

Marine (1897) Department.

G.O., No. 166 *man*

DATED 26. February 1897

[Despatch Abstract.]

Provincial Revenues, Pro: Financial Dept.
directing Heads of Dep'ts & the Secy General, to
whenever administrative reforms or changes in
classification are proposed, to bear in mind to
report without fail their exact financial
effect on —, revenue.

T. C.
26/2/97

4/3/97

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

Directing all heads of departments and the Accountant-General, whenever administrative reforms or changes in classification are proposed, to bear in mind and report without fail their exact financial effect on Provincial revenues; and requesting the Government of India to allow an adjusting contribution for 1895-96 and 1896-97 on account of the losses sustained by Provincial revenues owing to the introduction of —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 968, Financial, dated 6th December 1895.

ABSTRACT.—Recording letters from the Superintendent of Stamps submitting statements showing the actual cost of the two-anna stamped papers for covers supplied to Revenue and Judicial offices and the discount paid to vendors.

G.O., Nos. 707, 708, 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, and recommending to the Government of India a change in the classification by the transfer of the receipts from the sale of copying stamped papers to some other Provincial head.

READ—also the following papers:—

From J. F. FINLAY, Esq., Secretary to the Government of India, Finance and Commerce Department, to the Chief Secretary to the Government of Madras, dated Calcutta, the 12th January 1897, No. 136-A.

I am directed to acknowledge the receipt of your letter, No. 708 (Financial), dated the 23rd October 1896, in which it is represented that the introduction of copy-stamped papers in the Revenue and Judicial offices in the Madras Presidency has entailed a loss on the Provincial revenues of Madras, and it is requested that, with a view to prevent further loss in the future, the receipts from the sale of copy-stamped papers, which are now credited to the head *IV. Stamps*, may be transferred to some Provincial head, such as *XXIII. Stationery and Printing* or *XXV. Miscellaneous*.

2. In reply, I am directed to explain that the arrangements for crediting the fees in question under "Stamps" do not in themselves involve a loss to Provincial revenues. The loss arose from the fact of the Government of Madras having introduced a new system, after the settlement of the Provincial contract, without raising the question of adjusting the figures of the contract to it. In cases of sufficient importance the Government of India do not object to sanctioning adjustments under such circumstances. It is, however, now too late to revise the accounts of any years except those of 1896-97, in which there will be no objection to making the necessary adjustment when the amount is intimated.

3. As regards the future also, I am to point out that, when the new contract comes into operation next year, the Provincial revenues will not be affected by the transfer of the receipts from *XVI. Law and Justice* to *IV. Stamps*. The Provincial contract will be based on existing arrangements and will take into account the transfer which has been made. The only loss that will accrue will be that, of any future increase of revenue, a three-fourths' share instead of the whole will be credited to Provincial revenues. This, however, is a feature common to many other classes of revenue.

4. In these circumstances and in view of the many objections and difficulties in the way of distributing to appropriate departmental heads the various revenues which are at present classified under "Stamps," the Government of India do not think it advisable to make the change of classification suggested by the Government of Madras.

Copy, with copy of the letter replied to, forwarded to the Comptroller and Auditor General and the Accountant-General, Madras, for information.

From the Superintendent of Stamps, dated Madras, 29th January 1897, No. 214.

ABSTRACT.—Furnishing actuals for 1895-96 and revised estimated figures for 1896-97 of copy-stamped papers.

From W. AUSTIN, Esq., I.C.S., Superintendent of Stamps, to the Chief Secretary to Government, dated Madras, 4th February 1897, No. 222.

With reference to your telephonic message of the 2nd instant, I have the honour to enclose a statement showing the amount realised and charges incurred by the sale of Court copy stamps during the past four years and the estimate for the current year. It will be observed that the revenue of the current year is likely to fall below that of the previous year.

[Statement.]

ENCLOSURE.

STATEMENT showing the Amount realized and the Charges incurred by sale of Court Copy Stamps.

Years.	From April to December.					From January to March.					Total.				
	Deduct charges, 6. Stamps.					Deduct charges, 6. Stamps.					Deduct charges, 6. Stamps.				
	Receipts, IV. Stamps. Total value of copy-stamped papers.	Cost of paper.	Discount to vendors.	Total of columns 3 and 4.	Net receipt minus column 5.	Receipts, IV. Stamps. Total value of copy-stamped papers.	Cost of paper.	Discount to vendors.	Total of columns 8 and 9.	Net receipt minus column 10.	Receipts, IV. Stamps. Total value of copy-stamped papers.	Cost of paper.	Discount to vendors.	Total of columns 13 and 14.	Net receipt minus column 15.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Actuals—															
1892-93	RS. 2,27,880	25,468	11,114	36,582	1,91,298	84,204	9,411	4,114	13,525	70,679	3,12,084	34,879	15,228	50,107	2,61,977
1893-94	2,59,464	32,929	12,659	45,588	2,13,876	85,834	10,894	4,185	15,079	70,755	3,45,298	43,823	16,844	60,667	2,84,631
1894-95	2,76,496	39,064	13,489	52,553	2,23,943	1,00,446	14,191	4,910	19,101	81,345	3,76,942	53,255	18,399	71,654	3,05,288
1895-96	2,80,336	39,869	13,726	53,595	2,26,741	1,00,291	13,907	4,896	18,803	81,488	3,80,627	53,776	18,692	72,398	3,08,229
1896-97	2,73,262	37,892	13,379	51,271	2,21,991	1,00,291	13,907	4,896	18,803	81,488	3,73,553	51,799	18,275	70,074	3,03,479
										Estimate.					

ORDER—No. 135, Financial, dated 10th February 1897.

The attention of all heads of departments, as well as the Accountant-General, will be drawn to the remarks of the Government of India in paragraph 2 of its letter read above, in order that, whenever administrative reforms or changes in classification of the kind now in question are proposed, their exact financial effect on Provincial revenues may be specially borne in mind and reported to the Financial department without fail.

2. It is observed that the proceedings of the Revenue department, No. 1178, dated 9th December 1891, and No. 181, dated 25th February 1892, directing the introduction of copy-stamped paper in Revenue offices throughout the Presidency, were not communicated to the Financial department.

3. The Government of India will be requested to allow an adjusting contribution on this account for 1895-96 and 1896-97 in accordance with the provisions of article 1369 of the Civil Account Code.

[Here enter letter, No. 136, Financial, dated 10th February 1897.]

(True Extract.)

Chief Secretary.

To the Departments of the Secretariat.
 „ all Heads of Departments under the Chief Secretary.
 „ the Accountant-General.