

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 8/90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 6/90

தமிழ்நாடு ஆவணக் காப்பகம்.

(15)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண்.	2797	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	24-10-1891	198

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7TH OCTOBER 1891, No. 1002, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

From M.R.Ry. S. SRINIVASA RAGHAVAIYANGAR, Avargal, Dewan Bahadur, Inspector-General of Registration, to the Chief Secretary to Government, dated Guindy, 17th September 1891, No. 4271-G.

I have the honour 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 1892-93, with the following explanatory remarks.

2. Receipts.—The actuals of the past three years, the sanctioned and revised estimates for the current year, and the budget estimate for 1892-93, are noted below:—

Year.	Registration Department proper.	Registration of Joint Stock Companies.	Remarks.
	RS.	RS.	
1888-89	9,53,077	5,252	Actuals.
1889-90	10,21,677	5,787	Do.
1890-91	10,79,391	4,600	Do.
1891-92	10,95,000	5,000	Sanctioned estimate.
1891-92	11,65,000	5,000	Revised do.
1892-93	11,55,000	5,000	Budget do.

The receipts of the Registration Department *proper* during the first four months of the current official year amounted to Rs. 4,12,567, or Rs. 49,371 in excess of the figures in the corresponding period of last year. Of this large increase, a sum of about Rs. 25,000 represents receipts on account of searches in connection with the advances made under the Land Improvement and Agricultural Loans Acts to ryots owing to the drought prevailing in the districts of Chingleput, North Arcot, Tinnevely and Coimbatore. Eliminating this amount, the normal amount may be taken to be Rs. 24,000 (or 6·6 per cent.), which is about the proportion in which the receipts of the first four months of 1890-91 exceeded the revenue of the same period in 1889-90. As stated in paragraph 2 of my letter submitting the budget estimates for 1891-92, recorded in G.O., dated 13th October 1890, No. 713, Financial, the rate of increase in the receipts of the last eight months of any year is generally low if the rate of increase in the collections of the first four months was high, and it is not therefore probable that the receipts of the next eight months would increase at the high rate at which the collections of the first four months have increased. The collections of the last eight months of 1890-91 amounted to Rs. 7,16,000, but they included a sum of Rs. 9,000, being the fees for searches in connection with the advances made by Government under the Land Improvement and Agricultural Loans Acts. Leaving this sum out of account as having been obtained under exceptional circumstances, the ratio of the collections of the last eight months of 1890-91 to those of the first four months of that year was 1·94, against 1·9, 1·91 and 1·98 in the previous three years. Having regard to the fact that the rate of increase in the collections of the first four months of the current year is high, it seems to me that it will not be safe to assume that the ratio of the collections of the last eight months to those of the first four months of the current year will be higher than 1·9. At this rate, the receipts of the next eight months of 1891-92 will amount to Rs. 7,37,000, or 4·25 per cent. in excess of those of the same period in 1890-91, against 4·36, 6·26, 8·05 and 4 per cent. in the

previous years, and the collections for the whole year to Rs. 11,24,000 or Rs. 11,25,000 in round numbers. Adding to this Rs. 25,000 already adjusted in the accounts to the credit of "Registration," being the fees on account of searches in connection with the advances made under the Land Improvement and Agricultural Loans Acts, and a further sum of Rs. 15,000 on account of future adjustments, the revised estimate for the year will amount to Rs. 11,65,000. The present adverse season has not perceptibly affected registrations in the districts where the drought prevails, viz., Chingleput, North Arcot, Tinnevely and Coimbatore. It is not, however, easy to conjecture what the effect will be if the ensuing north-east monsoon unfortunately fails. Previous experience shows that, while in the first stages of distress due to adverse seasons, the number of registrations increases, the opposite effect ensues when the distress is prolonged and grows in intensity. I have, however, assumed that the ensuing year will be a normal one and fixed the estimate at Rs. 11,55,000, or Rupees 30,000 in excess of the revised estimate *minus* the special receipts of Rs. 40,000 on account of searches in connection with loans under the Land Improvement and Agricultural Loans Acts.

The receipts from the Registration of Joint Stock Companies have been estimated by the Registrar at Rs. 5,000 for the current and ensuing years. The estimates are fair and may be accepted.

3. *Charges—(1) Refunds.*—The sanctioned estimate for the current year, viz., Rs. 3,000, has been repeated for the ensuing year.

4. (12) *Registration.*—The expenditure incurred in cash in the past three years, the sanctioned and revised estimates for the current year, and the budget estimate for 1892-93, are noted below:—

		Registration Department proper.	Registration of Joint Stock Companies.
		RS.	RS.
Actuals of 1888-89		6,53,647	1,505
" 1889-90		6,57,319	1,341
" 1890-91		6,75,616	1,344
Sanctioned estimate for 1891-92		7,05,656	1,344
Revised " " 1891-92		7,15,656	1,344
Budget " " 1892-93		7,84,656	1,344

The revised estimate has been fixed at Rs. 10,000 in excess of the sanctioned estimate for the current year, and the budget estimate for the ensuing year at Rupees 69,000 more than the revised estimate. The increase is mainly due to—(1) Rs. 50,000 having been provided for strengthening clerical establishments in registration offices, to enable them to cope with the work, which has enormously grown during recent years, and for revision of the grades of Registrars and Sub-Registrars; (2) to provision made on account of offices opened in the course of the current year and of 12 new offices proposed to be opened in 1892-93; and (3) to increase in the amount of commission payable to registering officers owing to increase in the receipts as well as in the number of registering officers. The increase under the principal heads is explained in detail below:—

5. (a) *Superintendence.*—A slight increase has been made in the revised and budget estimates on account of service postage and miscellaneous charges and also on account of hot weather charges for 1892-93. The increase is necessary, as the amounts entered in the sanctioned estimate have been found insufficient.

(b) *District Charges.*—(1) Under the head "District Registrars," provision has been made, with reference to the sanctioned scale, including the local allowance of Rs. 25 per mensem for the Registrar of the Nilgiris sanctioned in G.O., dated 15th October 1890, No. 718, Finl.

		RS.
Sanctioned estimate for 1891-92	..	52,800
Revised " " 1891-92	..	53,100
Budget " " 1892-93	..	53,100

(2) Under "Sub-Registrars," the amount of the sanctioned estimate has been reduced by Rs. 2,050 in the revised estimate. In the current year's budget estimate, Rs. 3,960 (*vide* Accountant-General's printed budget estimates of the Madras Presidency) were provided on account of new offices to be opened. As some of these offices were opened in the middle of the year, it is expected that there will be a saving to the extent of Rs. 1,950 after meeting the cost of the offices to be opened during the remaining portion of the year. The amount provided under personal and local allowances of Sub-Registrars has been reduced, as M.R.Ry. M. Sankara Menon, who was allowed a personal allowance of Rs. 10 per mensem, ceased to draw it from the 29th May 1891, in consequence of his promotion to the Registrar's grade. Rs. 4,000 have been provided in the budget estimate for 1892-93 on account of three new offices to be opened during the current year and twelve offices proposed to be opened in the ensuing year. There are several offices in which registrations exceed 4,000 annually, and the work is too heavy to be efficiently and expeditiously done by a single officer, the consequence being that the normal growth of registrations has received a check. The splitting up of these sub-districts will promote the growth of registrations and lead to an increase of revenue, while benefiting the public. As the new offices will not all of them be opened from the beginning of the year, a lump sum of Rs. 4,000 has been entered under this head on their account. A sum of Rs. 10,000 has been provided on account of the revision of grading of Registrars and Sub-Registrars in regard to which I have been permitted to submit proposals in G.O., dated 10th July 1891, No. 1367, Judicial.

		RS.
Sanctioned estimate for 1891-92	..	4,860
Revised " " 1891-92	..	3,000
Budget " " 1892-93	..	4,860

(3) *Probationary Sub-Registrars.*—The reduction in the revised estimate has been made with reference to the actuals of the first 4 months of the current year. For 1892-93, the full cost of the sanctioned scale has been entered.

(4) *Establishment of District Registrars and Sub-Registrars.*—The amount of the sanctioned estimate has been reduced by Rs. 2,372 in the revised estimate, for the reasons given in respect of reduction in the revised estimate of charges on account of Sub-Registrars. For 1892-93 Rupees 7,500 have been provided on account of the charges for establishment for the 15 new Sub-Registrars' offices proposed to be opened in the course of the current and ensuing years, and a further sum of Rs. 40,000 has been entered for the re-organization of the clerical establishments, for which proposals have been called for in G.O., dated 10th July 1891, No. 1367, Judicial. In other respects, the provision made represents the amount of the sanctioned scale of establishment.

		RS.
Sanctioned estimate for 1891-92	..	1,63,500
Revised " " 1891-92	..	1,76,000
Budget " " 1892-93	..	1,86,000

(5) *Allowances.*—The increase of Rs. 12,500 in the revised estimate, and of Rs. 22,500 in the budget estimate, over the sanctioned estimate, is made up of increases in the following items:—

		Revised estimate for 1891-92.	Budget estimate for 1892-93.
		RS.	RS.
(a) Travelling allowance		500	500
(b) Commission payable to Registrars and Sub-Registrars		12,000	22,000

Under Travelling allowances, the small increase of Rs. 500 has been provided in the revised estimate on account of the bills for the travelling allowances of registration officers deputed for census work and paid in the current year and also to meet a slight additional expenditure which, it is expected, will be caused by the payment by Government, in accordance with the Civil Service Regulations, of the travelling allowances of officers appointed to act for Sub-Registrars granted privilege leave, the previous practice having been to require the latter to pay the allowances.

The revised and budget estimates under the head "Commission payable to Registrars and Sub-Registrars" have been arrived at as follows:—

	RS.
Actuals of 1890-91	1,58,101
Increase on account of increase in receipts in offices which will be in existence throughout the years 1890-91 and 1891-92	5,000
Increase on account of Sub-Registrars' offices opened in 1890-91	2,000
Increase on account of Sub-Registrars' offices opened and to be opened in 1891-92	1,400
Amount of balance of commission payable under G.O., dated 14th October 1890, No. 1592, Judicial	2,000
Total or the revised estimate for 1891-92	1,68,501
Or in round numbers	1,69,000

	RS.
Revised estimate for 1891-92	1,69,000
Increase on account of increase in receipts in offices which will be in existence throughout the years 1891-92 and 1892-93	3,000
Increase on account of Sub-Registrars' offices opened in 1891-92	1,900
Increase on account of Sub-Registrars' offices to be opened in 1892-93	2,100
Increased amount payable under G.O., dated 14th October 1890, No. 1592, Judicial	3,000

Budget estimate for 1892-93 or Total .. 1,79,000

(6) *Supplies and Services*.—A small increase of Rs. 50 has been provided in the revised estimate under Law charges on account of the expenses in connection with the defence of the suit filed against Government referred to in G.O., dated 6th June 1890, No. 965, Judicial.

	RS.
Sanctioned estimate for 1891-92	4,150
Revised " " 1891-92	4,200
Budget " " 1892-93	4,150

(7) Under *Contingencies*—I (a) *Those subject to regular audit*, an increased provision of Rs. 3,288 has been made in the revised estimate, and the budget estimate has been fixed at Rs. 7,000 less than the revised estimate. The increase of Rs. 500 under "Furniture" in the revised and budget estimates is mainly on account of new offices to be opened. Under "Office rents, rates and taxes," the increase of Rs. 1,500 in the budget estimate is due to the payment of house-rent for new offices and to the payment of increased rent to some offices for which applications have been received. The increase under "Service Postage" is due to increase in correspondence and to the increase in the number of offices. Under "Section Writers" an increased provision of Rs. 2,588 in the revised estimate has been rendered necessary by the employment of additional section writers on account of an increase of 25,000 registrations in the first four months of the current year and for attending to the ordinary copying work in some offices in the North Arcot and Chingleput districts, where the regular copying establishments have been engaged in making searches in the registers and indexes with a view to promptly comply with the large number of applications for certificates of encumbrances on property proposed to be pledged for advances made by Government under the Land Improvement and Agricultural Loans Acts. The provision under this item for 1892-93 has been reduced to Rs. 2,500, as it is in contemplation to place the temporary clerks employed throughout the year upon a permanent footing, and as the necessary provision therefor has been made under "Establishment." The sum is intended to meet the cost of only such temporary clerks as are employed during short periods of the year in offices in which the work throughout the year does not necessitate an addition to the staff of permanent clerks.

(8) *Contingencies*—I (b) *Those admitted without detailed audit*.—The small increases in the revised and budget estimates have been made with reference to the increase in the number of offices, the general increase in the number of operations, and the needs of a growing department.

6. (30) *Stationery and Printing*—*Registration*—*Printing at private Presses*.—The estimate sanctioned for the current year, viz., Rs. 400, has been repeated for 1892-93.

7. The figures entered in the column "Estimate for 1891-92" in the budget estimate accompanying this letter have been taken from the Civil budget estimates of the Madras Presidency for that year printed and issued by the Accountant-General.

8. The revised estimate of the value of articles and work not paid for in cash, but debited in the accounts to this department, is the same as the sanctioned estimate for the current year. The budget estimate for the ensuing year has been fixed at Rs. 6,800 less, the decrease being under the item "Paper for printing registers, indexes, &c."

9. The amount 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.

10. A list of works, arranged in order of urgency, for which plans and estimates were 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.

From the Inspector-General of Registration, Madras, dated Guindy, 26th September 1891, No. 4402-G.

ORDER—dated 7th October 1891, No. 1002, Financial.

The budget estimate of the receipts of the Registration Department in 1892-93 amounts, according to the covering letter, to 11.60 lakhs, exceeding that for 1891-92 by .60 and the actuals of 1890-91 by .76, but falling short of the revised estimate by .10. The revenue since March 1891 has been in some respects abnormal, in consequence of the numerous searches instituted in connection with advances under the Land Improvement and Agricultural Loans Acts. In framing his revised estimate, the Inspector-General has put this source of receipts on one side, and considers it unsafe to assume a higher ratio than 1.9 in calculating the proportion borne by the remaining collections during the last eight months of the year to those of the first four. As, however, the ratios for the past four years were 1.9, 1.91, 1.98 and 1.94, the Government is of opinion that it is reasonable to reckon on a ratio of 1.92, which is below the average and but little in excess of that for 1888-89. On this assumption, the ordinary income for the eight months will amount to 7.44 lakhs. Adding that for the four months ending July last (3.87), and setting down, as proposed by the Inspector-General, the sum of .40 on account of the receipts from searches connected with advances under the Acts above mentioned, the total revenue may be estimated at 11.71. The receipts of the Joint Stock branch are placed at .05. The revised estimate under X, *Registration*, may therefore be provisionally entered as 11.75. By the end of the calendar year, it will be seen whether this figure requires alteration.

With regard to the estimate for 1892-93, the Government agrees with the Inspector-General in considering that there is not sufficient ground for counting on a higher income than 11.60 from all sources. In this part of the budget and in the estimate of expenditure there are mistakes in addition which had to be corrected before the receipt of the Inspector-General's second letter. In a paper so important as the annual estimates, such errors should be carefully guarded against.

2. The estimate of expenditure is entered at 7.86 lakhs. The actuals in 1890-91 amounted to 6.77, and the Inspector-General proposes to place the revised estimate .10 above the budget provision of 7.07.

The figures for 1892-93 are abstracted below :—

	Superintend- ence.	District charges.	Total.
	RS.	RS.	RS.
Salaries	15,000	2,43,140	2,58,140
Establishment	10,296	2,70,688	2,80,984
Allowances	3,000	1,86,000	1,89,000
Supplies, &c.		4,150	4,150
Contingencies	5,804	47,922	53,726
Total	34,100	7,51,900	7,86,000

The addition of a hundred rupees to the provision for *Superintendence* is possibly not necessary, and in any case it is more convenient to keep the grants for *Superintendence* and *District charges* in thousands of rupees. The allotments for *Contingencies* will, therefore, be fixed at Rs. 5,704 and 48,022, and the totals of the two columns will then stand at 34 and 7.52 lakhs. The large advance in charges is mainly due to the scheme for adding to the strength of the clerical staff of the districts. The sum of .40 has been entered on this account in gross under *Establishment*. An addition of .10 has also been made under *Salaries* to provide for regrading part of the executive staff. The cost of *Commission*, which falls under *Allowances*, is set down at 1.79, against the current grant of 1.57 and a revised estimate of 1.69. In the last case, a small addition should properly be made with reference to the alteration which the Government has proposed above in the revised estimate of revenue, but as the entry would be less than .01, the present figure may stand. The estimate of charges appears, on the whole, to be sufficient and will be accepted.

3. No alteration in the case of *Refunds and drawbacks* or in the provision for *Printing at private presses* is proposed.

4. In future, the estimate of charges not debited to Grant 12 in the treasury accounts need not accompany the budget.

5. The following entries will be made under the heads and grants specified :—

	REVENUE.	Lakhs of rupees.
X. Registration	11.60	
	EXPENDITURE.	
1. Refunds and drawbacks	.03	
12. Registration	7.86	
30. Stationery and printing	.004	

(True Extract.)

Redmichie

Chief Secretary.

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

Exd. A. Raitt.

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Gobt. of {1891} Madras.
FINANCIAL.

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G.O., 7th October 1891, No. 1002.

OCTOBER.

Budget Estimate.

Reviewing the — of the Registration Depart-
ment for the year 1892-93.

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J. C. 29.

With order.

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