

Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1048

DATED 14-11-98

12/2

[Despatch Abstract.]

Stationery

Authorizing the Supt of Stationery to meet the cost of the special water-marked paper purchased for use in Revenue Courts & Offices from his grant for the current year, & to apply later on, if necessary, for an addl allotment.

T
14-11-98

BACK PAPERS.

FURTHER PAPERS.

Government {1898} of Madras.
FINANCIAL.

Recd.

Regd.

Enclosures

Spare copies

1898.

G.O., No. 1048, 14th November 1898.

NOVEMBER.

Stationery.

Authorizing the Superintendent of Stationery to meet the cost of the special water-marked paper purchased for use in Revenue courts and offices from his grant for the current year and to apply later on, if necessary, for an additional allotment.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., Mis. No. 619, Financial, dated 16th July 1898.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2218, dated 31st May 1898:—

Read—again Board's Proceedings, Mis. No. 1291, dated 30th March 1898.

ABSTRACT.—Communicating to the Superintendent of Stamps and Stationery Government Order stating that arrangements will be made for the disbursement, before the 31st March 1898, of the sum of Rs. 26,000 required for the purchase of special water-marked paper from the Titaghur Paper Mills Company Calcutta, and requesting him to report why the cost of the paper was not included in his budget.

Read—also the following letter from J. N. ATKINSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, dated 23rd May 1898, No. 1183:—

With reference to paragraph 2 of the Board's Proceedings (Separate Revenue), Mis. No. 1291, dated 30th March 1898, inquiring why the cost of the special water-marked paper was not included either in the revised estimate of charges for 1897-98 or in the budget estimate for 1898-99, I have the honour to state as follows.

The revised estimate for 1897-98 and the budget estimate for 1898-99 of the Stamp department were submitted to the Board on the 8th September 1897, while the last estimate of the quantity of water-marked paper required was received from Collectors on the 4th November.

2. Until the 29th January last this office was not in a position to know when and what quantity of paper the Titaghur Mill could deliver. After the receipt of the G.O., No. 332, Revenue, dated 14th May 1897, the mill ordered from England a dandy roll for manufacturing the paper with a special water-mark, the design of which was decided on in G.O., Mis. No. 4758, dated 9th September 1897, but it was not received until 8th January 1898. The mill was repeatedly asked to state the probable date by which the paper could be delivered at Madras, but no definite reply was received. In its letter of the 8th January the agents stated that a third of the order at least, or about 2,500 reams, would be prepared for shipment to Madras by an early steamer in February. The delay in the manufacture of the paper was reported to the Board in this office letter, No. 2519, dated 11th December 1897, in which the estimated quantity of the paper was also communicated. From the vague replies received from the agents, it seemed very doubtful whether the mill could supply the paper before the end of the official year. It was, therefore, considered inadvisable to apply for an additional grant to the extent of Rs. 26,000 in face of G.O., No. 993, Financial, dated 30th November 1897, communicated with Board's Proceedings (Separate Revenue), No. 538, dated 15th December 1897.

3. I would observe that no mention was made, in the Government Order directing the introduction of the paper, of the rate at which the paper should be purchased from the mill, or to what major head the cost should be debited. The Accountant-General having since intimated that the cost should be debited to "30. Stationery and Printing" and not to "6. Stamps," the cost of the paper received in the last official year (viz., Rs. 13,864-14-9) was met from an additional grant obtained under "30. Stationery and Printing," as recorded in the Government Order communicated with the Board's Proceedings (Separate Revenue), Mis. No. 1691, dated 25th April 1898.

Resolution—Mis. No. 2218, dated 31st May 1898.

Submitted to Government, with reference to paragraph 2 of G.O., No. 256, Financial, dated 11th March 1898, forwarded with endorsement, Mis. No. 1357, Revenue, dated 17th March 1898.

2. As it appeared doubtful whether the Titaghur Mill could supply the required quantity of water-marked paper before the close of the official year, it was considered inadvisable to apply for an additional grant of Rs. 26,000 in the face of G.O., No. 993, Financial, dated 30th November 1897. The Accountant-General, however, has since intimated that the cost should be debited to "30. Stationery and Printing" and not to "6. Stamps," and the cost of the paper received during 1897-98 has accordingly been met from an additional grant under that head.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,

Acting Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 2621, Revenue.

Transferred to the Financial Department.

OOTACAMUND,
20th June 1898.

(Signed) G. S. FORBES,
Secretary to Government.

Order—Mis. No. 619, Financial, dated 16th July 1898.

It is observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of (i) the cost of paper already purchased for use in Revenue Courts and offices, and (ii) paper which may be required for voluntary use by litigants in Civil and Criminal Courts.

2. The probable requirements for the current and ensuing year should be ascertained and reported as early as possible, with suggestions as to how the charge (Imperial) should be met.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Revenue Department.

Accountant-General.

Read—also the following paper:—

G.O., Mis. No. 4172, Revenue, dated 27th October 1898.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3604, dated 9th September 1898:—

Read—the following letter from the Superintendent of Stationery, Madras, dated 22nd August 1898, No. 1964:—

In reply to the Board's Reference No. 579, dated 30th July 1898, communicating for report extract from G.O., No. 619, Financial, dated 16th idem, regarding the probable requirements for the current and ensuing year of the special water-marked paper for use in the Revenue Courts and offices and for voluntary use by litigants in

Civil and Criminal Courts, and calling for suggestions as to how the charge (Imperial) should be met, I have the honour to state that, upon the reports received from the District officers, the requirements were originally estimated at 7,500 reams for three years. Subsequently this was found to be inadequate and a further supply of 6,000 reams was ordered to meet the demands of the current year (*vide* this office letter to the Board, No. 1027, dated 1st June 1898, and Board's Resolution, Mis. No. 2275, dated 7th idem). Of the total quantity of 13,500 reams, 4,380 reams had been received from the contractors at the close of the official year 1897-98, and the balance of 9,120 reams has come to hand in the current year. The cost of the 4,380 reams amounted to Rs. 13,864-14-9, which was met out of the general grant under the head "Purchase of Stationery—Imperial" sanctioned by Government for the past year. During the present year 3,120 reams have been paid for from a similar current source, and bills, amounting to Rupees 19,075-15-2, for the balance are about to be paid.

2. In this connection I have the honour to invite the attention of the Board to G.O., No. 146, Financial, dated 16th February 1898, which increased the grant under "Purchase of Stationery" for 1897-98 by Rs. 50,000 and raised the Budget estimate for 1898-99 under the same head from Rs. 4,03,000 to Rs. 4,50,000. This, however, did not make provision for the cost of the water-marked paper under reference but was exclusively for other articles of stationery.

	RS.	A.	P.	
* 4,380 reams paid for in 1897-98	13,864	14	9	3. It is therefore necessary that a sum of Rs. 42,833 * expended out of the general grant for stationery purchased for Central Stores on account of water-marked paper should be recouped by increasing the grant of Rs. 4,50,000 of the current year by that amount.
3,120 reams paid for in 1898-99	9,892	2	1	
6,000 reams to be paid for	19,075	15	2	
Total	42,833	0	0	

5. I do not expect a saving under any head of the current or the ensuing year's budget allotments, with the exception of a sum of Rs. 3,000 which was entered in the current year's budget on account of liveries and clothing. I have since heard that these charges are provided for by heads of departments in their own budgets (*vide* letter from the Accountant-General, No. I.A.B./306, dated 9th August 1898).

Resolution—Mis. No. 3604, dated 9th September 1898.

The Board begs to submit its reply to G.O., No. 619, Financial, dated 16th July 1898.

2. It is therein observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of the cost of water-marked paper already purchased for use in Revenue Courts and offices, and paper, which may be required for voluntary use by litigants in Civil and Criminal Courts, and an estimate of the probable requirements in the current and ensuing years, with suggestions as to how the charge should be met, is asked for.

3. Replying, the Board begs to submit a letter from the Superintendent of Stationery which embodies his views on the question of supply and provision of funds. The Board begs to submit its own views as follows, premising that, as regards the question of supply, it is impossible to estimate the effect of Government's latest order on the subject (G.O., No. 384, Revenue, dated 11th July 1898) and, as regards the question of funds, that the charges being debitable to "Stationery and Printing" the matter is not one under the Board's control.

5. Coming to the question of funds, the Board observes that the Superintendent of Stationery has paid for 7,500 from his grant under "Purchase of stationery" partly in 1897-98 and partly in 1898-99 and has still to pay for 6,000 reams recently received, the purchase of which was approved in Board's Proceedings, Mis. No. 2275, dated 7th June 1898. This latter order would have been cancelled had Government communicated the order contained in the last sentence of paragraph 2 of G.O., No. 384, Revenue, dated 11th July 1898, on receipt of the Board's Proceedings; but by the time the Government order reached the Board the supply was almost completed. The Superintendent has thus 13,500 reams to pay for, the price of which is Rupees 42,833. The only saving which he can point to is the sum of Rs. 3,000 which was entered both in his budget and in those of the respective heads of departments on account of liveries and clothing. The Board is unable on its part to suggest any means of meeting the expenditure. As pointed out above, the budget head in question is not one that comes under its control.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Ag. Secretary.

Order—Mis. No. 4172, Revenue, dated 27th October 1898.

3. Orders on paragraph 5 of the Board's Proceedings will issue in the Financial Department. (True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" Financial Department.

ORDER—No. 1048, Financial, dated 14th November 1898.

The Superintendent is incorrect in stating that the grant for the current year (4.50 lakhs) on account of STATIONERY PURCHASED FOR CENTRAL STORES, Imperial, should be raised by Rs. 42,833, the total cost of the water-marked paper purchased, as a portion (Rs. 13,865) of this amount was paid in 1897-98 and was covered by the additional allotment of Rs. 50,000 sanctioned in G.O., No. 146, Financial, dated 16th February 1898. Only the difference (Rs. 28,968) now remains to be provided for. As the revised estimate passed in G.O., No. 910, Financial, dated 20th October 1898, shows a saving of 19 lakh, the Superintendent will be authorized to meet the present charge from his grant for the current year and to apply later on, if necessary, for an additional allotment.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Revenue Department.

Board of Revenue (Separate Revenue).
" Superintendent of Stationery.
" Accountant-General.

Financial (1898) Department.

CURRENT No. 3078

From
The Revenue Department.

Order

No. 4172 Mis

Dated 27-10-98.

Received 10. . . .

Registered 31. 10. 98

Enclosures

Spare copies

SUBJECT.

Approving with remarks Board's
proposals in connection with the
optional purchase by parties of water-
marked paper.

BACK PAPERS.

G.O.	No.	Department.	Date.
619	16.7.98	Mei	82/3.1.2.98 sc
384	11.7.98	Sc	1864.18.12.97
373	2.7.98	"	1003.2.12.97
338A	31.3.98	Mei	993.80.11.97
280	16.3.98	"	823.5.10.97
256	11.3.98	"	332.14.5.97
120	1.3.98	Sc	
146	16.2.98	"	
127	11.2.98	Mei	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

Proceedings of the Board of Revenue (Separate Revenue) Mis.No.3604, dated 9th September 1898 on ^{the following} letter from the Superintendent of Stationery, Madras, No.1964, dated 23rd August 1898:—

In reply to the Board's reference No.579, dated 30th July 1898, communicating for report, extract from Government Order Financial Department, No.619, dated 16th idem, regarding the probable requirements for the current and ensuing year of the special water-marked paper for use in the revenue courts and offices and for voluntary use by litigants in Civil and Criminal Courts and calling for suggestions as to how the charge (Imperial) should be met, I have the honour to state that upon the reports received from the District Officers the requirements were originally estimated at 7500 reams for 3 years. Subsequently this was found to be inadequate and a further supply of 6000 reams was ordered to meet the demands of the current year (vide this office letter to the Board, dated 1st

Under G.O. June 1898, No.1027 and Board's Resolution Mis.No.2275, dated 3003, d/ 18-7-98. 7th idem). Of the total quantity of 13,500 reams, 4,380 reams had been received from the contractors at the close of the official year 1897-98, and the balance of 9,120 reams has come to hand in the current year. The cost of the 4,380 reams amounted to Rs.13,864-14-9 which was met out of the general grant under the head "Purchase of Stationary-Imperial", sanctioned by Government for the past year. During the present year

year 3,120 reams have been paid for from a similar current source and bills amounting to Rs.19,075-15-2 for the balance are about to be paid.

2. In this connection I have the honour to invite the attention of the Board to Government Order No.146, Financial, dated 16th February 1898 which increased the grant under "Purchase of Stationery" for 1897-98 by Rs.50,000, and raised the budget estimate for 1898-99 under the same head from Rs.4,03,000 to Rs.4,50,000. This, however, did not make provision for the cost of the water-marked paper under reference but was exclusively for other articles of stationery.

3. It is therefore necessary that a sum of Rs.42,833 expended out of the general grant for 4,380 reams paid for in 1897-98.... Rs.13,864-14-9 stationery purchased for 3,120 reams paid for in 1898-99... .. 9,892- 2-1 Central Stores on account of 6,000 reams to be paid for .. 19,075-15-2 42,833- 0-0 water-marked paper, should be recouped by increasing the grant of Rs.4,50,000 of the current year by that amount.

4. In its order No.384, Revenue, dated 11th July 1898, the Government has considered it unnecessary to insist on the use by parties resorting to Revenue Courts and offices of the special water-marked paper and has cancelled its order No.352, Revenue, dated 14th May 1897, by Notification No.335, dated 11th July 1898, in the Fort St. George Gazette, Part I dated 19th idem. But it is apparently in contemplation to replace the paper now in use by a lighter kind and I have called upon the agents of the several paper mills to submit samples for approval. Until the paper has been selected and its price ascertained, it is not possible to make any approximate estimate of the expenditure that may be required for the current and ensuing year. According to revised estimates received shortly before the compulsory use of the paper was discontinued the consumption for the current year would have been 8,246 reams, but, as the use of such paper is in future to be optional, I do not consider that more than half that quantity will be needed in any one year. The issues to districts since the 1st April last amount to 4,212 reams, but I cannot tell how much of it the public has actually used. There are at present 6,538 reams on hand here and in my letter No.1634, dated the 1st August 1898,

I have requested instructions as to its disposal. The cost of the paper is Rs.3-1-0 per ream excluding freight and packing, from which it may be estimated that the lighter paper will cost about Rs.2-8-0 per ream. Taking the consumption at 4,000 reams the cost would be Rs.10,000, but as already remarked there are no data available on which to frame a reasonably approximate estimate.

5. I do not expect a saving under any head of the current or the ensuing year's budget allotments with the exception of a sum of Rs.3,000 which was entered in the current year's budget on account of liveries and clothing. I have since heard that these charges are provided for by heads of departments in their own budgets, vide letter from the Accountant-General No.I.A.B/306, dated 9th August 1898.

Resolution:-

The Board begs to submit its reply to Government Order No.619, Financial, dated 16th July 1898.

2. It is therein observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of the cost of water-marked paper, which may be required for voluntary use by litigants in Civil and Criminal Courts, and an estimate of the probable requirements in the current and ensuing years with suggestions as to how the charge should be met is asked for.

3. Replying, the Board begs to submit a letter to the Superintendent of Stationery which embodies his views on the question of supply and provision of funds. The Board submits its own views as follows, premising that, as regards the question of supply, it is impossible to estimate the date of Government's latest order on the subject, Government Order No.384, Revenue, dated 11th July 1898, and, as regards the provision of funds, that, the charges being debitable to "Stationery and Printing", the matter is not one under the control of the Board.

4. The use of water-marked paper was first ordered by Government in Government Order No. 332, Revenue, dated 14th May 1897, and an estimate of the quantity of paper likely to be required for the first three years was called for. The estimate was drawn up by the Superintendent of Stationery on particulars supplied by the Collectors which presumably proceeded on the number of petitions ordinarily received in their districts. The estimates for the whole Presidency amounted to 7,264 reams for the first three years, but before the paper had been in use for two months indents for 7,850 reams had been received. These figures are enough by themselves to show the extreme difficulty of estimating the quantity of water-marked paper that would have been required even its use continued compulsory. How much will be needed now that use is optional it is impossible to say; but the Board is inclined to think that, even if the price is reduced, its weight will be so much against it as to prevent any large sales being made. The Superintendent of Stationery has now in hand 6,586 reams and the Board would recommend that no more paper be purchased till its disposal is assured.

5. Coming to the question of funds, the Board observes that the Superintendent of Stationery has paid for 7,500 from his grant under "purchase of Stationery" partly in 1897-98 and partly in 1898-99 and has still to pay for 6,000 reams recently received, the purchase of which was approved in Board's Proceedings No. 2275, dated 7th June 1898. This latter order would have been cancelled had Government communicated the order contained in the last sentence of para. 2 of Government Order No. 334, Revenue, dated 14th July 1898, on receipt of

the Board's Proceedings; but by the time the Government Order reached the Board the supply was almost completed. The Superintendent has thus, for application to pay for, the price of which is Rs. 42,833. The only expenditure which he can point to is the sum of Rs. 3,000 which was entered in the budget and in those of the respective heads of expenditure for liveries and clothing. The Board is unable on its part to find any means of meeting the expenditure. As pointed out above, the question is not one that comes under its control. In conclusion the Board begs to request instructions as to the manner in which the order, No. 334, Revenue, dated 14th July 1898, should be carried out, reducing the price of water-marked paper from Rs. 7 to Rs. 6, and in my letter of 3rd June. It is presumed that it will be on hand here and in my letter of 3rd June. It is presumed that it

will have effect from the date of the Notifications ordered in the Government order to be made in the Various Districts Gazettes and that the rate of discount to be given to Stamp Vendors will continue the same. The Board anticipates difficulties, however, in the case of claims for refund on the part of Stamp Vendors who have laid in large stocks of water-marked paper in view of the orders compelling its use and now find that there is no demand for it. Still more difficult will it be to dispose of the claims which must presumably be allowed on account of paper purchased by the vendors at the 3 pie rate but sold to the public at 2 pies. Nor it is clear to the Board that it can compel all Stamp Vendors to sell this paper. It, therefore, requests that Government will be good enough to instruct it on these points. In Government Order No. 373, dated 2nd July 1898, Government has directed that the rules contained in Board's Standing Order No. 46 regarding refunds on account of Stamps (new edition) shall apply to the case of refund of the value paid for the purchase of water-marked paper also. Under para. 5 of the Board's Standing Order, however, vendors applying for leave to restore stamps can only be given in return their value less a deduction of one anna in the rupee or fraction of a rupee. In the case under consideration, vendors applying for refund will do so in consequence of the Government's own action and the Board considers that in such cases the vendors should, in fairness, be granted a refund of the full original value of the paper less the discount allowed to them at the time of purchase. In the case of Stamp Vendors who have bought at the rate of 3 pies, the Board can see no other course than to issue instructions to the Treasury Officers to refund the difference of 1 pie per anna in the respect of the stocks with the vendors on the date on which the Government Order is to take effect. Refunds from private parties should presumably be dealt with in the same manner.

4. The Board's Standing Order No. 46 regarding refunds on account of Stamps (new edition) shall apply to the case of refund of the value paid for the purchase of water-marked paper also. Under para. 5 of the Board's Standing Order, however, vendors applying for leave to restore stamps can only be given in return their value less a deduction of one anna in the rupee or fraction of a rupee. In the case under consideration, vendors applying for refund will do so in consequence of the Government's own action and the Board considers that in such cases the vendors should, in fairness, be granted a refund of the full original value of the paper less the discount allowed to them at the time of purchase. In the case of Stamp Vendors who have bought at the rate of 3 pies, the Board can see no other course than to issue instructions to the Treasury Officers to refund the difference of 1 pie per anna in the respect of the stocks with the vendors on the date on which the Government Order is to take effect. Refunds from private parties should presumably be dealt with in the same manner.

CURRENT No. 3078

Order thereon No. 4172 Mis., dated 27th October 1898.

The Board's proposals in the concluding para of its Proceedings read above are approved.

2. As regards the recommendation in the last sentence of para. 4 of the Board's Proceedings the Board is referred to para. 2 of G.O. No. 334 Rev., dated 11th July 1898.

3. Orders on para. 5 of the Board's Proceedings will issue in the Financial Department.

(True Extract)

[Signature]
Secretary to Government.

To

The Board of Revenue (Separate Revenue).

,, Financial Department, with notes to be returned.

Recd.
28.10.98

Government {1898} of Madras.
FINANCIAL.

Recd.

Reqd.

1898.

Enclosures

Spare copies

G.O., No. 1048, 14th November 1898.

NOVEMBER.

Stationery.

Authorizing the Superintendent of Stationery to meet the cost of the special water-marked paper purchased for use in Revenue courts and offices from his grant for the current year and to apply later on, if necessary, for an additional allotment.

Please see query on 11.5.98
18/11/98
Recd. 19/11/98

50
E
Strike off
21/11/98

R

Ansured
21/11/98
19/11/98
ms

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., Mis. No. 619, Financial, dated 16th July 1898.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2218, dated 31st May 1898:—

Read—again Board's Proceedings, Mis. No. 1291, dated 30th March 1898.

ABSTRACT.—Communicating to the Superintendent of Stamps and Stationery Government Order stating that arrangements will be made for the disbursement, before the 31st March 1898, of the sum of Rs. 26,000 required for the purchase of special water-marked paper from the Titaghur Paper Mills Company Calcutta, and requesting him to report why the cost of the paper was not included in his budget.

Read—also the following letter from J. N. ATKINSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, dated 23rd May 1898, No. 1183:—

With reference to paragraph 2 of the Board's Proceedings (Separate Revenue), Mis. No. 1291, dated 30th March 1898, inquiring why the cost of the special water-marked paper was not included either in the revised estimate of charges for 1897-98 or in the budget estimate for 1898-99, I have the honour to state as follows.

The revised estimate for 1897-98 and the budget estimate for 1898-99 of the Stamp department were submitted to the Board on the 8th September 1897, while the last estimate of the quantity of water-marked paper required was received from Collectors on the 4th November.

2. Until the 29th January last this office was not in a position to know when and what quantity of paper the Titaghur Mill could deliver. After the receipt of the G.O., No. 332, Revenue, dated 14th May 1897, the mill ordered from England a dandy roll for manufacturing the paper with a special water-mark, the design of which was decided on in G.O., Mis. No. 4758, dated 9th September 1897, but it was not received until 8th January 1898. The mill was repeatedly asked to state the probable date by which the paper could be delivered at Madras, but no definite reply was received. In its letter of the 8th January the agents stated that a third of the order at least, or about 2,500 reams, would be prepared for shipment to Madras by an early steamer in February. The delay in the manufacture of the paper was reported to the Board in this office letter, No. 2519, dated 11th December 1897, in which the estimated quantity of the paper was also communicated. From the vague replies received from the agents, it seemed very doubtful whether the mill could supply the paper before the end of the official year. It was, therefore, considered inadvisable to apply for an additional grant to the extent of Rs. 26,000 in face of G.O., No. 993, Financial, dated 30th November 1897, communicated with Board's Proceedings (Separate Revenue), No. 538, dated 15th December 1897.

3. I would observe that no mention was made, in the Government Order directing the introduction of the paper, of the rate at which the paper should be purchased from the mill, or to what major head the cost should be debited. The Accountant-General having since intimated that the cost should be debited to "30. Stationery and Printing" and not to "6. Stamps," the cost of the paper received in the last official year (viz., Rs. 13,864-14-9) was met from an additional grant obtained under "30. Stationery and Printing," as recorded in the Government Order communicated with the Board's Proceedings (Separate Revenue), Mis. No. 1691, dated 25th April 1898.

Resolution—Mis. No. 2218, dated 31st May 1898.

Submitted to Government, with reference to paragraph 2 of G.O., No. 256, Financial, dated 11th March 1898, forwarded with endorsement, Mis. No. 1357, Revenue, dated 17th March 1898.

2. As it appeared doubtful whether the Titaghur Mill could supply the required quantity of water-marked paper before the close of the official year, it was considered inadvisable to apply for an additional grant of Rs. 26,000 in the face of G.O., No. 993, Financial, dated 15th December 1897. The Accountant-General, however, has since intimated that the cost should be debited to "30. Stationery and Printing" and not to "6. Stamps," and the cost of the paper received during 1897-98 has accordingly been met from an additional grant under that head.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 2621, Revenue.

Transferred to the Financial Department.

Ootacamund,
20th June 1898.

(Signed) G. S. FORBES,
Secretary to Government.

Order—Mis. No. 619, Financial, dated 16th July 1898.

It is observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of (i) the cost of paper already purchased for use in Revenue Courts and offices, and (ii) paper which may be required for voluntary use by litigants in Civil and Criminal Courts.

2. The probable requirements for the current and ensuing year should be ascertained and reported as early as possible, with suggestions as to how the charge (Imperial) should be met.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Revenue Department.
" Accountant-General.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2218, dated 31st May 1898:—

Read—again Board's Proceedings, Mis. No. 1291, dated 30th March 1898.

ABSTRACT.—Communicating to the Superintendent of Stamps and Stationery Government Order stating that arrangements will be made for the disbursement, before the 31st March 1898, of the sum of Rs. 26,000 required for the purchase of special water-marked paper from the Titaghur Paper Mills Company Calcutta, and requesting him to report why the cost of the paper was not included in his budget.

Read—also the following letter from J. N. ATKINSON, Esq., I.C.S., Acting Superintendent of Stamps, Madras, dated 23rd May 1898, No. 1183:—

With reference to paragraph 2 of the Board's Proceedings (Separate Revenue), Mis. No. 1291, dated 30th March 1898, inquiring why the cost of the special water-marked paper was not included either in the revised estimate of charges for 1897-98 or in the budget estimate for 1898-99, I have the honour to state as follows.

The revised estimate for 1897-98 and the budget estimate for 1898-99 of the Stamp department were submitted to the Board on the 8th September 1897, while the last estimate of the quantity of water-marked paper required was received from Collectors on the 4th November.

2. Until the 29th January last this office was not in a position to know when and what quantity of paper the Titaghur Mill could deliver. After the receipt of the G.O., No. 332, Revenue, dated 14th May 1897, the mill ordered from England a dandy roll for manufacturing the paper with a special water-mark, the design of which was decided on in G.O., Mis. No. 4758, dated 9th September 1897, but it was not received until 8th January 1898. The mill was repeatedly asked to state the probable date by which the paper could be delivered at Madras, but no definite reply was received. In its letter of the 8th January the agents stated that a third of the order at least, or about 2,500 reams, would be prepared for shipment to Madras by an early steamer in February. The delay in the manufacture of the paper was reported to the Board in this office letter, No. 2519, dated 11th December 1897, in which the estimated quantity of the paper was also communicated. From the vague replies received from the agents, it seemed very doubtful whether the mill could supply the paper before the end of the official year. It was, therefore, considered inadvisable to apply for an additional grant to the extent of Rs. 26,000 in face of G.O., No. 993, Financial, dated 30th November 1897, communicated with Board's Proceedings (Separate Revenue), No. 538, dated 15th December 1897.

3. I would observe that no mention was made, in the Government Order directing the introduction of the paper, of the rate at which the paper should be purchased from the mill, or to what major head the cost should be debited. The Accountant-General having since intimated that the cost should be debited to "30. Stationery and Printing" and not to "6. Stamps," the cost of the paper received in the last official year (viz., Rs. 13,864-14-9) was met from an additional grant obtained under "30. Stationery and Printing," as recorded in the Government Order communicated with the Board's Proceedings (Separate Revenue), Mis. No. 1691, dated 25th April 1898.

Resolution—Mis. No. 2218, dated 31st May 1898.

Submitted to Government, with reference to paragraph 2 of G.O., No. 256, Financial, dated 11th March 1898, forwarded with endorsement, Mis. No. 1357, Revenue, dated 17th March 1898.

2. As it appeared doubtful whether the Titaghur Mill could supply the required quantity of water-marked paper before the close of the official year, it was considered inadvisable to apply for an additional grant of Rs. 26,000 in the face of G.O., No. 993, Financial, dated 15th December 1897. The Accountant-General, however, has since intimated that the cost should be debited to "30. Stationery and Printing" and not to "6. Stamps," and the cost of the paper received during 1897-98 has accordingly been met from an additional grant under that head.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Endt., Mis. No. 2621, Revenue.

Transferred to the Financial Department.

Ootacamund, (Signed) G. S. FORBES,
20th June 1898. Secretary to Government.

Order—Mis. No. 619, Financial, dated 16th July 1898.

It is observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of (i) the cost of paper already purchased for use in Revenue Courts and offices, and (ii) paper which may be required for voluntary use by litigants in Civil and Criminal Courts.

2. The probable requirements for the current and ensuing year should be ascertained and reported as early as possible, with suggestions as to how the charge (Imperial) should be met.

(True Extract.)

(Signed) G. STOKES,
Chief Secretary.

To the Revenue Department.
" Accountant-General.

Read—also the following paper:—

G.O., Mis. No. 4172, Revenue, dated 27th October 1898.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3604, dated 9th September 1898:—

Read—the following letter from the Superintendent of Stationery, Madras, dated 22nd August 1898, No. 1964:—

In reply to the Board's Reference No. 579, dated 30th July 1898, communicating for report extract from G.O., No. 619, Financial, dated 16th July 1898, regarding the probable requirements for the current and ensuing year of the special water-marked paper for use in the Revenue Courts and offices and for voluntary use by litigants in

Civil and Criminal Courts, and calling for suggestions as to how the charge (Imperial) should be met, I have the honour to state that, upon the reports received from the District officers, the requirements were originally estimated at 7,500 reams for three years. Subsequently this was found to be inadequate and a further supply of 6,000 reams was ordered to meet the demands of the current year (*vide* this office letter to

the Board, No. 1027, dated 1st June 1898, and Board's Resolution, Mis. No. 2275, dated 7th idem). Of the total quantity of 13,500 reams, 4,380 reams had been received from the contractors at the close of the official year 1897-98, and the balance of 9,120 reams has come to hand in the current year. The cost of the 4,380 reams amounted to Rs. 13,864-14-9, which was met out of the general grant under the head "Purchase of Stationery—Imperial" sanctioned by Government for the past year. During the present year 3,120 reams have been paid for from a similar current source, and bills, amounting to Rupees 19,075-15-2, for the balance are about to be paid.

2. In this connection I have the honour to invite the attention of the Board to G.O., No. 146, Financial, dated 16th February 1898, which increased the grant under "Purchase of Stationery" for 1897-98 by Rs. 50,000 and raised the Budget estimate for 1898-99 under the same head from Rs. 4,03,000 to Rs. 4,50,000. This, however, did not make provision for the cost of the water-marked paper under reference but was exclusively for other articles of stationery.

	RS.	A.	P.
* 4,380 reams paid for in 1897-98	13,864	14	9
3,120 reams paid for in 1898-99	9,892	2	1
6,000 reams to be paid for	19,075	15	2
Total	42,833	0	0

3. It is therefore necessary that a sum of Rs. 42,833 * expended out of the general grant for stationery purchased for Central Stores on account of water-marked paper should be recouped by increasing the grant of Rs. 4,50,000 of the current year by that amount.

5. I do not expect a saving under any head of the current or the ensuing year's budget allotments, with the exception of a sum of Rs. 3,000 which was entered in the current year's budget on account of liveries and clothing. I have since heard that these charges are provided for by heads of departments in their own budgets (*vide* letter from the Accountant-General, No. 11.A.B./306, dated 9th August 1898).

Resolution—Mis. No. 3604, dated 9th September 1898.

The Board begs to submit its reply to G.O., No. 619, Financial, dated 16th July 1898.

2. It is therein observed that neither the Superintendent of Stationery nor the Board of Revenue has considered the question of provision for charges in 1898-99 on account of the cost of water-marked paper already purchased for use in Revenue Courts and offices, and paper, which may be required for voluntary use by litigants in Civil and Criminal Courts, and an estimate of the probable requirements in the current and ensuing years, with suggestions as to how the charge should be met, is asked for.

3. Replying, the Board begs to submit a letter from the Superintendent of Stationery which embodies his views on the question of supply and provision of funds. The Board begs to submit its own views as follows, premising that, as regards the question of supply, it is impossible to estimate the effect of Government's latest order on the subject (G.O., No. 384, Revenue, dated 11th July 1898) and, as regards the question of funds, that the charges being debitable to "Stationery and Printing" the matter is not one under the Board's control.

5. Coming to the question of funds, the Board observes that the Superintendent of Stationery has paid for 7,500 from his grant under "Purchase of stationery" partly in 1897-98 and partly in 1898-99 and has still to pay for 6,000 reams recently received, the purchase of which was approved in Board's Proceedings, Mis. No. 2275, dated 7th June 1898. This latter order would have been cancelled had Government communicated the order contained in the last sentence of paragraph 2 of G.O., No. 384, Revenue, dated 11th July 1898, on receipt of the Board's Proceedings; but by the time the Government order reached the Board the supply was almost completed. The Superintendent has thus 13,500 reams to pay for, the price of which is Rupees 42,833. The only saving which he can point to is the sum of Rs. 3,000 which was entered both in his budget and in those of the respective heads of departments on account of liveries and clothing. The Board is unable on its part to suggest any means of meeting the expenditure. As pointed out above, the budget head in question is not one that comes under its control.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Ag. Secretary.

Order—Mis. No. 4172, Revenue, dated 27th October 1898.

3. Orders on paragraph 5 of the Board's Proceedings will issue in the Financial Department. (True Extract.)

(Signed) G. S. FORBES,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" Financial Department.

ORDER—No. 1048, Financial, dated 14th November 1898.

The Superintendent is incorrect in stating that grant for the current year (4.50 lakhs) on account of STATIONERY PURCHASED FOR CENTRAL STORES, Imperial, should be raised by Rs. 42,833, the total cost of the water-marked paper purchased, as a portion (Rs. 13,865) of this amount was paid in 1897-98 and was covered by the additional allotment of Rs. 50,000 sanctioned in G.O., No. 146, Financial, dated 16th February 1898. Only the difference (Rs. 28,968) now remains to be provided for. As the revised estimate passed in G.O., No. 910, Financial, dated 20th October 1898, shows a saving of 19 lakh, the Superintendent will be authorized to meet the present charge from his grant for the current year and to apply later on, if necessary, for an additional allotment.

(True Extract.)

for Chief Secretary.

To the Revenue Department.
" Board of Revenue (Separate Revenue).
" Superintendent of Stationery.
" Accountant-General.

Papers to be read in Proceedings:—

Again G.O., No. 619, dated 16. 2. 1898. (H) (Ct. 2. 1730 + 0 = A)
 Again G.O., No. , dated 1898.
 Current No. 3078 of 1898, dated 27-10, from the Rev. Secy. (H)
 N. 4172 Priv. Letter from Supt. of Stationery, paras 1, 2, 3 & 5 - A
 Board's Res. paras 1, 2, 3 & 5 = A
 Rev. Order para 3 = A
 " " " 189 " "
 " " " 189 " "

ORDER.

No 1040 of 14-11-98

The Superintendent is incorrect in stating that the current year ^{grant for} (4.50 ~~grant of 4.50 lakhs~~) on account of

Stationery purchased for central stores Imperial should be raised by ~~Rs. 42,833~~

the total cost of water-marked paper purchased ~~for the Central Stores~~ ^{a portion} as

(Rs. 13,865) ^{this amount} was paid in 1897-98 and was

covered by the additional allotment of Rs. 50,000 sanctioned in G.O. No. 146,

Finl., dated 16th February 1898 ~~only~~

~~only~~ the difference (Rs. 28,968) now re-

mains to be provided for. As the re-

vised estimate ~~for the current year~~

passed in G.O. No. 910, Finl., dated 20th October 1898, shows ~~that~~ a saving of

.19 lakh ~~is anticipated~~, the Superin-

tendent will be authorized ~~to~~ to meet

the present charge from his grant for

the current year and to apply later on

if necessary for an additional allotment

To the Rev. Dept. (Ct.)

, Board of Rev. (Sep. Rev.)

, Supt. of Stationery

, R. & Rev. O.

, Accountant-General

The Rev. Secy. of Stationery has been asked to see how much can be saved in the current year by the use of the water-marked paper.

4/11/98
57/11/98
26/11/98

Handwritten signature

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN H.O. No.
189

DATED

CURRENT No.

As marked

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

SENT WITH DITTO.

NOT FILED UP, BRING MRANT FOR DESPATCH
ORIGINAL.

NUMBER OF COPIES
REQUIRED.

Order complete. 50
Letter only.
Order complete with Letter.

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4.11.78
full.
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