

(1) பக்கங்களின் எண்ணிக்கை 6

(2) புதுக்கித் திருப்பிய நாள் 2/9/2

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் Q

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். 3180
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 18/11/1892

1987.

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மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From M.R. By. S. SRINIVASA RAGHAVAIYANGAR, Avargal Dewan Bahadur, Inspector-General of Registration, to the Chief Secretary to Government, dated Ootacamund, 3rd October 1892, L. No. 4506.

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 1893-94, with the following explanatory remarks.

2. The actual revenue of the past 3 years, the sanctioned and revised estimates of the current year, and the budget estimate of the ensuing year, are given below:—

Years.	Registration Department proper.	Registration of Joint Stock Companies.	Remarks.
	Rs.	Rs.	
1889-90	10,24,077	5,287	Actuals.
1890-91	10,79,391	4,800	"
1891-92	12,29,248	4,217	"
1892-93	11,55,000	5,000	Sanctioned estimate.
1892-93	12,30,000	5,400	Revised
1893-94	12,30,000	4,400	Budget

The receipts of the Registration Department proper for the first four months of the current year showed an improvement of Rs. 40,588 over those of the same period in 1891-92, having advanced from Rs. 4,12,567 to Rs. 4,53,155. These amounts, however, include Rs. 25,000 and Rs. 12,693, respectively, being the fees collected for searches in the registration registers in connection with advances made by Government under the Land Improvement Act owing to the drought which prevailed in some parts of the Presidency. Excluding these sums as having been obtained under exceptional circumstances, the actual increase in the collections of the first four months

	Per cent.
1887-88	6.83
1888-89	5.32
1889-90	4.62
1890-91	6.25
1891-92	6.61

of the current year amounts to Rs. 52,895 or 13.7 per cent., which is more than double the rate of increase which obtained during the last five * years. It is doubtful whether this high rate of increase will be maintained in the remaining eight months of the current year. Possibly the very large increase in the first four months was due to loans raised by the ryots whose means had become straitened by the unfavorable seasons of the last two years for the purpose of carrying on cultivation operations during the current season which has opened so propitiously, and it is unsafe to estimate for a similar increase in the receipts during the remaining months of the year. I would not therefore put the expected increase in the last 8 months at more than Rs. 30,000 or 1 per cent., which is slightly

	Percentage of increase in the last 8 months of the year.	
1887-88	4.36	the collections of the corresponding period of the previous year. The estimated collections for the whole year will thus amount to Rs. 12,12,000. Adding to this Rupees 13,000 being fees for special searches in connection with loans under the Land Improvement Loans Act in the first 4 months of the current year, and a probable income of Rs. 7,000 in the remaining 8 months, the revised estimate for 1892-93 under the
1888-89	6.26	head "Registration" may be fixed at Rs. 12,32,000, or in round figures Rs. 12,30,000.
1889-90	8.05	For 1893-94 also, I would fix the estimate at Rs. 12,30,000. The receipts of the current year are somewhat abnormal, both under the head "Ordinary fees" and under Fees for searches in connection with loans under the Land Improvement Loans Act." The receipts under the latter head may be considerably reduced in the coming year, and the increase in the receipts under "Ordinary fees," so far as can be now foreseen, is not likely to be more than sufficient to make up the difference.
1890-91	3.97	For the registration of Joint Stock Companies, the revised and budget estimates have been fixed at Rs. 4,500, i.e., Rs. 500 less than the sanctioned estimate, with reference to the actuals of the past and current years.
1891-92	4.93	

head "Registration" may be fixed at Rs. 12,32,000, or in round figures Rs. 12,30,000.

For 1893-94 also, I would fix the estimate at Rs. 12,30,000. The receipts of the current year are somewhat abnormal, both under the head "Ordinary fees" and under Fees for searches in connection with loans under the Land Improvement Loans Act." The receipts under the latter head may be considerably reduced in the coming year, and the increase in the receipts under "Ordinary fees," so far as can be now foreseen, is not likely to be more than sufficient to make up the difference.

For the registration of Joint Stock Companies, the revised and budget estimates have been fixed at Rs. 4,500, i.e., Rs. 500 less than the sanctioned estimate, with reference to the actuals of the past and current years.

3. *Charges—J, Refunds and Drawbacks.*—The sanctioned estimate for the current year is Rs. 3,000. A slight increase of Rs. 100 has been provided in the revised estimate for 1892-93 and the budget estimate for 1893-94, with reference to the actuals of 1891-92, viz., Rs. 3,098.

4. (12) *Registration.*—The actual cash expenditure incurred in the past 3 years, the sanctioned and revised estimates for the current year, and the budget estimate for the ensuing year, are shown below:—

	Registration Department proper.	Registration of Joint Stock Companies.
	RS.	RS.
Actuals of 1889-90	6,57,319	1,341
" of 1890-91	6,75,616	1,344
" of 1891-92	7,08,988	1,344
Sanctioned estimate for 1892-93	7,84,656	1,344
Revised " for 1892-93	7,59,500	1,500
Budget " for 1893-94	8,09,500	1,500

The revised estimate has been fixed at Rs. 25,000 less than the sanctioned estimate for the current year, and the budget estimate at Rs. 50,000 more than the revised estimate. The decrease in the revised estimate is due (1) to the reduction in the provision for strengthening the clerical establishment in registration offices from Rs. 40,000 to Rs. 8,000, as it is not likely that the revised scheme sanctioned by the

Government will be brought into effect before the 1st January 1893; (2) to the omission of Rs. 10,000 provided for re-grading of registrars and sub-registrars; (3) to a reduction in the provision for sub-registrars and their establishment for new sub-registrars' offices with reference to the actual expenditure of the current year therefor; (4) to an increased provision of Rs. 10,000 under commission; and (5) to an increase of Rs. 12,950 under temporary clerks. The increased provision of Rs. 50,000 for 1893-94 over the revised estimate is due to provision having been made for the items (1) and (2) referred to above and a reduction of Rs. 9,000 and Rs. 10,450 in items (4) and (5) and also to provision having been made for 10 additional sub-registrars' offices being established.

5. (a) *Superintendence.*—The sanctioned estimate under this head is Rs. 34,000, and the revised and budget estimates amount to Rs. 33,300 and Rs. 32,600 respectively. The difference, viz., Rs. 700 and Rs. 1,400, has been entered, with a slight increase of Rs. 100 and Rs. 200, respectively, with reference to the actuals of 1891-92, under

Stationery and printing, "to which head the contingent charges hitherto shown under Packing and carriage of books, &c., have been transferred as required by the revisions of the Civil Account Code.

(b) *District Charges.*—(1) Under the item "District Registrars," the sanctioned estimate, which is the amount of the sanctioned scale, has been repeated for 1893-94.

(2) Under *Sub-Registrars*, the variations in the sanctioned, revised and budget estimates are due to the reasons (2) and (3) mentioned in paragraph 4 *supra*. It has been found by experience that when existing offices, where work is heavy, are split, the number of registrations rapidly increases and the additional expenditure incurred on account of new offices is more than recouped within a few years of the establishment of the offices by increased receipts realized; a sum of Rs. 4,000 has accordingly been provided for sub-registrars for 10 new offices.

(3) *Probationary Sub-Registrars.*—The revised estimate has been reduced from Rs. 4,800 to Rs. 3,000 with reference to the actuals of the past and current years, and the full amount of the sanctioned scale has been entered for 1893-94.

(4) *Establishment of District Registrars and Sub-Registrars.*—The revised estimate has been reduced from Rs. 2,70,688 to Rs. 2,36,000 for the reasons given in paragraph 4 (1) and (3). The increase of Rs. 49,000 in the budget estimate over the revised estimate is due to provision having been made for the sanctioned scale of establishment including the increased cost of Rs. 47,844 caused by the new scale of clerical establishment sanctioned by Government, and for the establishment required for the 10 new offices proposed to be opened in 1893-94, and for the employment of night-watchmen in some of the existing offices.

(5) *Allowances.*—An increase of Rs. 10,200 has been provided under this item in the revised estimate, viz., Rs. 10,000 under commission and Rs. 200 under travelling allowances. The large increase under the former item has been caused partly by increased receipts estimated to be realized in the current year under "Ordinary fees" and in a great measure by the fact that, owing to the large collection of fees for searches in connection with loans under the Land Improvement Loans Act in 1891-92, several officers have earned the maximum commission of Rs. 600 for that year, and the difference between the maximum commission and the amount actually drawn by them in 1891-92 due to them under G.O., dated 14th October 1890, No. 1592, Judicial, has had to be paid in the course of the current year. The small increases in the estimates for 1893-94 do not call for remarks.

(6) *Supplies and Services.*—An increase of Rs. 1,100 in the revised estimate and a further increase of Rs. 2,350 in the budget estimate over the sanctioned estimate for the current year has been provided under this head for the construction of small ryots' sheds in the West Coast districts in some offices and, on account of compound walls for some of the numerous new buildings constructed for sub-registrars' offices. The necessity for ryots' sheds in the West Coast districts was also brought to the notice of Government in my letters, dated 18th October 1891, G. No. 4919, and 17th February 1892, T. No. 173, recorded in G.O., dated 3rd March 1892, No. 406, Judicial.

(7) *Contingent Expenditure.*—Under this head, an increase of Rs. 12,950 has been provided in the revised over the sanctioned estimate on account of temporary clerks or section-writers. As the revised scheme of clerical establishment is not likely to come into force before the 1st January 1893, the increased provision is necessary. The reduction in the amount provided under this head for 1893-94 is due to the diminution in the number of temporary clerks that will have to be employed in 1893-94 if, as is expected, the revised scheme of clerical establishment is brought into force from 1st January 1893. The decrease of Rs. 700 in the revised estimate under "Contingent expenditure admissible without detailed audit" is the result of the transfer of a portion of the charges for "Packing and carriage of books, &c." to the head "Stationery and Printing" under instructions from the Accountant-General. The other items do not call for remarks.

6. (30) *Stationery and Printing.*—The sanctioned estimate for the current year or "Printing at Private Presses," viz., Rs. 400, has been repeated for 1893-94. As

already explained, the charges for "Carriage of stationery, &c.," has been transferred to this head from "Contingent expenditure admissible without detailed audit." The sanctioned estimate for the current year has been repeated for 1893-94, with a slight addition of Rs. 200 for the Inspector-General's office, with reference to the actuals of 1891-92 and the average expenditure for the 3 years ending 1891-92.

7. A list of buildings to be constructed for registration offices, arranged in order of urgency, for which plans and estimates were sanctioned by Government and which will have to be taken up for construction in 1893-94, will be submitted on the prescribed date to the Secretary to Government, Public Works Department.

8. 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.

ORDER—dated 2nd November 1892, No. 1184, Financial.

The Inspector-General places the revised estimate and the budget estimate of receipts under 12, Registration, at the same amount—12·345 lakhs—as the income of 1891-92.

2. There are at present some difficulties in estimating the rate of increase. The rise in the revenue since 1890-91, when it reached 10·84 lakhs, is without doubt to be accounted for to some extent by the abnormal character of the seasons. Numerous applications have been, and are still being, made for searches in the registers connected with advances under Act XIX of 1883, and in the four months ending July 1892 the fees from this source alone are stated to have brought in an income of ·13. With a return to more favorable conditions the number of such applications will diminish, and the revenue may be adversely affected as other causes connected with the prevalent distress, which have given a temporary impetus to the collections, cease to operate and a re-action succeeds.

The Inspector-General's revised estimate cannot, however, be accepted as sufficient even on a four months' basis.

The ratios borne by the ordinary receipts of the first four months of the year to those of the remaining eight months, as stated in the Inspector-General's letter recorded in G.O., dated 13th October 1890, No. 713, Financial, for the three years ending 1889-90, were on an average as 1 : 1·93.

If the finance accounts for a period of four years are adopted, they were as 1 : 1·94.

In 1890-91, which may be regarded as the last year in which normal conditions prevailed in the Presidency as a whole, the ratio was as 1 : 1·97.

Even if so low a ratio (1 : 1·9) as that proposed by the Inspector-General for adoption for 1890-91 is taken, and this test applied after temporarily deducting what was realised from special searches in the first four months of the current year, the total of 12·89 lakhs, or one exceeding the Inspector-General's estimate by ·545, will be arrived at.

As, however, as much as 1·398 was booked in August and the total (excluding joint-stock transactions) for the five months stood at 5·93 lakhs, a further addition is necessary.

The average ratio borne by the total collections for five months to the year is as 1 : 1·23, and this would give a total of 13·52 lakhs.

The possibility of a very marked decline after December next may, however, be allowed for, and the revised estimate placed for the present at 13·00 lakhs.

3. For 1893-94 the data for calculations are insufficient, but the Government is of opinion that 12·75 lakhs may safely be adopted.

4. In future, the Inspector-General should discontinue his present practice of separating joint-stock from other transactions. As a rule, receipts of the former class are pretty constant in amount and their inclusion will not vitiate calculations for the

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department as a whole, while, on the other hand, ready comparison of the Inspector-General's figures with those in the finance accounts is rendered impossible by their exclusion, as in these accounts they enter into each of the three heads of receipts.

5. The estimates of charges fall under two grants.

6. Under I, Refunds and Drawbacks, the estimate is placed at ·031, or a hundred rupees above the existing grant. As the difference is very slight, the grant may be repeated.

7. Under 12, Registration, the budget estimate is placed at 8·11, and the revised estimate at 7·61 against a grant of 7·86 lakhs.

The net decrease in the second case is explained as due to delay in the introduction of the revised scale of clerical establishments, to a temporary saving on the grant for regrading registrars and sub-registrars, and to a reduction in the provision for the latter officers and their establishments.

In the case of the first, the Inspector-General names 1st January next as the date from which the new scale will have effect, but he retains a provision of ·08. As there will be only two months' payments in this official year, there will be a further saving of ·01 on his figures.

8. The estimates for next year contain provision for the full cost of the clerical staff as now organised and for completing the scheme for regrading the executive branch. They appear to be reasonable and will be accepted with a small alteration for rounding. Any savings which may accrue can, no doubt, be made good use of by the Inspector-General.

9. The following entries will be made in the budget for 1893-94 :—

	Revenue.	LAKHS.
X. Registration		12·75
	Expenditure.	
1. Refunds and Drawbacks		·03
22. Registration		8·10

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Registration.

" Accountant-General.
" Public Works Department.
" Superintendent, Government Press.

Encl. A. Raiff.

FINANCIAL.

Recd.

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No. 3/80W a/18/End

Records.

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NOVEMBER.

Budget Estimate.

Reviewing the — of the Registration Department for the year 1893-94.