

- (1) பக்கங்களின் எண்ணிக்கை 6
 (2) புதுக்கித் திருப்பிய நாள் February 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 109

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண். மு.சேஷபுத் தாள் எண்.	2955	அச்சகம் பலவகை
நாள் :	7.11.1890	~~190~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. S. SRINIVASA RAGHAVAIYANGAR Avargal, Dewan Bahadur, Inspector-General of Registration, Madras, to the Chief Secretary to Government, dated Ootacamund, 19th September 1890, T. No. 4267.

I have the honor to submit, for the sanction of Government, the budget estimates of the Registration Department and of the Registrar of Joint Stock Companies for the year 1891-92 with the following explanatory remarks.

2. *Receipts.*—The revised estimate of the receipts of the Registration Department

Years.	Registration Department.	Registration of Joint Stock Companies.	Remarks.
	Rs.	Rs.	
1887-88.	8,90,642	7,977	
1888-89.	9,53,077	5,252	
1889-90.	10,21,677	5,787	
1890-91.	10,25,000	5,000	Sanctioned estimate.
	10,55,000	5,000	Revised do.
1891-92.	10,80,000	5,000	Budget do.

Years.	Percentage of increase in receipts of first 4 months as compared with receipts of corresponding period of previous year.	Percentage of increase in receipts for last 8 months as compared with receipts in corresponding portion of previous year.
1887-88	6.83	4.36
1888-89	5.32	6.26
1889-90	4.62	8.65
1890-91	6.25	..

basis the collections for the whole year are estimated at Rs. 10,53,000, or, in round numbers, Rs. 10,55,000. The estimate

for the year 1891-92 is fixed at Rupees 10,80,000 or Rs. 25,000, or $2\frac{1}{2}$ per cent. in excess of the revised estimate for the current year. I do not consider it safe to fix the estimate at a higher amount as the receipts cannot be expected to continue to go on increasing at the high rate at which they have been progressing during the last 3 years.

Years.	Percentage of increase in receipts over those of previous year.
1886-87	2.1
1887-88	4.9
1888-89	6
1889-90	7.6

The receipts on account of registration of Joint Stock Companies are estimated at Rs. 5,000 for the current and ensuing years. The actuals in 1889-90 were slightly higher, but the Registrar states that actual realizations during the current year are not likely to exceed Rs. 5,000.

Years.	Amount. Rs.
Actuals for 1887-88	2,666
Do. for 1888-89	2,680
Do. for 1889-90	2,613
Sanctioned and revised estimates for 1890-91	5,000
Estimate for 1891-92	5,000

3. *Charges*—1. *Refunds*.—A slight increase of Rs. 300 is provided for in the estimate for the ensuing year, as it is expected that, with the increase in the number of registrations, there will be some increase in the charges under this head.

4. 12. *Registration*.—The charges paid for in cash during the last 3 years and the estimates for the current and ensuing years are shown in the margin. The revised estimate of charges has been fixed at Rs. 6,87,000, or Rs. 2,000 in excess of the sanctioned estimate, the increase expected being in the items of commission payable to registering officers, the charges on account of section-writers and on account of furniture and house-rent incurred in consequence of new registration offices opened and to be opened during

Years.	Registration Department.	Registration of Joint Stock Companies.
	Rs.	Rs.
Actuals in 1887-88	6,19,511	1,753
Do. in 1888-89	6,53,647	1,505
Do. in 1889-90	6,57,319	1,341
Estimate for 1890-91	6,83,656	1,344
Revised estimate for 1890-91	6,85,656	1,344
Estimate for 1891-92	7,05,656	1,344

the current year. The increase in the budget estimate for the ensuing year is almost entirely due to provision made for new offices to be opened, to expected increase in the commission payable to registering officers with the increase in the number of registrations, and to the additional number of section-writers employed to meet the increased work consequent on the expansion of registrations. The reasons for the increase or decrease in the estimates under the several heads are shown below:—

(a) *Superintendence*.—The slight increase in the revised estimate and in the budget estimate is due to provision having been made for increased postage charges on account of increase in correspondence and for clothing to be supplied to the peons in my office.

(b) *District Charges*.—(1) Under the head of *District Registrars*, provision has been made for Rs. 600 in excess of the sanctioned scale with reference to the actual expenditure of the previous years on account of deputation allowances payable to officers acting for District Registrars, when they are granted privilege or other leave.

(2) Under the head *Sub-Registrars*, the revised estimate has been fixed at Rs. 2,600 less than the sanctioned estimate, with reference to the actuals of the past 4 months, taking into account the expected increase in the charges on account of new offices to be opened in the course of the year. Proposals have been submitted to

* T. No. 3785, dated 27th August 1890.

† T. No. 4262, dated 19th September 1890.

1891. Proposals for placing in charge of special Sub-Registrars the offices at Pamban† and Kodaikanal,‡ which are now presided over by Deputy Tahsildars, and for opening a new office at Oratanad, in

the Tanjore district, where an office is urgently required, will shortly be submitted to Government. The increased provision made in the budget estimate is on account of the above proposals as well as of new offices to be opened in 1891-92. Representations have been received from the Registrars of the several districts in regard to the necessity for opening additional offices both for public convenience and the further development of registrations.

(3) *Under Personal and Local allowances* are included the personal allowance of Rs. 10 per mensem granted to a first-grade Sub-Registrar, and the local allowances of Rs. 15 per mensem granted to the officers in charge of Wynad stations, under G.O., dated 23rd July 1890, No. 1224, Judicial.

(4) *Under the item of Probationary Sub-Registrars* the full cost of the sanctioned scale has been provided in the estimate for 1891-92. The reduction in the revised estimate is due to some of these appointments having been vacant for a portion of the current year.

(5) *Clerks below Rs. 50 per mensem, peons and night-watchmen*.—The increased provision under these items in the budget estimate has been made on account of the new offices above referred to, as also the additional expenditure involved in the proposals contained in my letters noted on the margin.

T. No. 2692, dated 4th July 1890.
T. No. 3781, dated 26th August 1890.

(6) *Temporary clerks or Section-writers*.—The provision made in the revised estimate is in excess of the sanctioned estimate by Rs. 2,700 nearly. The actual expenditure under this item in 1889-90 was Rs. 5,731, or Rs. 231 in excess of the sanctioned estimate for 1890-91. When the latter estimate was fixed the total receipts of the department for the year were estimated at Rs. 10,00,000. The revised estimate now fixed is Rs. 10,55,000. The work of the department has been growing rapidly year by year, and to overtake it, it is found necessary to employ section-writers to a greater extent than in previous years. When the salary system of payment of clerks was introduced in 1888, the scale of establishment of permanent clerks in the

Years.	Number of registrations.	Increase per cent.
1886-87	608,942	..
1887-88	638,626	4
1888-89	655,376	3.3
1889-90	727,395	6.9
1890-91 *	* 750,000	3
1891-92 *	* 775,000	3

* Estimated.

several offices was fixed with reference to the state of work in 1886-87, and permission was given to employ section-writers, whenever the work was found to be too heavy to be expeditiously and accurately performed by the permanent establishment. Since then the work has greatly increased, as will be seen from the figures noted on the margin. The increased provision, both in the revised and budget estimates, is, therefore, indispensably necessary.

(7) *Commission to Registrars and Sub-Registrars*.—The revised estimate and the budget estimate have been fixed at Rs. 1,000 and Rs. 3,000 respectively, in excess of the sanctioned estimate for the current year, as with the increase in the number of offices and in the receipts of the department, the commission payable to registering officers must necessarily increase.

(8) *Travelling allowance*.—The revised estimate has been fixed at Rs. 7,000, as travelling allowances payable last year have, in some cases, had to be paid during the current year. The estimate for 1891-92 has been fixed at Rs. 500 in excess of the sanctioned estimate for the current year, as the inspection work of the District Registrars has increased, owing to the increase in the number of registration offices.

(9) *Remuneration for the service of females for identifying Gosha women*.—A slight increase has been provided for both in the revised and budget estimates as the charges under this item show a tendency to increase. A fee of Rs. 5 is levied from Gosha women for the services of women employed for the purpose of identifying them.

(10) *Furniture, Office-rent, Rates and Taxes, Postage, Stationery allowances and Miscellaneous*.—The increased provision in the revised estimate and the budget estimate, under these items, is on account of new offices opened and proposed to be opened.

(c) The estimate of charges in connection with the registration of Joint Stock Companies calls for no remarks.

5. 30. *Stationery and Printing at Private Presses*.—The sanctioned estimate for the current year, viz., Rs. 350, has been repeated for 1891-92.

6. The revised estimate of the value of articles and work not paid for in cash, but debited in the treasury accounts to the department, is the same as the sanctioned estimate for the current year. The budget estimate for the ensuing year has been fixed at Rs. 2,300 less, the decrease being mainly under the items "paper for printing registers, &c.," and supply of ink.

7. The amounts required for printing and binding registers, &c., and for the construction of buildings required for the department will have to be included by the Superintendent of the Government Press and by the officers of the Public Works Department in the budget estimates submitted by them.

8. 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 13th October 1890, No. 713, Financial.

The Inspector-General of Registration places the revised estimate and the budget estimate of the receipts of his department, including joint stock transactions, at 10.60 and 10.85 lakhs respectively.

The former will be dealt with by the Accountant-General; it appears to be reasonable.

The latter exceeds the actuals of 1889-90 by .58, but the calculations of the Inspector-General are considered to be safe, and his figures will be accepted by Government.

2. The estimates of charges under 1. *Refunds and Drawbacks*, and 12. *Registration*, are set down at .033 and 7.07—the second amount again including joint stock payments. The necessity of the small addition proposed to the grant under 1. is doubtful, but it will be allowed to stand.

The estimate of registration charges comprises the following divisions:—

Superintendence.							Lakhs of rupees.
(a) Salaries	..	..	..	..	..	..	.15
(b) Establishment	..	..	..	..	..	..	.10
(c) Allowances	..	..	..	..	..	..	.03
(d) Contingencies	..	..	..	..	..	..	.06
District Charges.							Lakhs of rupees.
(a) Salaries	..	..	..	..	..	..	2.31
(b) Establishment	..	..	..	..	..	..	2.34
(c) Allowances	..	..	..	..	..	..	1.64
(d) Supplies and Services	..	..	..	..	..	..	.04
(e) Contingencies	..	..	..	..	..	..	.40
Total ..							7.07

The assignment for the current year is below this total by .22. The difference lies mainly under *District Charges* (a), (b) and (c)—.04, .10 and .04. The provision for *Commission* under (c) is scarcely sufficient if estimated by the average, but the increase on this account in 1889-90 was not as great as might have been expected, and the proposed allotment may be large enough. Full information in regard to alterations in the allotments is given in the detailed estimates; and the Government sees no necessity for departing from the Inspector-General's figures.

3. The following entries will therefore be made in the budget:—

	Revenue.	Lakhs of rupees.
X. Registration		10.85
	Expenditure.	
1. Refunds and Drawbacks		.033
12. Registration		7.07
30. Stationery and Printing		.004

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Exd. P. L. Pereira.

Govt. of Madras.
FINANCIAL.

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(24) J.P.
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G.O., 13th October 1890, No. 713.

OCTOBER.

Budget Estimates.

Reviewing the — of the Registration Department and of the Registrar of Joint Stock Companies for the year 1891-92.