

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 34

DATED 15-1-97

INDEXED.

6/6

[Despatch Abstract.]

Cost of supplying copies of
Land Acquisition proceedings. Passing
orders in regard to the recovery and
debit of the cost of ~~supplying~~ ~~expenses~~
4—.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

~~G.O.~~ <i>2872/97</i>	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government { 1897 } of Madras. FINANCIAL.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 34, 15th January 1897.

JANUARY.

Cost of supplying copies of Land Acquisition Proceedings.

Passing orders in regard to the recovery and debit of the —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

G.O., Mis. No. 4500, Revenue, dated 12th November 1896.

Read—the following paper:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 4729, dated 19th October 1896.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 29th September 1896, No. 3040:—

I have the honour to state that the Collector of Nellore has passed an order that the amount of a bill for remuneration to copyists and examiners presented by the Special Deputy Collector, Bezwada-Madras State Railway, Pennar division, should be debited to "3. Land Revenue" in the treasury accounts, treating the Special Deputy Collector as a Divisional officer for the purpose of granting copies of documents.

A reference was also made to me recently by the Examiner of Accounts, Bezwada-Madras State Railway, in connection with a bill presented to him for payment by the Special Deputy Collector of the Bapatla division of the railway.

In both cases the system of copy-stamped papers sanctioned in G.O., No. 181, Revenue, dated 25th February 1892, was adopted. But under Board's Proceedings, No. 592, dated 13th October 1893, the officers empowered to grant copies of documents on such papers are Collectors, Divisional officers, Tahsildars and Deputy Tahsildars.

The order clearly refers to Revenue officers only, and I am doubtful whether it was intended to apply to officers who are on special duty in the Public Works Department for acquisition of lands, &c.

If any extension in this direction is allowed, the question will arise as to what department should bear the charges for remuneration to copyists. It will not be correct to debit Land Revenue with them since the charges were not incurred in that department. On the other hand, the Examiner contends that, as the sale-proceeds of the copy-stamped papers are credited in the accounts of the Civil department under Stamps, the charges incurred in connection with the preparation of copies on such papers should be debited to that department.

To avoid any complication it seems to me that the simplest plan would be to rule that, in cases like the present, the copying fees should be paid in cash. If the Board concurs in this view, I request that the necessary orders may be issued.

Resolution—Mis. No. 4729, dated 19th October 1896.

Special Deputy Collectors for the acquisition of lands for railway purposes have been declared to be Divisional officers for the purpose of the grant of copies under Standing Order, No. 226 (Old Edition). There will accordingly be no objection in future to their levying copying fees in the shape of copy-stamped papers under G.O., No. 1178, Revenue, dated 9th December 1891.

2. In order to meet the difficulty pointed out by the Accountant-General in regard to the department to which the charges for remuneration to copyists should be debited, the Board has already suggested to Government that the sale-proceeds of copy

stamped papers should be credited in future to Land Revenue or other appropriate departmental head—*vide* paragraph 2 of Board's Proceedings, Mis. No. 3962, dated 29th August 1896.

(True Extract.)

(Signed) R. C. C. CARR,
Ag. Secretary.

To the Secretary to Government, Revenue Department.
" Accountant-General.

Order—Mis. No. 4500, Revenue, dated 12th November 1896.

Recorded.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Ag. Under Secretary to Government.

To the Board of Revenue (Land Revenue).
Copy to the Financial Department.

Note by the Examiner of Railway Accounts, dated 3rd December 1896.

Copies of land acquisition proceedings are supplied, not for the benefit of the railway acquiring the land, but for the benefit of private individuals, who are required to pay for the cost of the same in the shape of fees for stamped papers.

If the fees are properly fixed, there is no actual expense either to Government or to the railway in connection with the furnishing of copies of land acquisition proceedings to the parties interested.

If, however, the fees levied are credited to some Civil department head of Revenue, while the railway is charged with the cost of copying, the railway capital account will be unduly and unfairly swollen by some fictitious expenditure which has not actually been incurred in connection with land acquisition.

For this reason I am of opinion that the Accountant-General's suggestion, that the cost of supplying copies of proceedings should in these cases be recovered in cash, should be adopted.

ORDER—No. 34, Financial, dated 15th January 1897.

As suggested by the Accountant-General and the Examiner of Railway Accounts, the cost of supplying copies of papers in cases such as those dealt with in the correspondence read above will, in future, be recovered in cash.

2. The expenditure in the cases mentioned in the Accountant-General's letter, No. 3040, dated 29th September 1896, will, however, be booked in the accounts of the railways, to which the salaries of the Deputy Collectors on special duty in the Public Works Department are, under section 1203 of the Civil Service Regulations, also debited.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Accountant-General.

Exd. A. Raiff.

Financial (1896) Department.

CURRENT No. 3006

From

The Revenue Dept.

Order

No. 4500 *Mis.*

Dated 12th
Received 18th } Nov 1896.
Registered 18th

Enclosures - 2-

Spare copies.

SUBJECT.

Recording B.P. informing the
A.G. that Special Deputy Collectors
for the acquisition of lands for Ry.
purposes have been declared to be
divisional officers for the purpose
of the grant of copies under S.O. No
226 (C.E.) and there will therefore
be no objection in future to their
having copying fees in the shape of
copy stamped papers.

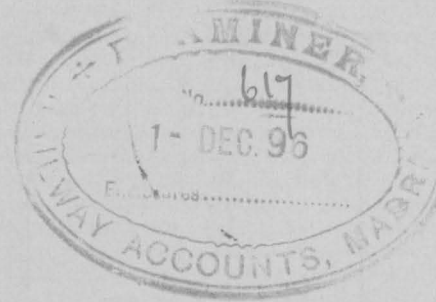
BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Form No. 21.
5-3-96.



OFFICE OF THE CONSULTING ENGINEER FOR RAILWAYS,
Madras, 30th November 1896.

No. 3817

OFFICE NOTE.

Soft Order Financial Department
Letter from the Agent, Railway, No. 47

dated 27th November 1896, forwarded to the Examiner of Railway
Accounts, for favour of opinion.

58. *[Signature]*

for E. R.

9/11
30/11

EXAMINER'S REPLY.

E.R. Note by the Examiner of Railway Accounts.
Copies of land acquisition proceedings are
supplied, not for the benefit of the Railway acquiring
the land, but for the benefit of private individuals
who are required to pay for the cost of the same in the
shape of fees for stamped paper.

If the fees are properly paid there is no actual expense
either to Govt or to the Railway in connection with the
furnishing of copies of land acquisition proceedings to the
parties interested.

If however the fees levied are credited to some fund
of Revenue, while the Railway is charged

SA.
This is the fairest
way but can it be
done?

MA 8.12.96

5/12

NA in the CB

There is no objection
to this course, which is
certainly the simplest,
being followed.

CMS
10.12.96

Replying
also
MA
11.12.96

9.1.06.

with the cost of copying, the Railway Capital Act
will be unduly & unfairly swollen by some fictitious
expenditure which has not actually been incurred in
connection with land acquisition.

For this reason I am of opinion that the Accountant
General's suggestion, that the cost of supplying copies of
proceedings should in these cases be recovered in cash, should
be adopted.

W. Allen
CR 3/12

so will 3 Land Rev of this
head bear the charges.
Civil

[G. 25 A.]

1,000-21-3-96.

Sub? to the C.S. with ref:
to Railway Secy with the
paper can circ. 15/12?

Civil
3/12

FOR ORDERS.

H. M.

Secretary to Govt., P.W.D. for
favour of counter-initials.

Copy of a note of the
Examiner of Recd. Railway
is attached which appears to
me to indicate the best course
to pursue.

15/12

D

Financial DEPARTMENT.
C. No. 3006.

By order of the Railway Secy.
The Examiner of Public Works

Accounts contends that because the sale
proceeds of copy-stamped papers are
credited to IV Stamps in the Civil de-
partment, the charges on account of
remuneration to copyists incurred by
Deputy Collectors on special duty in the
Public Works Department for the acqui-
sition of lands for Railway purposes
should also be debited to the Civil
department. The Accountant-General
rightly holds that such charges are not
debitable to 3 Land Revenue. The Board
of Revenue imagines that the difficulty
will be surmounted by the proposal now
before the Government of India to
transfer the receipts from IV Stamps to
another head of accounts. But it is
clear that to whatever head the receipts
may be credited, the question of the
incidence of the expenditure on account
of remuneration to copyists should
follow the general principle that the

department for whose benefit the charge is incurred should always retain the debit in its own accounts - art. 1006, 773(b), (c) of the Civil Account Code, art. 1295 of the Civil Service Regulations &c.

Submitted that the following order may issue.

O R D E R :-

The Govt. considers that, independently of the head to which the sale proceeds of copy-stamp paper are credited, the expenditure incurred on remuneration to copyists by Deputy Collectors on special duty in the P.W.D. ~~must~~ be booked in ~~the~~ accounts ~~other~~ than those ~~concerning~~ to the Railways, to which ~~also~~ the salaries of the Deputy Collectors in question are, under art. 1203 of the C.A.C. ^{also} debited.

Cues
26.11.96

To the Board of Revenue.
,, P. W. D.
,, Accountant-General.

MA
27.11.96

FOR ORDERS.

H. E. THE GOVERNOR.

~~THE HON'BLE MR. H. W. BLISS, C.I.E.~~

~~THE HON'BLE MR. J. GROSE, C.I.E.~~

Financial Dept

Read C. No. 3006 - (A)

- Note from Ex. Ry. Accts &
3. 12. 96 - (A)

Order No. 34 of 15-1-97
P.S.

As suggested by the Acct
Genl. ^{and} the Examiner of Railway
Accounts, the cost of supplying
copies of papers in cases such
as those dealt with in the

Correspondence read above will
in future
be recorded in cash

2. The ~~part~~ expenditure in the cases
mentioned in the Acct. Genl's
Letter No. 3040 of 29-Sept-1896
will, however, be booked in
the accounts of the Railways,
to which the salaries of the
Dy. Colrs. ~~are~~ on special duty
in the P. W. D. are, under § 1203
of the C. S. R., also debited

Cues
12.12.96

MA
14.12.96

Per. Dept 6
P.W.D. 10
Acct. Genl 4

Desp.
23/1/97

Hon. Mr. J. Grose, C. 29

The Secy. { Revenue Dept
P. W. D. }
for favour of counter-initial

MA
14/1/97

JS
14/1/97

Does this mean
expendit. "already incurred"

MA
14.12.96

Subd that the expenditure made by
the AG has been "already incurred"
If the words are ^{added to} para
2 of the draft it may lead to
complicated questions about all
past expenditure

Cues
14.12.96

MA

CR to see MA

C. 13
R 15/1/97

Under para 1 above would fully dispose of the point as
made & the subject for action, but as the amount of the
expenditure is not small while the duty is paid
it is better to leave the point open

Received for cash after
the last of the month

First copy sent to Press. 15/1

Returned for signature.

Despatched in 18

22/1/97

NUMBER OF COPIES
REQUIRED.

Order complete. 60
Letter only.
Order complete with letters.

READ AGAIN G.O., No.
139

DATED

CURRENT No.

As inserted

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

7 copies

N.B.—

- A = Print in full.
- B = Not to be printed.
- P = Print abstract only.
- Q = Print heading only.