Political (1899) Department.

ORDINARY PRINTED.

G.O., No. 756

DATED 17.11.99
1899

INDEXED.

38-38

[Despatch Abstract.]

Muhammadan Cooka Widows' Fund

Passing orders on certain Statement submitted by the Paymaster, Canada Stipends in connection with the

Government {1899} of Madras.

POLITICAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

G.O., No. 756, 17th November 1899.

NOVEMBER.

Muhammadan Gosha Widows' Fund.

Passing orders on certain statement submitted by the Paymaster, Carnatic Stipends, in connection with the —.

GOVERNMENT OF MADRAS.

POLITICAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 97, Political, dated 20th February 1893.

Abstract.—Sanctioning, with remarks, a grant to the Muhammadan Gosha Widows' Fund equal to a moiety of the sum raised by local subscriptions, subject to a maximum of Rs. 50 per mensem from 1st October 1892.

G.O., No. 59, Political, dated 30th January 1894.

Abstract.—Recording letter from the Paymaster, Carnatic Stipends, forwarding the first annual report on the working of the Muhammadan Gosha Widows' Fund up to the end of 1893.

G.O., No. 37, Political, dated 1st March 1894.

Abstract.—Directing that certain clerical errors in the statement recorded in G.O., No. 59, Political, dated 30th January 1894, recording the annual report on the Muhammadan Gosha Widows' Fund be corrected.

G.O., No. 130, Political, dated 22nd February 1895.

Abstract.—Recording, with remark, report of the working of the Muhammadan Gosha Widows' Fund for 1894.

G.O., No. 139, Political, dated 25th February 1896.

Abstract.—Recording a letter from the Paymaster, Carnatic Stipends, forwarding the annual report on the working of the Muhammadan Gosha Widows' Fund for the year 1895 and requesting the Paymaster to report what steps are being taken for laying out the funded capital in some profitable investment and to intimate to the Secretary of the Fund that unless the current year's working discloses a closer approximation of receipts to disbursements, Government will be compelled to reduce the grant.

G.O., No. 125, Political, dated 25th February 1897.

Abstract.—Requesting, with remarks, the Paymaster of Carnatic Stipends to submit a revised report on the working of the Muhammadan Gosha Widows' Fund for 1896.

G.O., No. 189, Political, dated 22nd March 1897.

Abstract.—Recording the annual report on the working of the Muhammadan Gosha Widows' Fund for 1896; continuing the usual grant of Rs. 50 per mensem; and appreciating the valuable services rendered by Colonel Stewart in behalf of the fund.

G.O., No. 210, Political, dated 19th March 1898.

Abstract.—Recording the report on the working of the Muhammadan Gosha Widows' Fund for the year ending 31st December 1897.

G.O., Mis. No. 281, Political, dated 3rd May 1899.

Read—the following paper:—

From Captain R. F. R. FORMBY, I.S.C., Acting Paymaster, Carnatic Stipends, to the Chief Secretary to Government, dated Chepâk, 19th April 1899, No. 171.

I have the honour to submit the report of the working of the Muhammadan Gosha Widows' Aid Charity for the year ending 31st December 1898, together with the usual statements of receipts and disbursements, &c.

2. It will be seen from statement A that 1,360 widows were in all afforded relief during 1898 as against 1,406 in the previous year. The decrease of 46 was amongst stipendiaries.

3. Statement B shows the average monthly receipts and disbursements during the year. The receipts, as will be seen, averaged to Rs. 147-9-4 as against Rs. 144-1-4 in 1897 and Rs. 164 in 1896. Several well-to-do subscribers being in arrears for periods varying from 2 to 30 months, the amount of their arrears was written off in accordance with the proposal of the executive meeting.

4. The average monthly expenditure amounted to Rs. 133-5-4, as shown below:—

	Rs.	A.	P.
Monthly expenditure to gosha widows	91	5	4
Rice doles through Mrs. Firth	36	0	0
Pay of peon and bill-collector	6	0	0
Contingencies		..	
Total ..	133	5	4

5. Statement C shows the cash balance for 1898, according to which the charity had on the last day of the year, to its credit in the Madras Bank a reserve capital of Rs. 3,183 (out of which a sum of Rs. 3,146-0-3 was invested in the purchase of three Government bonds of the aggregate nominal value of Rs. 2,900) and Rs. 254-12-0 cash in the Paymaster's cash chest.

6. As regards the money deposited in the Madras Bank, it has been agreed to sell the bonds and to deposit the sale-proceeds in the Madras Bank to be drawn from time to time as it may become necessary.

Enclosures.

A.—Statement showing the number of widows aided by the charity in 1898.

Description.	January 1898.	February 1898.	March 1898.	April 1898.	May 1898.	June 1898.	July 1898.	August 1898.	September 1898.	October 1898.	November 1898.	December 1898.	Total, 1898.
By money allowances ..	49	48	48	48	48	48	48	47	47	46	46	45	568
By rice dole	66	66	66	66	66	66	66	66	66	66	66	66	792
Total ..	115	114	114	114	114	114	114	113	113	112	112	111	1,360

B.—Receipts and Disbursements for 1898.

Description.	Receipts.	Disbursements.	Remarks.
Subscriptions.	Rs.	Rs.	
For January 1898 ..	101	137	
„ February „ ..	101	135	
„ March „ ..	101	135	
„ April „ ..	100	135	
„ May „ ..	90	135	
„ June „ ..	88	135	
„ July „ ..	88	135	
„ August „ ..	90	133	
„ September „ ..	83	133	
„ October „ ..	83	131	
„ November „ ..	83	129	
„ December „ ..	83	127	
Donations.			
Government grant from 1st November 1897 to 31st December 1898.	670	..	This sum includes the two months' donations in 1897 which was not drawn at the time the last report was submitted to Government.
Total ..	1,771	1,600	

C.—Cash Balance Sheet for 1898.

Receipts.	Amount.	Disbursement.	Amount.
	Rs. A. P.		Rs. A. P.
Balance in hand on 1st January 1898 ..	3,266 12 0	Amount paid to widows, &c., from 1st January to 31st December 1898 ..	1,600 0 0
Subscriptions collected from 1st January to 31st December 1898	1,101 0 0	Amount deposited in the Madras Bank as reserve fund	† 3,183 0 0
Donations received from 1st January to 31st December 1898	* 670 0 0	Amount in cash chest of the Paymaster's office	254 12 0
Total ..	5,037 12 0	Total ..	5,037 12 0

* Government grant for two months in 1897 and twelve months in 1898.

† Out of this sum Government bonds of the value of 2,900 were purchased at a cost of Rs. 3,146-0-3.

Order—Mis. No. 281, Political, dated 3rd May 1899.

Recorded.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Paymaster, Carnatic Stipends.
„ Accountant-General.

Memorandum No. 1851, Political, dated 15th July 1899.

From the annual report of the Muhammadan Gosha Widows' Aid Charity, recorded in the Proceedings read again above, it appears that the Paymaster, Carnatic Stipends, has calculated the Government donation on the interest accruing from the invested funds of the charity in addition to the actual local subscriptions. His attention will be drawn to the terms on which the donation was originally sanctioned in G.O., No. 97, Political, dated 20th February 1893, and he will be requested to furnish a statement showing (1) the actual sum received each year from local subscriptions since the Government donation was sanctioned, (2) the amount received each year as interest, and (3) the amount drawn as Government donation.

2. The attention of the Paymaster will also be drawn to the fact that the actual total of the details of receipts shown in statement B of his report under reference is Rs. 1,761 against the total of Rs. 1,771 entered by him. A revised statement should be prepared and submitted to Government.

(Signed) G. STOKES,
Chief Secretary.

To the Paymaster, Carnatic Stipends.

Read—also the following paper:—

From Captain R. F. R. FORMBY, I.S.C., Acting Paymaster, Carnatic Stipends, to the Chief Secretary to Government, dated Chepâk, 26th July 1899, No. 283.

With reference to your memorandum No. 1851, Political, dated 15th July 1899, I have the honour to state that the Government donation was calculated *only* on local subscriptions under the terms of sanction accorded in G.O., No. 97, Political, dated 20th February 1893. The surplus amount of the charity was originally deposited in the Madras Bank, bearing no interest, but in 1896, * under a resolution of the majority of members, the amount was invested in the purchase of three promissory notes of the value of Rs. 2,000, Rs. 500 and Rs. 400, the first of the 3½ per cent. loan and the other two of 3 per cent. loan. The interest was not drawn since their purchase, until it was subsequently agreed in March 1899 to sell those bonds and deposit a portion of the amount in fixed deposits in the Madras Bank, keeping a portion in the floating account of the fund so as to enable the monthly payments to be made regularly in anticipation of the subscriptions, which sometimes it is impossible to collect in time. This was done, together with the total interest accrued on those three promissory notes, since their purchase, amounting to Rs. 285-6-11. I herewith enclose, as requested, the statement called for in the latter portion of paragraph 1 of the memorandum under reply.

* Rs. 2,500 in 1896 and Rs. 400 in 1897.

2. With reference to paragraph 2 of the memorandum under reply, I beg to state that, owing to a clerical error in the calculation of monthly subscriptions, statement B was not correctly prepared; I have, however, carefully revised it and submit the same for the perusal of Government.

Enclosures.

Statement A showing the amount of actual subscriptions, the interest on funded capital and Government grant received since 1st October 1892 up to 31st March 1899 for the Gosha Widow Charity.

Year.	Local subscriptions.	Interest on Government promissory notes.	Government grant.
1	2	3	4
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1892—October, November and December	300 0 0	..	150 0 0
1893	1,200 0 0	..	600 0 0
1894	1,365 0 0	..	600 0 0
1895	1,450 0 0	..	600 0 0
1896	1,271 0 0	67 2 11	600 0 0
1897	†1,249 0 0	97 0 0	600 0 0
1898	1,119 0 0	97 0 0	558 0 0
1899—January, February and March	298 0 0	24 4 0	‡ 149 0 0
Six years and 6 months ..	8,232 0 0	285 6 11	† 3,857 0 0

† Deduct Rs. 149 ‡ for current year (not asked for) and total to end of 1898 is Rs. 3,708.

Statement B—Receipts and Disbursements for 1898 (Revised).

Description.	Receipts.	Disbursements.	Remarks.
1	2	3	4
Subscriptions.	Rs.	Rs.	
For January 1898	101	137	
,, February ,, ...	101	135	
,, March ,, ...	101	135	
,, April ,, ...	100	135	
,, May ,, ...	90	135	
,, June ,, ...	88	135	
,, July ,, ...	97	135	
,, August ,, ...	99	133	
,, September ,, ...	88	133	
,, October ,, ...	88	131	
,, November ,, ...	83	129	
,, December ,, ...	83	127	
Donations.			
Government grant from 1st November 1897 to 31st December 1898.	658	..	This sum includes the two months' Government donations in 1897 which were not drawn at the time the last report was submitted to Government.
Total ..	1,777	1,600	

Proceedings of a meeting of the Executive Committee of the Gosha Fund held at the Paymaster's Office, Chepâk, on Monday the 14th August 1899, at 5-30 P.M.

* * * * *

Read letter from the Hon'ble Mr. Stokes stating that the Government consider that the Honorary Secretary should, if possible, be a non-official and suggesting that Mrs. Firth be asked to accept the post. It is also noted that the amount collected as subscriptions shows a steady decrease, while, on the other hand, the invested funds have increased, it is considered desirable, in future, all subscriptions including the Government donation should be expended in relieving gosha widows, so far as applicants are known to be really in need of help.

The accounts were shown and passed as correct.

Resolved that Mrs. Firth having kindly consented to act as Joint Secretary with Mr. Ghulám-i-'Abbás Ṣáḥib, the same be recorded.

Resolved that in the month of October every year each female shall be supplied with a "chadar" in addition to their allowances.

Resolved that a copy of the statement of income and expenditure be sent to each member and subscriber.

Chepâk,
15*th August* 1899. (Signed) R. F. R. FORMBY, Captain,
Acting President.

Order—No. 756, Political, dated 17th November 1899.

A comparison of the consolidated statement now furnished by the Paymaster, Carnatic Stipends, with the financial statements submitted annually since the inauguration of the Muhammadan Gosha Widows' Fund in 1892, tends to indicate that the accounts of the fund have been kept in a manner which leaves much to be desired.

2. Government Grant.—The total amount drawn as "Government Grant" from October 1st 1892 to December 31st 1898 according to the statement appended to the Paymaster's letter No. 283, dated 26th July 1899, was Rs. 3,708, but the total grants as reported in the annual statements furnished to Government amount to Rs. 3,620. In statement B furnished with the annual report for 1898 the amount drawn under this head during the year (including grant for two months of 1897) was shown as Rs. 670; in the revised statement now furnished the figure is placed at Rs. 658 for the same period.

3. Subscriptions.—Until the year 1897 the receipts of the fund were shown as "Subscriptions" and "Donations," respectively; thereafter all receipts have been shown as "Subscriptions." It is presumed that since 1897 no special gifts which could be considered as "donations" (except the Government grant) have accrued to the fund. In the consolidated statement now submitted by the Paymaster, Carnatic Stipends, the receipts from local subscriptions from October 1892 to December 1893 are shown as Rs. 1,500, while in the financial statement recorded in G.O., No. 59, Political, dated 30th January 1894, the local subscriptions are shown at Rs. 1,499 irrespective of "donations" amounting to Rs. 825. Statement B furnished with the annual report for 1898 placed the sum received from local subscriptions at Rs. 1,091; this amount is now corrected by the Paymaster to Rs. 1,119. It is observed that this error occurred in the entries of the monthly subscriptions for four consecutive months of the year. A similar discrepancy in the financial statement for 1896 rendered it necessary for Government to call for a revised statement.

4. Interest.—During the first three years of the existence of the fund there were on "deposit" in the Madras Bank, besides a cash balance retained in the Paymaster's hands, Rs. 1,706, Rs. 2,200 and Rs. 2,848, respectively. No interest is shown to have accrued on these deposits, although the Honorary Secretary stated in his first annual report that an investment of the funded capital was in contemplation. It is now explained by the Paymaster that these funds were left in current account at the bank and drew no interest. These sums might well have been placed on "fixed deposit" for the benefit of the fund instead of being allowed to lie idle. Although Government securities were purchased in 1896 and subsequently, no interest has been shown in the annual reports as having accrued. It now appears that the interest on all the bonds remained undrawn until March last when, the Paymaster explains, the accumulated interest to the end of 1898 was drawn and the bonds sold out. This accumulated interest is, however, now shown in the statement submitted by the Paymaster against the respective years for which it has lately been drawn.

5. The Government grant to this fund cannot be continued unless the accounts of the fund are in future kept in such a manner as to ensure the correct exhibition of its financial transactions. The Accountant-General will now be requested, in consultation with the Paymaster, Carnatic Stipends, to arrange for an examination of accounts of the fund up to the end of 1898, and to report thereon, at the same time suggesting any changes he may consider necessary. The Government donation will, in future, be drawn once a year and will be calculated on the total amount of subscriptions actually collected in each month of the preceding year. The Accountant-General will be requested further to endeavour to arrange for an audit of the accounts of the fund at the end of each calendar year prior to the disbursement of the Government grant.

6. The surplus funds should be invested and the interest thereon drawn annually, the amount of the interest together with the entire subscriptions raised being expended on the object for which the fund exists.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Paymaster, Carnatic Stipends.
,, Accountant-General.

Exd. A. F. Eccleston.

NOTES CONNECTED WITH G.O., No. 756, DATED 17TH NOVEMBER 1899.

THE ORIGIN OF THE "GOSHA WIDOWS'" FUND.

In G.O., No. 682, Political, dated 26th August 1857, Government called upon the Commissioner of Police to ascertain distinctly whether there was any truth and, if so, how much, in the rumour which had reached Government to the effect that a large portion of the Mussalman inhabitants of Triplicane were in a state of starvation.

2. In his No. 150, dated 4th November 1857, the Commissioner of Police replied that what distress existed was due partly to the death of several wealthy Carnatic stipendiaries within a short time after one another and the consequent throwing on their own resources of a large number of servants, and partly to the abolition of two langarkhanas in Triplicane at which, during the life time of the late Nawab and Booda Bégam, about 500 destitute Mussalmen were daily fed. The Commissioner submitted with his report a statement showing 730 heads of families who were in a state of destitution and recommended that Government take some steps to relieve them.

In E.M.C., No. 971, dated 16th Nov. 1857.

3. Government, therefore, ordered immediate relief to be administered by the Commissioner of Police, the Accountant-General being ordered to advance him funds for that purpose, the amounts expended to be adjusted by monthly bills of actual expenditure to be submitted to Government by the Commissioner for sanction.

E.M.C., No. 991, dated 16th November 1857.

4. During the first month after the issue of these orders the Commissioner disbursed relief to the amount of Rs. 500 and reported that, the list having been increased, the expenditure in the next month would probably be Rs. 650. This expenditure was approved by Government with the remark that the sum of Rs. 650 would probably suffice, but Government would not absolutely *limit* the future expenditure to that sum, but ordered that a return of expenditure be made at the end of each month, together with the number of recipients, male and female.

E.M.C., No. 79, Political, dated 29th Jan. 1858.

5. By G.O., No. 309, Political, dated 19th May 1859, Government sanctioned the revival of the old langarkhana of Nawab Bégam in Triplicane with an establishment for its upkeep costing, including incidental expenses, Rs. 96 per mensem. Into this institution were to be admitted only those who were utterly destitute and prevented by age, infirmity or disease from earning a livelihood. Vacancies in the institution were to be filled from the list of the Commissioner of Police who was ordered to add no more names thereto but to gradually diminish it by handing the recipients over to the langarkhana as openings offered. The Commissioner of Police was at the same time ordered to report to Government, at the end of every six months, what reduction had been effected in the monthly pauper expenditure, which at that time amounted to Rs. 909-4-0 per mensem.

G.O., No. 542, Political, dated 17th Sept. 1859.

6. In 1878 the Commissioner of Police reported that the list had been gradually decreased during the past 20 years, in accordance with Government orders, as casualties occurred among the recipients of charity, and that in April 1878 the expenditure, independently of the upkeep of the langarkhana, had been only Rupees 195-4-0 and that this had been disbursed to 91 gosha women and 4 Mussalmans. In its order thereon Government requested the Commissioner of Police to report whether these could not henceforth be provided for from the assignments for the langarkhana.

G.O., No. 856, Financial, dated 15th May 1878, in which the Commissioner's letter is printed.

7. The Commissioner reported, however, that the sanctioned allowance of Rs. 400 per mensem for the langarkhana was insufficient to permit of his providing for the 94 persons on the separate charity list. The continued disbursement of the monthly charity to those included in the list was then sanctioned, but ordered to be effected by the establishment of the langarkhana.

G.O., No. 1005, Financial, dated 7th June 1878.

8. In G.O , No. 788, Political, dated 7th November 1885, Government sanctioned an additional allowance of Rs. 50 per mensem to the langarkhana at the request of the Government Agent, Chepâk, to enable that officer to nominate a maximum of 40 aged servants of deceased pensioners for assistance from that charity.

Letter No. 387 printed in the G.O. quoted.

But please see the opinion of the Government of India on this langarkhana as recorded in "Remarks" column of page 3 of G.O., No. 589/91, Financial, dated 13th May 1887, and clause (*c*) of the order. It was then ordered to be gradually discontinued by declining to admit new members.

9. Under date 26th October 1892 Colonel Stewart, then Paymaster, Carnatic Stipends, addressed the Chief Secretary demi-officially, stating that he was constantly receiving applications from really needy gosha Muhammadan females (mostly through Mrs. Firth of St. Thomé, but others direct). He stated that, as a result of these appeals, he had been induced to ask Muhammadan gentlemen of means to subscribe monthly to a fund for relieving these destitute females and that the response had been liberal. He added that he proposed relying largely on the experience and advice of Mrs. Firth in the selection of candidates for relief and requested to be informed whether it would be probable that Government would favourably entertain a request for supplementary funds from lapsed "moieties" and other pensions.

D.O., No. 433, dated 23rd November 1892.

In reply to his letter Colonel Stewart was informed that Government would be prepared to give a contribution up to a maximum of Rs 50 per mensem to the fund, provided the administration of the fund were left in the hands of the Paymaster, Carnatic Stipends.

No. 484, dated 16th December 1892.

10. Thereupon the Paymaster formally addressed Government, stating that the contributors were willing to accept the conditions on which the contribution was offered. By this time the fund had assumed the dignity of a society called the "Muhammadan Gosha Women's Aid Society" with, in addition to the Paymaster, Carnatic Stipends, as an *ex-officio* President, seven members enrolled as a committee and an eighth as Secretary. A copy of the printed rules of the society was submitted to Government and is filed in G.O., No. 97, Political, dated 20th February 1893, which sanctioned a grant of a moiety of the sum raised by local subscriptions and subject to a maximum of Rs. 50 per mensem with effect from 1st October 1892.

11. The first annual report of this society was submitted by the Secretary of the Society through the Paymaster, Carnatic Stipends, in June 1894 and showed that the total amount received during the year, in subscriptions and donations, had amounted to Rs. 2,974 (inclusive of the Government grant) and that the disbursements amounted to Rs. 1,199, with a cash balance of Rs. 69 and a bank deposit fund of Rs. 1,706. With this report a copy of revised rules was submitted which is filed with the order recording the report.

G.O., No. 59, Political, dated 30th Jan. 1894.

12. In recording the report of this fund for 1895 Government had to remark that it regretted to see a falling off in the number of subscribers.

G.O., No. 130, Political, dated 22nd Feb. 1895.

13. In the following year (1896) the report of the Secretary to the fund showed that so large a proportion of receipts had been "Banked" that the whole Government grant and a good sum besides from other revenue had been thus put by. This called forth the remark from Government that "unless the current year's working discloses a closer approximation of receipts to disbursements, Government will be compelled to consider the propriety of reducing the grant."

G.O., No. 139, Political, dated 25th Feb. 1896.

14. In 1897 the annual report had to be returned to the Paymaster, Carnatic Stipends, because it did not tally with the financial statement submitted by the Paymaster in his capacity of Treasurer. In returning the report Government asked the Paymaster, Carnatic Stipends, to state who was responsible for the carelessness by which much time had been wasted in this office.

G.O., No. 125, Political, dated 25th Feb 1897.

15. The explanation submitted by the Paymaster, Carnatic Stipends, was accepted, though it showed gross carelessness on the part of the office establishment in not having checked the two statements which failed to correspond. The Paymaster, Carnatic Stipends, added the remark that the Secretary * of the fund was a very busy official and hence, instead of preparing the statements himself, had asked the Paymaster, Carnatic Stipends, to get them done in his office. The report showed that the desire of Government for a closer approximation of receipts to expenditure had been brought about, during the year, by *reducing the subscriptions*, instead of by increasing the expenditure on poor gosha females, but on the ground that the bonus of Government was to be a "moiety" of subscriptions collected and that these had reached Rs. 100 per mensem, the grant of Rs. 600 per annum was continued. The accumulated savings (now amounting to Rs. 3,226) was partly invested during the year by purchasing Government $3\frac{1}{2}$ per cent. and 3 per cent. bonds of the value of Rs. 2,000 and Rs. 500, respectively, at a cost of Rs. 2,753.

* Ghulám Mahmúd, Manager of the Surgeon-General's Office.

In passing orders on this report Government expressed its regret at the severance of Colonel Stewart's connection (as Paymaster) from the charity, owing to his retirement and recorded its appreciation of the services rendered by him on behalf of the fund.

G.O., No. 189, Political, dated 22nd Mar. 1897.

16. The report submitted in 1898 showed a continued decrease in subscriptions, while the value of Government bonds held by the fund had increased to Rs. 2,900. The number of poor receiving assistance in money or doles remained stationary, though many gosha widows were reported to have applied for assistance to whom assistance was not rendered "owing to the limited nature of (the) income" and the fear of the committee of going beyond its depth as to expenditure. The report was recorded.

G.O., No. 210, Political, dated 19th Mar. 1898.

17. The report for 1898 submitted in April 1899 came from the Paymaster, Carnatic Stipends, and the absence of the Secretary's signature led to the Paymaster being requested, demi-officially, to explain why the Secretary had not submitted the report as usual. The report was, meanwhile, recorded.

G.O., No. 281, Political, dated 3rd May 1899.

(Intld.) F.W.G.
3-6-99.

Demi-official from the Chief Secretary to Captain R. F. R. Formby, I.S.C., Acting Paymaster, Carnatic Stipends, dated 3rd March 1899.

With reference to your No. 171 of 19th April 1899 in G.O., No. 281, Political, dated 3rd May 1899, will you please let me know why the annual report of the Gosha Widows' Fund was not inspected by the Secretary as usual.

Demi-official from Captain R. F. R. FORMBY, I.S.C., Acting Paymaster, Carnatic Stipends, to the Chief Secretary to Government, dated Madras, 9th May 1899.

In reply to your demi-official about the annual report of the Gosha Widows' Fund not being submitted by the Secretary as usual. I found soon after I took over charge that the current funds were in very bad order: many subscriptions in arrears, Government contribution undrawn for one year and widows unpaid for three months.

On my asking for an explanation from Ghulám Muhammad, the Honorary Secretary, the Manager of the Surgeon-General's office, he sent me the annual report addressed to Mr. Marsden as President, so much of it was offensive and improper I returned it. He then sent me another, still containing improper references to Colonel Pryce and finally came to see me. I pointed out to him that it was his business to have kept the thing going properly; finally I convened a meeting of subscribers and he resigned the Secretaryship and the Manager of my office was appointed so as to be always present to take my instruction. We then redrafted the report (at the meeting) and I sent it in from myself as President. I hope that you will consider this explanation satisfactory for the change of procedure.

Note—

This demi-official is the reply of Captain Formby to that of May 3rd, requesting him to state why the annual report of the Gosha Widows' Fund was not submitted as usual by the Honorary Secretary.

In G.O., No. 281, Political, dated 3rd May 1899.

2. It is submitted that this communication indicates that the fund is not receiving the attention which is necessary to keep it in existence. A note on the fund, from its inception to the recording of last year's report is submitted (pages 1—3 of these notes).

3. That the fund is a very useful one and deserving of encouragement there can be no doubt, and it is submitted that its present neglected state is due, to no small extent, to the need of a Muhammadan gentleman (preferably *not* a Government servant) to take up the work of Honorary Secretary and see that the subscriptions are regularly collected and new subscribers enlisted from time to time. Paragraph 14 of the foregoing note would seem to indicate that a busy Government official holding the Secretaryship leads only to the work being done almost entirely in the Paymaster's Office. The Paymaster, Carnatic Stipends, should, therefore, it is submitted, be requested to advise the committee of the fund to endeavour to find such a man for the post of Honorary Secretary and to report to Government the result of his efforts.

Yes.
(Intld.) G.S.
13-5-99.

Why not put in Mrs. Firth? **A**
(Intld.) G.S.
13-6-99.

Why not?
(Intld.) A.E.H.
16-6-99.

4. Attention is solicited to the gradual decrease in the number of gosha females relieved and the increase in the funds under deposit. The following table shows this clearly:—

—	Reports of			
	1896.	1897.	1898.	1899.
Widows assisted	1,426	1,401	1,406	1,360
Funds accumulated	Rs. 2,932	Rs. 3,226	Rs. 3,266	Rs. 3,437
Subscriptions collected (*including* interest on deposits)	1,450	1,271	1,229	1,091

It is submitted that the funds sunk in Government bonds are quite as much as the charity should be allowed to hold over for possible future contingencies while the subscription list is as low as at present, and that the Paymaster should be requested to see that, during the current year, all funds collected, including the donation from Government, are expended in relieving gosha widows needing help—so far as it is applied for and known to be really necessary (the reports do not indicate any lack of deserving cases).

Yes.
(Intld.) G.S.
13-6-99. **B**
(Intld.) A.E.H.
16-6-99.

5. It is necessary, apparently, to revert to the last year's collections. These are shown to amount, in all, to Rs. 1,771 which includes—

	Rs.
Subscriptions *bonâ fide*	994
Interest on bonds*	97
Government donation	670
Total	1,771 (*sic*)

† See paragraph 10 of annexed note (page 2).

‡ Because these are largely made up of Government money.

	Rs.	A.	P.
§Subscriptions for November 1897 Rs. 99. Donation	= 49	8	0
Subscriptions for December 1897 Rs. 93. Donation	= 46	8	0
Donation due for 1897	96	0	0
Amount drawn for 14 months	670	0	0
Less 2 months, 1897	96	0	0
Drawn for 1898	574	0	0
Actual subscriptions, 1898	994	0	0
Government donation payable.	497	0	0
Amount overdrawn	77	0	0

† The terms of the grant of Government donations are "a moiety of the sum raised by local subscription" to be the amount of the donation, subject to a maximum of Rs. 50 per mensem. Under these terms neither the Government donation itself nor the interest on Government securities ‡ can count for donation in any year and yet Rs. 574 § appears to have been collected from Government on nett subscriptions amounting, at the most, to Rs. 994. It is submitted that the Paymaster's attention should be drawn to this matter and that he should take steps at once for the refunding to Government of the amount overdrawn, or else adjust the same by short drawal this year.

C

* Rs. 2,900, of which Rs. 2,000 is 3½ *per cent.* and Rs. 500 is 3 *per cent.* (paragraph 15 at page 3 of note), balance cannot be *less* than 3 *per cent.* The item of interest is not shown separately in the financial statement; it must, however, be presumed to have accrued. [No interest was drawn until March 1899—*vide* letter from the Paymaster, Carnatic Stipends, No. 283, dated 26th July 1899.]

If Mrs. Firth could be more intimately connected with the committee, she would largely extend the sphere of its usefulness. The Paymaster, Carnatic Stipends, might be asked. **D**
(Intld.) G.S.
13-6-99.

Yes.
(Intld.) A.E.H.

6. It is believed that Mrs. Firth is still taking a very active interest in these gosha females, and it is further submitted for consideration that it might be useful to inform her of the state of the charity and request an expression of her views on this subject and as to the possibility of some one taking up the vacant Secretaryship. Orders are solicited.

(Intld.) F.W.G.
3-6-99.

For the C.S.—

Points A, B and D are submitted for orders. Point C might be referred u.o. to the Accountant-General for elucidation.

(Intld.) C.M.S.
10-6-99.

Very well.

(Intld.) G.S.
12-6-99.
(,,) A.E.H.
16-6-99.

For the C.S.—

A draft demi-official to the Paymaster, Carnatic Stipends, is submitted for approval. Submitted that the file may now go u.o. to the Accountant-General with reference to paragraph 5 of this note and the apparent fact that while the Government donation was to be "equal to a moiety of the sum raised by local subscriptions" up to a maximum of Rs. 50 *per mensem*, the donation appears to have been calculated on the amount of subscriptions *plus* the interest on funds held in deposit.

G.O., No. 97, Political, dated 20th February 1893.

(Intld.) F.W.G. 22-6-99. (Intld.) C.M.S. 24-6-99.

No. 1691, dated 29th June 1899.

The Accountant-General u.o.

(Intld.) G.S. 26-6-99.

Demi-official from the Hon'ble Mr. G. STOKES, I.C.S., Chief Secretary, to the Acting Paymaster, Carnatic Stipends, dated 28th June 1899, No. 243.

With reference to your demi-official of the 9th ultimo, I am to say that the present state of the Gosha Widows' Fund indicates the need for more thorough attention by an Honorary Secretary sufficiently interested in its objects to sustain the interest of subscribers. The Honorary Secretary should, if possible, be a non-official. Mrs. Firth would be the best person to consult on this subject as well as on the needs of the fund generally. If Mrs. Firth could herself be induced to accept the Secretaryship and thus become more intimately connected with the Committee she would be able, doubtless, to largely extend the sphere of usefulness of the fund.

The need for this is apparent from the facts that the number of widows assisted by the fund shows a tendency to decrease and that the amount collected in subscriptions has shown a steady decrease for the last five years, while the invested funds have, on the other hand, increased. Regarding this latter point it is desirable that in future all subscriptions, including the Government donation, should be expended in relieving gosha widows so far as applicants are known to be really in need of help.

Please let me hear further from you on the subject of the Secretaryship of the fund after you have consulted Mrs. Firth.

PRESIDENCY AUDIT DEPARTMENT.

Unofficial Memo. No. P.A. 235—71, dated 5th July 1899, from the Accountant-General.

The Government grant is drawn on bills supported by statements signed by the Paymaster, Carnatic Stipends, purporting to show local subscriptions collected.

These statements show local subscriptions for eleven months, from February to December 1898, amounting to Rs. 1,041, and the grant drawn for those months is Rs. 520-8-0. (The grant for January was drawn along with that for the preceding November and December and the subscriptions for three months were shown in a lump.)

It would appear, therefore, that the statements erroneously include interest on bonds.

(Intld.) W.H.D[AWSON].
Offg. Acct.-Genl.
4-7-99.

To the Chief Secretary to Government.

With reference to the Accountant-General's un-official remarks, a memorandum * to the Paymaster is submitted in which he is requested to furnish a statement showing—

(1) The sum actually received as "local subscriptions" each year since the Government donation was † sanctioned.

(2) The sum received each year as interest on invested ‡ funds.

(3) The amount drawn each year as Government § donations.

On receipt of this statement the amount requiring to be refunded to Government (as already suggested in paragraph 5 of these notes) may be readily calculated.

* No. 1851, dated 15th July 1899.

† It was sanctioned in G.O., No. 97, Political, dated 20th February 1893.

‡ They began to accumulate the first year.

§ The Accountant-General's remarks show that this has been erroneously calculated for 1898. Possibly this has been going on for some years.

(Intld.) F.W.G. 7-7-99.

Attention is solicited to the Paymaster's statement B filed in his last annual report recorded in G.O., No. 281, Political, dated 3rd May 1899. The total is wrong and in paragraph 2 of the draft memorandum now submitted the Paymaster, Carnatic Stipends, is requested to explain the discrepancy and submit a fresh statement.

(Intld.) F.W.G. 7-7-99. (Intld.) C.M.S. 12-7-99.

Demi-official from Captain R. F. R. FORMBY, I.S.C., Acting Paymaster, Carnatic Stipends, to the Chief Secretary to Government, dated Chepâk, 12th July 1899, No. 342.

Since receiving your demi-official of 28th June regarding the Gosha Widows' Fund, I have been going into the accounts very carefully and have just had a long conversation with Mrs. Firth.

The fund is in a much more flourishing condition now than it has been for some years. About Rs. 97 is now being collected monthly and so Rs. 47 out of a possible Rs. 50 maximum is obtained from Government. Owing to the subscriptions having decreased the monthly expenditure had been reduced to an average of Rs. 117 paid irregularly; this is now being gradually increased and paid regularly, and I propose expending at least *Rs. 150* per mensem, as the accumulated funds will allow any deficiency in any month being paid. I find a certain opposition to this from the native members of the Committee who want to accumulate idle money. Mrs. Firth tells me that the late Secretary Ghulam Muhammad ignored her appeals continually for this reason, and it is even on record censuring Mrs. Firth for having given some assistance in anticipation of sanction. I should be very glad if Mrs. Firth would be Secretary, but she is not quite certain yet about it and suggests being a Joint Secretary so that my office should keep the accounts. I will call a meeting shortly of the Executive Committee and inform them of your views, and write to you again subsequently, in the meanwhile things *are* going on on the better lines you suggest.

Demi-official from Captain R. F. R. FORMBY, I.S.C., Acting Paymaster, Carnatic Stipends, to the Chief Secretary to Government, dated Madras, 22nd August 1899, No. 404.

In reply to your demi-official of 28th June 1899, and in continuation of my demi-official of 12th July, I herewith enclose a copy of the proceedings of a meeting held on the 15th instant, together with a statement of accounts which I had prepared to illustrate your remarks. Two or three of the elder men were inclined to disagree with you and to wish to go on accumulating funds, but finally it was agreed to

let Mrs. Firth have a fairly free hand, so I hope we shall be able to carry on the fund on the lines suggested by you. We have a few more subscriptions promised so I hope we shall make up the Rs. 100 per mensem at least. The average subscriptions have decreased since March of this year because I *divided* my subscription of Rs. 10 between this fund and the Anjuman, because I disapproved of the system of accumulating funds, and I am not at all sure of the advisability of this Gosha Fund, as it is quite unusual to interfere even for charitable purposes with Muhammadans and their womenkind. I think this is fairly well borne out by the fact that Mrs. Firth cannot readily find any really destitute gosha women to put on the fund, but as it does exist it shall be worked for the advantage of the greatest number possible. The reason why the monthly average income was so high in 1894, 1895 and 1896 was because extraordinary donations were included.

POLITICAL DEPARTMENT.

Letter from the Paymaster, Carnatic Stipends, No. 283, dated 26th July 1899.

*For the C.S.**—

The revised statement submitted by the Paymaster, Carnatic Stipends, as required by memorandum No. 1851, dated 15th July 1899, shows that the amount received during 1898 for subscriptions was incorrectly entered in statement B of his report, the receipts for four consecutive months having been wrongly shown. The different total † of subscriptions shown in the balance sheet was also wrong and so was the amount shown as "Government grant", the latter having been shown as Rs. 670 in the report and now being corrected to Rs. 658 in the revised statement. The Paymaster attributes these discrepancies to "clerical errors".

† Rs. 1,101.

2. The Paymaster also submits, as requested, a statement purporting to show the local subscriptions received each year since the fund was started, together with amounts received as Government grants and for interest on deposits each year, respectively. This statement is so much at variance with the reports and financial statements recorded by Government each year, that the only possible conclusion after a careful perusal is that the accounts have been hitherto kept in a very perfunctory manner.

3. The appended financial statement of the receipts and disbursements of the fund marked A has been compiled from the annual reports of the Society on record. The bracketed figures in statement A are those given by the Paymaster in the statement enclosed with his letter under reference; they are so entered in order that the variations in the two statements may be seen at a glance. Statement B represents the correct financial transactions of the fund.

4. *Local Subscriptions.*—It will be noticed from statement A that until the end of 1896 "subscriptions" and "donations" were shown separately, but that for the past two years they have been included under the one head of "subscriptions". The "donations" from 1893 to 1896 are not included in the Paymaster's present statement of total subscriptions received. It is not apparent why they should have been omitted.

5. *Interest on securities.*—No interest, either on Bank deposits or on Government bonds purchased, has been reported in the annual financial statements furnished to Government, nor has any reference been made thereto.

During the first three years of the fund's existence there were on "deposit" in the Madras Bank Rs. 1,706, Rs. 2,200 and Rs. 2,848, respectively. No interest has been shown as having accrued.

6. Coming to the year 1896, the statement now furnished by the Paymaster shows that a sum of Rs. 67-2-11 accrued during that year as interest on two Government securities of Rs. 2,000 and Rs. 500, respectively, purchased in May and September of that year. Yet this sum has nowhere been shown in the accounts submitted to

* The note originally written by the Registrar has been examined in the Budget Section and the two notes (the Registrar's and that of the Budget Section) have now been amalgamated.
(Intld.) C.M.S.

Government; neither has the sum of Rs. 97 now shown to have so accrued on the same securities and on a further security for Rs. 400 purchased in 1897. In the annual report for 1896 it is stated that, in May, Government securities of the value of Rs. 2,000 drawing 3½ *per cent.* interest were purchased, and that in September of the same year similar bonds of the value of Rs. 500 drawing 3 *per cent.* interest were purchased. If these bonds gave interest to the fund only from date of purchase the interest now entered for the year is *more* than the bonds could draw. If, on the other hand, they were purchased with interest accruing from the commencement of the year the sum entered is *short* of what would have accrued.

Paragraph 5 of report, printed in G.O., No. 189, Political, dated 22nd March 1897.

7. In the report for the following year (1897) it was merely stated that "Government bonds of the value of Rs. 2,900 were purchased at a cost of Rs. 3,146-0-3". A fresh security of the value of Rs. 400 at 3 *per cent.* had, therefore, been added during the year, leaving the invested funds as follows:—

Page 4 of G.O., No. 210, Political, dated 19th March 1898.

	Rs.
Three and a half *per cent.* bonds	2,000
Three *per cent.* bonds	500
" " "	400
Total ..	2,900

The Rs. 97 now shown as accrued interest for the year 1897 would represent the interest on the three bonds for exactly a year.

8. The reports indicate a distaste on the part of the Muhammadan Committee to draw interest on "charity funds" and perhaps this unprofitable (except to the Madras Bank) method of saving the funds for possible "years of scarcity" is attributable to this prejudice, although in the very first annual report (1893) the Secretary stated that an "investment" of the funded capital was "in contemplation."

e.g., paragraph 6 of report for 1893, printed in G.O., No. 59, Political, dated 30th January 1894.

9. The Paymaster now explains, in his letter under immediate reference, that it was resolved in March 1899 to sell out the Government securities and deposit a portion of the amount in "fixed deposit" in the Madras Bank, keeping a portion in the floating account "so as to enable the monthly payments to be made in anticipation of the subscriptions which it is sometimes impossible to collect in time." It is not at all clear why this object should have necessitated the sale of *all* the bonds, which, it will be observed from paragraphs 6 and 7 of this note, were purchased at a cost of Rupees 246-0-3 over the face value, the extra cost having been attributed in the report to "premium and commission, &c." The Paymaster adds that *no interest was drawn on the bonds until they were sold in March 1899.*

Paragraph 5 of report printed in G.O., No. 189, Political, dated 22nd March 1897.

10. One other apparent discrepancy in the annual financial statements as compared with the statement now furnished is found in the Government grants alleged to have been drawn. In the revised statement now submitted the Government grants to the end of 1898 are shown to amount to Rs. 3,708, while the total amount reported in the annual financial statements is Rs. 3,620. This would seem to indicate that Rs. 88 have been drawn and not accounted for in the reports submitted each year.

11. In column 4 of statement A the last figure should, as now reported by the Paymaster, Carnatic Stipends, be Rs. 658 and not Rs. 670. Further, the grant drawn in 1895 was Rs. 700 and not Rs. 600. In the report for that year the total of donations and Government grant was given as Rs. 1,003, with a remark that the amount "includes Government grant at the rate of Rs. 50 per mensem." As worked out in column 5 of statement B appended, Rs. 700 was drawn that year. The total amount of grant drawn from Government since October 1892, Rs. 3,708, is therefore correct; but the details as given to Government are misleading.

The figures of grants from Government, shown in column 4 of statement A in the current under reference, are grants *for the year* and not grants *actually drawn* during the year.

12. The next point to be examined is as to whether grants have been drawn in excess of the proper amounts. It has been ascertained that it is only recently that the rule that the grant claimed should be half of the actual subscriptions raised but not to exceed Rs. 50 *per mensem* has been insisted on in the Accountant-General's office. Grants at Rs. 50 *per mensem* have been drawn at least up to October 1897, though, in some months, the actual subscriptions raised fell below Rs. 100.

13. When the grant to this fund was instituted in 1893 it was on the distinct understanding that the administration of the fund would be kept in the hands of the Paymaster, Carnatic Stipends. In 1896, discrepancies, similar to those of last year, appeared in the financial statement and this was explained to have been due to the accounts having been left in the hands of a subordinate, the Paymaster having been too busy to attend to them. It is evident that the accounts of the fund have been loosely kept and it is submitted that the facts stated in this note indicate the advisability of the Accountant-General making an examination of the books and reporting to Government the exact financial position of the fund. Until this has been done and further orders issued, the Accountant-General should, it is submitted, withhold the disbursement of further Government grants as the reserve funds in the hands of the Treasurer are quite sufficient to meet the claims of the widows for many months to come. It is further submitted that if the grant is continued it should be on some clear understanding as to (1) the keeping of the books of the fund, (2) the audit of the accounts at regular intervals, and (3) the application of the whole of the funds collected in future to the relief of gosha widows. The proposal to utilise capital in anticipation of the receipt of subscriptions "which it is sometimes impossible to collect in time", will tend to laxity in collection and, as soon as contributors learn that other funds are available, to diminution in the subscriptions themselves. It is submitted that Government should strongly deprecate the present course and make the Government grant depend on a radical improvement in the administration and on the reserve now available being held in sound investment, the interest being added, *annually*, to the current funds available for disbursement in charity.

Paragraph 3 of G.O., No. 97, Political, dated 20th February 1893.

Notes in G.O., No. 125, Political, dated 25th February 1897.

Letter of Paymaster, Carnatic Stipends, printed in G.O., No. 189, Political, dated 22nd March 1897.

Paragraph 9 of these notes.

14. From page 6 of these notes it will be seen that in June last it was suggested to the Paymaster that Mrs. Firth should be requested to take the Secretaryship of the fund, rendered vacant by the resignation of Ghulám Muḥammad, the former Secretary, in consequence of his having quarrelled with the administrators of the fund and having resigned the post. The Paymaster's demi-official reply to this suggestion is that he has "been going into the accounts very carefully" and that the fund was just now "in a much more flourishing condition than it has been for some years." He complains, however, of native members of the Committee still wanting to accumulate idle money, and states that Mrs. Firth had told him in an interview "that the late Secretary Ghulám Muḥammad ignored her appeals continuously for this reason and it is even on record censuring Mrs. Firth for having given some assistance in anticipation of sanction." The Paymaster expresses his satisfaction with the proposal that Mrs. Firth be made Secretary, but states that Mrs. Firth is not yet quite certain about it and suggests being a "Joint Secretary" so that the accounts should be kept in the Paymaster's office.

15. A further demi-official from the Paymaster forwards a copy of the proceedings of the last meeting of the Committee. From this it appears that Mrs. Firth has accepted the Joint Secretaryship of the fund with Mir Ghulám-i-Abbás. The latter is the Head Clerk of the Paymaster's office and is to do the accounts and office work of the fund, while Mrs. Firth attends to the keeping of the fund alive. The Paymaster states the Committee has resolved to let Mrs. Firth have a free hand in

management so he hopes to see the management of the fund proceed on the lines suggested by Government. The Paymaster complains, however, of a desire on the part of some to continue accumulating funds uselessly and suggests that the utility of the fund is questionable, as it is quite contrary to Muhammadan custom to interfere with Muhammadan womankind even for charitable purposes. He thinks that this is borne out by the difficulty which exists in finding really destitute gosha females to put on the fund. It is submitted, nevertheless, that the fund has done, and might do, much good. If in the future its abolition is considered advisable by the Committee the subject will doubtless come before Government in a more official form. At present the important point clearly appears to be to put the fund on such a financial footing, as to keeping of accounts, &c., as will admit of a clear and correct balance sheet being drawn up at any time and enable Government to be sure that its annual donation is properly calculated.

16. Perhaps the best course will be—

(1) To request the Accountant-General in consultation with the Paymaster, Carnatic Stipends, to arrange for the examination of the accounts of the fund and for an immediate report to Government suggesting any changes considered necessary in its system of account-keeping.

(2) To order that the Government donation of a maximum of Rs. 50 *per mensem* shall be paid in future *once a year* on an audit of the account which the Accountant-General may be requested to arrange for at the end of each calendar year.

(3) To insist that a fair proportion of the large cash * balance now in hand be re-invested or placed on fixed deposit in the Bank and the interest drawn annually and added to the subscriptions available for the following year, the whole amount thus collected each year being expended in aiding gosha widows.

* All bonds were sold in March last (please see paragraph 1 of current).

(4) To inform the Committee of the fund that the foregoing are the only terms on which Government is prepared to continue the Government grant.

Approved.

(Intld.) A.E.H.
13-11-99.

17. A draft order embodying these proposals is submitted for approval.

(Intld.) C.M.S.
9-10-99.

No. 2693, dated 26th October 1899.

Accountant-General (u.o.) for favour of information whether he can arrange for the examination of the accounts proposed. The Paymaster cannot be directed to do it, as his Manager is now Secretary to the Fund.

(Intld.) G.S.
25-10-99.

Accountant-General's Office.

U.O. Memo. No. 116, *dated* 1*st November* 1899.

Seen.

(Intld.) A.E.H.
16-11-99.

† None.

(Intld.) G.S.
13-11-99.

I can arrange for the examination of the accounts, but I would ask for the books being sent to my office for the purpose. I presume there is no † objection to this course.

(Intld.) T.H.B[IGGS].

His Excellency the Governor.

(Intld.) G.S.
13-11-99.

A

FINANCIAL Statement regarding Gosha Widows' Fund from its inception in October 1892 to end of 1898.

Periods reported.	Amount received.		Govern. ment grant said to have been drawn	Opening balance.	Interest.	Total receipts shown in the balance sheets.	Disburse-ments for widows, &c	Deposits in Bank, or invest-ments.	Cash balance at close of year.	Remarks.
	Subscrip-tions.	Donations.								
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	
	(1,500)		(750)							
October 1892 to December 1893 (15 months).	1,499	825	650	..	..	2,974 0 0	1,199 0 0	1,706	69 0 0	G.O., No. 59, Political, dated 30th Jan. 1894.
	(1,365)		(600)							
1st December 1893 to 30th November 1894.	1,365	122	600	1,775 0 0	..	3,862 0 0	1,620 0 0	2,200	42 0 0	,, ,, 130 ,, ,, 22nd Feb. 1895.
	(1,450)		(600)							
1st December 1894 to 31st December 1895.	1,450	403	600	2,242 0 0	..	4,695 0 0	1,762 12 0	2,848	84 4 0	,, ,, 139 ,, ,, 25th Feb. 1896.
	(1,271)		(600)		(67 2 11)					
1st January 1896 to 31st December 1896.	1,271	100	600	2,932 4 0	..	4,903 4 0	1,677 0 0	3,048	178 4 0	,, ,, 189 ,, ,, 22nd Mar. 1897. ,, ,, 125 ,, ,, 25th Feb. 1897.
	(1,229)		(600)		(97 0 0)					
1st January 1897 to 31st December 1897.	1,229	Included in "sub-scriptions"	500 (to Oct. 31st only)	3,226 4 0	..	4,955 4 0	1,688 8 0	3,183	83 12 0	,, ,, 210 ,, ,, 19th Mar. 1898.
	(1,119)		(558)		(97 0 0)					
1st January 1898 to 31st December 1898.	1,091	Do.	670 (14 months)	3,266 12 0	..	5,037 12 0	1,600 0 0	3,183	254 12 0	,, ,, 281 ,, ,, 3rd May 1899.
		Total Rs. ..	3,620							

(Intld.) F.W.G.
20-8-99.

12

B

STATEMENT showing the financial position of the Muhammadan Gosha Widows' Aid Charity.

Period professed to be covered by the report.	Opening balance.	Subscription.	Dona-tions.	Government grant.	Total, columns 2 to 6.	Amount spent on charity, &c.	Amount invested.	Balance on hand.	Total, columns 7 to 9.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
15 months ending December 1893. [G.O., No. 59, Political, dated 30th January 1894.]	Rs.	Rs. 1,499 [October 1892 to November 1893.]	Rs. 825	Rs. 650 [13 months October 1892 to October 1893.]	Rs. 2,974	Rs. 1,199	Rs. 1,706	Rs. 69	Rs. 2,974	
1894. [G.O., No. 130, Political, dated 22nd February 1895.]	1,775 On 30th November 1893.	1,365 [December 1893 to November 1894.]	122	600 [12 months November 1893—October 1894.]	3,862	1,620	2,200	42	3,862	
1895. [G.O., No. 139, Political, dated 25th February 1896.]	2,242 On 1st December 1894.	1,450 [December 1894 to December 1895.]	[303]	1,003 (a) [700] [14 months November 1894—December 1895.]	4,695	1,763	2,848	84	4,695	(a) "Includes the Government grant at the rate of Rs. 50 *per mensem*".
1896. [G.O., No. 189, Political, dated 22nd March 1897.]	2,932 On 1st January 1896.	1,271 January to December 1896.	100	600 [12 months January to December 1896.]	4,903	1,677	(b) 3,048	178	4,903	(b) Out of this sum Government bonds at 3 *per cent.* of the value of Rs. 2,500 purchased.
1897. [G.O., No. 210, Political, dated 19th March 1898.]	3,226 On 1st January 1897.	1,229 January to December 1897.	..	500 [10 months January to October 1897.]	4,955	1,688	(c) 3,183	84	4,955	(c) Out of this sum Government bonds of the value of Rs. 2,900 purchased at a cost of Rs. 3,146.
1898. [G.O., No. 281, Political, dated 3rd May 1899.]	~~3,267~~ ~~On 1st January 1898.~~	~~[1,101] January to December 1898.~~	..	~~[670] [2 months in 1897 and 12 months in 1898].~~	~~5,038~~	~~1,600~~	(c) ~~3,183~~	~~255~~	~~5,038~~	
[As per statement B in current]	[3,267]	1,119 January to December 1898.	..	658 [November 1897 to December 1898.]	5,044	1,600	3,183	255 [+ 6]	5,038 [+ 6]	
Total grant drawn up to December 1898 ..	....			3,708						

(Intld.) T.H.R.
2-9-99.

13

I

25

Political Dept.

Read again Gº No 281 Pol dy 3-5-99.

Mems No 1851 dy 15-7-99

From the Annual Report of the Muhammadan Gosha Widows' Aid Charity recorded in the Proceedings read again above, it appears that the Paymaster Carnatic Stipends has calculated the Govt donation on the interest accruing from the Invested funds of the Charity in addition to the actual local subscriptions. His attention will be drawn to the terms on which the donation was originally sanctioned in Gº No 97 Pol dy 20th Feby/93 & he will be requested to furnish a statement showing (1) the sum received each year from actual local subscriptions since the Govt donation was sanctioned together with in separate columns (2), the amount received each year as interest and (3) the amount drawn as Govt donation.

2. The Paymaster will also be requested to explain the discrepancy between the fact that the Monthly

Attention of the

65

~~totals~~ shown in Statement B of his report under reference and the sum total therein shown. The latter is ~~shown~~ entered as Rs 1771 ~~while~~ the actual total of the details of Receipts ~~shown~~ is ~~wrongly~~ added up against the total of Rs 1771 entered by him Rs 1761. A revised Statement should be prepared & submitted to Govt ~~at an early date~~

H.W.S. 7/7/99 Cmd. 12/7

13/7/99

To
The Paymaster Carnatic Stipends
Madras

~~despd~~ 15/7/99

22

Political (1899) Department.

CURRENT No. 992

SECRETARIAT
27 JUL 1899
GOVERNMENT OF MADRAS

From

The Ag. Paymaster
Carnatic Stipends
Chepak

Order

No. 283 of 1899

Dated 26th
Received } July 1899
Registered
Enclosures 2.
Spare copies

SUBJECT.

Furnishing a Statement Showing the actual Sum received each year from local Subscriptions as also Govt. grant since the Establishment of the Gosha widow Fund.

BACK PAPERS.

G.O.	No.	Department.	Date.
[illegible]	342	[illegible]	2[illegible]
[illegible]	281	Pol	3.5.98
[illegible]	189	—	22.3.97
[illegible]	125	—	28.2.97
[illegible]	139	—	28.2.96
—	130	—	22.2.95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

"B." Receipts and disbursements for 1898.

Description	Receipts Rs	as	ps	Disbursements Rs	as	ps	Remarks.
Subscriptions							
For January 1898	101	"	"	137	"	"	Print (small)
" February "	101	"	"	135	"	"	
" March "	101	"	"	135	"	"	
" April "	100	"	"	135	"	"	
" May "	90	"	"	135	"	"	
" June "	88	"	"	135	"	"	
" July "	97	"	"	135	"	"	
" August "	99	"	"	133	"	"	
" September "	88	"	"	133	"	"	
" October "	88	"	"	131	"	"	
" November "	83	"	"	129	"	"	
" December "	83	83	"	127	"	"	
Donations							
Government grant from 1st November 1897 to 31st December 1898.	658	"	"	"	"	"	This item includes the 2 months donations in 1897 which were not drawn at the time the last report was submitted to government.
Total	1777	"	"	1600	"	"	

Paymaster Parsi Stipends Shepak July 1899

R. H. Sorsby Captain
Actg: Paymaster Parsi
Stipends Shepak

Duplo.

1777
168
1609

Originals of currents
printed in G.O., No. 756
Department, dated P.M.
destroyed at the beginning
of Nov 1900.

[O. 133] 1,000-12-1-99.

1899
Ord. Dept.
Packet No. 1
to
942

Enclosure 6

Statement showing the amount of actual Subscriptions, the interest on funded capital and Government grant received since 1st October 1892 upto 31st March 1899 for the Gosha widow Charity.

Grant type

31 14 4
2

Year	1. Local Subscriptions Rs	as	ps	2. Interest on Government Pro-notes Rs	as	ps	3. Government grant Rs	as	ps
1892, October, November & December	300	"	"	"	"	"	150	"	"
1893-	1,200	"	"	"	"	"	600	"	"
1894-	1,365	"	"	"	"	"	600	"	"
1895-	1,450	"	"	"	"	"	600	"	"
1896-	1,271	"	"	✓67	2	11	600	"	"
1897-	1229	"	"	✓97	"	"	600	"	"
1898-	1119	"	"	✓97	"	"	558	"	"
1899, January, February & March	298	"	"	24	4	"	149	"	"
6 years & 6 months Rs	8232	"	"	285	6	11	3857	"	"

3905

Paymaster Jarnatic Stipends Office Chepauk July 1899

R.H.P. Formby Captain
Ag: Paymaster Jarnatic
Stipends Chepauk

Note

I The red pencil amendments above show discrepancies between this Statement & the Annual Reports recorded with Govt.

II The blue pencil marks (entered) indicate funds which have been available but never shown in the Yearly abstract to Govt.

III The black pencil bal supplied shows "Donations" rec^d each year as they are shown in the Annual Reports.

1899
Pol. Dept.
Subject No. 2
No.
992

COLLECTION NO. 992

No. 283 of 1899.

Paymaster Carnatic Stipends
office Chepak 26th July 1899.

From

Captain R. F. R. Formby I. S. C.
Actg. Paymaster Carnatic Stipends
Chepak.

To

The Chief Secretary to Government
Fort Saint George.

Sir,

With reference to your Memorandum No. 1851 dated 15th July 1899 "Political", I have the honour to State that the Government donation was calculated only on local Subscriptions under the terms of Sanction accorded in G.O. No. 97 dated 20th February 1893 "Political". The Surplus amount of the charity was originally deposited in the Madras Bank, bearing no interest, but in 1896 under a resolution of the majority of members the amount was invested in the purchase of 3. Pro. notes of the value of Rs 2,000/- Rs 500/- and Rs 400/- the first of the 3½% loan and the other 2 of 3% loan. The interest was not drawn since their purchase until it was Subsequently agreed in March 1899 to Sell those bonds and deposit a portion of the amount in fixed deposits in the Madras Bank, keeping a portion in the floating account of the fund, So as to enable the monthly payments to be made regularly in anticipation of the Subscriptions, which Sometimes it is impossible to collect in time. This was done

8

done, together with the total interest accrued on those 3 Pro. notes Since their purchase amounting to Rs 285-6-11. I herewith enclose as requested the Statement called for in the latter portion of para I of the Memorandum under reply.

2. With reference to para 2 of the Memorandum under reply I beg to state that owing to a clerical error in the calculation of monthly Subscriptions, Statement B, was not correctly prepared, I have however carefully revised it and Submit the Same for the perusal of government.

I have the honour to be
Sir
your most obedient Servant

R H Formby Captain
Ag: Paymaster Carnatic
Stipends Chepak.

Encls

9 35

NOTE ON THE ORIGIN OF THE "GOSHA WIDOWS" FUND.

In G.O. No. 532, Poll., dated 26th August 1857 Govt. called upon the Commissioner of Police to ascertain distinctly whether there was any truth and if so how much, in the rumour which had reached Govt. to the effect that a large portion of the Mussalman inhabitants of Triplicane were in a state of starvation.

2. In his No. 150, dated 4th Novr. 1857, the Commissioner of Police replied that what distress existed was due partly to the death of several wealthy Carnatic Stipendiaries within a short time after one another and the consequent throwing on their own resources of a large number of servants, and partly to the abolition of two Langar Chanas in Triplicane at which, during the life time of the late Nawab and Booda Begum, about 500 destitute Mussalmen were daily fed. The Commissioner submitted with his report a statement showing 730 heads of families who were in a state of destitution and recommended that Govt. take some steps to relieve them.

3 Govt. therefore ordered immediate relief to be administered by the Commissioner of Police, the Accountant-

General

Please print this as Yellow as a separate note - It may be sent to Board at once. leave out all after ---

In E. M.C. No. 971, d/15-11-57

E. M.C. No. 991, d/13-11-57

General being ordered to advance him funds for that purpose, the amounts expended ~~being~~ to be adjusted by monthly bills of actual expenditure to be submitted to Govt. by the Commissioner for sanction.

4. During the first month after the issue of these orders the Commissioner disbursed relief to the amount of Rs. 500 and reported that, the list having been increased, the expenditure in the next month would probably be Rs. 550. This expenditure was approved by Govt. with the remark that the sum of Rs. 550 would probably suffice but Govt. would not absolutely limit the future expenditure to that sum, but ordered that a return of expenditure be made at the end of each month, together with the number of recipients male and female.

E. R.M.C. No. 79, Poll., dy 29-1-58

5. By G.O. No. 309, Political, dated 19th May 1359, Govt. sanctioned ~~with~~ the revival of the old Langar (Nawab) Khana of Nebob Begun in Triplicane with an establishment for its upkeep costing, including incidental expenses, Rs. 93 per mensem. Into this institution were to be admitted only those who were utterly destitute and prevented by age, infirmity or disease from earning a livelihood. Vacancies in the institution were to be filled from the list of the Comr. of Police who was ordered to add no more names thereto but to gradually diminish it by handing the recipients over to the Langar Khana as

543, Poll., d/17-9-59.

× independently of the upkeep of the Langar Khana.

See GO No 856 Fin & 15-5-78, in which the Comm^rs letter is printed.

GO No 1005 Fin & 7.6.78

openings offered. The Commissioner of Police was at the same time ordered to report to Govt. at the end of every six months what reduction had been effected in the monthly pauper expenditure, which at that time amounted to Rs. 909-4-0 per mensem.

6. In 1873 the Commissioner of Police reported that the list had been gradually decreased during the past 20 years, in accordance with Govts' orders, as casualities occurred among the recipients of charity and that in April 1873 the expenditure had been only Rs. ×195-4-0 and that this had been disbursed to

91 gosha women

4 mussalmen

~~1 clerk~~.

In its order thereon Govt. requested the Commissioner of Police to report whether these could not henceforth be provided for from the assignments for the Langar Khana.

7. The Commissioner reported, however, that the sanctioned allowance of Rs. 400 per mensem for the Langar Khana was insufficient to permit of his providing for the 95 persons on the separate charity list. The disbursements continued of the monthly charity to those included in the list was then sanctioned but ordered to be ~~made~~ effected by the establishment of the Langar Khana.

8. In G.O. No. 783, Poll., dated 7th Novr. 1885 Govt. sanctioned an additional allowance of Rs. 50 per mensem

#12

to the Langar Chana at the request of the Govt. Agent, Chepauk to enable that officer to nominate a maximum of 10 aged servants of deceased pensioners for assistance from that charity.

9. Under date 26th October 1892 Col. Stewart, then Paymaster, Carnatic Stipends, addressed the Chief Secretary demi-officially stating that he was constantly receiving applications from really needy gosha Muhammadans females (mostly through Mrs. Firth of St. Thomé but others direct). He stated that as a result of these appeals he had been induced to ask Muhammadan gentlemen of means to subscribe monthly to a fund for relieving these destitute females and that the response had been liberal. He added that he proposed relying largely on the experience and advice of Mrs. Firth in the selection of candidates for relief and requested to be informed whether it would be probable that Govt. would favourably entertain a request for supplementary funds from lapsed "moieties" and other pensions.

In reply to his letter Col. Stewart was informed [illegible] that Govt. would be prepared to give a contribution up to a maximum of Rs. 50 per mensem to the fund provided the administration of the fund were left in the hands of the Paymaster Carnatic Stipends.

Thereupon the Paymaster formally addressed

See his letter No. 337, printed in the G.O. quoted

But please see the opinion of the Govt of India on this Langarkhana, as recorded in "Remarks" Col 4 pge 3 of GO No 589/91 Jud dy 13-5-87. Vclause C of the Order.— It was then ordered to be gradually discontinued by declining to admit new members.

See D/o No 433 d/23-11-92

D.O. No. 434, d/13-12-

#13 39

addressed Govt. stating that the contributors were willing to accept the conditions on which the contribution was offered. By this time the fund had assumed the dignity of a Society called the "Muhammadan Gosha women-s aid Society" with, in addition to the Paymaster, Carnatic Stipends, as an ex-officio President, seven members enrolled as a Committee and an eighth as Secretary. A copy of the printed rules of the Society was submitted to Govt. and is filed in G.O. No. 97, Poll., dated 20th February 1893, which sanctioned a grant of a moiety of the sum raised by local subscriptions and subject to a maximum of of Rs. 50 per mensem with effect from 1st October 1892.

11. The first annual report of this society was submitted by the Secretary of the Society through the President, Paymaster, Carnatic ~~Society~~ in June 1894 and showed that the total amount received in subscriptions and donations during the year, had amounted to Rs. 2974 (inclusive of the Govt. grant) and that the disbursements amounted to Rs. 1199, leaving a balance of Rs. 59 Cash + a Bank deposit fund of Rs 1706. With this report a copy of revised rules was submitted which is filed with the order recording the report.

No 59 Pol d/30.1.94.

GO 130 Pol d/22-2-95.

12 In recording the report of this fund for 1895 Govt had to remark that it regretted to see a falling off in the number of subscribers.

2. In the following year (1896) the Report of the Secretary to the Fund showed that so large a proportion of Receipts had been "Banked" that the whole Govt Grant + a good sum besides from other revenue had been thus put by. This called forth the remark from Govt that "unless the current year's work- "ing discloses a closer approxima- "tion of receipts to disbursements "Govt will be compelled to con- "sider the propriety of reducing "the Grant."

Gp No 139 Pol d/25.2.96

13 In 1897 the ~~Annual~~ Report had to be returned to the DCS because it did not tally with the Financial Statement subm^d by the Paymaster in his capacity of Treasurer. In returning the Report Govt asked the DCS to state who was responsible for the carelessness by which much time had been wasted in this Office.

Gp No 125 Pol d/25.2.97.

14 4. The explanations subm^d by the DCS was accepted though it showed gross carelessness on the part of the Office Establishment in not having checked the two statements which failed to correspond. The DCS addd

the remark that the Secretary of the Fund was a very busy official whose, instead of preparing the statements himself had asked the DCS to get them done in his office - The Report showed that the desire of Govt for a closer approximation of receipts to expenditure had been brought about, during the year, by reducing the subscriptions, instead of by increasing the expenditure on poor Sikha females but on the ground that the bonus of Govt was to be a "moiety" of Subscriptions collected & that these had reached Rs 100 per mensem the Grant of Rs 600 per annum was continued. The accumulated savings (now amounting to Rs 3226 during the year was partly invested by purchasing Govt 3½% bonds of the & 3% & Rs 500 respectively value of Rs 2000, at a cost of Rs 2753. ~~In pa~~

In passing orders on this report Govt expressed its regret at the retiring severance of Col Stewart from connection (as Paymaster) from

* Shulam Mahmud Muhammad - Manager of the Emyon- Em^t Office.

41 2 14

the Charity, owing to his retirement & recorded its appreciation of the services rendered by him on behalf of the Fund.

15. The report submitted in 1898 showed a continued decrease in subscriptions while the value of Govt Bonds held by the Fund had increased to Rs 2300. The number of poor receiving assistance in money or doles remained stationary though many Gosha widows were reported to have applied for assistance to whom assistance was not rendered "owing to the limited nature of x (the) income" & the fear of the Committee of going beyond its depth as to expenditure. The report was Recordd.

GO No 169 Pol dy 22-3-97.

GO No 210 Pol dy 19-3-98

16. The report for 1898, subm^d in April ~~for~~ 1899, came from the Paymaster, Carnatic Stipends, & the absence of the Secretary's signature led to the Paymaster being requested, D/o, to explain why the Secretary had not subm^d the report as usual. The report was, meanwhile, recordd.

GO No 281 Pol dy 3-5-99.

J.W.F. 3/4/99

[G. / 9]
1,000—10-

Poll (1899) Department.

D. O No. 243

Ref-
Please ask M O for a complete file of the Widows' Fund referred to.- with to 7 of Rules &c. J.W.F. 15/5/99

M.O. written D.
L.S. 15/5/99.

P/ A complete file put up & flagged. From Copy of Rules attached to D. No D. O. 97 Pol dy 20.2.93. C

Capt^n A. F. Tawney.

L.S. 25/5/99.

Draft note J.W.F. 30/5/99

No.

Dated 9 May 1899.
Received 11" " "
Registered " " "
Enclosures /
Spare copies /

SUBJECT.

Explaining the circumstance that necessitated the delay in submitting the annual Report of the Gosha Widows Fund.

60

BACK PAPERS.

G.O.	No.	Department.	Date.
mi	291	Fin.	3.5.99.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. W 7 45 4

Paymaster, Carnatic Stipends Office,

Madras, 9 May 1899.

Dear Mr Stokes

In reply to your D.O. about the Annual Report of the Vedha Widows Fund, not being submitted by the Secretary as usual. I found soon after I took over that the Correct funds were in very bad order, many subscriptions in arrears

61

BACK PAPERS

G.O.	No.	Department.	
mi	221	AN	2

Govt contributes Medicines
for 1 Doctor and Widows
unpaid for 8 months.
On my asking for an
explanation from Students
the Honry Secy
laughed the Honry
the Manager of the
Surgeon Generals Office. he
sent me the annual
report addressed to
Sir Wolseley as President
so much of it was offensive

47

& improper I returned it
he then sent me another
still containing improper
references to Col Pryce
& finally came to me
I pointed out to him that
it was his business then
kept the thing going privately
finally I convened a
meeting of Subscribers
and he resigned the Secretaryship
& the Manager of my Office

62

91-92

BACK PAPERS

G.O.	No.	Department.	
mi	221	QM	3

was appointed so as to be always present & take any instructions. We then redrafted the report (at the meeting) & I sent it in form required as President I hope that you will consider this explanation satisfactory, for the change & procedure

Yours
Very Sincerely
R. J. Hawley

The Sec'ty of State

18

49 4

G.O. No 243

Med. H
3.5.99

[G. E4] 500—25-11

C 14/6/99 A 18/6/99

19 Political 51 3 DEPARTMENT.

Notes connected with Govt No 7 Poll Dept

Goshu Widows Fund

5

D/D

S. No 243 From ~~the~~ Captn R T Formby, No. —, dated 9.5 1899.

" " " " " " 189

" " " " " " 189

" " " " " " 189

Note.

In Gv No 281 Poll 3.5.99 (A)

A.E. The Govt
Please see notes in margin.
A.H.
18.6.99

Draft. H.W.H.

Draft D/D is subm^d
vide further note on
page 13.
HWH
21/6.

This D/D is the reply of Captn Formby to that of May 3rd requesting him to state why the Annual Report of the Goshu Widows' Fund was not subm^d, as usual, by the 30th Sept.

2. It is subm^d that this communication indicates that the Fund is not receiving the attention which is necessary to keep it in existence. A note on the Fund, from its inception to the recording of last year's Report, received a few weeks ago, has been put up & is subm^d attached hereto.

3. That the Fund is a very useful

one deserving of Encouragement there can be no doubt & it is subm^d that it's present neglected state is due, to no small extent, to the need of a Muhammadan Gentleman (preferably not a Govt servant) to take up the work of Hony Secy & see that the subscriptions are regularly collected & new subscribers (heirs) Enlisted from time to time. Para 14 of the amended Note would seem to indicate that a busy Govt official holding the Secy'ship leads only to the work being done almost entirely in the Paymaster's Office. The D.C.S. should, therefore, it is subm^d, be requested to advise the Committee of the fund to endeavour to find & appoint such a man to be the Asst of Hony Secy & to report to Govt the result of his efforts to Govt.

A Yr. Obt. Servt.
Why not put in Mrs Fuller
Why?
15.6.99

4. Attention is solicited to the gradual decrease in the number of Gosha females relieved, & the increase in the funds under deposit. The following table shows this clearly —

Reports of	1896	1897	1898	1899
Widows assisted	1426	1401	1406	1360
Funds accumulated	Rs 2932	3226	3266	3437
Subscriptions collected (including Interest on deposits)	Rs 1450	1271	1229	1091

It is subm^d that the funds sunk in Govt bonds are quite as much as the Charity should be allowed to hold over for possible future contingencies, & that the Paymaster should be requested to see that during the current year all funds collected, including the donation from Govt, are expended in relieving Gosha widows needing help — so far as it is applied for & known to be really necessary (the reports do not indicate any lack of deserving cases).

While the subn list is as low as at present

B Yr.
Obt Servt
15.6.99

5. It is necessary, apparently, to resort to the last year's collections these are shown to amount, in all, to Rs 1771 which includes —

Subscriptions — bona fide —	Rs 994.
Interest on bonds —	97
Govt donation —	670
	Rs 1771

The terms of the grant of the Govt donations are "a moiety of the "sum raised by local subscription to be the amount of the donation subject to a maximum of Rs

Rs 29,00/- of which
" 2000/ is 3½ %
" 500/ " 3 %
} para 15 at page 7 of Note.
total cannot be less than 3 %.
The item of interest is not shown separately in the Min^l Statement; it must, however, be presumed to have accrued.

See para 10 of annexed Note — (page 5.)

per mensem. Under these terms neither the Govt donation itself nor the Interest on Govt ×securities can count for donation in any year & yet the full Rs 574 appears to have been collected from Govt on nett subscriptions amounting, at the most, to Rs 994. It is subm[d] that the Paymaster's attention should be drawn to this matter & that he should take steps at once for the refunding to Govt of the amount overdrawn, or else adjust the same by short drawal this year.

b. It is believed that Mrs Frith is still taking a very active interest in these Gosha females & it is further subm[d] for consideration that it might be useful to inform her of the state of the Charity & request an expression of her views on the subject & as to the possibility of someone taking up the vacant Secretaryship. – Orders are solicited.

× Because these are largely made up of Govt money –

× Subns for Nov/97 – Rs 99 – Dom[n] = 46 ·0
" " Dec/97 – 93 " = 46·8·0
Dom[n] due for 1/97 – Rs 96·0·0

Amt drawn for 14 mos Rs 670·0·0
less 2 mos 1/97 " 96·0·0
Drawn for 1898 – Rs 574·0·0

Actual Subns 1898 = Rs 994
Govt Dom[n] payable = 497
Amount overdrawn = Rs 77·0·0

If Mrs Frith & her more intimately connected with the Committee the w[d] largely retain the services of the usefulness. The S.C. might be asked:

Yes. H.H. 3/6/99

3/6/99 In the CS

Pomts A. B & D. are subd for order

Point C. might be referred a.o. to the R.S. for views of Govt

H.H. 16.6.99 Very well 17/6/99

(malady interest in appeals)

CHIEF SECRETARIAT.
183
Dated 28-6-1899.

a non-official one

The Hony. Secy. should, if possible, be a non-official.

D/o No 243. Political Dept.

D/o – 28–6–99

My Dear Sorsby –

With reference to your D/o of the 9th ultimo I am to say that the present state of the Gosha Widows' Fund indicates the need for more thorough attention by an Hon'y Secretary sufficiently interested in its objects to sustain the interest of subscribers. It is decided that, if possible, a non-official should be appointed as Hony Secy & that Mrs Frith would be the best person to consult on the subject as well as on the needs of the Fund generally. If Mrs Frith herself could be induced to accept the Secretaryship & thus become more intimately connected with the Committee she would be able, doubtless, to largely extend the sphere of usefulness of the Fund.

The need for this is apparent from

from the facts that the number of Widows assisted by the Fund shows a tendency to decrease — that while the amount collected in subscriptions, also, has shown a steady decrease for the last five years, while the amount of funds invested in Govt Securities has, on the other hand, increased. Regarding this latter point I consider it desirable that in future all subscriptions, including the Govt donation, should be expended in relieving Gooha Widows so far as applicants are known to be really in need of help & that the funds in reserve should not be further increased until the amount of subscriptions is sufficiently large to more adequately meet the need to relieve which the Fund exists.

Please let me hear further from you on the subject of the Secretaryship of the Fund after you have consulted Mrs Firth. —

Yours sincerely —

J. Wilkie.

to Capt. R. F. R. Formby I.S.C.
Agt P.C.S.
Despd 2nd

No. P. 1235

Presidency Audit Department

57

CHIEF SECRETARY
6 JUL 1899
GOVERNMENT OF MADRAS

(after p 13)

Un Official Memo from the Accountant Genl —

The Government grant is drawn on bills supported by statements signed by the Paymaster Carnatic Stipends purporting to show local subscriptions collected.

These statements show local subscriptions for 11 months, Febuary to December '98 amounting to Rs 1041 and the grant drawn for those months is Rs 520-8-0. (The grant for Janry: was drawn along with that for the preceding November and December and the subscriptions for three months were shown in a lump.)

It would appear therefore that the statements erroneously include interest on bonds.

No. 71

5-7-99.

Offg. A.G. 4/7

To

The Chief Secretary to Government.
Political Department.

~~2~~ 26 59 8

for the CS.

(†According to orders on page 9 of this Note)

A draft D/o to the PCS is subm[d] for approval - On separate sheet: Subm[d] that the file may now go u-o - to the Acct General with reference to para 6 of this Note & the apparent fact that while the Govt donation was to be "equal to a moiety of the sum raised by local subscriptions" up to a maximum of Rs 50 per mensem the donation appears to be have been calculated on the amount of subscriptions plus the interest on funds held in deposit.

Govt No 97 Pol dy 20.2.93.

Draft
Dis. Bd. & Capt. Fenning's case
Done.
1/7/99

Govt
29/6/99

A.G. u.o. No 1691
29-6-99

by

ACCOUNTANT GENERAL'S OFFICE
1 JUL 1899
MADRAS

Here comes p 13a

Pol Dept.
7-7-99

B 27

With reference to the Ag's u-o remarks on the attached sheet a Mrmo to the Paymaster is subm^d in which he is requested to furnish a Statement showing
1- The sum actually received as "local subscriptions" each year since the Govt donation was sanctioned.
2. The sum rec^d each year as interest on invested funds
3 The amount drawn each year as Govt donations.
On receipt of this Statement the amount requiring to be refunded to Govt (as already suggested in para 5 of these Notes) may be readily calculated.

Attention is solicited to the Paymaster's Statement B filed in his last Annual Report recorded in GO No 281 Pol 3-5-99.
The total is wrong & in para 2 of the Memo now subm^d the PCB is requested to explain the discrepancy & submit a fresh Statement.

H.W.E. 7/7/99
Cwb 12 VH

*please see separate sheet below.

*It was sanctioned vide GO No 97 Pol d/20/2/93

*They began to accumulate the first year.

*The Ag's remarks show that this has been erroneously calculated for 1898. Probably this has been going on for some years.
H.W.E. 7/7.

[G. / 9]
1,000—1[illegible]6.

(6) = 28 61 2

(1899) Department.

D. O. No. 342

From
Capt^n L. T. Foran Esq.

~~D. O.~~
Note for the C^S

No.

It is subm^d that this D/O may be awaited the reply of the Paymaster to Memo No 1851 Pol d/15-7-99 - who is therein requested to submit a revised Annual report for the year ending Dec^r 31^st 1898.

Please see last para of the D/O.

H.W.E. 17/7/99
Cwb. 17/7
Jr Mrmo:

Dated 12 July 1899
Received 13 " "
Registered " "
Enclosures
Spare copies.

SUBJECT.
Re Sorsha Widows Fund.

N.B.—KEEP FILE INTACT.

66
H.W.E. 17/7/99

BACK PAPERS.

G.O.	No.	Department.	Da.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

D.O.

By Chepâk 9

12 July 1899

Dear Mr Stokes

Since receiving your D.O. of 28 June re the Cochin Widows Fund I have been going into the accounts very carefully and have just had a long conversation with Mr Firth

The Fund is in a much more flourishing condition now than it has been for some years. About Rs 97 a year

CHIEF SECRETARY'S OFFICE 13 JUL 1899 GOVERNMENT OF MADRAS

BACK PAPERS.

G.O.	No.	Department.	D

being collected monthly and so Rs 47 out of a possible Rs 50 maximum is obtained from Govt.— Owing to the Subsn having decreased the monthly expenditure had been reduced to an average of Rs 117 paid irregularly, this is now being gradually increased and paid regularly, & I propose expending at least Rs 150 p.m. as the accumulated funds will allow any deficiency

in any month being paid. I find a certain opposition to this from the Native members of the Committee who want to accumulate idle money. Mr Firth tells me that the late Secretary Ghulam Muhammad ignored her appeals continually for this reason, and it is even on record censuring Mr Firth for having given some assistance in anticipation of sanction. I should be very glad if Mr Firth would be Secretary but she is not quite certain yet about it.

1/63

BACK PAPERS.

G.O.	No.	Department.	

27 = 29 9

67
2

D.O. No. 342

28 Dec 183
28.6.99 Z

& suggests being a Joint Secretary so that my Office should keep the accounts. I will call a meeting shortly of H Ex Committee and inform them of your views, & how to you again subsequently in the meanwhile thine and going on the lettes lines you suggest

Yrs Sincerely

R. J. Jourdy

[G. / 9]

1,600—11-[illegible]

34 30

68 2

Poll (1899) Department.

D. O. No. 404

From Capt.n L. J. Formby

D. O.

No.

Dated 22nd August 1899

Received 23rd ——— a.m.

Registered 24th ——— a.m.

Enclosures Three.

Spare copies.

SUBJECT.

Forwarding copy of the proceedings of a meeting held on the 14th inst. together with a statement of accounts of the Sooka Fund.

31

GOVERNMENT OF MADRAS

Resolved that Major [illegible] having kindly consented to act as Joint Secretary with Mr Blakiston [illegible] the same be thanked.

Resolved that in the matter of [illegible] each [illegible] shall be supplied with a [illegible] [illegible] all annexes.

Resolved that a copy of the Statement of Income and Expenditure be sent to each member and subscriber

(Signed) [illegible]
Acting President.

(A true copy)

[illegible]
Joint Secretary

2/0

Statement showing the Income and Expenditure of the Gosha Fund

from 1st *January to* 30th *June* 1899. *(Six months.)*

MONTHS.	INCOME.									EXPENDITURE.													Unpaid Subscriptions.		
	Subscription.			Govt. Grant.			Total.			Gosha widows.			Rice-doles			Pay of Peon.			Total.						
1899.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
January	100	0	0	50	0	0	150	0	0	83	0	0	36	0	0	6	0	0	125	0	0	0	0	0
February	100	0	0	50	0	0	150	0	0	83	0	0	36	0	0	6	0	0	125	0	0	0	0	0
March	98	0	0	49	0	0	147	0	0	81	0	0	36	0	0	6	0	0	123	0	0	2	0	0
April	96	0	0	48	0	0	144	0	0	81	0	0	36	0	0	6	0	0	123	0	0	3	0	0
May	97	0	0	48	8	0	145	8	0	81	0	0	36	0	0	6	0	0	123	0	0	3	0	0
June	94	0	0	47	0	0	141	0	0	87	0	0	40	0	0	6	0	0	133	0	0	4	0	0
	585	0	0	292	8	0	877	8	0	496	0	0	220	0	0	36	0	0	752	0	0	12	0	0

Amount in the Madras Bank to the Credit of the Gosha Fund on 1st July 1899 Rs. 3,471—7—7.

(Signed.) **R. F. R. FORMBY, Captain,**
Acting President, Gosha Fund.

Paymaster Carnatic Stipends' Office,
Chepauk, 1st August 1899.

(Signed.) **MIR GHULAM-I ABBAS,**
Honourary Secretary.

No. 20

75

Paymaster, Carnatic Stipend

Madras, 22 Augt 18

Dear Sir Stokes

I in reply to your
of 28 June 99 and in
-vation of my D.o of 12
I herewith enclose a
of the Statement
Meeting held in the
together with a state
of accounts which
prepared to illustr
Yours, very
Hon. Secretary

GOSHA FUND.

Statement of Average Monthly Income and Expenditure from 1893 *to* 1898.

INCOME.

1893.	Income by subscriptions including Government Grant ...				156	0	0
1894.	do.	do.	do.	...	174	0	0
1895.	do.	do.	do.	...	208	0	0
1896.	do.	do.	do.	..	164	4	0
1897.	do.	do.	do.	...	144	1	4
1898.	do.	do.	do.	...	147	9	4

993-14-8
12
11927-0-0

Paymaster Carnatic Stipends' Office,
Chepauk, 1st August 1899.

(Signed) MIR GHULAM-I ABBAS,
Honourary Secretary.

EXPENDITURE.

1893.	1. Stipends to Gosha widows @ Rs. 2 & under	Rs.	110-0-0		
	2. Do. to Rice dolers through Mrs. Firth	,,	20-0-0	135	0 0
	3. Contingencies (including bill collector's pay)	,,	5-0-0		
1894.	1. Stipends to Gosha widows @ Rs. 2 & nnder	Rs.	90-0-0		
	2. Do. to Rice dolers through Mrs. Firth	,,	39-0-0	135	0 0
	3. Contingencies (including bill collector's pay)	,,	6-0-0		
1895.	1. Stipends to Gosha widows @ Rs. 2 & under	Rs.	100-0-0		
	2. Do. to Rice dolers through Mrs. Firth	,,	38-0-0	147	0 0
	3. Contingencies (including bill collector's pay)	,,	9-0-0		
1896.	1. Stipends to Gosha females @ Rs. 2 & under	Rs.	97-8-0		
	2. Do. to Rice dolers through Mrs. Firth	,,	36 0-0	139	12 0
	3. Contingencies (including bill collector's pay)	,,	6 4-0		
1897.	1. Stipends to Gosha females @ Rs. 2 & under	Rs.	98-4-0		
	2. Rice dolers through Mrs. Firth	,,	36-0-0	140	8 8
	3 Contingencies (including bill collector's pay)	,,	6-4 8		
1898.	1. Stipends to Gosha females @ Rs. 2 & under	Rs.	91-5-4		
	2 Rice dolers through Mrs. Firth	,,	36-0-0	133	5 4
	3. Contingencies (including bill collector's pay)	,,	6 0 0		

(Signed.) R. F. R. FORMBY, Captain.
Ag: President Gosha Fund.

OFFICE OF THE SECRETARY TO GOVERNMENT MADRAS 23 AUG 1899

GUARDIAN PRESS, MADRAS.

176

inclined to disagree
you and to work
on accumulating
lo, but finally it
agreed to let Mr Fin
a fairly free hand
ope we shall be able
ry on the Fund on
nes suggested by Y
ome a few more
criptions promised
ope we shall make
Rs 100 per mensem
ort. The average

Subscriptions have decreased
since March of this Year
because I divided my
subscription of Rs 10, between
this Fund and the Aiyuman
because I disapproved of
the system of accumulating
funds, and I am not at
all sure of the advisability
of this Godha Fund, as it's
quite unusual to interfere
even for charitable purposes
with Mahomedans and
their benevolent kind, I think
this is fairly well borne out

by the fact that Mr Forbes cannot readily find all really destitute Gosha women to put on the Fund. but as it does exist it shall be worked for the advantage of the greatest number possible The reason why the month average income was so low in 1894 '95 & 96 was because extraordinary donations were included.

Believe me
Yr Sincerely
R. F Forsyth

H 38 34 79
Print 2

D.O. No 4044

10

up to this yellow paper

24
XVIII

Re relative Wages

CHIEF SECRETARIAT
3 NOV. 1899
GOVERNMENT OF MADRAS

Secy. G.H.
16.11.99

#50
8½
12P

Mo. O. Memo

No. 116

I can arrange for the Examination of the accounts but I would ask for the books being sent to my office for the purpose. I presume there is no objection to this course.

1-11-99. A. G.

To

The Chief Secretary to G
Political Departm

4-11-98.
R17-11-98.

Political Department

No. 51

82

D. No. From the , No. , dated 189 .

" " " , " , " 189 .

" " " , " , " 189 .

" " " , " , " 189 .

Currents in Typhe

ORDER No. 756 dt 17.11.98
P.S.

A comparison of the consolidat-
ed statement now furnished by the Pay
Master, Carnatic Stipends, with the
financial statements submitted annual-
ly since the inauguration of the
Mahammedan Gosha Widows' Fund in 1892
tends to indicate that the accounts
of the Fund have been kept in a
manner which leaves much to be desired.

2. Govt. Grant. The total amount
drawn as "Govt. Grant" from October
1st 1892 to December 31st 1898
according to the statement appended
to the Paymaster's letter No. 283 d/
26th July 1899 was Rs. 3,708 but the total
grants as reported in the annual
statements furnished to Govt. amount
to Rs. 3,620. In statement B furnished
with the annual report for 1898 the
amount drawn under this head during
the year (including grant for two

onths of 1897) was shown as R.670; in the revised statement now furnished the figure is placed at R.658 for the same period.

3. SUBSCRIPTIONS. Until the year 1897 the receipts of the fund were shown as "Subscriptions" and "Donations", respectively; thereafter all receipts have been shown as "Subscriptions" It is presumed that since 1897 no special gifts which could be considered as "donations" (except the Govt. grant) have accrued to the fund. In the consolidated statement now submitted by the Paymaster, Carnatic Stipends, the receipts from local subscriptions from October 1892 to December 1893 are shown as R.1500, while in the financial statement recorded in G.O.No.59, Pol.d/-30th January 1894 the local subscriptions are shown at R.1499 irrespective of "donations" amounting to R.825. Statement B furnished with the annual report for 1898 placed the sum received from local subscriptions at R.1091; this amount is now corrected by the Paymaster to R.1119. It is observed that this error occurred in the entries of the monthly subscriptions for four consecutive months of the year. A similar discrepancy in the financial statement for 1896 rendered it necessary for Govt. to call for a revised statement.

4. INTEREST. During the first three years of the existence of the fund there were on "deposit" in the Madras Bank, besides a cash balance retained in the Paymaster's hands, R.1706, R.2200, and R.2848 respectively. No interest is shown to have accrued on these deposi although the Honorary Secretary s in his first annual report that investment of the funded capital was in contemplation. It is now explained by the Paymaster that these funds were left in current account at the bank and drew no interest. These su might well have been placed on "fixe deposit" for the benefit of the fund instead of being allowed to lie idle. Although Govt. securities were purchased in 1896 and subsequently, no interest has been shown in the annual reports as having accrued, ~~It was concluded, therefore, that the interest had been drawn and added each year to the subscriptions. This now appears not to have been the case.~~ It now appears that the remained undrawn until March last, when, the Paymaster explains, the accumulated interest to the end of 1898 was drawn and the bonds sold out. This accumulated interest is, however, now shown in the statement submitted by the Paymaster against the respective years for which it has lately been drawn.

5. The Govt. grant to this fund cannot be continued unless the accounts of the fund are in future kept in such a manner as to ensure correct exhibition of its ~~and favourer~~ financial transactions. The Acctt.Genl will now be requested, in consultation with the Paymaster, Carnatic

Stipends

nds, to arrange for an examination of
ts of the fund up to the end of
96 to report thereon, at the same
time suggesting any changes he may
consider necessary. The Govt. donation
will, in future, be drawn once a year
and will be calculated on the total amount
of subscriptions actually collected in
each [redacted] month of the preceding
year. The Acctt. Genl. will be requested
further to endeavour to arrange for an
audit of the accounts of the fund at the
end of each calendar year prior to the
disbursement of the Govt. grant.

6. The surplus funds should be
invested and the interest thereon drawn
annually, the amount of the interest
together with the entire amount of
subscriptions raised being expended on
the object for which the fund exists.

Cuds.
9 & 4

No 2693 & 26.10.99.

A. G. no. in favour of
enfor. whether he can arrange
for the payment of the instal-
ment. The payments
can not be directed to be
as his memorial is now
pending in the Govt.

To

The Paymaster Carnatic
Stipends.

,, Accountant-General.

checked
MM
7.11.0799

4 P 54
A

B.

ACCOUNTANT GENERAL'S OFFICE
27OCT 1899
MADRAS

11 B

B

Wd Letter Book 17
from.

Wd Copy.

Despd
28-10-99

Print Go and notes as marked and Govt order
19/11/99
22/11

(11)

25-6-19

15 6 21

19.2.24 I

22.9.26 D

26.8.27 D

15/3/28. BV

5/2/29. BV

9/9/31 I

10-9-32 I

31.8.33. I

24.1.36 I

30-6-1936 I

22/7/37. I

11.3.46 I

31-7-46 I

28 2 47 I

5-11-51 DI

14.3.57 I

9-9-60 D2