

Financial (1896) Department.

ORDINARY PRINTED.

G.O., No. 473

Dated 14th June 1897

$$7/8$$

[Despatch Abstract.]

Copy Stamp paper

Intimating to the Accountant-General that this Government approves of the proposals of the High Court as to the mode of calculating the value of —

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
3416/97	999	1000-1001	1-1-97				

Government (1897) of Madras. FINANCIAL.

Recd. } *Enclosures*
Regd. } 1897. *Spare copies*

G.O., No. 473, 14th June 1897.

JUNE.

Copy-Stamp Paper.

Intimating to the Accountant-General that this Government approves of the proposals of the High Court as to the mode of calculating the value of —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again G.O., No. 707, Financial, dated 23rd October 1896.

ABSTRACT.—Passing orders on the question of the imposition of a check on the increasing cost of establishment and remuneration to copyists entailing loss on Provincial funds on account of the introduction of stamped papers for copies in Revenue and Judicial offices.

2. It is observed that the statistics furnished by the Superintendent of Stationery do not agree with those of the High Court, which again are at variance with those embodied in the civil estimates and finance accounts, as shown below:—

Copy-stamped paper in Judicial offices.	Statistics furnished by	1892-93.	1893-94.	1894-95.
Cost of paper	Superintendent of Stationery	RS. 25,684	RS. 30,326	RS. 36,473
	High Court	10,439	10,951	11,842
	Difference	15,245	19,375	24,631
Number of sheets supplied	Superintendent of Stationery ..	NO. 1,838,458	NO. 1,911,592	NO. 2,065,251
	Superintendent of Stationery ..	RS. 2,29,807	RS. 2,38,949	RS. 2,58,156
	High Court	2,08,491	2,18,250	2,37,073
Value of paper at 2 annas a sheet ..	Superintendent of Stationery ..	21,316	20,699	21,083
	High Court	1,47,350	1,51,528	1,59,758
	Civil estimates and accounts ..	1,43,377	1,47,367	1,53,598
Remuneration to copyists and pensionary contributions.	Difference	3,973	4,161	6,160

3. It is not clear why the High Court has placed the discount to vendors at exactly the same figures as the cost of the paper. The Accountant-General is requested to place himself in communication with the Hon'ble the Judges and the Superintendent of Stationery and to rectify any erroneous procedure in accounts or classification which may have led to the discrepancies noticed above.

READ—also the following paper:—

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the Chief Secretary to Government, Financial Department, dated Fort St. George, 11th May 1897, No. I.B.E.—84.

With reference to paragraph 3 of G.O., No. 707, Financial, dated the 23rd October 1896, desiring me to rectify, in communication with the Superintendent of Stamps and the Registrar, High Court, any erroneous procedure which has led to the discrepancy, in the receipts and charges on account of copying work, I have the honour to state that I have addressed those officers on the subject and I find that the differences are due mainly to different modes of calculating the cost of copy stamps. The figures of the Superintendent of Stamps are reported to represent the cost of all copy stamps sold to vendors for use other than in Revenue Courts. Those of the High Court denote the value of stamps actually used in the Judicial Department. They do not include therefore stamps remaining unsold with the vendors nor those purchased but not filed or used by parties. Hence the receipts from stamps reported by the High Court are less than those deduced from the statistics furnished by the Superintendent of Stamps.

2. In regard to charges on account of remuneration to copyists, &c., they cannot be reconciled as the High Court figures include pensionary contribution, stationery charges and certain percentages prescribed by the Court under copyists rules, while the figures shown in the Government Order against civil estimates and accounts do not include them. The Court's Circular No. 2785, dated 23rd September 1884, on the subject is enclosed for the information of Government.

3. It has also come to notice that, while the cost of copy-stamp papers according to the contract rate at which they are purchased by the India Office comes to 234 pence (=936 farthing) per sheet or 3.4 pies (at the exchange of 1s. 1½d. the rupee for 1895-96), the High Court Circular No. 2785, dated 23rd September 1884, requires it to be taken at 5 per cent. of the face value of 2 annas or 1.2 pies per sheet which is only about a third of the actual price of the stamp paper. I therefore suggested to the High Court that the cost of a sheet of copy-stamp papers including freight, &c., may be more correctly taken at a farthing and the whole of the stamp papers used by each Court may be valued at that rate and then easily converted into the Indian currency. The High Court however prefers to raise the value from 5 to 15 per cent. of 2 annas—vide copies of my letters, Nos. 29 and 81—I.B.E., dated 26th February and 29th April 1897, respectively, and High Court's replies, Nos. 5391 and 5391, dated 25th April and 4th May 1897, respectively, enclosed. If the value of the papers is thus fixed it will be too low when exchange falls and too high when exchange rises. I therefore respectfully submit this point for such orders as may seem necessary.

4. The Court's Circular enclosed also explains why the cost of stamp paper and discount are taken at the same amount in the Court's statements recorded in the Government Order under reply.

ENCLOSURES.

No. 2785.

CIRCULAR.

In order to carry out rule 30 of the amended Copyist rules, dated 22nd May 1884, requiring District Judges to supervise the copying establishments and revise them when necessary, they should look to two things—

- (1) whether the receipts fully cover all charges, and
- (2) whether the number of copyists or the supervising staff is unnecessarily large, with regard to the work to be done.

As to (1), the receipts should be taken to be the value of the stamp papers actually expended, as the charges incurred are in respect of such stamps only.

In the charges must be included the cost of manufacture of paper, discount to stamp vendors, allowances for pensions and for short work during the recess, as well as salaries, extra allowances, cost of stationery and contingent expenditure.

As to (2), the number of stamp papers received ordinarily represents the work to be done. By rule 2, no copyist can be enrolled who cannot write 12 sheets per diem, and this amount of work must be exacted from him. If any one cannot do it, his services should be dispensed with.

Taking 25 days to a working month, each copyist should turn out a minimum of 300 sheets, and consequently only one copyist need be employed for every 300 sheets received per working month, while the supervising staff should be regulated according to the number of copyists retained on the above principle.

In order that the stated particulars may be shown, and the double test seen at a glance, the present statement of receipts and charges (E) appended to the rules has been revised, and it will in future be kept in the annexed form. In column 2 thereof, as already observed, only the value of stamps expended is to be shown. The 10 per cent. of that value to be shown in column 3 is made up of 5 per cent. being the cost of manufacture of the stamps, and 5 per cent. the amount of discount allowed to the vendors. Column 6 will show the net amount of extra allowances paid under rule 27 after deducting recoveries (if any) made under the same rule. The allowance to be charged in column 10 for the recess has been approximately fixed at 10 per cent. of the cost of the permanent establishment, until future actual results afford more accurate data for the estimate. The other columns explain themselves.

(By the Court.)

HIGH COURT OF JUDICATURE,
MADRAS, 23rd September 1884.

J. A. DAVIES,
Ag. Registrar, Appellate Side.

FORM E.

STATEMENT of receipts and charges on account of copyist establishments in the Court of _____
in the District of _____ for the month of _____ 188 .

- | | |
|--|--|
| 1. Name of Court. | 10. Allowance for recess at say 10 per cent. on columns 4 and 5. |
| 2. Value of stamps expended. | 11. Total charges (columns 3 to 10). |
| 3. Cost of stamps at 10 per cent. on column 2. | 12. Surplus. |
| 4. Fixed salary of copyists. | 13. Number of stamps received. |
| 5. Do. other establishment. | 14. Number of copyists required, each writing 12 sheets per day. |
| 6. Net extra allowances (rule 27). | 15. Number of permanent copyists on the roll. |
| 7. Cost of stationery (rule 28). | 16. Remarks. |
| 8. Contingencies (rule 4). | |
| 9. Ten per cent. on the salaries of pensionable posts (rule 29). | |

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Registrar, High Court, Madras, dated Fort St. George, 26th February 1897, No. I.B.E.—29.

With reference to your letter, No. 5391, dated the 12th January 1897, to the address of the Superintendent of Stamps, Madras, I have the honour to inform you that that officer states with reference to the cost of stamp papers in question that 19s. 6d. per 1,000 sheets is the actual contract rate at which they are purchased by the India Office. At that rate the cost price of one sheet comes to 234 pence or 3 4 pie at the exchange of 1s. 1 1/2d. the rupee while the rate of 5 per cent. of the face value of stamps given in the High Court Circular, No. 2785, dated the 23rd September 1884, works out to 1 1/2 pence per sheet, i.e., about a third of the actual price of the stamp papers. I would, therefore, suggest that the cost of a sheet of copy-stamp paper including freight, &c., be taken at 3/4d. and the circular modified accordingly. If the High Court accepts the proposal, I will inform Government that no other corrections seem to be called for in respect of the differences noticed in G.O., No. 707, Financial, dated the 23rd October 1896.

From D. W. G. COWIE, Esq., Registrar, High Court of Judicature, Madras, to the Officiating Accountant-General, dated 25th April 1897, Ref. on No. 5391 of 1896.

With reference to your letter, No. I.B.E.—29, dated 26th February 1897, suggesting that the cost of a sheet of copy-stamp paper including freight, &c., be taken at 3/4d. and the High Court Circular, No. 2785, dated 23rd September 1884, modified accordingly, I am directed to state that the High Court accepts the proposal to increase the cost price of a sheet of copy-stamp paper from the present rate of 1 1/2 pence to 3 4 pence without adopting the farthing rate which does not commend itself, because it is necessary to deal with annas and pence.

2. The High Court is prepared to increase the percentage of cost of manufacture, &c., to three times the present rate, viz., from 5 per cent. to 15 per cent. which, added to the stamp-vendor's commission of 5 per cent., makes 20 per cent., the figure to be entered in column 3 of the E statement referred to in the circular.

3. I have the honour to request you to inform me whether you approve of this proposal.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the Registrar, High Court, Madras, dated Fort St. George, 29th April 1897, No. I.B.E.—81.

With reference to your letter, No. 5391, dated the 25th instant, I have the honour to observe that the cost of a sheet of copy-stamp paper might be taken at 3 4 pence were it always the equivalent of 3/4d. But as exchange varies, the cost in Indian currency varies inversely. I think therefore that the stamp papers used by a Court should be valued in the bulk at 3/4d. per sheet and the lump value so arrived at may be easily converted into the Indian currency and entered separately in the E statement rendered to the High Court and the vendors' commission added separately in another column. Thus I would prefer column 3 of the statement being sub-divided into two separate columns for showing the cost of, and commission on, the stamp papers to fixing the cost at an arbitrary rate as would be the case, if it is taken at a percentage of the face value of the paper or two annas.

I request the favour of your early answer to enable me to make the necessary report to Government as soon as possible.

From D. W. G. COWIE, Esq., Registrar, High Court of Judicature, Madras, to the Accountant-General, dated 4th May 1897, Ref. on No. 5391 of 1896.

With reference to your letter, No. I.B.E.—81, dated 29th April 1897, regarding the rate to be adopted for the cost of a sheet of copy-stamp paper, I am directed to state that the High Court's proposal of a percentage of the value of the stamps made in my letter of 25th ultimo is preferable, as it is less likely to lead to mistakes in the Courts and is sufficiently accurate for the purpose in view. If, however, Government desires it, the High Court will adopt the farthing rate proposed by you.

ORDER—No. 473, Financial, dated 14th June 1897.

Recorded.

2. With reference to paragraph 3 of the Accountant-General's letter, No. I.B.E.—84, dated 11th May 1897, the Government considers that the proposals of the High Court will meet the requirements of the case.

(True Extract.)

Chief Secretary.

To the Hon'ble the Chief Justice (with C.L.).

" Accountant-General.

" Superintendent of Stationery.

Exd. A. Ratt.

Financial (1897) Department.

CURRENT No. 1502



From The Accountant-General

Madras

Order

No. I.B.E.
84

Dated 11th May 1897

Received 13th

Registered 14th

Enclosures 5

Spare copies "

SUBJECT.

Reporting on the reference made by Govt. desiring to rectify in communication with the Supt. of Stamps and the Registrar High Court any erroneous procedure that led to the discrepancy in the receipts and charges on account of copying work

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

C. 9-6-97.
R 12-6-97

[G. 25]
1,000-5-5-97.

C. No. 1502

Financial DEPARTMENT.

- H. A. THE GOVERNOR.
- (1) THE HON'BLE MR. BLISS, C.I.E. ✓
- (2) THE HON'BLE MR. GROSE, C.I.E. ✓

SUBJECT.

Cost of copy-stamped papers

FOR ORDERS.

Para 3A

In G.O. No. 707 Finl., dated 23rd October 1896, the Accountant-General was asked to reconcile certain discrepancies in the statistics maintained by the Supdt. of Stationery and the High Court, in regard to the cost and value of copy-stamped paper used in judicial offices. From the subsequent correspondence on the subject now submitted by the Accountant-General, it would appear that the defects are due to the instructions issued by the High Court in a Circular of 1884 which requires amendment.

X { Rs. 24,631 ✓
Rs. 21,083 ✓

Page 3 of the book

According to this circular, the cost of paper ^{has} hitherto been taken arbitrarily at 5% ^{of} ^{face} the value of 2 annas stamps actually expended, - the discount to stamp-vendors being assumed at an equal amount, and the two together being shown in one and the same column of the departmental

departmental return.

The Accountant-General suggests

(i) that the actual cost of paper should be shewn separately. viz - the contract rate of one farthing per sheet, converted into Indian currency according to the prevailing rate of exchange, and

(ii) that the actual payments on account of payments to vendors should be shown in a separate column. -

The High Court prefers a fixed Indian rate of 3.4-pies per sheet, on the ground that it is less likely to lead to mistakes in the courts and is sufficient for the purpose in view, but it is prepared to adopt the Accountant-General's suggestion, if the Govt. desires it. (vide Regd. Letter No. 5391 of 4.5.97 on p. 4 of ^{present current} file).

Submitted that the Accountant-General's proposals should be approved and that the High Court should be requested to revise the circular, with a view to assimilate ^{the figures in} the departmental return ^{with} the statistics of the financial accounts as far as possible.

AB
(16/5/97)

Cms
3.6.97

The A.G.'s proposal will no doubt give more correct statistics but it is a question whether the trouble and any possible blunders which would be occasioned by having every year to alter in the numerous list books of his residence, the value in Indian currency of the stamped paper would be compensated for by this gain. I am inclined to doubt it.

It has been worth bothering about 12/5/97.

AB
9/6/97 12/6/97

⊕ .234 d = 986 f
⊙ 15 1/4 d to Rupee
for 1875-76
= 3.4 pies per sheet

Current No 1502

Copy stamped paper

Pr. no. of 1875-76

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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3. It has also come to notice that, while the cost of copy-stamp papers according to the contract rate at which they are purchased by the India Office comes to 234 pence (= 936 farthing) per sheet or 3.4 pies (at the exchange of 1s. 1½d. the rupee for 1895-96), the High Court Circular No. 2785, dated 23rd September 1884, requires it to be taken at 5 per cent. of the face value of 2 annas or 1.2 pies per sheet which is only about a third of the actual price of the stamp paper. I therefore suggested to the High Court that the cost of a sheet of copy-stamp papers including freight, &c., may be more correctly taken at a farthing and the whole of the stamp papers used by each Court may be valued at that rate and then easily converted into the Indian currency. The High Court however prefers to raise the value from 5 to 15 per cent. of 2 annas—vide copies of my letters, Nos. 29 and 81—I.B.E., dated 26th February and 29th April 1897, respectively, and High Court's replies, Nos. 5391 and 5391, dated 25th April and 4th May 1897, respectively, enclosed. If the value of the papers is thus fixed it will be too low when exchange falls and too high when exchange rises. I therefore respectfully submit this point for such orders as may seem necessary.

4. The Court's Circular enclosed also explains why the cost of stamp paper and discount are taken at the same amount in the Court's statements recorded in the Government Order under reply.

ENCLOSURES.

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CIRCULAR.

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- (1) whether the receipts fully cover all charges, and
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As to (1), the receipts should be taken to be the value of the stamp papers actually expended, as the charges incurred are in respect of such stamps only.

In the charges must be included the cost of manufacture of paper, discount to stamp vendors, allowances for pensions and for short work during the recess, as well as salaries, extra allowances, cost of stationery and contingent expenditure.

As to (2), the number of stamp papers received ordinarily represents the work to be done. By rule 2, no copyist can be enrolled who cannot write 12 sheets per diem, and this amount of work must be exacted from him. If any one cannot do it, his services should be dispensed with.

Taking 25 days to a working month, each copyist should turn out a minimum of 300 sheets, and consequently only one copyist need be employed for every 300 sheets received per working month, while the supervising staff should be regulated according to the number of copyists retained on the above principle.

In order that the stated particulars may be shown, and the double test seen at a glance, the present statement of receipts and charges (E) appended to the rules has been revised, and it will in future be kept in the annexed form. In column 2 thereof, as already observed, only the value of stamps expended is to be shown. The 10 per cent. of that value to be shown in column 3 is made up of 5 per cent. being the cost of manufacture of the stamps, and 5 per cent. the amount of discount allowed to the vendors. Column 6 will show the net amount of extra allowances paid under rule 27 after deducting recoveries (if any) made under the same rule. The allowance to be charged in column 10 for the recess has been approximately fixed at 10 per cent. of the cost of the permanent establishment, until future actual results afford more accurate data for the estimate. The other columns explain themselves.

(By the Court.)

HIGH COURT OF JUDICATURE,
MADRAS, 23rd September 1884.

J. A. DAVIES,
Ag. Registrar, Appellate Side.

To the District Judge of _____ with _____ spare copies for distribution to District Munsifs and Cantonment Courts of Small Causes.
the Subordinate Judge of _____
the First Judge, Presidency Court of Small Causes.
the Chief Secretary to Government (with three spare copies).

FORM E.

STATEMENT of receipts and charges on account of copyist establishments in the Court of
in the District of for the month of 188 .

- | | |
|--|--|
| 1. Name of Court. | 10. Allowance for recess at any 10 per cent. on columns 4 and 5. |
| 2. Value of stamps expended. | 11. Total charges (columns 3 to 10). |
| 3. Cost of stamps at 10 per cent. on column 2. | 12. Surplus. |
| 4. Fixed salary of copyists. | 13. Number of stamps received. |
| 5. Do. other establishment. | 14. Number of copyists required, each writing 12 sheets per day. |
| 6. Net extra allowances (rule 27). | 15. Number of permanent copyists on the roll. |
| 7. Cost of stationery (rule 28). | 16. Remarks. |
| 8. Contingencies (rule 4). | |
| 9. Ten per cent. on the salaries of pensionable posts (rule 29). | |

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Registrar, High Court, Madras, dated Fort St. George, 26th February 1897, No. I.B.E.—29.

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From D. W. G. COWIE, Esq., Registrar, High Court of Judicature, Madras, to the Officiating Accountant-General, dated 25th April 1897, Ref. on No. 5391 of 1896.

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2. The High Court is prepared to increase the percentage of cost of manufacture, &c., to three times the present rate, viz., from 5 per cent. to 15 per cent. which, added to the stamp-vendor's commission of 5 per cent., makes 20 per cent., the figure to be entered in future in column 3 of the E statement referred to in the circular.

3 I have the honour to request you to inform me whether you approve of this proposal.

From W. H. MICHAEL, Esq., Officiating Accountant-General, to the Registrar, High Court, Madras, dated Fort St. George, 29th April 1897, No. I.B.E.—81.

With reference to your letter, No. 5391, dated the 25th instant, I have the honour to observe that the cost of a sheet of copy-stamp paper might be taken at 34 pies were it always the equivalent of 1½d. But as exchange varies, the cost in Indian currency varies inversely. I think therefore that the stamp papers used by a Court should be valued in the bulk at 1½d. per sheet and the lump value so arrived at may be easily converted into the Indian currency and entered separately in the E statement rendered to the High Court and the vendors' commission added separately in another column. Thus I would prefer column 3 of the statement being sub-divided into two separate columns for showing the cost of, and commission on, the stamp papers to fixing the cost at an arbitrary rate as would be the case, if it is taken at a percentage of the face value of the paper or two annas.

I request the favour of your early answer to enable me to make the necessary report to Government as soon as possible.

From D. W. G. COWIE, Esq., Registrar, High Court of Judicature, Madras, to the Accountant-General, dated 4th May 1897, Ref. on No. 5391 of 1896.

With reference to your letter, No. I.B.E.—81, dated 29th April 1897, regarding the rate to be adopted for the cost of a sheet of copy-stamp paper, I am directed to state that the High Court's proposal of a percentage of the value of the stamps made in my letter of 25th ultimo is preferable, as it is less likely to lead to mistakes in the Courts and is sufficiently accurate for the purpose in view. If, however, Government desires it, the High Court will adopt the farthing rate proposed by you.

First copy sent to Press

Returned for signature.

Despatched in print.

READ AGAIN G.O., No. 152

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

SPECIMENS WITH DUTY

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL

60 Copies

A.B.—

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

ORDER

2

With reference to para 3 of the Accd. Gm's letter
 No 1.B.E. 84 of 11. May 1897 the Govt does consider
 and consider it ~~is not~~ necessary that the proposals of
 the High Court will meet the requirements of the case
 1 from Order 12

The Hon. the C.J. (M.D.)
 12/02/97
 14/6/97