Revenue (1897) Department

PRESS SERIES.

G.O., No. 975

DATED 20th November

[Despatch Abstract.]

Budget Estimate

Approving and transferring to the Financial Department, with remarks — of changes for 1898-99 under stamps and the revised Estimate for 1897-98

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 9578

Order

From

The Secretary to the Commissioner of Salt Abkari and Separate Revenue, Madras

Mis No. 4802

Dated 4th November 1897

Received 5

Registered 6

Enclosures 1

Spare copies

SUBJECT.

Furnishing information on certain points called for by Government regarding the revised Estimate of Charges for 1897-98 and the budget Estimate for 1898-99 under "Stamps"

of

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE MADRAS

30

Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 4th November 1897.

No. 4802, Mis.

Read Official Memorandum from the Secretary to Government, Revenue Department No. 226 dated Fort St. George, 28th October 1897.

Resolution

The Board begs leave to submit the information called for in the official memorandum read above.

(1) The excess of Rupees 350 under 6 A — Purchase of European and Country Articles in the Revised Estimate is due to provision having been made by the Superintendent of

of Stamps to meet the cost of eight air-tight tin boxes ordered for the use of the Malabar district, this being the only effective method of preserving stamps from damp.

(2) As the Budget Estimate of Receipts for 1897-98 under IV-A- Sale of General Stamps - has been raised from Rs 26,99,000 to Rupees 27,09,700 in the Revised Estimate a corresponding increase of Rupees 1000 has been provided under discount on Sale of general Stamps and of Rs 330 under Carriage and other charges.

(3) Provision has been made in the Budget Estimate for the next year for the 2/P tin lined Almirahs and boxes required in the marginally noted districts.

× Vizagapatam, Rupees 20 (tin boxes)
Cuddapah — " 400 (11 tin-lined almirahs for 11 depots)
Salem — " 50 (1 for Tiruppattur)
Malabar — " 150 (almirahs for the custody of watermarked paper)

2 - Although the average of the last 3 years under "Refunds" comes to Rupees 103,595, the Board has adopted 110000 in round figures in consideration of the fact that it is a fluctuating item and that the actuals of the first 5 months of the current year have already shown an increase of Rupees 4000 over the actuals of the corresponding period of the previous year.

× 1896-97 = 34,747
1897-98 = 39056

3

3. In Board's Proceedings No is No. 4730 dated 8th November 1895 the Board reported that the certificate prescribed in rule 10 of the "Instructions relating to the preparation of Budget Estimates" would be furnished in the future Budget Estimates, but as it was found impossible to do this, the Board in Board's Proceedings No. 398 dated 5th October 1896 added a note — as given in the

Note

A monthly statement of charges is received only from the Accountant General. But the figures furnished by the Superintendent of Stamps in his administration Report have been verified with the Accountant General's figures and all discrepancies have been explained in the Accountant General's letter printed in Board's Proceedings No. 323 dated 20th August 1896. The Accountant General's figures have been adopted for the Accounts of 1895-96 with reference to para 2 of Government Order No 1598 Revenue dated 19th December 1894.

the margin and this was accepted by Government. A similar note has been added to the Estimate of receipts in Board's Proceedings 415 dated 1st October 1897 and it was not therefore thought necessary to add it in the case of Charges also. A copy of Board's Proceedings No. 423 date

dated 2nd October 1897
with the note added
is now, however, submitted

(True Extract)

Secretary
Assistant Secretary

To

The Secretary
to Government,
Revenue Department,
with a copy of Budget

4/10/97

C no 8851 of 97 20

R. no. 226

With reference to B.P. No. 42
of 2.10.97, it is requested that
information may be furnished
on the following points:—
1). Why the revised estimate for current
year under b. A- Purchase of European
and Country Articles- is put down
at Rs 400 against a Budget
estimate of only Rs 50.
2) why in the revised estimate for
the current year as also in the Budget
estimate of the next year the provision
under Discount on sale of General
Stamps and Carriage and other charges
on account of stamps under b. B—
District Charges- is raised to Rs 108,000
and 3,360 from a Budget estimate
of Rs 107,000 and 3,030 respectively for
the current year.
and (3) why in the Budget estimate
for next year, a provision of Rs 620
has been made under b. B. District
Charges- Purchase of Furniture against
a Budget estimate of Rs 60 and a
Revised estimate of Rs 120 for the
current year.
2. With reference to the Board's

remark (c) regarding the revised estimate 1897-98 and the budget estimate 1898-99 under "Refunds and Drawbacks", it is observed that the average of the actuals of the last three years in round figures is Rs 104,000 and not Rs 110,000 as stated.

	Rs.
1894-95.	123,193.
1895-96.	87,516.
1896-97.	100,075.
	310,784
Average.	103,595.

or in round figures 104,000.

3. The certificate prescribed in rule 10 of the "Instructions relating to the preparation of Budget estimates" has not been furnished notwithstanding the promise made in clause 10 of B.O. Con no 4730 dy 8.11.95.

4. The estimates completed and corrected with reference to the foregoing remarks should be submitted at a very early date.

28/10/97.

Fort St. George
28th October 1897

To
The Board of Rev (Sep Rev)

C.R.
28/10/97

Accts
29/10/97

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October 12th.

Proceedings, No. 423, 2nd October 1897.

OCTOBER.

Submitting to Government the revised estimate of charges for 1897-98 and the budget estimate for 1898-99 under "Stamps."

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following statement:—

EXPENDITURE.

6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1898-99	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6A	23,000	23,100	24,400	24,350
Charges for the Sale of General Stamps	6B	1,18,000	1,17,500	1,16,100	1,13,528
Charges on Sale of Court-fees Stamps	6C	57,500	57,500	57,500	56,721
Stamp Paper supplied from Central Stores	—	(a) 1,29,500	(a) 1,29,900	1,50,000	1,27,385
TOTAL		3,28,000	3,28,000	3,48,000	3,21,984
IMPERIAL SHARE—ONE-FOURTH		82,000	82,000	87,000	80,496
PROVINCIAL SHARE—THREE-FOURTHS		2,46,000	2,46,000	2,61,000	2,41,488

DETAILED ACCOUNT No. 6A.—STAMPS.—Superintendence.

	Numbers 1897-98.	Numbers 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary—	1	1	Assistant Superintendent (500)	6,000	6,000	6,000	6,000	7,200	7,200		7,200
Establishment—	1	1	Clerk (85)	1,020		1,020		1,020			
	16	16	Clerks 2 (50), 3 (40), 3 (35), 3 (30), 3 (25), 2 (20)	6,360		6,360		6,360			
	10	10	Counters (17½), (15), 3 (12), 3 (10), 2 (8)	2,946		2,946		2,946			
	5	5	Pressmen (15), (12), (10), 2 (7)								
	11	11	Servants (15), 2 (8), 6 (7), (5), (2)								
					10,326		10,326		10,326		10,291
Supplies and Services—			Freight and other Charges on Europe Stores	970		950		500			902
			Freight, Carriage and other Charges on Stamps sent to Districts	4,454		4,424		5,104			
					5,424		5,374		5,604		
Contingencies—			Purchase of European Articles each costing less than Rs. 5								
			Purchase of European Articles each costing not less than Rs. 5			(b)					
			Purchase of Country Articles each costing less than Rs. 50	25		400		50			
			Purchase of Country Articles each costing not less than Rs. 50								
			Purchase of Stamp presses with dies	...		...		...			
			Repairs to Furniture	250		136		250			5,957
			Hot and Cold Weather Charges	63		36		73			
			Postage Charges	200		179		200			
			Telegraph Charges	70		60		70			
			Rents, Rates and Taxes	500		458		500			
			Binding Charges	30		24		30			
			Lighting Charges	40		40		40			
			Office Expenses (including such articles as Gum-pots, Rat-traps, Mixture to prevent destruction of Records, Brooms, Nails, Soap, Vinegar, Water-pots, Ropes, Match Boxes, Umbrellas for Peons, Mats and Railway Guides)	72		67		57			
					1,250		1,400		1,270		
			TOTAL		23,000		23,100		24,400		24,350

DETAILED ACCOUNT No. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers 1897-98.	Numbers 1898-99.	Details.							
			PRESIDENCY TOWN.							
Establishment—	2	2	Salaried Vendors in the High Court and Small Cause Court, Madras (75), (40)	1,380		1,380		1,380			
	2	2	Clerks in Collector's Office, Madras (30), (20)	600		600		600			
	5	5	Servants in Collector's Office, Madras, 4 (7), (10)	456		456		456			
					2,436		2,436		2,436		2,261
Allowances—			Discount on Sale of General Stamps	3,514	3,514	3,500	3,500	3,500	3,500		3,276
			Carried over		5,950		5,936		5,936		5,537

Accounts of 1894-95.	Accounts of 1895-96.	Accounts of 1896-97.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	
1,51,013	1,57,882	1,27,385	(a) The figures of the Superintendent of Stamps have been adopted in round figures. The revised estimate for 1897-98 is determined with reference to invoice prices, while the sanctioned estimate was based upon the scheduled rates of contract.
			(b) includes provision for eight air-tight tin boxes required for malabar for preserving stamps.
980	975	902	
220	207	192	
57	49	50	
229	457	457	
5,030	5,209	5,258	
5,536	5,922	5,957	

EXPENDITURE.

DETAILED ACCOUNT No. 6B.—STAMPS.—Charges for the Sale of General Stamps—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	PRESIDENCY TOWN—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		5,950		5,936		5,936		5,537
Contingencies—	Purchase of European Articles each costing less than Rs. 5 Purchase of European Articles each costing not less than Rs. 5 Purchase of Country Articles each costing less than Rs. 50	30		14		14			
	Purchase of Country Articles each costing not less than Rs. 50	...		...					
	Landing and Shipping Charges	...		...		...			
	Repairs of Furniture	...		17		17			
	Binding Charges	...		17		17			
	Miscellaneous (including items not specified above but to be described in detail)	(c) 20		(c) 16		16			
			50		64		64		113
	TOTAL PRESIDENCY TOWN		6,000	✓	6,000	✓	6,000	✓	5,650
	DISTRICT CHARGES.								
Allowances—	Discount on Sale of General Stamps	108,000		(d) 1,08,000		1,07,000		1,03,975	
			1,08,000		1,08,000		1,07,000		1,03,975
Supplies and Services—	Carriage and other Charges on account of Stamps	(d) 3,360		(d) 3,360		3,030			
			3,360		3,360		3,030		
Contingencies—	Purchase of Furniture	(c) 620		120		60			
	Repair of Furniture	20		20		10			
			640		140		70		3,903
	TOTAL DISTRICT CHARGES		1,12,000	✓	1,11,500	✓	1,10,100	✓	1,07,878
	TOTAL		1,18,000	✓	1,17,500	✓	1,16,100	✓	1,13,528

DETAILED ACCOUNT No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

Allowances—	Discount on Court-fee Stamps	39,000		39,000		39,000		38,371	
	Charges on account of Stamp Paper for Copies	18,500		18,500		18,500		18,350	
	TOTAL		157,500	✓	57,500	✓	57,500	✓	56,721

REFUNDS AND DRAWBACKS—~~Stamps.~~

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Imperial share (One Fourth)	27,500	27,500 ✓	26,000 ✓	25,019
Provincial share (Three Fourths)	82,500	82,500 ✓	78,000 ✓	75,056
TOTAL	(b) 1,10,000	(b) 1,10,000 ✓	1,04,000 ✓	1,00,075

Accounts of 1894-95.	Accounts of 1895-96.	Accounts of 1896-97.	EXPLANATORY REMARKS.
Rs. 3,625	Rs. 3,394	Rs. 3,276	
36	54	113	
3,661	3,448	3,389	
1,06,973	1,07,177	1,03,975	
2,826	3,230	3,903	
1,09,799	1,10,407	1,07,878	
37,409	38,155	38,371	
18,398	18,623	18,350	
55,807	56,778	56,721	
1,23,193	87,516	1,00,075	(b) This is a fluctuating item. The average of the actuals of the last three years has been adopted by the Board ~~in round figures~~

(c) Comprises the following items:—

	Budget Estimate for 1898-99.	Revised Estimate for 1897-98.
	Rs.	Rs.
Cooly for taking papers to and bringing printed forms from the Press	2	2
Value of turpentine-oil, soap, &c., for cleaning stamp seals	4	4
Charges for supplying the year type to the stamp seal	3	3
Cooly for taking stamp boxes into the Treasury room on their receipt from the Superintendent of Stamps	4	3
Value of Stamp sealing pads	3	3
Stitching bags for the locks of Stamp almirahs	2	1
Three bags for the use of salaried vendors for keeping money	2	...
Total	20	16

(d) raised with reference to increase in the estimate of receipts under IV-A - Sale of General stamps

(e) includes provision for ~~for~~ tin lined almirahs and boxes required for Vizagapatam, Cuddapah, Salem, & Malabar

Note

A yearly statement of charges is received only from the Chief Accountant but the figures furnished by the Superintendent of Stamps in his Annual Report have been verified with the Accountant's figures and all charges have been collated in the Accountant General's letter forwarding his Report No 317 dated 23rd August 1897 from Accountant General to Board of Revenue for the accounts of 1896-97 with reference to page 2 of Report of the Superintendent of Stamps for the year 1896-97

slightly increased

RESOLUTION—No. 423, dated 2nd October 1897.

Submitted to Government.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
" Accountant-General.
" Superintendent of Stamps.
" Collector of Madras.

Exd. P. Seetharam.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October 12th.

Proceedings, No. 423, 2nd October 1897.

OCTOBER.

Submitting to Government the revised estimate of charges for 1897–98 and the budget estimate for 1898–99 under "Stamps."

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following statement:—

EXPENDITURE.

6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1898-99	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6A	23,000	23,100	24,400	24,350
Charges for the Sale of General Stamps	6B	1,18,000	1,17,500	1,16,100	1,13,528
Charges on Sale of Court-fees Stamps	6C	57,500	57,500	57,500	56,721
Stamp Paper supplied from Central Stores		(a) 1,29,500	(a) 1,29,900	1,50,000	1,27,385
TOTAL		3,28,000	3,28,000	3,48,000	3,21,984
IMPERIAL SHARE—ONE-FOURTH		82,000	82,000	87,000	80,496
PROVINCIAL SHARE—THREE-FOURTHS		2,46,000	2,46,000	2,61,000	2,41,488

DETAILED ACCOUNT NO. 6A.—STAMPS.—Superintendence.

	Numbers 1897-98.	Numbers 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary—	1	1	Assistant Superintendent (500)	6,000	6,000	6,000	6,000	7,200	7,200		7,200
Establishment—	1	1	Clerk (85)	1,020		1,020		1,020			
	16	16	Clerks 2 (50), 3 (40), 3 (35), 3 (30), 3 (25), 2 (20)	6,360		6,360		6,360			
	10	10	Counters (17½), (15), 3 (12), 3 (10), 2 (8)	2,946	13,74	2,946		2,946			
	5	5	Pressmen (15), (12), (10), 2 (7)		6						
	11	11	Servants (15), 2 (8), 6 (7), (5), (2)		95						
					10,326		10,326		10,326		10,291
Supplies and Services—			Freight and other Charges on Europe Stores	970		950		500			902
			Freight, Carriage and other Charges on Stamps sent to Districts	4,454		4,424		5,104			
					5,424		5,374		5,604		
Contingencies—			Purchase of European Articles each costing less than Rs. 5								
			Purchase of European Articles each costing not less than Rs. 5	25		400		50			5,957
			Purchase of Country Articles each costing less than Rs. 50								
			Purchase of Country Articles each costing not less than Rs. 50								
			Purchase of Stamp presses with dies	...		...		...			
			Repairs to Furniture	250		136		250			
			Hot and Cold Weather Charges	63		36		73			
			Postage Charges	200		179		200			
			Telegraph Charges	70		60		70			
			Rents, Rates and Taxes	500		458		500			
			Binding Charges	30		24		30			
			Lighting Charges	40		40		40			
			Office Expenses (including such articles as Gum pots, Rat traps, Mixture to prevent destruction of Records, Brooms, Nails, Soap, Vinegar, Water-pots, Ropes, Match Boxes, Umbrellas for Peons, Mats and Railway Guides)	72		67		57			
					1,250		1,400		1,270		
			TOTAL		23,000		23,100		24,400		24,350

DETAILED ACCOUNT NO. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers 1897-98.	Numbers 1898-99.	Details.							
			PRESIDENCY TOWN.							
Establishment—	2	2	Salaried Vendors in the High Court and Small Cause Court, Madras (75), (40)	1,380		1,380		1,380		
	2	2	Clerks in Collector's Office, Madras (30), (20)	600		600		600		
	5	5	Servants in Collector's Office, Madras, 4 (7), (10)	456		456		456		
					2,436		2,436		2,436	2,261
Allowances—			Discount on Sale of General Stamps	3,514		3,500		3,500		
					3,514		3,500		3,500	3,276
			Carried over		5,950		5,936		5,936	5,537

Accounts of 1894-95.	Accounts of 1895-96.	Accounts of 1896-97.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	
1,51,013	1,57,882	1,27,385	(a) The figures of the Superintendent of Stamps have been adopted in round figures. The revised estimate for 1897-98 is determined with reference to invoice prices, while the sanctioned estimate was based upon the scheduled rates of contract.
980	975	902	
220	207	192	
57	43	50	
229	457	457	
5,030	5,209	5,258	
5,536	5,922	5,957	
3,625	3,394	3,276	
3,625	3,394	3,276	

EXPENDITURE.

DETAILED ACCOUNT No. 6B.—STAMPS.—Charges for the Sale of General Stamps—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Accounts of 1894-95.	Accounts of 1895-96.	Accounts of 1896-97.	EXPLANATORY REMARKS.
	PRESIDENCY TOWN—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		5,950		5,936		5,936		5,537	3,625	3,394	3,276	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	30		14		14							
	Purchase of European Articles each costing not less than Rs. 5												
	Purchase of Country Articles each costing less than Rs. 50												
	Purchase of Country Articles each costing not less than Rs. 50	...		...		...							
	Landing and Shipping Charges	...		...		...							
	Repairs of Furniture	...		17		17							
	Binding Charges	...		17		17							
	Miscellaneous (including items not specified above but to be described in detail)	(*b*) 20		(*b*) 16		16				36	54	113	(*b*) Comprises the following items :— Budget Estimate for 1898-99: Coolies for taking papers to and bringing printed forms from the Press Rs. 2; Value of turpentine-oil, soap, &c., for cleaning stamp seals Rs. 4; Charges for supplying the year type to the stamp seal Rs. 3; Coolies for taking stamp boxes into the Treasury room on their receipt from the Superintendent of Stamps Rs. 4; Value of stamp sealing pads Rs. 3; Stitching bags for the locks of Stamp almirahs Rs. 2; Three bags for the use of salaried vendors for keeping money Rs. 2; Total Rs. 20. Revised Estimate for 1897-98: Rs. 2; Rs. 4; Rs. 3; Rs. 3; Rs. 1; ...; Total Rs. 16.
	TOTAL PRESIDENCY TOWN		50		64		64		113	3,661	3,448	3,389	
			6,000		6,000		6,000		5,650				
	DISTRICT CHARGES.												
Allowances—	Discount on Sale of General Stamps	1,08,000		1,08,000		1,07,000		1,03,975					
			1,08,000		1,08,000		1,07,000		1,03,975	1,06,973	1,07,177	1,03,975	
Supplies and Services—	Carriage and other Charges on account of Stamps	3,360		3,360		3,030							
			3,360		3,360		3,030						
Contingencies—	Purchase of Furniture	620		120		60							
	Repair of Furniture	20		20		10							
			640		140		70		3,903	2,826	3,230	3,903	
	TOTAL DISTRICT CHARGES		1,12,000		1,11,500		1,10,100		1,07,878	1,09,799	1,10,407	1,07,878	
	TOTAL		1,18,000		1,17,500		1,16,100		1,13,528				

DETAILED ACCOUNT No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

Allowances—	Discount on Court-fee Stamps	39,000		39,000		39,000		38,371		37,409	38,155	38,371	
	Charges on account of Stamp Paper for Copies	18,500		18,500		18,500		18,350		18,398	18,623	18,350	
	TOTAL		157,500		57,500		57,500		56,721	55,807	56,778	56,721	

REFUNDS AND DRAWBACKS—Stamps.

	Budget Estimate, 1898 99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.				
	Rs.	Rs.	Rs.	Rs.				
Imperial share	27 500	27.500	26,000	25,019				
Provincial share	82,500	82,500	78,000	75,056				
TOTAL	(*c*) 1,10,000	(*c*) 1,10,000	1,04,000	1,00,075	1,23,193	87,516	1,00,075	(*c*) This is a fluctuating item. The average of the actuals of the last three years has been adopted by the Board in round figures.

RESOLUTION—No. 423, dated 2nd October 1897.

Submitted to Government.

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.
" Accountant-General.
" Superintendent of stamps.
" Collector of Madras.

Exd. P. Seetharam.

Telephone ...

Registrar
From the Revenue Secretariat

To Regd.
The Secretary to the Board of Rev
Sep Rev.

With reference to clause (2) of para 1 of B Proc. 4802 dt. 4. 11. 97, Kindly say why the Revised estimate (1897-98) and the Budget estimate (1898-99) of charges under Discount on Comb. fee Stamps have not been raised proportionately Revised and to the increase in the Budget estimate of Receipts under IV-B. Sale of Court Fee Stamps.

P.
8 Nov. 97

Telephone clerk.
Please return after dispatching the message.

P.
8 Nov. 97

Note. As the Budget estimate of Receipts for the next year has been increased in this office, the Budget estimate of District Charges Discount on Sale of General Stamps — should also be raised.

2. Please see para 2 of the B.O. Sh... explanation is not quite satisfactory. But the item being fluctuating, the Bo... retain ... estimate.

C. 18/11

estimate may be approved.

Reader N. 6851/97.

Code Class } INDIAN TELEGRAPHS. Monthly Number. }

To (Office) Telephonic From (Office) Messenger

Words.	Day.	Hour.	Minute.	Official Instructions.
	10	15	20	

To (Person) Registrar Rev. Dept.

From (Person) Asst Secy. Dept. Rev.

Your telephone of the 8th. The revised estimate for 1897-98 and the budget Estimate for 1898-99 of Charges on the discount on Court-fee stamps has not been raised proportionately to the increase in the revised and Budget Estimate ~~for~~ of receipts under H.B— Sale of Court-fee stamps and the Board does not anticipate an increase in the sale of Court-fee stamps of lower denominations for which the discount is allowed. There will be a large decrease in the sale of one anna Court-fee stamps Consequent upon the ruling of the Govt of India remitting the fees for applications for the grant of ~~tree~~ tapping licenses and Trade by Toddy drawers and shopkeepers. Vide G.I. No.

Recd. from LN. At Hrs. Mts by 3433 Rev-Dy 7

Sent to LN. At Hrs. Mts. by July 97.

Telegraph Master.

84 Word Form. F.C.2.

C.P—No. 833 T.—7-3-97—240000.

for favour of inter initials

To Financial Dept a Bl of D

C. 18/11

estimate may be approved.

The Hon. Sir Henry Blake

Read C.N. 8851/97.
Read again o.m. No. 226 dt. 28.10.97
Read also C.N. 9540/97

Q.S.

As the Budget Estimate of Receipts for 1898-99, under III.A. Sale of General Stamps - has been raised to Rs 27,30,500, the Govt. considers that the ~~provision~~ ~~in the page~~ under 6B - discount on Sale of General Stamps - should be raised to Rs 1,09,000. Subject to this modification the Boards Estimates are approved and transferred to the Financial Department.

12-11-97.

To the Hon. the Chief Secy for favor of comln. initials

To the Financial Dept
a Bd, of D

C.18/m

not possible to exercise effe

estimate may be approved.

Financial Department.

Note

The explanations given in Board's Proceedings No.4802 Mis., dated 4th November 1897, should be entered briefly in the page of "Explanatory remarks" in the budget itself.

2. The Board should be requested to furnish the Accountant-General with the details of the first four items regarding the purchase of European and Country articles under Contingencies on pages 4 and 6 of the budget.

3. The second item of Supplies and Services and the whole of the items of Contingencies under 6A-SUPERINTENDENCE are bracketted together and a single total given as the actuals for 1896-97. The actuals of past years have not been specified against all items of Contingencies under both 6A and 6B Unless complete details are given it is not possible to exercise efficient scrutiny over estimates. The Board's attention might be drawn to the matter.

4. In other respects the budget may be accepted with the modification suggested in the draft order.

Cmb 17.11.97

17.11.97

estimate may be approved.

The Hon'ble Mr Hay Blackwood

Sep. Rev. No 120.

Is this right? 1.19 is given in pencil in the B.P. - Subject to this correction, the draft is approved.

19/11/97

(Signature illegible)

The draft may issue

C. 18/11/97.

6/0

Read C.No.8351 of 1897.

Read again C.M.No.223 dated 25/10/.

Read also C.No.9540 of 1897.

G.O. No. 9758/ 20th Nov: 1897.

As the budget estimate of receipts for 1898-99, under IV-A Sale of General Stamps- has been raised to Rs.27,20,500, the Government consider that the provision in that year under 6B- Discount on sale of General Stamps - should be raised to Rs.1,08,000. Subject to this modification the Board's estimates are approved and transferred to the Financial Department.

2. The Board is requested to furnish the Accountant-General with the details of the first four items regarding the purchase of European and Country articles under 6A and 6B Contingencies (on pages 4 and 6 of the budget.)

3. The second item of Supplies & Services and the whole of the items of Contingencies under 6A-Subsidiary are bracketted together and a single total given as the actuals for 1896-97 the actuals of past years have not been specified against all items of Contingencies under both 6A and 6B. Less complete details are given in order to assimilate to exercise

rutiny over est mates. The Board's
tention is to be drawn to the
atter.

18/11/97.

Private Secretary to
Member

To the Financial Dept
" " Bd of Rev (Sep. Rev)
" " Acctt General
Ch.
18 Nov. 97

50/5

No. 2-12-97

Government {1897} of Madras.

REVENUE.

Recd.
Regd.
{1897.
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G.O., No. 975, 20th November 1897.

NOVEMBER.

Budget Estimate.

Approving and transferring to the Financial Department, with remarks, — of charges for 1898-99 under Stamps and the revised estimate for 1897-98.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 423, dated 2nd October 1897.

Abstract.—Submitting to Government the revised estimate of charges for 1897-98 and the budget estimate for 1898-99 under "Stamps."

Read—again official memorandum from the Secretary to Government, Revenue Department, dated 28th October 1897, No. 226.

Abstract.—Requesting the Board of Revenue to explain certain variations in the figures in the revised and budget estimate of charges.

Read—also Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4802, dated 4th November 1897.

Abstract.—Furnishing information regarding certain variations under some heads in the revised estimate of charges for 1897-98 and the budget estimate for 1898-99 under "Stamps."

Order—No. 975, Revenue, dated 20th November 1897.

Separate Revenue No. 100.

As the budget estimate of receipts for 1898-99 under IV-A. Sale of general stamps has been raised to Rs. 27,50,500, the Government considers that the provision in that year under 6-B. Discount on sale of general stamps should be raised to Rs. 1,09,000. Subject to this modification the Board's estimates are approved and transferred to the Financial Department.

2. The Board is requested to furnish the Accountant-General with the details of the first four items regarding the purchase of European and country articles under 6-A. and 6-B. *Contingencies* (on pages 4 and 6 of the budget).

3. The second item of *Supplies and services* and the whole of the items of *Contingencies* under 6-A.—Superintendence are bracketted together and a single total given as the actuals for 1896-97. The actuals of past years have not been specified against all items of *Contingencies* under both 6-A. and 6-B. Unless complete details are given it is not possible to exercise efficient scrutiny over estimates. The Board's attention will be drawn to the matter.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Exd. W. D'M. 83.

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[Appendix.

APPENDIX.

EXPENDITURE.

6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6A	23,000	23,100	24,400	24,350
Charges for the Sale of General Stamps	6B	1,19,000	1,17,500	1,16,100	1,13,528
Charges on Sale of Court-fees Stamps	6C	57,500	57,500	57,500	56,721
Stamp Paper supplied from Central Stores		(a) 1,29,500	(a) 1,29,900	1,50,000	1,27,385
TOTAL		3,29,000	3,28,000	3,48,000	3,21,984
IMPERIAL SHARE—ONE-FOURTH		82,000	82,000	87,000	80,496
PROVINCIAL SHARE—THREE-FOURTHS		2,47,000	2,46,000	2,61,000	2,41,488

Detailed Account No. 6A.—STAMPS.—Superintendence.

	Numbers 1897-98.	Numbers 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary—	1	1	Assistant Superintendent (500)	6,000	6,000	6,000	6,000	7,200	7,200		7,200
Establishment—	1	1	Clerk (85)	1,020		1,020		1,020			
	16	16	Clerks 2 (50), 3 (40), 3 (35), 3 (30), 3 (25), 2 (20)	6,360		6,360		6,360			
	10	10	Counters (17½), (15), 3 (12), 3 (10), 2 (8)	2,946		2,946		2,946			
	5	5	Pressmen (15), (12), (10), 2 (7)								
	11	11	Servants (15), 2 (8), 6 (7), (5), (2)								
					10,326		10,326		10,326		10,291
Supplies and Services—			Freight and other Charges on Europe Stores	970		950		500			902
			Freight, Carriage and other Charges on Stamps sent to Districts	4,454		4,424		5,104			
					5,424		5,374		5,604		
Contingencies—			Purchase of European Articles each costing less than Rs. 5	"		"					
			Purchase of European Articles each costing not less than Rs. 5	"		350					
			Purchase of Country Articles each costing less than Rs. 50	25		(b) ~~400~~ 50		50			
			Purchase of Country Articles each costing not less than Rs. 50	"		"					
			Purchase of Stamp presses with dies	...		...		...			
			Repairs to Furniture	250		136		250			5,957
			Hot and Cold Weather Charges	63		36		73			
			Postage Charges	200		179		200			
			Telegraph Charges	70		60		70			
			Rents, Rates and Taxes	500		458		500			
			Binding Charges	30		24		30			
			Lighting Charges	40		40		40			
			Office Expenses (including such articles as Gum-pots, Rat traps, Mixture to prevent destruction of Records, Brooms, Nails, Soap, Vinegar, Water-pots, Ropes, Match Boxes, Umbrellas for Peons, Mats and Railway Guides)	72		67		57			
					1,250		1,400		1,270		
			TOTAL		23,000		23,100		24,400		24,350

Detailed Account No. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers 1897-98.	Numbers 1898-99.	Details.							
			PRESIDENCY TOWN.							
Establishment—	2	2	Salaried Vendors in the High Court and Small Cause Court, Madras (75), (40)	1,380		1,380		1,380			
	2	2	Clerks in Collector's Office, Madras (30), (20)	600		600		600			
	5	5	Servants in Collector's Office, Madras, 4 (7), (10)	456		456		456			
					2,436		2,436		2,436		2,261
			Discount on Sale of General Stamps	3,514	3,514	3,500	3,500	3,500	3,500		3,320

Accounts of 1894-95.	Accounts of 1895-96.	Accounts of 1896-97.	Explanatory Remarks.
Rs. 1,51,013	Rs. 1,57,882	Rs. 1,27,385	(a) The figures of the Superintendent of Stamps have been adopted in round figures. The revised estimate for 1897-98 is determined with reference to invoice prices, while the sanctioned estimate was based upon the scheduled rates of contract.
			(b) Includes provision for eight air tight tin boxes required for Malabar for preserving stamps.

EXPENDITURE.

Detailed Account No. 6B.—STAMPS.—Charges for the Sale of General Stamps—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Accounts of 1894-95.	Accounts of 1895-96.	Accounts of 1896-97.	Explanatory Remarks.
	PRESIDENCY TOWN—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		5,950		5,936		5,936		5,537	3,625	3,394	3,276	
Contingencies—	Purchase of European Articles each costing less than Rs. 5	4		4									
	Purchase of European Articles each costing not less than Rs. 5	" 30		" 14		14							
	Purchase of Country Articles each costing less than Rs. 50	30		14									
	Purchase of Country Articles each costing not less than Rs. 50	...		...									
	Landing and Shipping Charges	...		...		...							
	Repairs of Furniture	...		...		...							
	Binding Charges	...		17		17							
	Miscellaneous (including items not specified above but to be described in detail)	...		17		17							
		(c) 20		(c) 16		16							
	TOTAL PRESIDENCY TOWN		50		64		64		113	36	54	113	
			6,000		6,000		6,000		5,650	3,661	3,448	3,389	
	DISTRICT CHARGES.												
Allowances—	Discount on Sale of General Stamps	1,02,000		(d) 1,08,000		1,07,000		1,03,975					
			1,09,000		1,08,000		1,07,000		1,03,975	1,06,973	1,07,177	1,03,975	
Supplies and Services—	Carriage and other Charges on account of Stamps	(d)3,360		(d)3,360		3,030							
			3,360		3,360		3,030						
Contingencies—	Purchase of Furniture	(e) 620		120		60							
	Repair of Furniture	20		20		10							
			640		140		70		3,903	2,826	3,230	3,903	
	TOTAL DISTRICT CHARGES		1,13,000		1,11,500		1,10,100		1,07,878	1,09,799	1,10,407	1,07,878	
	TOTAL		1,19,000		1,17,500		1,16,100		1,13,528				

Detailed Account No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

Allowances—	Discount on Court-fee Stamps	39,000		39,000		39,000		38,371		37,409	38,155	38,371	
	Charges on account of Stamp Paper for Copies.	18,500		18,500		18,500		18,350		18,398	18,623	18,350	
	TOTAL		57,500		57,500		57,500		56,721	55,807	56,778	56,721	

REFUNDS AND DRAWBACKS.

Divided Head. *Stamps.*	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.			
	Rs.	Rs.	Rs.	Rs.			
Imperial share (one-forth)	27,500	27,500	26,000	25,019			
Provincial share (three fourth)	82,500	82,500	78,000	75,056			
TOTAL	℔ 1,10,000	℔ 1,10,000	1,04,000	1,00,075	1,23,193	87,516	1,00,075

(c) Comprises the following items:—

	Budget Estimate for 1898-99.	Revised Estimate for 1897-98.
	Rs.	Rs.
Cooly for taking papers to and bringing printed forms from the Press	2	2
Value of turpentine-oil, soap, &c., for cleaning stamp seals	4	4
Charges for supplying the year type to the stamp seal	3	3
Cooly for taking stamp boxes into the Treasury room on their receipt from the Superintendent of Stamps	4	3
Value of Stamp sealing pads	3	3
Stitching bags for the locks of Stamp almirahs	2	1
Three bags for the use of salaried vendors for keeping money	2	...
Total	20	16

(d) Raised with reference to increase in the estimate of receipts under IV-A. Sale of General Stamps.

(e) Includes provision for tin-lined almirahs and boxes required for Vizagapatam, Cuddapah, Salem and Malabar.

Note.—A monthly statement of charges is received only from the Accountant-General. But the figures furnished by the Superintendent of Stamps in his Administration Report have been verified with the Accountant-General's figures and all discrepancies have been explained in the Accountant-General's letter printed in Board's Proceedings, No. 317, dated 2nd August 1897. The Accountant-General's figures have, however, been adopted for the accounts of 1896-97, with reference to paragraph 2 of G.O., No. 1598, Revenue, dated 19th December 1874.

(f) This is a fluctuating item. The average of the actuals of the last three years has been slightly increased and adopted by the Board.

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