27,693		19,372	
Superintendent of Stamps	..	18,964		17,329	
	..	559		323	
			2,84,164		1,74,460

Statement showing in detail the value of Stationery, &c.—*cont.*

Departments.	Issues in 1886-87.	Issues in 1887-88.		Issues in 1888-89.	
		Details.	Total.	Details.	Total.
Free Issues—cont.	RS.	RS.	RS.	RS.	RS.
12. Registration Department	33,214	..	25,700	..	41,944
18. General Administration—					
Government Secretariat, Public Department	1,345	593		1,394	
Do. Revenue do.	632	1,084		495	
Do. Military do.	793	883		1,047	
			2,560		2,936
19. Law and Justice—					
High Court, District and Subordinate Courts, &c.	33,622	..	42,507	39,469	
Presidency Magistrates	..	..	..	894	
					40,363
19-B. Jails	1,556	..	3,533	..	945
20. Police—Inspector-General, Commissioner, Superintendents of Police.	12,721	..	13,868	..	30,405
23. Ecclesiastical Department	562	..	410	..	178
45. Public Works Department—					
Government Secretariat, Public Works Department.	973	752		512	
Public Works Department	35,115	41,079		25,270	
			41,831		25,782
46. Army and Military Departments—					
Army and Regimental Schools	1,560	2,202		1,262	
Army Clothing Department	..	447		736	
Gun Carriage Factory	..	268		391	
Garrison Instructor	..	..		248	
Pay Examiner	..	..		2,028	
Presidency Paymaster	..	..		178	
Superintendent, Family Payments and Pensions.	..	..		1,094	
Examiner, Military Fund Accounts	..	..		50	
Gunpowder Factory	..	..		10	
Other Military Departments	..	35,504		31,111	
			38,421		37,198
32. Miscellaneous—					
11. Forest Department	..	12,907		8,503	
25. Political—Travancore Residency	..	215		106	
26. Emigration—Consular Agency, Karikal and Pondicherry, and Paymaster, Carnatic Stipendiary.		76		137	
30. Stationery and Printing—					
Government Press	..	37,765		70,919	
Stationery Department	..	449		1,303	
Educational Department	..	..		6,088	
Medical Department, Civil	..	..		2,503	
Government Lithographic Press	..	..		1,032	
Accountant-General and Paper Currency Department.	..	..		3,843	
Samples issued to officers	..	18		78	
Adjustments of errors in books	..	..		183	
Other minor departments	1,05,542	22,544		8,247	
			73,974		1,02,942
Total, Free Issues, Provincial	3,13,818	..	5,26,968	..	4,57,063
Issues on payment—					
District and Taluk Boards, &c.	..	4,737		5,233	
Special Fund Boards	..	..		1,663	
Secretariat, Local Fund and Municipal Department.	..	..		193	
Chairman, Harbour Trust Board	..	..		689	
Superintendent, Harbour Works	..	..		230	
Court of Wards for Estates in Ganjam district	..	..		2	
Resident in Mysore	..	..		758	
Dewan-Regent, Pudukóta	..	..		7,782	
Service Registers sold	..	..		2,446	
Other minor departments	12,420	11,943		1,395	
			16,680		20,391
Total, Issues, Provincial	3,26,238	..	5,43,648	..	4,77,454
Value of paper, &c., supplied for blank books, &c.				17,443	
Do. damaged articles disposed of by auction sale.	10,277	..	13,957	3,472	
Do. deficiency found in stock-taking written off.				3,747	
Do. adjustments on account of variation of rates.				949	
					25,612
Total Issues—Imperial and Provincial	3,36,515	..	5,88,967	..	5,30,672

FORM F.

STATEMENT showing the Articles of Indian Manufacture substituted for those of European make in 1888-89 with Financial effect.

Articles.	Quantity.	English rate.	Value.	Value in rupees at 1s 5d per rupee.	Add 15 per cent. on account of freight, &c., charges.	Total.	Actual value for which the article was purchased in India.	Saving.	Loss.
		£. s. d.	£. s. d.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Printing Double Double Pott, 28 lb. Rms.	1,728	0 6 3¼	541 16 0	7,648 15 1	1,147 5 6	8,796 4 7	8,253 0 0	543 4 7	..
Do. Royal, 18 lb. .. .. ,,	26	0 5 5	7 0 10	99 6 7	14 14 7	114 5 2	80 7 7	33 14 2	..
Do. Demy, 25 lb. .. .. ,,	60	0 5 11¼	17 16 3	251 7 6	37 11 6	289 3 0	257 13 0	31 6 0	..
Do. Double foolscap, 28 lb. .. .. ,,	19	0 6 3	5 18 9	83 13 2	12 9 2	96 6 4	81 10 3	14 12 1	..
Do. do. 21 lb. .. .. ,,	18,589	0 6 2	5,731 12 2	80,916 13 2	12,137 8 5	93,054 5 7	89,459 9 0	3,594 12 7	..
Do. do. 16 lb. .. .. ,,	3	0 4 8¾	0 14 2	10 0 0	1 8 0	11 8 0	10 13 3	0 10 9	..
Do. Foolscap, 12 lb. .. .. ,,	17,164	0 3 6¾	3,057 6 9	43,162 6 7	6,474 5 9	49,636 12 4	47,201 0 0	2,435 12 4	..
Blotting Paper, 32 lb. .. .. ,,	18	0 2 10¼	2 11 5	36 4 9	5 7 1	41 11 10	37 2 0	4 9 10	..
White Cartridge, 20 lb. .. .. ,,	551-18-21	0 11 9	324 5 4	4,577 14 1	686 10 11	5,264 9 0	4,353 4 0	911 5 0	..
Bally Brown Cartridge, 46 lb. .. .. ,,	182	0 14 6	131 19 0	1,862 13 2	279 6 9	2,142 3 11	739 6 0	1,402 13 11	..
	698	0 16 6	575 17 0	8,129 10 4	1,219 7 2	9,349 1 6	4,013 8 0	5,335 9 6	..
	dozens.								
Ink Powder, Black .. .. Paper	5,100	0 1 1	276 5 0	3,900 0 0	585 0 0	4,485 6 0	1,859 6 0	2,625 10 0	..
Printing, Imperial, 26 lb. .. .. Rms.	36	0 6 2¼	11 2 9	157 3 9	23 9 4	181 13 1	160 14 0	20 15 1	..
Do. Double Royal, 50 lb. .. .. ,,	101	0 11 4	57 4 8	808 0 0	121 3 2	929 3 2	867 15 6	61 3 8	..
Do. do. 35 lb. .. .. ,,	650	0 8 3	268 2 6	3,785 4 9	567 12 9	4,353 1 6	3,910 2 6	442 15 0	..
Do. Royal, 32 lb. .. .. ,,	246	0 8 0	98 8 0	1,389 2 10	208 6 0	1,597 8 10	1,353 0 0	244 8 10	..
Do. Double Demy, 34 lb. .. .. ,,	47	0 7 6	17 12 6	248 13 2	37 5 2	286 2 4	274 10 6	11 7 10	..
Do. Ink No. 2, Black .. .. ,,	2,000	0 1 1	108 6 8	1,529 6 7	229 6 7	1,758 13 2	1,437 8 0	321 5 2	..
Badami Royal, 25 lb. .. .. lb.	508	0 7 0½	178 17 2	2,525 0 11	378 12 2	2,903 13 1	2,050 8 5	853 4 9	..
Do. 20 lb. .. .. Rms.	528	0 5 5	143 0 0	2,018 13 2	302 13 2	2,321 10 4	1,705 0 0	616 10 4	..
Blue Black Ink .. .. ,,	2,682	0 2 0	268 4 0	3,786 5 8	567 15 3	4,354 4 11	1,931 0 7	2,423 4 4	..
Colored Paper Medium Pink, 16 lb. Qrts.	5	0 6 3¾	1 11 5	22 2 10	3 5 3	25 8 1	17 14 8	7 9 5	..
Yellow wove Royal, 44 lb. .. .. Rms.	8	1 19 5	15 15 4	222 9 5	33 6 3	255 15 8	73 5 4	182 10 4	..
Do. Medium, 34 lb. .. .. ,,	8	1 4 6	9 16 0	138 5 8	20 12 1	159 1 9	56 10 8	102 7 1	..
Postage scales with weights .. .. ,,	20	1 7 6	27 10 0	388 3 9	58 3 9	446 7 6	180 0 0	266 7 6	..
Press blanketting .. .. No.	50	0 4 9	11 17 6	167 10 4	25 2 4	192 12 8	225 0 0	..	32 3 4
Paste boards, thin .. .. Yds.	400	0 1 1	21 13 4	305 14 1	45 14 1	351 12 2	225 0 0	126 12 2	..
Glazed Brown Ink Bottles .. .. Doz.	583½	0 2 5	7 1 0	99 8 6	14 14 10	114 7 4	109 6 0	5 1 4	..
Color Saucers, Rough, round .. .. ,,	3	0 1 0	0 3 0	2 1 11	0 5 1	2 7 0	4 8 0	..	2 1 0
Do. Large, flat .. .. ,,	4	1 7 0	5 8 0	76 3 9	11 7 0	87 10 9	24 0 0	63 10 9	..
Drawing Board .. .. No.	50	0 5 0	12 10 0	176 7 6	26 7 6	202 15 0	168 1 0	34 14 0	..
Total ..	..	..	11,939 6 6	1,68,526 15 0	25,279 0 7	1,93,806 15 7	1,71,121 7 7	22,719 12 4	34 4 4
Net Saving ..	..	..	..	..	..	..	..	22,685 8 0	..

STATEMENT No. 1.

Collectors.	Writing paper.		Printing paper.		Country paper.		Other papers.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
1	2	3	4	5	6	7	8	9
	RMS. QR. SH.	RMS. QR. SH.	RMS. QR. SH.	RMS. QR. SH.	RMS. QR. SH.	RMS. QR. SH.	RMS. QR. SH.	RMS. QR. SH.
Collector of Tanjore	111 14 11½	259 3 20	2,020 17 3½	2,327 18 16	65 13 1	57 13 0	3 19 8	4 1 20
Do. of Malabar	305 7 18	234 2 12	841 5 11	1,111 12 13	37 15 0	53 15 0	2 2 3	2 9 15
Do. of South Canara	76 18 22	86 3 7	680 16 22	625 13 15	..	9 7 13	0 18 10	1 1 9½
Do. of Madura	22 0 0	21 18 9	985 0 0	732 8 11	..	..	2 1 0	3 1 2
Do. of Ganjam	598 13 16	605 9 10	564 4 3	663 6 11	80 11 13	88 6 10	4 1 4	4 2 14
Do. of Vizagapatam	286 15 0	323 8 6	665 3 12	729 19 0	85 0 0	117 5 0	3 6 23	3 5 0
Do. of Trichinopoly	162 8 16	117 3 0	788 7 16	1,083 12 0	44 11 0	14 6 0	1 6 14	1 8 7
Do. of Bellary	14 16 12	13 4 6	1,107 12 12	1,736 16 12	31 7 18	61 4 0	4 13 12	7 2 7
Do. of Kurnool	172 19 14	148 13 22	872 0 22	989 0 15	60 12 15	63 17 7	2 1 8	2 6 19
Do. of North Arcot	1,037 17 16	200 3 10	1,553 0 0	1,985 2 9	137 7 14	66 12 21	4 15 0	7 13 19
Do. of South Arcot	861 9 2½	733 9 7½	2,049 16 4	1,524 16 8	17 9 0	4 1 0	2 10 3	1 19 17
Do. of Nilgiris	92 6 10	61 17 7	75 12 13	88 3 19	26 9 21	20 2 19	5 4 0	3 16 0
Do. of Salem	16 4 3	30 12 21	1,186 10 16	2,068 5 23	166 4 12	149 15 12	4 16 23	5 9 20
Do. of Cuddapah	128 3 8	273 2 0	1,860 1 16	3,167 11 18	50 16 22	93 2 18	3 3 5	5 7 3
Do. of Coimbatore	179 19 1	472 17 14	704 6 18	1,002 2 22	14 4 11	14 1 0	2 7 12	2 10 23
Do. of Anantapur	9 14 0	7 16 3	685 7 15	1,008 16 5	39 16 0	46 15 2	2 12 12	3 8 4
Do. of Kristna	56 13 14	61 5 18	1,664 1 22	1,670 6 20	67 0 0	77 18 0	1 19 12	2 6 16
Do. of Nellore	719 13 20½	689 17 18	670 0 0	916 15 22	97 3 0	101 3 12	2 12 11	3 5 23
Do. of Madras	35 2 2	24 4 22	210 0 0	180 0 0	17 6 0	16 8 0	0 16 4	0 18 3
Do. of Chingleput	64 18 14	79 4 18	645 8 12	815 6 16	71 0 0	67 8 12	3 11 7	3 9 7
Do. of Tinnevelly	128 11 23	105 6 12	987 0 19	471 4 0	95 2 6	3 0 3	2 15 17	3 11 12
Do. of Godávari	1,007 11 5	878 19 1	675 16 18	954 3 0	..	..	2 15 6	3 6 4½
Total ..	6,089 19 12½	5,428 4 3½	21,492 11 14½	25,853 3 15	1,205 10 13	1,126 3 9	64 10 2	76 2 5

STATEMENT No. 1—*cont.*

Collectors.	Black ink powder.		Red sealing wax.		Wax cloth.		Tape.		Cartridge.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	10	11	12	13	14	15	16	17	18	19
	PAPERS.	PAPERS.	LB. OZ.	LB. OZ.	YARDS.	YARDS.	ROLLS.	ROLLS.	RMS. QR. SH.	RMS. QR. SH.
Collector of Tanjore	422	310	156 4	245 8	22	32½	152	144	..	..
Do. of Malabar	341	374	124 4	167 8	81	61	101	138½	..	..
Do. of South Canara	108	96	122 7⅗	111 11⅕	7	9¾	19	21¾	..	..
Do. of Madura	160	251	15 0	13 0	48	24	45	33	20 18 9	14 2 11
Do. of Ganjam	487	453	106 15	107 14	210½	269	117	123	0 7 0	0 10 23
Do. of Vizagapatam	212	222	158 8	210 0	100	684	72	72	..	..
Do. of Trichinopoly	120	131	106 0	76 4	78	76	113	168	1 3 0	3 8 0
Do. of Bellary	80	384	169 0	286 0	201½	174½	141	184½	..	..
Do. of Kurnool	330	281	143 2	132 0	296	169	46	51	2 6 12	25 15 0
Do. of North Arcot	736	394	234 0	206 0	152	121	154	109	..	..
Do. of South Arcot	124	174	279 8	194 8	184	116	67½	79½	..	..
Do. of Nilgiris	222	168	28 8	25 0	64	55	71	56	38 9 0	62 9 12
Do. of Salem	216	218	56 6	54 12	38	49	86	26	..	..
Do. of Cuddapah	242	369	257 8	430 6	75¼	115	258	450	..	..
Do. of Coimbatore	270	1,218	..	90 0	20	11	90	103¾	..	..
Do. of Anantapur	926	605	165 0	144 10	108	107	72½	121½	25 15 6	26 19 0
Do. of Kristna	300	360	60 0	143 0	270	274	102	112	..	..
Do. of Nellore	405	405	223 0	237 12	385	258¾	244	339	..	..
Do. of Madras	132	137	110 0	30 0	19	19	98	117	..	..
Do. of Chingleput	360	362	86 4	78 4	129	106	102½	123	..	..
Do. of Tinnevelly	90	114	136 8¾	145 1½	11	12	99	107	..	1 18 0
Do. of Godávari	1,320	1,646	90 6	115 0	28	32	83	77	..	..
Total ..	7,603	8,672	2,828 9 1/10	3,244 2 7/16	2,527½	2,775½	2,324½	2,756	48 11 6	50 17 12
									137 10 9	54 16 5
										240 16 15

STATEMENT No. 2.

District Judges.	Writing Paper.		Printing Paper.		Country Paper.		Cartridge Paper.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
1	2	3	4	5	6	7	8	9
	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.
North Arcot ..	157 7 23	117 13 5	0 3 17	0 6 6	73 19 10	52 4 20	..	..
South Arcot ..	25 4 18	31 2 21	38 9 0	23 5 4	104 1 18	88 8 15	..	..
Bellary ..	155 19 0	105 5 2	0 14 12	0 14 20	31 4 6	27 5 5½	..	..
South Canara ..	81 16 0	92 17 23	0 17 3	22 15 23	4 8 4	6 10 0	..	..
Chingleput ..	82 18 18	71 7 0	92 16 12	94 7 0	76 0 12	57 5 0	0 17 12	1 1 6
Coimbatore ..	50 16 0	84 0 18	70 16 0	75 1 0	4 7 0	12 4 12	..	..
Cuddapah ..	161 8 5	91 12 18	2 17 7	2 9 8	16 2 12	23 7 0	..	0 11 0
Ganjam ..	126 8 9	93 0 12	12 11 21	27 2 13	7 0 11	5 15 11	..	..
Godávari ..	336 8 0	434 7 12	2 18 17	61 6 19	22 14 12	31 0 10	..	7 7 0
Kistna ..	25 19 0	50 5 0	66 15 0	155 2 12	25 10 0	47 10 0	..	..
Kurnool ..	16 15 9	17 12 14	22 12 5	32 16 3	2 18 0	3 14 12	..	0 3 2
Madura ..	300 17 15	310 11 10	0 15 8	..	22 1 6	36 3 7	..	..
North Malabar ..	297 15 0	181 7 3	29 6 12	59 17 0	3 17 19	4 0 15	..	..
South Malabar ..	184 0 0	165 15 0	151 0 0	150 0 0	6 13 0	8 0 0	..	..
Nellore ..	8 15 0	12 11 0	24 3 0	57 4 0	19 4 0	13 2 0	..	..
Tanjore ..	311 10 8	207 16 16	18 3 4	44 15 4	258 15 10	253 3 0	..	..
Tinnevelly ..	209 16 22	251 6 8	21 10 19	25 3 6	29 3 19	28 19 23	..	..
Trichinopoly ..	92 3 21	121 17 15	69 6 18	57 14 11	57 11 6	55 13 12	..	..
Vizagapatam ..	154 1 23	254 12 21	67 11 0	11 1 0	26 13 0	6 10 0	..	..
Agent, Vizagapatam ..	48 1 0	30 6 0	16 10 0	14 8 6	10 0 0	9 9 0	..	0 16 0
Agent, Ganjam ..	44 14 13	45 2 0	2 16 0	6 6 12	9 19 6	10 15 6	..	..
Salem ..	64 12 14	48 16 9	12 7 0	9 9 0	56 15 21	29 6 12	..	..
Total ..	2,937 10 6	2,819 7 6	725 1 11	931 6 3	869 1 4	810 8 16½	0 17 12	9 18 8

3464

STATEMENT No. 2—*cont.*

District Judges.	Other Papers.		Black-ink Powder.		Red-sealing Wax.		Wax Cloth.		Tape.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	10	11	12	13	14	15	16	17	18	19
	RMS. QS. SH.	RMS. QS. SH.	PAPERS.	PAPERS.	lb.	lb.	YDS.	YDS.	ROLLS.	ROLLS.
North Arcot ..	2 2 4	2 3 21	425	423	9½	12	34	31	113	135
South Arcot ..	1 3 18	1 1 12	472	493	18¾	12⅛	6	13¼	29	35¾
Bellary ..	2 1 10	1 18 14	482	408	22½	22½	15	18⅜	40¾	40
South Canara ..	2 7 11	2 3 9	470	420	23	14⅜	50	61	41	26
Chingleput ..	1 18 8½	2 4 18	589	556	9⅜	13½	35	35	55	75
Coimbatore ..	2 10 12	2 10 17	626	567	13½	18⅜	21	24¼	160	173
Cuddapah ..	2 10 22½	1 16 8	131	94	15	16	1	10	46	59
Ganjam ..	1 19 28	1 8 2	308	261	5¼	4⅛	34	24	132	96
Godávari ..	2 12 8	4 2 11	677	1,231	7⅜	19	16⅜	42	60	92½
Kistna ..	0 16 0	1 14 0	720	1,153	15	21⅜	37	40	7	17
Kurnool ..	1 8 9	2 0 6	240	215	26	21¼	37	34	83	83
Madura ..	0 17 4½	0 14 13½	380	373	2⅞	4⅜	30	6	15	21
North Malabar ..	1 13 17½	1 17 10	819	813	16⅜⅜	14⅜	62	54	8½	13½
South Malabar ..	3 6 0	3 5 0	798	900	40	40	300	300	58	58
Nellore ..	0 16 4	0 19 9	493	362	7	3	16	20	2	11
Tanjore ..	1 16 7½	1 18 4⅜	1,731	1,423	32⅜	28⅜	47	27½	435	500
Tinnevelly ..	1 1 19⅜	2 10 7½	477	622	13¼	20¼	70½	94	225¾	232
Trichinopoly ..	0 18 16	0 17 23	680	733	8¾	12¾	19	15½	176	144
Vizagapatam ..	3 19 0	1 11 12	377	417	32	13½	30	20	41	32
Agent, Vizagapatam ..	0 13 3	0 12 0	59	57	5	5½	40	32	38	37
Agent, Ganjam ..	1 0 7	0 19 20	24	24	7½	7	9	11	24	20
Salem ..	1 5 5	1 5 7	271	200	20⅜	21	4	4½	63	75
Total ..	38 18 18	39 15 8¾	11,249	11,745	350 15⅜⅜	346 8	914⅛	917½	1,855¾	2,075½

STATEMENT No. 3.

Subordinate Judges.	Writing Paper.		Printing Paper.		Cartridge.		Country Paper.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
1	2	3	4	5	6	7	8	9
	RMS. QS. SH.	RMS. QS. SH	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.
Calicut ..	19 2 12	21 14 12	50 2 12	29 2 12	....	....	1 13 0	1 11 0
Cocanada ..	29 2 15	22 15 2	....	....	....	....	7 3 7	8 13 13
Cochin ..	2 8 12	3 0 0	7 1 6	3 2 12	....	....	....	....
Ellore ..	9 1 10	11 17 20	7 2 0	4 6 16	....	0 2 12	19 0 0	6 19 0
Kumbakónam ..	52 0 4	19 3 13	....	....	....	....	25 1 12	19 19 10
Madura (East)	60 6 0	41 5 12	....	0 10 0	....	....	1 15 10	1 1 0
Do. (West)	36 18 18	36 3 12	....	....	....	....	3 12 6	2 3 13
Mangalore ..	13 13 0	11 13 0	2 10 0	3 10 0	....	....	1 18 0	2 1 0
Negapatam ..	4 6 12	4 0 2	....	....	....	....	....	....
Ootacamund ..	7 5 18	4 0 6	6 18 0	5 9 0	....	....	2 3 12	2 7 12
Pálghat ..	9 7 15	11 19 6	10 0 0	13 11 6	....	....	12 1 0	9 5 12
Tadpatri ..	42 5 10	29 11 14	6 6 0	12 6 0	....	....	6 17 18	5 9 19
Tanjore ..	14 10 0	14 8 0	3 0 0	10 0 0	....	....	17 0 0	17 6 0
Tellicherry ..	25 15 0	52 15 0	....	4 0 0	....	....	1 15 0	2 0 0
Tinnevelly ..	29 2 13	24 4 17	2 2 14½	0 10 3	....	0 1 0	1 16 12	3 12 0
Total ..	355 5 19	308 11 20	95 2 8½	86 8 1	....	0 3 12	101 17 5	82 18 7

Subordinate Judges.	Other papers.		Black ink-powder.		Red sealing-wax.		Wax-cloth.		Tape.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	10	11	12	13	14	15	16	17	18	19
	RMS. QS. SH.	RMS. QS. SH.	PAPERS.	PAPERS.	LB.	LB.	YDS.	YDS.	ROLLS.	ROLLS.
Calicut ..	0 4 4	0 4 13	88	88	1½	4½	10	33	9	11
Cocanada ..	0 9 0	0 7 8	217	136	5	5	12	18	36½	40½
Cochin ..	0 2 3	0 1 0	40	25	1	1	3½	2½	6	4
Ellore ..	0 10 20	0 9 19	122	98	2	1¾	20	1½	38	26
Kumbakónam ..	0 5 23	0 1 17	129	84	3¾	3⅜⅞	18½	6½	16	9
Madura (East)	0 5 20½	0 4 4½	71	51	3	9	26	31	18	15
Do. (West)	0 5 6	0 3 8	68	64	4	2¼	10	21	29	16
Mangalore ..	0 5 0	0 5 0	60	60	4	4	12	16½	7	7
Negapatam ..	0 5 11	0 3 12	..	..	4	4⅛	....	..	39	54½
Ootacamund ..	0 14 12	0 9 12	24	21	2⅛	1⅛	8½	4	20	10
Pálghat ..	0 13 3	0 9 6	30	23	5⅛	8¼	12	26	16½	15
Tadpatr ..	0 9 0	0 9 3	66	69	12½	8¾	3	2	46	32
Tanjore ..	0 6 0	0 5 6	250	250	5	5	6	6	30	30
Tellicherry ..	0 9 6	0 9 5	155	144	3	3	14	18	3	2
Tinnevelly ..	0 3 21½	0 4 3½	54	74	1	2	10	..	43	57
Total ..	5 9 10	4 6 21	1,374	1,187	57½	63⅛⅛	165½	181	357	329

3464

STATEMENT No. 4.

—	Writing paper.				Printing paper.				Country paper.				Other papers.			
	1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.	
1	2		3		4		5		6		7		8		9	
	RMS.	QRS. SH.	RMS.	QRS. SH.	RMS.	QRS. SH.	RMS.	QRS. SH.	RMS.	QRS. SH.	RMS.	QRS. SH.	RMS.	QRS. SH.	RMS.	QRS. SH.
District Forest Officer, South Arcot, Cuddalore	76	4 1	21	18 0	62	11 0	7	15 0	37	0 0	3	0 0	1	6 0	0	10 6
Do. Ganjam	10	0 0	8	10 0	8	0 0	8	0 0	..		..		5	0 0	9	0 0
Do. Trichinopoly	1	14 0	12	0 0	14	0 0	24	0 0	37	0 0	42	15 0	0	10 0	0	10 0
Do. Coimbatore (South)	5	18 12	8	9 0	7	10 6	18	2 0	57	15 0	98	9 0	0	15 8	1	2 16
Do. North Arcot, Vellore	20	0 0	10	12 0	20	0 0	7	11 0	..		2	0 0	2	10 0	1	0 0
Do. Nandyál	6	9 0	8	15 0	1	9 12	2	18 12	34	6 0	46	1 12	0	8 16	0	9 12
Do. Kistna, Masulipatam	2	17 6	6	10 21	8	14 12	13	10 12	11	12 0	9	1 0	0	5 0	0	4 18
Do. Cuddapah	1	15 0	7	3 12	16	6 0	31	14 0	..		..		0	5 0	0	4 12
Do. Godávari	4	1 0	8	9 0	9	0 0	9	0 0	5	10 0	3	0 0	0	5 0	0	5 12
Do. Chingleput, Saidápet	2	8 8	3	12 17	3	10 14½	6	6 22	5	0 9	7	8 12	0	2 5	0	3 14¼
Do. Salem	14	5 12	18	2 18	91	0 0	116	10 0	87	10 0	76	14 0	1	2 12	1	12 9
Do. South Canara, Mangalore ..	11	15 12	25	11 0	15	16 0	4	12 0	5	0 10	3	10 0	0	9 0	0	10 0
Forest Settlement-officer, Salem	4	0 0	12	4 0	3	10 0	8	15 0	2	12 0	1	8 0	0	3 3	0	6 14
District Forest Officer, Coimbatore (North)	42	11 6	27	0 18	11	8 12	7	7 12	34	3 0	65	12 12	0	17 12	0	9 14
Forest Settlement-officer, Kurnool, Kistna, Godávari, and Ellore	1	17 0	3	5 0	0	4 0	1	7 0	0	3 0	0	1 12	0	1 0	0	1 18
Forest Settlement-officer, Chingleput, &c., Districts Saidápet	4	0 0	4	7 12	2	4 0	4	18 0	3	16 12	2	4 0	0	3 11	0	6 7
District Forest Officer, Ootacamund	5	2 0	6	7 0	11	10 0	11	1 0	8	10 0	10	7 0	0	16 0	0	13 0
Do. South Malabar	8	17 0	8	14 0	2	0 0	0	9 0	12	8 0	7	15 0	0	3 0	0	2 12
Do. Tinnevelly	29	9 0	23	1 0	32	1 0	6	16 0	38	15 0	21	10 0	0	17 0	0	8 15
Officer of Forest Branch, Madura Collectorate, Madura.	9	1 23	3	9 15	18	14 0	24	17 0	37	12 0	..		0	13 1	0	9 12
District Forest Officer, Nellore	7	0 0	9	11 0	12	0 0	17	1 0	14	0 0	11	0 0	0	11 11	0	5 10
Do. North Malabar, Manantoddy ..	5	18 0	5	8 0	0	17 12	11	1 0	6	11 0	0	19 0	0	5 0	0	10 0
Do. South Vizagapatam, Cocanada ..	1	9 0	6	3 0	2	4 0	5	1 0	0	17 0	1	13 0	0	4 0	0	8 0
Do. Anantapur	2	4 0	2	17 0	3	5 0	4	4 0	4	5 0	0	0 0	0	5 0	0	8 0
Do. Bellary	8	5 0	7	12 0	3	14 0	2	16 0	2	0 0	2	10 0	0	8 0	0	8 0
Do. Tanjore	0	9 0	1	6 0	4	6 0	4	12 0	0	6 0	0	10 0	0	3 10	0	2 0
Total ..	286	11 22	260	19 17	366	15 20½	360	15 10	446	12 7	426	9 0	18	10 17	20	12 9¼

STATEMENT No. 4—*cont.*

—	Black ink powder.		Red sealing wax.		Wax cloth.		Tape.		Cartridge paper.		
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	
	10	11	12	13	14	15	16	17	18	19	
	PAPERS.	PAPERS.	LBS.	LBS.	YARDS.	YARDS.	ROLLS.	ROLLS.	RMS. QRS. SH.	RMS. QRS. SH.	
District Forest Officer, South Arcot, Cuddalore	7	1	4⅜	2	19½	8	15	13	8 4 0	2 17 0	
Do. Ganjam	23	29	¾	½	20	23	12	13	..	..	
Do. Trichinopoly	138	114	2	1⅛	12	7	8	10	..	..	
Do. Coimbatore (South)	29	47	2	3	25	20	12	21	0 19 6	3 11 0	
Do. North Arcot, Vellore	144	120	2	2	15	5	31	26	..	..	
Do. Nandyál	64	35	..	¾	60	30	10	10	..	..	
Do. Kistna, Masulipatam	38	27	14	10	12	..	26	19	..	0 1 3	
Do. Cuddapah	20	22	3	2	3	2	16	19	..	..	
Do. Godávari	10	10	1	2	8	8	6	6	1 0 0	1 0 0	
Do. Chingleput, Saidápet	24	29	⅜	1⅝	9	12½	10½	10½	..	..	
Do. Salem	111	128	1⅛	2¼	53	59	5⅛	19	0 10 0	3 12 0	
Do. South Canara, Mangalore ..	..	12	1½	1½	7	..	5	7	1 0 0	..	
Forest Settlement-officer, Salem	11	14	¾	¾	8	8	9	10	0 13 0	1 4 0	
District Forest Officer, Coimbatore (North)	64	56	8	6½	40	35	67	50	..	..	
Forest Settlement-officer, Kurnool, Kistna Godávari and Ellore	12	24	½	2½	..	6	1	1	..	..	
Forest Settlement-officer, Chingleput, &c., Districts Saidápet	12	16	½	½	5	13	9	8	0 6 0	0 14 0	
District Forest Officer, Ootacamund	40	40	$\frac{7}{12}$	..	25	10	22	13	0 6 0	0 12 0	
Do. South Malabar	16	10	$1\frac{1}{12}$	$1\frac{1}{2}$	12	6	11	6	..	..	
Do. Tinnevelly	118	98	¼	1	30	19	32	14	..	..	
Officer of Forest Branch, Madura Collectorate, Madura ..	5	15	3	2½	..	9	14	9	..	0 18 0	
District Forest Officer, Nellore	105	72	5	3	12	15	45	30	..	..	
Do. North Malabar, Manantoddy ..	60	50	2	3	8	11	5	9	..	..	
Do. South Vizagapatam, Cocanada ..	27	41	..	..	2	16	2	9	0 7 0	0 13 0	
Do. Anantapur	28	27	¼	1	4	8	4	9	..	..	
Do. Bellary	12	24	1¼	⅝	8	8	5⅝	5$\frac{23}{24}$	..	..	
Do. Tanjore	1	1	½	½	..	..	8	6	..	..	
Total ..	1,119	1,062	61⅛	52½	397½	358½	391⅞	353$\frac{21}{40}$	13 5 6	15 2 3	

STATEMENT No. 5.

—	Writing paper.		Printing paper.		Cartridge.		Country paper.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
1	2	3	4	5	6	7	8	9
	RMS. QRS. SH.	RMS. QRS. SH.	RMS. QRS. SH.	RMS. QRS. SH.	RMS. QRS. SH.	RMS. QRS. SH.	RMS. QRS. SH.	RMS. QRS. SH.
Superintending Engineer, 1st Circle, Dowlaishweram ..	24 17 22	32 14 3	4 14 15	8 19 6	5 3 0	0 4 0	7 10 0	3 1 8
Do. do. 2nd „ Bezváda	11 3 13	17 11 18	2 8 10	4 2 8	1 14 12	6 12 12	4 10 21	7 18 0
Do. do. 3rd „ Bellary	..	0 1 0	1 12 6	0 10 0	0 0 6	0 1 17	1 12 0	4 11 0
Do. do. 4th „ Coimbatore ..	28 0 0	31 0 0	3 0 0	6 0 0	..	..	4 0 0	10 0 0
Do. do. 5th „ Madras	17 5 10½	18 15 10½	0 3 23	0 3 16	2 3 23	2 19 4	2 12 6	2 11 11
Do. do. 6th „ Trichinopoly ..	25 0 0	26 19 12	0 14 0	7 18 12	1 1 12	8 13 0	12 19 0	18 18 0
Total ..	106 6 21½	127 1 19½	12 13 6	27 13 18	10 3 5	18 10 9	33 4 3	46 19 19

—	Other papers.		Black ink powder.		Red sealing wax.		Wax cloth.		Tape.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	10	11	12	13	14	15	16	17	18	19
	RMS. QRS. SH.	RMS. QRS. SH.	PAPERS.	PAPERS.	LB. OZ.	LB. OZ.	YDS.	YDS.	ROLLS.	ROLLS.
Superintending Engineer, 1st Circle, Dowlaishweram ..	0 4 8	0 11 7	99	86	3 0	3 12	43 0 0	14 0 0	26	21
Do. do. 2nd „ Bezváda	0 5 11¼	0 5 13¾	62	36	2 1½	3 0	14 1 11	20 1 6	13	25
Do. do. 3rd „ Bellary	..	..	..	..	..	..	..	..	6	7½
Do. do. 4th „ Coimbatore ..	1 0 0	1 0 0	28	46	9 0	8 0	64 0 0	64 0 0	26	34
Do. do. 5th „ Madras	0 5 20½	0 7 3½	27	27	0 10	1 0	7 0 10½	5 0 9	26	26
Do. do. 6th „ Trichinopoly ..	0 6 17	0 8 13	33	45	2 8	2 8	34 0 0	25 1 6	35	46
Total ..	2 2 8¾	2 12 13¼	249	240	17 3½	18 4	162 2 9½	129 0 9	132	159½

STATEMENT No. 6.

—	Writing Paper.		Printing Paper.		Cartridge Paper.		Country Paper.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
1	2	3	4	5	6	7	8	9
	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.	RMS. QS. SH.
Accountant-General	125 0 8⅔	144 8 5	174 12 0	198 18 0	6 0 0	5 10 0	18 0 0	19 2 0
Assistant Accountant-General	10 17 22	12 10 20	19 4 3	22 19 17	....	....	2 18 12	1 6 12
Secretary to the Commissioner of Land Revenue ..	84 3 21	57 4 20	1,724 0 0	1,323 0 0	4 9 7	3 14 22	52 7 20	45 12 23
Government Press	5 15 3	4 1 17	8,358 3 7	8,073 13 20	12 12 0	120 8 0	253 0 0	239 0 0
Inspector-General of Police, Madras	15 6 19	16 8 19	1,385 8 10	1,953 15 10	....	....	20 12 15	12 5 0
Commissioner of Police, Madras	33 5 0	50 3 13	8 12 0	6 10 6	....	....	50 14 12	52 10 0
Chief Engineer for Irrigation, Chepâk	20 9 6	27 9 6	....	0 0 20	....	....	4 13 12	6 1 8
Controller of Military Accounts	60 17 0	68 10 1	2 0 0	1 15 7	1 13 10	10 18 3	4 11 0	2 1 8
Examiner of Public Works Accounts	73 13 6	120 8 17	709 14 0	829 4 13	25 19 8	6 19 20	9 4 22	6 2 16
Sea Customs Collector	16 16 9	14 4 21	37 9 11	36 9 6	....	....	16 3 19	18 0 0
Conservator of Forests, Northern Circle	5 11 0	5 18 15	5 4 0	8 2 22	2 16 0	....	1 11 0	1 4 12
Examiner of Forest Accounts	316 11 21	16 13 6	48 5 14	34 19 12	7 14 0	4 0 0	38 15 12	7 0 0
Conservator of Forests, Southern Circle	16 10 0	15 18 0	7 8 0	22 0 0	10 15 0	4 0 0	810 0 0	....
Registrar, High Court, Appellate Side	136 15 2	156 7 15	317 18 16	440 14 16	....	....	38 17 12	43 17 15
Do. do. Original Side	59 3 0	43 6 0	....	....	....	....	....	....
Total ..	980 15 21⅔	753 14 7	12,797 19 13	12,952 4 5	71 19 1	155 10 21	1,321 10 16	448 3 22

—	Other Papers.		Black-ink powder.		Red sealing-wax.		Wax cloth.		Tape.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	10	11	12	13	14	15	16	17	18	19
	RMS. QS. SH.	RMS. QS. SH.	PAPERS.	PAPERS.	LB. OZ.	LB. OZ.	YDS.	YDS.	ROLLS.	ROLLS.
Accountant-General	1 9 0	2 11 0	291	305	14 0	12 8⅔	32 0 0	35 0 0	144	163
Assistant Accountant-General	1 16 21	1 13 6	72	84	41 8	48 8	63 0 0	69 0 0	5	3
Secretary to the Commissioner of Land Revenue ..	3 7 17	1 18 0	412	260	50 0	50 0	37 0 4½	11 0 9	845	691
Government Press	33 13 20	29 14 7	240	300	14 0	11 8	88 0 0	176 0 0	5	6
Inspector-General of Police, Madras	1 13 14	1 15 5	65	70	14 0	9 8	16 0 0	22 0 0	33	34
Commissioner of Police, Madras	0 18 0	0 18 0	84	95	4 0	3 0	..	..	13	15
Chief Engineer for Irrigation, Chepâk	0 15 12	0 19 9	..	..	4 0	5 0	88 0 0	120 0 0	25	40
Controller of Military Accounts	0 15 13	0 14 7	170	192	6 0	6 0	88 0 0	40 0 0	50	56
Examiner of Public Works Accounts	3 10 1	3 9 10	264	288	5 0	..	48 0 0	..	104	159
Sea Customs Collector	1 2 19	1 7 17	168	169	10 0	11 0	7 0 0	6 0 0	60	66⅓
Conservator of Forests, Northern Circle	0 14 0	0 9 14	4	1	4 0	3 4	36 0 0	13 0 0	25	33
Examiner of Forest Accounts	4 13 9	2 0 12	54	24	1 4	3 5 1/12	24 0 0	63 0 0	23½	25
Conservator of Forests, Southern Circle	0 14 0	0 15 0	..	10	9 0	9 0	30 0 0	33 1 6	40	36
Registrar, High Court, Appellate Side	3 4 9	3 2 14	373	372	70 0	70 0	976 0 0	944 0 0	556	622
Do. do. Original Side	1 10 0	1 13 0	120	80	5 0	3 0	..	..	60	80
Total ..	59 18 15	53 1 5	2,317	2,250	251 12	245 9 9/16	1,533 0 4½	1,532 2 3	2,048½	2023½

19

3464

From Sir RICHARD BARLOW, *Bart.*, C.S., Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 11th September 1889, No. 1125-2.

With reference to G.O., dated 20th April 1889, No. 244, I have the honor to inform you that the Head Accountant (now Storekeeper), deputed to visit the several offices in the districts and at the Presidency Town, has visited ten districts, and is now inspecting some of the important offices at Madras. I think it necessary that he should visit Salem, North Arcot, Nellore and a few other northern districts to collect more complete statistics. To enable him to do this, I asked Government in my letter, No. 45, dated 10th April 1889, to sanction the continuance of this work for a period of one year from 1st May 1889, but Government sanctioned the work for six months only in their order under reference.

2. As this time will expire on the 30th October 1889, I request that Government will be good enough to extend the sanction for another six months from 1st November 1889. The work cannot be completed by the former date, but can be satisfactorily finished with the extension now asked for.

ORDER—dated 29th October 1889, No. 747, Financial.

In the first of the papers read above, the Superintendent of Stationery submits the preliminary report, called for in G.O., No. 244, Financial, dated 20th April 1889, on the enquiry into the more economical use of stationery.

2. The results reported by Sir Richard Barlow, after an inspection of half the districts of the Presidency, fully justify the hopes entertained as to the saving which can be effected by the adoption of a better system and by greater attention on the part of officers of all ranks to economy in indenting for stationery and control over its consumption. The suggestions as to the discontinuance of the costlier and larger sizes of paper for books and registers, the maintenance of an account of printed forms, and economy in the number of forms printed at any one time, commend themselves to His Excellency the Governor in Council. The extended use of printing double foolscap 16 lb. for ordinary printing and correspondence purposes is a matter which should receive immediate attention, and the system obtaining in the Collectorate of Nellore should be followed in other districts. As regards the use of a cheaper style of paper for demi-official correspondence, that reported to be used by the Right Reverend the Bishop appears to be good and is excellent to write on, and the Superintendent will report the result of his further enquiries. Whilst, however, this and other points, such as the printing of all English forms required for districts at the Government Press, can be finally decided only on the completion of the enquiry now proceeding, the Government once more requires the attention of officers of all ranks to the subject. The set of rules issued by the Examiner of Forest Accounts is herewith circulated for adoption, with such modifications as may be found necessary, in all offices.

3. The variations noticed in paragraph 15 of the Superintendent's report on the working of the Stationery Office for 1888-89 require attention by the officers concerned. The increased consumption of writing paper in Coimbatore, Tanjore, Salem, and Cuddapah; of cartridge paper generally; of sealing wax in Tanjore, Bellary and Cuddapah; and of wax cloth in Vizagapatam, appear to Government to be unsatisfactory and to indicate a lack of control on the part of the officers concerned. The general increase in the consumption of printing paper is satisfactory in so far as it indicates disuse of the more expensive kinds of paper. The Government is of opinion that the expenditure under the head of tape, which again shows an increase, could with care be greatly decreased.

4. The attention of all heads of departments is drawn to the remark in paragraph 5 of the Superintendent's second letter regarding the discontinuance, as far as possible, of supplemental indents.

5. The value of issues of stationery in 1888-89 was less than that in 1887-88 by Rs. 58,295. The decrease of Rs. 69,910 in issues to public departments is gratifying. The increase under Registration is presumed to be due to the indents received for the first time in the year under review from the Registrar-General of Births, Deaths and Marriages; that under Police, the issues to which department were Rs. 30,405 in the year under review, against Rs. 13,868 in the previous year, is enormous, and should be explained by the Inspector General.

6. The value of stock on the 1st April 1888, and that of the receipts during the twelvemonth, were, respectively, Rs. 5,21,831 and Rs. 4,60,211. The closing stock balance was therefore of the value of Rs. 4,51,370.

7. The nett saving effected by purchasing country articles was Rs. 22,686 exceeding the amount shown as a saving in 1887-88 by Rs. 9,020—a very satisfactory result.

8. The retention of the special establishment for visiting districts and collecting statistics in view to reducing the expenditure on stationery is sanctioned for a further period of six months from 1st November 1889, as requested in the Superintendent's letter, No. 1125-2, dated 11th September 1889. The Superintendent's final report should be furnished within this period.

(True Extract.)

Chief Secretary.

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

ENDORSEMENT—dated 29th October 1889, No. 748, Financial.

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

J. F. PRICE,
Chief Secretary.

Exd. A. Raitt.

Govt. of {1889} Madras.

FINANCIAL.

Issued

Recd.   Encl.

G.O., &c., 29th October 1889,
Nos. 747, 748.

OCTOBER.

Stationery.

Reviewing the annual report on the working of the Stationery Office for 1888-89, and the preliminary report embodying the results of the inquiry into the more economical use of —; and sanctioning the retention of the special establishment in connection therewith for a further period of six months from 1st November 1889.