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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper :—

From M.R.Ry. S. SRINIVASA RAGHAVAIYANGAR Avargal, Dewan Bahadur, C.I.E., Inspector-General of Registration, Madras, to the Chief Secretary to Government, dated Gúdalúr, 24th September 1893, T. No. 2300.

I have the honour to submit, for the sanction of Government, the budget estimate of the Registration Department for 1894-95 with the following explanatory remarks.

2. The actuals of the past three years, the sanctioned and revised estimates for the current year and the budget estimate for the ensuing year are noted in the margin. The estimate of Rs. 12,75,000 sanctioned in G.O., dated 2nd November 1892, No. 1184, Financial, was subsequently raised to Rs. 13,50,000 in G.O., dated 18th January 1893, No. 61, Financial. I do not think that this estimate will be realized.

	RS.
Actuals of 1890-91	10,83,991
" of 1891-92	12,34,487
" of 1892-93	13,18,530
Sanctioned estimate for 1893-94 ..	13,50,000
Revised estimate for 1893-94 ..	13,10,000
Budget " for 1894-95 ..	13,50,000

3. The two main items which influence the receipts are (1) ordinary registration fees and (2) fees on searches; and the other items show only very slight variations from year to year. Of these other items, those noted in the margin are classified in the financial accounts under "Fees for registering documents" along with ordinary registration fees; copying fees are shown under "Fees for copies of registered documents;" and sale-proceeds of books and dealwood cases and other miscellaneous receipts are shown under "Miscellaneous," under which head have also been included fees on searches since 1890-91.

The accounts received from District Registrars show that, in the 4 months of the current official year ending July last, the number of documents registered was 353,431 against 312,827 in the corresponding period of last year, showing an increase of 40,604 documents or 13 per cent. nearly. It is not possible to forecast with any certainty what the increase in the next 8 months will be, and it is often the case that when there is an abnormal rise in one part of the year, it is not followed up by a proportionate rise in the remaining portion of the year. The number of registrations in the first 4 months and the last 8 months of the last 3 years is noted in the margin. It will be seen

Number of registrations in thousands.			
	First four months.	Remainder of the year.	Total.
1890-91	275	487	762
1891-92	300	505	805
1892-93	313	560	873

that the increase in registrations in the first 4 months of 1891-92 as compared with the figures of the corresponding period of 1890-91 was 9 per cent., while the increase in the remaining 8 months was only 4 per cent. On the other hand, in 1892-93, the increase in the first 4 months was 4 per cent., and in the subsequent months 11 per cent. In these circumstances, it seems to me not to be safe to look for an increase of more than 4 per cent., or 22,000 registrations, in the last 8 months of the current year. This will give an increase of, in round numbers, 62,000 registrations, or 7.1 per cent. for the whole year, against 6.4 per cent., the average rate of increase in the past 3 years, and 8.4 per cent. in 1892-93. The average fee per document has been constant (Rs. 1-2-11) during the last 7 years; and calculating, therefore, the receipts from registration fees in proportion to the number of registrations, the increase would amount to Rs. 73,000. The revenue as per *Accountant-General's books* under the various minor items referred to above as comprised under the head "Fees for registering documents" is not separately available; but, from the figures given in the margin, which are taken from my administration report for the 3 years ending 1892-93, paragraph 27, it will be seen that the revenue under these items is almost constant and that no increase can be expected. The revenue under "Fees for registering documents" for the current year would thus amount to Rs. 11,13,122 realized in 1892-93 as per financial accounts + Rs. 73,000, or Rupees 11,86,122.

The receipts from fees for searches which are shown under the budget head "Miscellaneous" were unduly swollen during the last 3 years in connection with loans under the Land Improvement and Agriculturists' Loans Acts. The fees levied for searches in 1889-90 under normal conditions amounted to Rs. 66,238. Particulars as to how much of this amount related to fees for searches for single entries in the registration registers and indexes and how much to "General searches" are not available, but the receipts under the former head may be estimated at about Rs. 30,000.

	Fees for searches for single entries.	Fees for general searches.	Total.
1889-90	Rs. 30,539	Rs. 43,887	Rs. 74,426
1891-92	31,587	1,51,316	1,82,903
1892-93	34,074	1,38,426	1,72,500

During the last 3 years the receipts have been as shown in the margin. The abnormal increase during the last 3 years in the receipts from fees on general searches was, as already stated, entirely due to the searches made on the application of the Revenue Department in connection with loans under the Land Improvement and Agriculturists' Loans Acts. The grant of these loans has been stopped under orders from Government since July 1892, and the receipts from fees for searches made during the current year are not likely to exceed Rs. 77,000, i.e., Rs. 35,000, fees for single searches, and Rs. 42,000 for general searches. Rs. 5,000 appear to have been credited in the first 4 months of the current year on account of fees due in connection with loans granted last year; and estimating the claims to be adjusted in the remaining 8 months at Rs. 5,000, the total receipts on account of search fees may be put down as Rs. 87,000. Taking Rs. 2,000 as the revenue from other minor miscellaneous items, such as sale-proceeds of books and dealwood cases, credited under the budget head "Miscellaneous" along with fees from searches, the revenue under "Miscellaneous" would amount to Rs. 89,000, or Rs. 85,000 less than the revenue in 1892-93. Decrease to this extent must be estimated for, as, in 1892-93, the fees credited to the Registration Department on account of searches made in connection with loans under the Land Improvement and Agriculturists' Loans Acts amounted to Rs. 1,02,000.

The revenue under the budget head "Fees for copying registered documents" amounted in the last 3 years to Rs. 26,676, Rs. 28,868 and Rs. 31,524. The figure for the current year will be put down at Rs. 35,000.

The total receipts of the department including fees for the registration of Joint Stock Companies amounted in 1892-93, in round figures, to Rs. 13,18,000, and allowing for the increases under "Fees for registering documents" and "Fees for copies of registered documents" and the reduction in the fees under "Miscellaneous," under which head are included fees for searches, the revised estimate may be fixed at Rs. 13,10,000, or Rs. 40,000 less than the sanctioned estimate. The total receipts in the first 4 months of the current year amounted to Rs. 4,59,000, and the estimated collections in the remaining 8 months, viz., Rs. 8,51,000, therefore, bear the ratio of 1.855 to the former, the corresponding ratio last year being 1.905. But, as already observed, the fees levied on account of searches in connection with loans under the Land Improvement and Agriculturists' Loans Acts, which were credited in the accounts by book adjustments in large amounts from time to time, formed a great disturbing factor during the last 2 years, and it seems to me safer to base the estimate on the data given above than on the proportions borne by the first 4 and last 8 months' collections in the last few years. The busy registration season ends about November and it will then be possible to frame a more reliable estimate than at present. If I find that any alterations are necessary in the estimate now made, I shall report by the 15th December next. The estimate for 1894-95 I would fix at Rs. 13,50,000. There are no data for calculation, but if past experience can be relied on, it is not unlikely that returning good seasons may give a temporary check to the increase in registrations.

	Rs.
(1) Fees for registering documents.	11,86,000
(2) Fees for copies of registered documents	35,000
(3) Miscellaneous	89,000
Total	13,10,000

months, viz., Rs. 8,51,000, therefore, bear the ratio of 1.855 to the former, the corresponding ratio last year being 1.905. But, as already observed, the fees levied on account of searches in connection with loans under the Land Improvement and Agriculturists' Loans Acts, which were credited in the accounts by book adjustments in large amounts from time to time, formed a great disturbing factor during the last 2 years, and it seems to me safer to base the estimate on the data given above than on the proportions borne by the first 4 and last 8 months' collections in the last few years. The busy registration season ends about November and it will then be possible to frame a more reliable estimate than at present. If I find that any alterations are necessary in the estimate now made, I shall report by the 15th December next. The estimate for 1894-95 I would fix at Rs. 13,50,000. There are no data for calculation, but if past experience can be relied on, it is not unlikely that returning good seasons may give a temporary check to the increase in registrations.

	Rs.
(1) Fees for registering documents.	12,35,000
(2) Fees for copying registered documents	35,000
(3) Miscellaneous	80,000
Total	13,50,000

4. *Charges—1, Refunds and Drawbacks.*—The sanctioned estimate for the current year is Rs. 3,000. The revised estimate has been fixed at Rs. 4,000 with reference to the actuals of 1892-93, which amounted to Rs. 3,519.

5. *XII, Registration.*—The actual cash expenditure in the past three years, the sanctioned and revised estimates for the current year and the budget estimate for the ensuing year are noted in the margin. The revised estimate has been fixed at Rs. 30,000 less than the sanctioned estimate, and the budget estimate at Rs. 53,000 in excess of the revised.

The decrease in the revised estimate is due (1) to the reduction of the provision for the revised staff of clerical establishment from Rs. 47,844 to Rs. 12,000, as the new scheme cannot be brought into force before the 1st December 1893; (2) to the omission of the provision of Rs. 10,000 made for the regrading of registrars and sub-registrars; (3) to a reduction in the provision made on account of new sub-registrars' offices and in the pay of probationary sub-registrars with reference to the actuals; (4) to an increased provision of Rs. 11,500 under commission; and (5) to an increased provision of Rs. 10,000 for temporary establishment.

The increase of Rs. 53,000 in the budget estimate for 1894-95 over revised estimate is due to the inclusion of items (1) and (2) noted above and to provision having been made for opening new sub-registrars' offices—6 in the current year and 12 in the ensuing year—to afford additional facilities for the registration of documents and to afford relief to officers whose work has become too heavy to be performed with the necessary accuracy and despatch to prevent inconvenience to the public as explained further on.

6. (a) *Superintendence.*—The sanctioned estimate is Rs. 32,600. The budget estimate for 1894-95 has been fixed at Rs. 33,000 in round figures.

A reduction has been properly made under "Miscellaneous," which has yielded extraordinary receipts during the last few years, while the increases in the first and second items are justified by the steady expansion of the operations of the department. The estimate will be accepted.

4. Turning to the charges, the Government notes that the revised estimate and the estimate for 1894-95 under 1, *Refunds and Drawbacks*, have each been placed at .04, against .03, the grant for the current year, and .035, the actuals for 1892-93.

5. Under 12, *Registration*, the charges for 1894-95 are placed at 8.33, against 7.8 in the revised, and 8.1, the grant for the current year. The postponement to the 1st December next of the introduction of the new scheme for the revision of the clerical staff is the principal cause of the reduction in the revised estimate. Other savings in the provision for regrading registrars and sub-registrars and on account of new sub-registrars' offices have been counterbalanced by increases under commission and temporary establishment. The increase in the budget estimate for 1894-95 is chiefly due to the necessity of making full provision for items which have been reduced in the revised estimate. The enhanced allotment of .115 in the revised estimate on account of commission has been repeated in the budget for 1894-95. The rise in this item generally corresponds with the rise in the receipts.

6. Under 30, *Stationery and Printing*, the current year's figure, .03, has been repeated.

7. The estimates will be accepted and the following entries made in the budget for 1894-95:—

<i>Receipts.</i>						LAKHS.
X. Registration ..	..	..	..	..	..	13.5
<i>Expenditure.</i>						
1. Refunds and Drawbacks ..	..	..	..	..	..	.04
12. Registration ..	..	..	..	..	..	8.33
30. Stationery and Printing ..	..	..	..	..	..	.03

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Gobt. of {1893} Madras.
FINANCIAL.

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(Sd) J. P.
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Issued

Recd.

Encl.

G.O., 4th Nov. 1893, No. 1036.

NOVEMBER.

Budget Estimate.

Reviewing the — of the Registration department for the year 1894-95.