(1) பக்கங்களின் எண்ணிக்கை 6

(2) புதுக்கித் திருப்பிய நாள் June 90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

(80)

P.W.D. துறை

அரசாணை எண்.
மு. கோப்புத் தாள் எண். 3059

அச்சகம்
பலவகை

நாள் : 29-10-1889 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

3. Sheets

ஆவண. கா-1—18,006—15-6-87.

3059

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. S. SRINIVASA RAGHAVAIYANGAR, Avargal, Dewan Bahadur, Inspector-General of Registration, to the Chief Secretary to Government, dated Madras, 1st October 1889, G. No. 3201.

I have the honor to submit, for the sanction of Government, the budget estimate of the Registration Department, as well as of the Registrar of Joint Stock Companies, for the year 1890-91.

2. *Receipts.*—The revised estimate of receipts of the Registration Department proper for the current year has been fixed at Rs. 9,78,000, or Rs. 35,000 in excess of the sanctioned estimate, and Rs. 25,000 in excess of the actuals of 1888-89. The receipts of the first four months of the current year amounted to Rs. 3,41,821, against Rs. 3,26,711 in the corresponding portion of the previous year, being an increase of Rs. 15,000. If the receipts during the last eight months increased in the same proportion, they would amount to Rs. 6,55,000, or Rs. 29,000 in excess of the receipts of the last eight months of 1888-89. I do not consider it safe, however, to estimate for a larger increase than Rs. 10,000 during the eight months ending 31st March 1890, or Rs. 25,000 during the whole year. I have fixed the budget estimate of receipts for 1890-91 at Rs. 10,00,000, or Rs. 22,000 in excess of the revised estimate for the current year. During the three years ending 1888-89, the receipts have increased by Rs. 1,14,000, or nearly Rs. 38,000 per annum on an average, but it can hardly be expected that the same rate of progress will always continue.

	Registration.	Joint Stock Companies.
Actuals—	Rs.	Rs.
1886-87	8,55,261	15,958
1887-88	8,99,642	7,977
1888-89	9,53,077	5,252
Sanctioned estimate for 1889-90 ..	9,43,000	7,000
Revised estimate for 1889-90 ..	9,78,000	5,000
Budget estimate for 1890-91 ..	10,00,000	5,000

The receipts from the registration of Joint Stock Companies amounted to Rs. 1,467 in the first four months of the current year, against Rs. 2,299 in the same period last year. Considering the decline which has occurred, the Registrar does not estimate the revenue for 1889-90 and 1890-91 at more than Rs. 5,000, that is, Rs. 2,000 less than the sanctioned estimate for 1889-90. This estimate seems fair, and may, I think, be accepted.

3. *Charges.*—The charges *paid for in cash* during the last three years, and the estimates for the current and ensuing years, are given in the margin. The increase in the revised estimate and the budget estimate for 1890-91 are chiefly due to the revised grading of sub-registrars sanctioned in the orders marginally noted,* to the opening of 7 new sub-registry offices in the current year, and to anticipated increase in the amount payable as commission in consequence of the estimated increase in receipts.

	Registration.	Joint Stock Companies.
Actuals—	Rs.	Rs.
1886-87	6,16,129	1,445
1887-88	6,22,253	1,753
1888-89	6,59,056	1,605
Sanctioned estimate for 1889-90 ..	6,56,950	1,350
Revised estimate for 1889-90 ..	6,71,000	1,350
Budget estimate for 1890-91 ..	6,89,000	1,350

* G.Os., Judicial, 1st October 1888, No. 2076, and No. 2435, dated 23rd November 1888, and G.Os., Nos. 1184 and 1311, dated 10th and 31st July 1889.

4. Turning to the details of the estimates of charges, Rs. 3,000, which is somewhat in excess of the actuals of 1888-89 (Rs. 2,680), has been entered under "Refunds" in the revised estimate and the budget estimate, as it is expected that, in consequence of the extension of registration transactions, there will be some increase in the charges under this item.

5. Under *Superintendence*, the estimate for salaries has been reduced owing to the reduction in the pay of the Inspector-General from Rs. 1,500 to Rs. 1,250. The increase under Establishment is due to provision having been made for the increased pay to the accountants and the store-keeper in the Inspector-General's office sanctioned in the orders marginally noted. The provision for travelling allowance, viz., Rs. 3,000, does not call for any remarks. The amounts provided for contingencies are Rs. 5,142 (revised estimate for 1889-90) and Rs. 5,704 for 1890-91, against Rs. 4,877, the actuals of 1888-89, and Rs. 4,944, the sanctioned estimate for the current year. The increased provision is intended to meet the charges for binding into books the returns A, B, and C, which show the daily collections made in the registration offices, and also for repairing the furniture in this office. To prevent frauds, instructions were recently issued by my predecessor for the returns A, B, C, above referred to, being bound into books with a specified number of pages consecutively numbered bearing the seal of the Inspector-General on each page.

G.Os., Judicial, Nos. 1065, 1322, and R. No. 972, dated respectively the 22nd June, 2nd August, and 2nd September 1889.

6. Under the head "*District charges*," the revised estimate for 1889-90 and the estimate for 1890-91 on account of "Salaries" and "Establishment" are in accordance with the sanctioned scale, and the reasons for the increase in the amounts provided as compared with the actuals of the previous years and the sanctioned estimate of the current year have been given in paragraph 3 *supra*. The only item which needs special mention is the provision for "Section Writers." The amount paid to such servants was Rs. 3,642 in 1888-89, and Rs. 1,462 in the first four months of the current year. The sanctioned estimate is Rs. 4,974 and is found to be insufficient, the amount sanctioned up to date by the Inspector-General under G.O., dated 27th January 1888, No. 230, Judicial, being Rs. 5,093. The provision under this head has accordingly been raised to Rs. 5,500, and that figure adopted as the estimate for 1890-91 also.

The increased provision under the head of "Allowances" has been made as the result of the estimated increase in revenue.

Of the items comprised under the head "Supplies and Services," the charges for the "Remuneration for the services of females" are of an uncertain character, and the revised and budget estimates have been fixed at Rs. 50 above the sanctioned estimate for the current year. I have fixed the revised estimate of charges for the current year under "Petty construction and repairs" at Rs. 3,650, or Rs. 150 in excess of the sanctioned estimate, as, from the applications for allotments for petty repairs received from districts, I find that the sanctioned amount is insufficient. The estimates of the Registrars for 1890-91 amount to Rs. 6,482, but I consider this amount excessive and have fixed the estimate at Rs. 4,000. A statement, showing the allotments which I propose to make to each district, is annexed.

The expenditure for contingencies during the past three years, and the estimates for the current and ensuing years, are given in the margin. The revised and the budget estimates, though slightly in excess of the sanctioned estimate, are below the actuals of 1886-87. The increase in the revised estimate is in the provision made for the items marginally noted, and is due mainly to seven new sub-registry offices having been sanctioned to be opened in the current year.

	Rs.
Actuals—	
1886-87	38,999
1887-88	37,197
1888-89	33,959
Sanctioned estimate for 1889-90	35,100
Revised estimate for 1889-90	36,224
Budget estimate for 1890-91	37,800

	Rs.
(1) I (*a*) Furniture	400
(2) Service Postage	400
(3) I (*b*) Furniture	1,124
(4) I (*b*) Miscellaneous	100

The estimate for 1890-91 provides for an increase over the sanctioned estimate of Rs. 1,700 under I (*a*) Furniture, Rs. 400 service postage, Rs. 200 cold and hot weather charges, Rs. 200 under fixed stationery allowances, and Rs. 400 under miscellaneous. The increase under furniture has been estimated as it is expected that additional almirahs will have to be provided for a large number of registration offices. The sanctioned estimate for this item for the current year is much below the actuals * of previous years. The amount asked for by Registrars for hot-weather charges is Rs. 732, but I have reduced it to Rs. 600. This amount is somewhat in excess of the sanctioned amount for the current year, which has been found to be insufficient. The allowance for stationery in sub-registry offices is regulated with reference to receipts, and increased provision has accordingly been made for this item. The increase under Miscellaneous is intended to provide for a small monthly allowance to night-watchmen for lamp oil. The estimate for service postage, though in excess of the sanctioned estimate of the current year, is below the actuals of 1888-89 (Rs. 6,287), as it is expected that there will be a decrease in the charges in consequence of the resolution of the Board of Revenue, No. 343, dated the 23rd May 1889 (Land Revenue), requiring the despatch to the tahsildars once a week, instead of immediately on execution, of applications for transfer of revenue registry presented to the registering officers.

* Actuals—	Rs.
1885-86	5,629
1886-87	7,297
1887-88	6,720
1888-89	4,113

7. A sum of Rs. 6,194 has been provided in the budget estimate for 1890-91 for opening six new sub-registry offices, and for employment, when necessary, of night-watchmen in existing offices.

8. The charges for printing at private presses incurred in the provinces in 1888-89 amounted to Rs. 325. The sanctioned estimate, viz., Rs. 300, being insufficient, has been raised to Rs. 350. The Registrars' estimates for 1890-91 aggregate to Rs. 470, but I have reduced the amount to Rs. 350.

9. The amounts required for printing and binding the registers, &c., for the construction of buildings for the department, will have to be provided for by the Superintendent of the Government Press and by the officers of the Public Works Department.

10. A list of works, arranged in order of urgency, for which plans and estimates have been sanctioned and which will have to be taken up for construction, will be submitted on the prescribed date to the Secretary to Government, Public Works Department.

Order—dated 14th October 1889, No. 716, Financial.

The budget estimate of receipts under X, Registration, in 1890-91 is entered at Rs. 10,05,000. For the revised estimate of the current year, the Inspector-General adds Rs. 35,000 to the sanctioned estimate for ordinary revenue, and deducts Rs. 2,000 from that of joint stock receipts, placing the total at Rs. 9,83,000. He bases his calculations on the actuals of the four months ending with July last, adding the sum of Rs. 10,000 to the amount realised between August 1st 1888 and April 1889, to arrive at the probable receipts for the last eight months of 1889-90. The accounts for August 1889 are, however, now before Government, and as a lakh was realised in that month, the Inspector-General's revised estimate only allows for an increase of Rs. 4,000 in the last seven months of the year. This is too little, and Government considers that a further addition of Rs. 7,000 may be made, and the revised estimate fixed at Rs. 9,90,000 including joint stock receipts.

2. The budget estimate for 1890-91 will then be higher than the revised estimate by Rs. 15,000.

3. The Government concurs in thinking that it is not safe at present to count on a continuance of the rapid increase of revenue in recent years, but, notwithstanding

this, is of opinion that an addition of Rs. 15,000 may be made to the Inspector-General's figures for ordinary receipts from registration. His estimate of joint stock receipts appears to be sufficiently high.

4. The charges for 1890-91 are set down in the covering letter at Rs. 6,89,000 + 1,350, and the revised estimate at Rs. 6,71,000 + 1,350. These figures, however, include Rs. 3,000 for *Refunds and Drawbacks* and 350 for *Stationery and Printing*, which should have been kept separate. The increase, as compared with the budget estimate of 1889-90, is due to the late re-grading of sub-registrars and to the expansion of the department.

5. The details of the registration charges proper are shown below :—

	Rs.
Superintendence—	
(*a*) Salaries	15,000
(*b*) Establishment	10,296
(*c*) Allowances	3,000
(*d*) Contingencies	5,704
Presidency and District charges—	
(*e*) Salaries	2,26,957
(*f*) Establishment	2,23,643
(*g*) Allowances	1,60,000
(*h*) Supplies and Services	4,600
(*i*) Contingencies	37,800
Total ..	6,87,000

Under (*a*) there is a decrease of Rs. 3,000 consequent on the reduction of the Inspector-General's salary. An addition of Rs. 6,194 has been made in equal shares to (*e*) and (*f*) on account of the estimate for providing "new night-watchmen for existing offices and for opening six new sub-registry offices;" this the Inspector-General has shown separately, but it is more convenient to distribute the amount partially at any rate.

6. Full explanations of the estimates adopted have been given in the budget and the covering letter, and the only alteration which will be made is to reduce (*h*) and (*i*) by Rs. 1,000 each. The grant for the department under 12, Registration, will then stand at Rs. 6,85,000.

7. The following entries will be made in the budget under the heads indicated :—

	Rs.
Revenue.	
X. Registration	10,20,000
Expenditure.	
1. Refunds and Drawbacks	3,000
12. Registration	6,85,000
30. Stationery and Printing	350

(True Extract.)

Chief Secretary.

To the Inspector-General of Registration.
" Accountant-General.
" Public Works Department.
" Superintendent, Government Press.

Exd. A. Raitt.

Govt. of {1889} Madras.

FINANCIAL.

Issued

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G.O., 14th October 1889, No. 716.

SECRETARY TO GOVERNMENT
25 OCT. 89
P.W. DEPARTMENT, MADRAS.

OCTOBER.

Budget Estimate.

Reviewing the — of the Registration Department and of the Registrar of Joint Stock Companies for 1890-91.