PUNJAB STAMP REPORT,

1889-1890.

No. 328 S.

FROM

H. C. FANSHAWE, ESQUIRE,

Offg. Chief Secretary to Government,

Punjab and its Dependencies,

To

THE JUNIOR SECRETARY TO FINANCIAL COMMISSIONER, PUNJAB.

Dated Simla, 8th July 1890.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 463, dated the 27th June 1890, forwarding with the Financial Commissioner's remarks a Report on the Stamp Department for 1889-90 submitted by the Provincial Superintendent of Stamps.

2. The Report, which under the triennial system is a very brief one, has reached the Government twelve days before the latest date prescribed for its submission. The Superintendent is to be congratulated upon this punctuality, which the Lieutenant-Governor hopes to see repeated in future years.

3. The year 1889-90 was an uneventful one so far as the Stamp Department is concerned. The revenue, though slightly less than that of the preceding twelve months, far exceeded the collections of any other previous year, and under the important head of "1-anna or receipt stamps" the accounts show an increase of Rs. 5,997 as compared with even 1888-89. The falling-off from the total revenue of that year occurs under the head "General Stamps" and is due principally to reduced sales of "Hundi paper" and "Impressed sheets." There was an insignificant increase in the receipts from Court Fee Stamps.

4. The Lieutenant-Governor notes with satisfaction that the departmental returns of the revenue practically agree with the Treasury accounts of the same as presented in the books of the Accountant-General. His Honor understands that the Superintendent's remarks to this effect refer only to the *annual* statements submitted by District Officers for the purposes of the Report, and he will be glad if in future the Superintendent will, as required by the orders of the Punjab Government, No. 1531, dated the 6th August 1889, state in the Report whether or not the *monthly* comparison of Departmental with Treasury accounts has been regularly carried out during the year reported on. I am also to explain that although the orders referred to above do not prescribe a monthly comparison of the Treasury and Departmental accounts of expenditure, it is nevertheless necessary and intended that the statistics of expenditure given in the annual Report should agree with the accounts kept by the Accountant-General and the fact of agreement stated in the Report. The Superintendent should be directed to see that this is done in future, and should request the Accountant-General to furnish him with the necessary figures in accordance with these orders.

I have, &c.,

H. C. FANSHAWE,

Offg. Chief Secretary to Government, Punjab.

Punjab Government Press, Lahore—4-9-90—225.

No. 463, dated Lahore, 27th June 1890.

From—D. C. JOHNSTONE, Esquire, Junior Secretary to Financial Commissioner, Punjab,

To—The Revenue Secretary to Government, Punjab.

G. R. ELSMIE, Esquire, C.S.

I AM directed to submit the usual annual statements of the Stamp Department, Punjab, for 1889-90, together with a note by the Officiating Superintendent of Stamps, and to offer the following remarks.

2. Throughout the year under report the office of Superintendent of Stamps was held by Mr. T. Gordon Walker, C.S.

3. In its review of the figures of the year 1888-89 the Punjab Government requested that steps might be taken in future years to reconcile the entries in the departmental returns with the books of the Accounts Department, and the Financial Commissioner is glad to be able to say that this has been done with a very near approach to completeness, as far as concerns receipts.

4. The continuous rise in the revenue of the previous fifteen years has now received a slight check, although the total revenue for the year is considerably in excess of that for any previous year since 1888-89. Under revenue from judicial stamps (including recoveries in pauper suits and miscellaneous) there is a small increase of Rs. 1,757 or ·07 per cent., which is more than counterbalanced by a decrease of Rs. 22,930 (1·7 per cent.) under non-judicial stamps (including duty taken in cash, penalties and miscellaneous). The decrease is attributed, and probably rightly so, to the excellent harvest of last spring, which probably led to a diminution of loans and transfers of land amongst the agricultural community. If this view be correct, the falling-off in income from non-judicial stamps may, in the opinion of the Financial Commissioner, be gladly accepted. The steady improvement in the sales of 1-anna receipt stamps is matter for satisfaction.

5. The decrease in charges under the head "judicial" is chiefly in refunds. The decrease in cost of office of Superintendent of Stamps is explained by Mr. Dane.

6. The increase under postage stamps, ordinary, amounts to Rs. 31,875, or over 4 per cent. Attention is invited to Mr. Dane's remarks regarding the decrease in sales of telegraph stamps.

Punjab Government Press, Lahore—4-9-90—225.

NOTE

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT

OF THE

PUNJAB AND ITS DEPENDENCIES,

For the Year 1889-90.

Under the orders of Government conveyed in a letter No. 1573, dated 11th July 1888, from the Junior Secretary to Government, Punjab, to the Secretary to Financial Commissioner, a brief note on the Administration of the Stamp Department in the Punjab with the prescribed tabular returns, *viz.* :—

Appendix A.—Showing the receipts and charges of the Department, and

Appendix B.—Showing collections and balances in pauper suits :—

is submitted for the official year 1889-90.

2. Summary of Receipts and Charges and Comparison with the previous Year.—The following statement summarises the receipts and charges of the year and contrasts them with those of the previous year :—

		1888-89.	1889-90.	Difference.
	RECEIPTS.			
		Rs.	Rs.	Rs.
Judicial ...	Sale of stamps	25,04,651	25,06,079	+ 1,428
	Recoveries in pauper suits ...	9,231	9,522	+ 291
	Miscellaneous	313	351	+ 38
	Total ...	25,14,195	25,15,952	+ 1,757
Non-Judicial ...	Sale of stamps	13,15,877	12,92,804	— 23,073
	Stamp duties taken in cash ...	29,312	28,232	— 1,080
	Penalties	8,410	9,497	+ 1,087
	Miscellaneous	241	377	+ 136
	Total ...	13,53,840	13,30,910	— 22,930
	Total receipts ...	38,68,035	38,46,862	— 21,173
	CHARGES.			
Judicial ...	Discount on sales	35,334	34,868	— 466
	Refunds	29,074	25,518	— 3,556
	Miscellaneous	5,415	5,316	— 99
	Office of Supdt. of Stamps, Punjab, (share of)	7,028	5,418	— 1,610
	Total ...	76,851	71,120	— 5,731
Non-Judicial ...	Discount on sales	50,166	49,731	— 435
	Refunds...	10,150	12,014	+ 1,864
	Miscellaneous	4,350	4,518	+ 168
	Office of Supdt. of Stamps, Punjab, (share of)	3,692	2,796	— 896
	Total ...	68,358	69,059	+ 701
	Total charges ...	1,45,209	1,40,179	— 5,030
	Cost of Stamp paper ...	63,062	64,786	+ 1,724
	Grand total charges ...	2,08,271	2,04,965	— 3,306
	Total Net Revenue ...	36,59,764	36,41,897	— 17,867

3. As compared with the previous year, therefore, there has been a decrease in net revenue of Rs. 17,867, but the amount realized is largely in excess of the revenue of former years, as may be seen from the accompanying figures :—

Year.	Rs.
1885-86	31,98,882
1886-87	33,64,821
1887-88	35,01,112
1888-89	36,59,764
1889-90	36,41,897

NOTE.—In calculating the net revenue, the cost of stamp paper has been deducted from the figures for the years 1887-90, but not from those for 1885-87, as the cost of stamp paper for these two years is not known.

4. AGREEMENT OF DEPARTMENTAL RETURNS WITH TREASURY ACCOUNTS.—Excluding the recoveries for pauper suits for which no monthly statements of treasury credits have been furnished by the Accountant-General, the total receipts as shown in the District Returns are Rs. 38,37,340, while the Accountant-General's preliminary figures of treasury credits show Rs. 38,37,336. There is therefore a difference of Rs. 4 only which requires no explanation. One or two errors of classification of receipts still await adjustment in the final accounts of the year, but the amount involved is in no instance large, and the agreement between the departmental returns and the treasury accounts is, I think, commendably close.

No Statement of departmental expenditure has been communicated this year by the Accountant-General, and under the orders contained in paragraph 12 of the Resolution of the Punjab Government in the Financial Department No. 1531, dated 6th August 1889, no comparison of Departmental Returns of expenditure with the Treasury Accounts is required.

5. SALE OF COURT-FEE STAMPS.—The receipts from the sale of Court-fee Stamps exceed the receipts of the previous year by Rs. 1,428, the cause being a slight increase in the amount of litigation and value of suits in some districts.

6. SALE OF NON-JUDICIAL STAMPS.—On the other hand there is a decrease of Rs. 23,073 in receipts from the sale of Non-Judicial Stamps, the decrease being chiefly noticeable in the following 12 districts—(1) Kangra, (2) Ferozepore, (3) Mooltan, (4) Sialkot, (5) Gujrat, (6) Gujranwalla, (7) Jhelum, (8) Rawalpindi, (9) Hazara, (10) Kohat, (11) Bannu and (12) Dera Ismail Khan. The cause of the decrease is explained by some District Officers to be the improved condition of the agricultural classes consequent on good harvests, which caused a diminution in the number of loans contracted and instruments executed.

It is satisfactory to note that the sale of one anna receipt stamps continues to steadily increase. During the year 1888-89 Rs. 93,940 were realized by the sale of these stamps, while in the year under report Rs. 99,937 have been realized on this account, being an increase of Rs. 5,997.

7. Appendix B. exhibits the outstanding balances in pauper suit cases. The balance due on the 1st April 1889 was Rs. 26,812, and new cases instituted during the year added to this a sum of Rs. 12,524 against Rs. 17,468 in the previous year. The amount actually realized, however, in the year was Rs. 9,461 compared with Rs. 9,107 in the preceding year, and Rs. 9,302 were struck off as irrecoverable by order of Commissioners of Divisions as against Rs. 9,752, similarly expunged in the preceding year. The balance standing due at the end of the year is therefore Rs. 20,512 against Rs. 26,812 at the end of 1888-89.

8. STAMP DUTY TAKEN IN CASH.—The total amount of stamp duties realized in cash during the year was Rs. 28,232 against Rs. 29,312 in 1888-89, showing a decrease of Rs. 1,080. Out of this sum Rs. 27,042 were realized on account of documents stamped and skeleton forms impressed with one anna receipt stamps in this office, as will be seen from the figures given below :—

Documents.		Skeleton Forms	
No.	*Value.*	*No.*	*Value.*
9,770	19,104	1,27,017	7,938

9. CHARGES.—The charges for the year are Rs. 3,306 less than in the preceding year, owing mainly to a large decrease in the amount of refunds of

Court-fee Stamps which admits of no explanation, and to a decrease in the cost of Office Establishment, $\frac{1}{4}$th of the total cost of the establishment employed in the combined Office of Commissioner of Excise, Inspector-General of Registration, Superintendent of Stamps, &c., having in accordance with the proposals recently submitted by Mr. Walker been charged to the Stamp Department, a proportionate charge being made against Postal and Telegraph Stamps.

There has also been a decrease of Rs. 901 under the head of "Discount on sales" in the year under report as shown in the table given below :—

Year.	Discount on sale of Judicial Stamps.	Discount on sale of Non-Judicial Stamps.
	Rs.	Rs.
1888-89	35,334	50,166
1889-90	34,868	49,731

The reason why the discount on the sales of judicial stamps should have decreased is not apparent. Possibly more stamps over Rs. 50 in value were sold during the year.

The cost of stamp paper supplied from Calcutta on the other hand has risen from Rs. 63,062 in 1888-89 to Rs. 64,786 in the year under report, being an increase of Rs. 1,724.

10. Postage and Telegraph Stamps.—The figures given below show a satisfactory increase in the sale of Postage stamps both ordinary and service. There is however a slight decrease in the sale of Telegraph stamps. The rule providing that at Postal combined offices Telegraph messages may be prepaid either in Telegraph or Postage Stamps at the option of the sender operates as a check on the sale of Telegraph stamps, as Post Masters naturally prefer to use *postage stamps, no discount on the sale* of Telegraph Stamps being allowed. Possibly this result was not foreseen when the Rule was made.

	1888-89.	1889-90.
	Rs.	Rs.
Postage ordinary	7,92,213	8,24,088
Do. service	3,41,076	3,56,871
Telegraph	2,37,953	2,24,882

11. The office of Superintendent of Stamps was held throughout the year by Mr. T. Gordon Walker.

Lahore :
Dated 20th June 1890.

R. M. DANE,
Offg. Superintendent of Stamps, Punjab.

APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE PUNJAB FOR THE OFFICIAL YEAR 1889-90.

1	2	3	4	5	6	7	8	9	10
DISTRICT.	Balance at the close of last year.	Balance since ascertained.	Total of columns 2 and 3.	Amount realized in the year.	Amount erased under Commissioner's sanction during the year.	Amount of commission paid to Sheriff.	Total of columns 5 to 7.	Balance remaining due, column 4, *minus* column 8.	REMARKS.
Hissar ...	...	77	77	...	...	...	...	77	
Rohtak ...	...	...	...	...	...	...	...	...	
Gurgaon ...	193	45	238	233	...	5	238	...	
Delhi ...	6,708	2,409	9,117	1,851	5,134	38	7,023	2,094	
Karnál ...	8	...	8	...	...	...	...	8	
Umballa ...	1,430	134	1,564	...	168	...	168	1,396	
Simla ...	...	...	...	...	...	...	...	...	
Kangra ...	379	126	505	60	...	1	61	444	
Hoshiarpur ...	576	429	1,005	292	...	...	292	713	
Jullundur ...	1,457	169	1,626	220	994	5	1,219	407	
Ludhiana ...	2,098	1,668	3,766	1,637	275	...	1,912	1,854	
Ferozepore ...	794	230	1,024	89	191	2	282	742	
Mooltan ...	248	275	523	167	...	...	167	356	
Jhang ...	...	51	51	15	11	...	26	25	
Montgomery ...	826	38	864	12	280	...	292	572	
Lahore ...	1,196	633	1,829	1,054	222	...	1,276	553	
Amritsar ...	765	1,820	2,585	743	136	...	879	1,706	
Gurdaspur ...	598	219	817	171	116	...	287	530	
Sialkot ...	1,484	1,319	2,803	872	8	...	880	1,923	
Gujrat ...	480	117	597	345	105	...	450	147	
Gujranwala ...	2,007	380	2,387	182	...	1	183	2,204	
Shahpur ...	1,094	87	1,181	195	23	...	218	963	
Jhelum ...	1,278	243	1,521	175	468	...	643	878	
Rawalpindi ...	871	358	1,229	241	178	...	419	810	
Hazara ...	57	226	283	123	14	...	137	146	
Peshawar ...	410	900	1,310	189	323	...	512	798	
Kohat ...	35	29	64	39	...	...	39	25	
Bannu ...	522	388	910	297	276	6	579	331	
D. I. Khan ...	1,051	44	1,095	44	350	1	395	700	
D. G. Khan ...	61	60	121	75	30	1	106	15	
Muzaffargarh...	186	50	236	140	...	1	141	95	
GRAND TOTAL ...	26,812	12,524	39,336	9,461	9,302	61	18,824	20,512	

R. M. DANE,
Offg. Superintendent of Stamps, Punjab.

LAHORE :
Dated 20th June 1890.