M.R.O. 1—82 400—23-11-60

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 737-38 Press ~~Mis.~~

Dated 10th November 1858.

B. No. 8-11 21.8.8

Not to be folded or roughly handled

15/6/37.

Fort Saint George, Financial Consultation, 16th November 1858.

Read the following Papers :—

No. 8. From Lieutenant Colonel G. BALFOUR, Inspector General of Ordnance and Magazines ; to the Secretary to Government, Financial Department, dated Fort Saint George, 20th August 1858, No. 254.

SIR,

I have the honor to acknowledge the receipt of Extract Minutes of Consultation, No. 472, dated 10th July 1858, requesting my opinion on the proposition of the Government of India to place the Stationery Office in the hand of the Collector of Madras with an Assistant to conduct the duties, and also desiring information as to the labors and responsibilities of the Stationery Office.

2. In March last, (Report, No. 743, dated 25th March 1858,) I had the honor to address Government in the Public Department, advising the separation of the Stationery Depôt from the Arsenal in consequence of the more extensive duties which the Principal Commissary of Ordnance has now to discharge; and, in pursuance with the Resolution of the Government passed in 1846, to transfer the Stationery Depôt to the Commissary General, that Officer was required in Extract Minutes of Consultation, No. 455, dated 16th April 1858, to report what impediments now exist to the transfer.

3. I am not aware whether Government have received a reply or not from the Commissary General, but I have again given the question of the transfer my careful consideration.

4. In 1840, when the transactions of the Stationery Depôt were considerably more limited than they now are, it was transferred from the care of the Collector of Madras to that of the Principal Commissary of Ordnance without however, the allowance, *viz.*, Rupees (350) three hundred and fifty, for the charge, which Mr. Hudleston for some years after continued to draw without discharging any duty in connection with the Depot, under special orders of the Honorable Court of Directors.

5. Since that date the public business in every Department under Government has considerably increased, besides being more varied in character. The Principal Commissary of Ordnance's proper duties now fully engross his attention, and the corresponding extension of the duties of the Stationery Office have recently rendered an efficient supervision over both a most ardous task.

6. The accompanying report fully sets forth the labors and responsibilities of the Stationery Office, and its growing importance will, I trust, be recognized in the fact that its annual receipts of supplies both from England and locally amount now to Rupees (1,96,000) one lac and ninety-six thousand, that its issues are in corresponding magnitude, and its reserve Stock exceeds Rupees (2,80,000) two lacs and eighty thousand in value. On its transfer to the Principal Commissary of Ordnance in 1840, the annual receipts did not exceed Rupees (80,000) eighty thousand, there were fewer Departments of the Government to whom Stationery was issued ; and the recent additional charge of School Books, Apparatus and Maps for general issue was unknown then. In variety of Stock and extent of money interest involved the Stationery Depôt has grown into a Department of no mean importance, while its duties and responsibilities have increased in the same ratio.

No. 902, from the Superintendent of Stationery, dated 1st August 1858.

7. I am anxious to see the Principal Commissary of Ordnance relieved from the personal charge of and individual responsibility for the Stationery, but looking to the public convenience I am under considerable difficulty in advising a separation entirely from the efficient control and good arrangements for the custody of the Articles arising from the Principal Commissary of Ordnance having the superintendence and the Arsenal being the place of deposit, but I have no hesitation in stating that to revert to the former arrangement of placing the Stationery Depôt under the charge of the Collector of Madras with a paid Assistant appears to be objectionable on many grounds, and among them are:

First. The *prima facie* objection of returning to a practice which it was deemed advisable to change.

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Second. The supervision of the Depôt must on any principle be made subordinate to some Department, and as the Revenue Board may not be considered quite suitable for the control, I submit that placing the proceedings of the Civil Functionary in charge in subordination to the Inspector General of Ordnance, with all the misunderstandings and appeals to other authority which may arise therefrom, must obviously appear objectionable.

8. There are other objections which I think should be considered by Government, such as the dispersion, or rather want of that desirable centralization of Government Stock which will be occasioned by the arrangement; and also the absence of that care in stowage and preservation, which can only be effectually practiced after long training and experience in the custody of different descriptions of Stores.

9. Further, the unavoidable expense to which Government will be exposed for landing on the beach and conveying the large supplies of Stationery a considerable distance from the Town, instead of as now having all this effected, in common with Military Stores, by appliances at the command of the Ordnance Department. And, lastly, the great public inconvenience that is for a considerable time felt to be attendant on any radical Departmental change such as the one proposed.

10. To the transfer of the Stationery Office to the Commissary General there appears to me to be insuperable objections, and they will doubtless be viewed as very forcible after the perusal of the circumstantial report of the Superintendent of Stationery. The Commissary General's business must have since 1846, increased in the same degree as that of other Departments, and I conceive he will hardly have leisure to devote a due share of attention to a separate Department, obtaining large supplies from home, with a strong tendency to increased expenditure unless carefully watched and with such multifarious Accounts and Statements to be kept and rendered. Besides if control be exercised over the Depôt, I think the subordination of the Commissary General in this Department of his business to any authority to be objectionable and if it be intended that the Inspector General of Ordnance be charged with the controlling power it should in my opinion be deemed fatal to the arrangement; for it will be destructive of the distinct characters the Offices of Commissary General and Inspector General have hitherto maintained. I also doubt if the Commissary General has Store room enough to accommodate the valuable stock of Stationery without exposing it to damage liable to be caused by the influence of Sea Air, which was one of the reasons for depositing the supplies in the Arsenal, where they have hitherto been protected by glazed windows and other precautionary means common to the strict care and discipline observed in Arsenals, but not so imperatively enjoined I apprehend, in other Departments.

11. In my previous report I stated that the position of the Stationery Depôt in the Arsenal was very convenient as respects the arrangements in landing Stores; and that the extent of supervision exercised over it by the controlling Ordnance authority (Military Board) was limited to regulating the demands on England and checking those locally made in the Depôt for the issue of supplies to other Departments. In urging therefore objections to the transfer of the Stationery to the Collector of Madras or Commissary General, I do not wish it to be understood, that I have any particular desire to retain the charge in connection with the Ordnance Department. If Government can readily find another Department which can as conveniently control the supplies as the Ordnance Department has done, and can as efficiently and inexpensively as at present, obtain supplies from England, land, lodge and preserve them, I would wish to be relieved of the control, but I deprecate any connection with the Stationery Depôt unless it be the complete one now existing.

12. According to present arrangements, the Ordnance Department receives all Stores intended for the Departments specified in the margin, besides its own. The distinctive character of the claims put forward by the Department Public Works and Electric Telegraph Department in respect to Stores required for use in their Departments have already caused much labor and official unpleasantness to the Ordnance Department in arranging their supplies and meeting their demands, and if the Stationery Depôt by its transfer either to the Collector of Madras or to the Commissary General be made to assimilate in any degree to such distinctive Departments, any connection

Electric Telegraph Department.
Public Works Department.
Stationery Depot.

with the Inspector General of Ordance will be attended, with like unnecessary labor and Departmental clashing; concomitants which always detract from the efficiency of supervision.

13. I would then in the absence of any better arrangement propose for the favorable consideration of Government, that as the transactions of the Stationery Depôt are of sufficient magnitude to constitute a separate minor charge involving annual supplies to the extent of nearly (2) two lacs of Rupees, with a large reserve stock, the Depôt be placed under the responsible management of an uncovenanted servant with a salary of Rupees 500 per mensem, and so long as the Depôt is maintained in the Arsenal, the Principal Commissary of Ordnance to exercise a supervising control. The Inspector General having a general supervision over it, through whom all Accounts, &c., are to be submitted as now. The responsibility is heavy enough to warrant the appointment being placed on this footing of respectability and in the very value of the appointment Government will have a degree of security for the integrity of the incumbent.

14. This arrangement, I conceive, will create in the Officer in immediate charge of the Stationery Office, a direct interest in its operation, an interest I think it has too long been denied, but which, I am sanguine, will greatly contribute to economy by enabling the Head of the Depôt to make that investigation into the expenditure of Stationery which is at present so inefficiently effected by means of the yearly Statements of values of Stationery Supplies made to the several Offices, and prepared so long after the time as to be of little worth in checking the demands for the future. I would moreover institute such a system of keeping the Accounts as by requiring a money equivalent for every issue would serve the better to arrest attention to the magnitude of demands and more easily shew in the accounts the expenditure in each separate Office of the Government.

15. The clothing Store Godowns in Fort Saint George having been recently placed at the disposal of the Ordnance Department, the objection previously made to the retention within the Arsenal of the Stationery Stores may to a great extent be removed by exchanging the Stationery Store room in the Arsenal Building for these Godowns.

16. I have only to add that my proposition does not go beyond that made by the Supreme Government, *viz.*, to grant an Assistant, and in the event of Government not devising any better arrangement than the present as it is very necessary to confine the duties of the Principal Commissary of Ordnance to one of supervision and not keep him in individual charge of the Stationery supplies.

From Major G. W. Y. SIMPSON, Acting Principal Commissary of Ordnance and Superintendent of Stationery; to the Inspector General of Ordnance and Magazines, Fort Saint George, dated 1st August 1858, No. 902.

SIR,

*1	*Manager*	100	*Rupees.*	1. Referring to your letter, No. 3120, dated 19th Instant, calling for a full detail of the labours and responsibilities, connected with the Stationery Office, as required by the 2nd para: of the order of Government, communicated in Minutes of Consultation, No. 472, dated 10th July 1858, I have the honor to state, that I believe that this Office, owing to its comparatively small Establishment,* is understood to be one of limited operations, but if the duties and responsibilities connected with it, be duly considered such an erroneous impression will not prevail.
4	*Accountants*	131	,,	
1	*Correspondance Writer* ...	15	,,	
1	*Indent* ... ... *do.* ...	15	,,	
1	*Index* ... ... *do.* ...	15	,,	
2	*Copyist at* 12 *Rs. each* ...	24	,,	
2	*Packer and Despatcher* ...	32	,,	
1	*Marker*	7	,,	
1	*Moochee*	7¾	,,	
2	*Peons*	14	,,	
	Total Company's Rupees	360¾		

Colonel F. Bond,
Lieutenant Colonel C. Taylor,
Colonel P. Montgomery,
Colonel F. T. Whinyates,
Colonel F. Blundell,
Colonel P. Hammond.

2. I will endeavour, as requested, to exhibit in as concise a manner as possible, first the duties, and then the responsibilities of this Office, both of which, have been at different periods, already reported upon, by the Officers noted in the margin.

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DUTIES.—1st. The preparation of statements of the expenditure of each article of Stationery during previous years, from which, an average is taken, and the annual General Indent on the Honorable Court of Directors prepared, according to certain fixed rules, involving a great deal of detail and labour. The Indents, for the annual Supplies of country, and Wooden Articles are prepared on the same principle.

2nd. The Receipts of Stationery Stores from England, to which of late years have been added Books, for every Regimental School on this Presidency, Maps, &c., Country Articles, from the Commissary General, and Wooden Articles from the Superintendent Gun Carriage Manufactory, amounting on the whole, during the past year 1857-58, to Company's Rupees 1,96,390-11-7, whereas at the date of its transfer to the Arsenal, and for many years afterwards, the average annual receipts, did not exceed 80,000 Rupees, having been in 1841-42, Rupees 74,018-11-7, and in 1847-48, 79,314-3-11. The Stock of Stationery in 1841-42, was Rupees 1,13,486-1-5, in 1847-48 Rupees 1,06,549-1-2, in 1857-58 it has increased to Rupees 2,84,665-3-3.

3rd. The examination of the Articles received from the above sources, previous to receipt, and storing them, together with a special report on the state of each shipment, constitute further duties of this Office.

4th. The task of pricing supplies received by averaging the rates of the old stock with the new, and again having those prices re-averaged, on the arrival of every fresh invoice received, and determining the price, in all cases, of each article separately, which on a sum so large as nearly 200,000 Rupees, and on articles numbering about 300 descriptions, is a work most laborious.

5th. Checking of Indents.

6th. Registering all Indents received from Outstations, supplying, packing, and despatching either by Cart, Coolies, Banghy, or Sea. During the past year 1857-58, 675 Cases, packages, and parcels, were made up, and despatched, to all parts of this Presidency, the Straits of Malacca and Burmah.

7th. Keeping a packing list, and account of the stores despatched as above.

8th. Indenting for Coolies, or carts, on the Commissary General for the despatch of Stores by land; and forwarding Tonnage statements, Pass and Permits, Bill of Lading, for stores to be transmitted by sea; and Boat Indents for the landing and Shiping of stores, and granting tonnage certificates for stores shipped.

9th. Supplying all Indents received from the several Public Offices at this Presidency.

10th. Entering of all Indents whether from the Presidency or Outstations, both free, and on payment, in the day book, the number of Indents thus supplied, and entered, in 1857-58 was 993, and their value Company's Rupees 1,97,480-0-2; of those Indents in 1857-58, 140 were on payment for which cash was received, accounted for, and remitted to the General Treasury, and the remaining Indents, supplied free were priced, carried to account, and transmitted to the Accountant General, as vouchers in support of entries in the accounts of this Office.

11th. Keeping an account of the balances, articles unavoidably left due on the above Indents, which, at the time the annual Indents, were presented, and complied with, were not in store.

3. The following is a sketch of the manner in which Indents supplied, are carried to account, in the Books of this Office, and of its principal accounts.

1st. All Indents supplied during the month, are collected, at the end of that month, and classified according to their respective Departments, of which there were in 1857-58, 29, to which Stationery was supplied, when in 1847-48 there were 23. The Indents are then numbered consecutively beginning from No. 1, on the 1st May, in the following order, *viz.*, General, Judicial, Revenue, Charges Military, Salaries Establishment, &c. of Public Works Department, Miscellaneous Department, under their respective heads.

The following exhibits the number of Indents, and value of Stores supplied, to each Department in 1857-58.

Departments.	Number of Indents.	Value of Stores.		
General Department	96	19,016	14	9
Judicial..... do.	121	14,486	15	5
Revenue ... do.	84	21,985	2	7
Charges Military	303	46,225	1	4
Military Books		110	8	0
Salaries Establishment of P. W. D.	97	53,357	2	10
Miscellaneous	152	30,439	9	9
Sales	140	11,858	9	6
	993	1,97,480	0	2

2nd. True copies of all Indent supplied, are kept, and there are 29 Indent Books.

3rd. Detailed Statements, or Registers of each Department, are then prepared of the Issues of Stationery made on each Indent, as numbered above, these issues are then transferred into the Stock or Account Books of the Receipts, Issues, and remains of Stores, under the heads of the several Departments. The Issues entered in the Register are then priced from the rates, in the Stock Book, which contains about 300 heads, averaged on each receipt of Stores either from England, Commissary General, or Gun Carriage Manufactory, as before stated. The Indents are priced from the Register, and the Stock Book is then closed, and exhibits the remains of each Article at the end of the month.

4th. The Indents supplied during the month are then entered in the Store Journal, under their respective Departments, according to their number, this contains also an account of the Receipts of Stores, during the month; and in the last page of the Journal for every month, an Abstract of the balance of stock in Store, the Receipts and Issues for the month, and the remains for the following is shewn.

5th. List of Vouchers or list of Indents supplied during the month as entered in the Store Journal are then prepared, and they exhibit the registered number of the Indent, the Officer to whom Stores have been supplied, the value of the supply, and the total value of the Issues made, to each Departments; these lists are transmitted with the Indents together with the monthly re-returns to the Accountant General.

6th. All Indents supplied on payment, are entered in the Cash Book, which contain also entries of the daily Receipts of Cash, for Indian Atlas, Major Scott's, and other Maps; and the sum so received in 1857-58, amounted to Company's Rupees 12,811-0-1; and if the amount of Cash on hand exceed One hundred Rupees at the end of the Week, the same is remitted to the General Treasury, and on the 10th, 20th, and at the end of each month, a report of the balance of Cash is submitted to the Accountant General.

7th. The Receipts, and disbursements of Cash, are then entered in the Cash Journal, as also charges incurred on account of empty cases, supplied for packing Stationery Stores, to out Stations; Cart and Cooly hire, paid by the Commissary General; Freight, and Boat hire, for shipping and transmitting of Stores by Sea; and the last page of this Journal, as in that of the Store; is exhibited an abstract of the Receipts, disbursements and balance (if any) of Cash: with the Cash Journal are forwarded the following:

8th. A sale list of Voucher or list of the Indents supplied on payment shewing their registered number, the party to whom Stationery, Indian Atlas, Major Scott's, and other Maps, have been supplied, also the amount received from each as entered in the Cash Book.

9th. Separate Statements of the cost of deal wood cases for packing, Cart, Cooly and Boat hire, and Freight incurred, for the transmission of Stores, under their respective heads.

4. The following are the Annual Accounts of this Office.

1st. The Store, and Cash Ledgers, which in 1857-58, contained 40 headings in the former, and 28 in the latter; the entries in these are posted from the Store and Cash Journals, respectively, monthly, and at the end of the Official year, they are closed rough, and submitttd to the

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Accountant General for Check, together with the closing entries of each, and transcripts of the Store and Cash Journals for the whole year, irrespective of those furnished monthly, are forwarded to the above Authority.

2nd. Prospective Estimate of Stationery expected to be received from England, every Official year, involving a great deal of calculation.

3rd. Statement shewing the cause of increase or decrease in the value of Stationery Stores, actually received in one year, compared with the Estimate forwarded, also the variation between the actual results of the previous year, and that year.

4th. Estimate of the value of Stationery expected to be received from England for consumption in the Public Service, for the Current Official year, contrasted with the actual receipts during the past year.

5th. Statement shewing the value of Stationery sold, and expended within the Official year.

5. The correspondence of this Department has also very largely increased, there having been 1,414 letters despatched in 1857, whereas in 1847, there were only 874; and the correspondence being chiefly one of accounts, necessarily requires great care and accuracy to be given to it.

6. The responsibilities of this Office consist:

First. In having charge of a stock of Stationery averaging 2 lacs of Rupees in value, as shewn before; but which from the increased receipts of this year, will possibly exceed this amount by 40,000 Rupees; and which is comprised of a great variety of articles, many of considerable value, and all of a description liable to injury.

Secondly. In the vigilant and careful storing, and looking after this stock, which is examined quarterly.

Thirdly. In the Receipts, Issues, and despatch of Stores.

Fourthly. In accounting for the same, in the manner described in the preceding part of this report.

Fifthly. In the Cash transaction which are many, and of daily occurrence for sums varying from 1 to 500 Rupees.

7. The Building in which this Department is now placed, is an upper story forming a portion of the Armory of the Grand Arsenal, the Store Room measuring 118 feet long, ×39 feet broad, and is filled with 12 Racks, 4 large Wooden Chests, 4 Book cases, and other smaller Racks, &c., as per margin. The spaces occupied by the Office, and packing department are also given in the margin. The whole being placed within the Arsenal Walls, with a sentry at every gate of Ingress or Egress, renders pilfering both difficult and dangerous. The Stationery Stores consisting as they do of a great variety of small articles of value, would never be secure, unless some arrangements of a similar nature were adopted, in the building to which the Stationery Depôt may be removed.

12 *large Racks*	18 *feet* × 13½ *feet* × 5 *feet.*
4 *Chests*	8 *feet* × 4 *feet* × 3 *feet* 2 *inch.*
4 *Book Cases*	8½ *feet* × 7 *feet* × 2½ *feet.*
Office	36 *feet* × 19½ *feet.*
Packing Dept.	36 *feet* × 19½ *feet.*

8. When Stationery supplies arrive from England, they are landed by a Warrant Officer from the Arsenal, together with Military Stores, and conveyed on Ordnance Carts, and with the assistance of Arsenal Lascars, they are placed in the Stationery Depôt; the cases are opened, and the articles arranged on the racks, also by Lascars; and when cases of Stationery are packed the Arsenal artificers assist in soldering tin cases.

9. I trust that from all that has been stated above, which are but the principal and main Works of the Stationery Department leaving out the minutiæ, sufficiently exhibit the duties and responsibilities of the Office; which are now carried in by its small Establishment, and I further beg to state that its accounts, both monthly and annual, are very extensive and elaborate, coupling the duties of this Office, owing to its accounts, with those arising from the receipts, issues, packing, and despatching of Stores, and the daily cash transactions, it will, I submit, be admitted that the Work entails great responsibility, and its rapidly increasing operations, will soon require some increase on the Office Establishment, and it will be my duty to submit a special report on this point.

No. 9. Extract from the Minutes of Consultation in the Revenue Department, dated 5th October 1858, No. 1345.

Read the following Extract from the Proceedings of the Board of Revenue, dated 11th September 1858, No. 3429.

From B. CUNLIFF, Esq., Collector of Madras; to J. D. SIM, Esq., Secretary to the Board of Revenue, dated 23rd July 1858, No. 119.

SIR,

1. I have the honor to acknowledge the receipt of Extract Board's Proceedings, 21st July 1858, No. 3740, calling for my views upon the proposal of the Government of India, to place the Stamp and Stationery Offices under my charge, with a Native Officer to take immediate custody of the former, and with an Assistant to conduct the work of the latter.

2. The ground of the proposal is that my Office "is a very easy one."

3. I should not be displeased with this alledged fact, though I have been unable as yet to congratulate myself upon it.

4. Having in my earlier service, as Head Assistant to the Principal Collectors of South Arcot and Salem, had a large portion of the duties of these Districts imposed upon me, and having been for days together in charge of these Collectorates, I believe that I am acquainted with the amount of ordinary work in an up country Collectorate.

Deputy Secretary to Government.
Sub Secretary to the Board of Revenue.
Secretary do.

5. Subsequently I have held the appointments noted marginally, involving no light duties, if performed; and though the quality of my work might, I am well aware, be greatly improved, I believe that fault has never been found with its quantity.

6. I can safely say that while I have been in charge of this Collectorate I have been as actively engaged as at any period of my Official life.

7. It has been the fashion to call the Madras Collectorate an easy one, and it is difficult to remove a notion thus taken up, and it was at one time in contemplation to abolish the Collectorate, and attach it as a Sub Division to Chingleput, but for reasons set forth by the Board, and of which the Government and the Honorable Court approved, the Collectorate was continued.

From Board to Government, 21st December 1854.

8. Whatever may have been the case with my predecessors, I have the opinion of my immediate one, Mr. Stokes, that the duties of the Madras Office, performed as they are single handed, are as onerous as those of any other District with which he was acquainted, and I believe that the many references from me borne on the Board's records during my incumbency, will enable them to share that opinion.

9. My Collection of Revenue amounting to 70 or 80,000 Rupees, (though that is not without its troubles, spread as it is over some 45,000 rate payers) gives a very imperfect idea of the labours of this Office. It must be remembered that for fiscal purposes I have to deal with a population* nearly doubling that of Calcutta, well acquainted with their rights, and not unwilling to place the Government in the wrong, in which they are prompted by the numerous law Agents and Vakeels practising under the Supreme Court.

* *Between 7 and* 800,000.

10. To uphold the interests of Government, and at the same time to avoid litigation, deliberation before procedure is perhaps more requisite in this than in the other Collectorates, and a matter which might be speedily disposed of in them, is here hampered with much intelligent opposition and resistance.

11. The fact of the Collector being also Register of Government Grants, entail duties of which the public are little aware. The Grants for the Provinces are few and give no trouble, but the questions relative to the real property of so large a population are necessarily numerous and are occasionally very troublesome.

12. Of 957 cases occurring in 1857, of either application for title, or transfer by sale of one previously granted, and registry in the name of the purchaser, 270 (some of these were heard 2, 3 and 4 times) came before me for personal investigation.

13. In both instances I have to satisfy myself that the applicant has, in the words of Government, "a reasonable title," and to do this where nearly all property is disputed, and where the Law allows so many joint sharers, is often matter of troublesome enquiry.

14. Parties are not seldom represented by legal advisers, the respective Statements are heard, and the case goes through the formalities of a suit in Court, and the greater part of two days weekly is taken up in these enquiries.

15. A Revenue of seven lacs is derived from the Abkarry, which is under individual settlement, and the supervision of which, as the Board can testify, from the numerous occasions on which the subject has been brought before them, is no easy task. The same may be said of the Salt Department, which yields a Revenue of nearly the same amount.

16. Added to these are two Survey Parties now engaged in defining, mapping, and registering the several holdings of which public and private property are comprised within the limits of Madras, and the various references to the Collector which such an investigation must embrace.

17. The settlement of compensation for lands taken up for public purposes within Madras is usually confided to me, when the case is complicated and title deemed insufficient, and these from the interests involved, are generally important, and commensurately occupy my time and attention.

18. I know not if at Calcutta the duties of Collector, Register of Government Grants, Superintendent of Abkarry, of Salt, and of Survey, and settlement Officer, for lands taken up under Act VI of 1857, are performed by a single Officer, but if they are, it may be decided there at once, whether the charge of the Stamps and Stationery could also be imposed upon him.

19. I am not aware whether the charge of these last mentioned Offices entails much personal labour, upon the Officer at their head, but if it does, I submit that I should not be burdened with it; if however the superintendence is merely nominal, and I be allowed a Covenanted Assistant, or (which would perhaps be better, as securing greater age and experience) an Uncovenanted Deputy Collector, who will conduct the operations of these two Offices, I can have no objection to the transfer proposed.

20. I find from a Statement prepared for Mr. Ricketts that the number of letters dispatched by the Collector in 1855 were 1554, of orders issued 5578, independent of those passed in the Registration Department.

21. Without putting forth any pretensions to great or unusual industry, I must give it, as my opinion, that looking to the people, among whom the Collector's duties are performed, their intelligence and consequent independence, those duties are as important and onerous as should fall to the lot of a single Officer, but as the Collectorate is, as it were, under the immediate eye of the Board, on this point they can form their own judgment.

22. I have offered these remarks in view to correct what I cannot but consider the erroneous opinion of my Office being a "very easy one," and knowing the contrary from experience, I am naturally solicitous of receiving credit for my exertions.

From J. L. LUSHINGTON, Esq., Acting Superintendent of Stamps; to J. D. SIM, Esq., Secretary to the Board of Revenue, dated 23rd August 1858.

SIR,

I have the honor to acknowledge Extract from the Proceedings of the Board of Revenue, No. 3749, dated 21st Ultimo, communicating for my views a letter from the Government of India relative to the proposal of placing the Stamp Department under the Collector of Madras and requesting me to state what amount and value of Stamps is usually under my charge.

2. The information required is apparently more to enable the Board to determine on the desirableness or otherwise of the proposed transfer of the Department than to obtain my views upon the expediency of the transfer. I beg to subjoin therefore a Statement of the duties and responsibility attached to the Office of Superintendent of Stamps.

3. The duties of the Superintendent of Stamps may be divided into 2 Departments, Judicial and Postal.

4. *And first as regards Judicial Stamps.* For these, Cadjans and Paper of different manufacture are used. The former are supplied from time to time, as they may be required, they are Stamped in the same manner as the Paper and are accounted for in the same manner. The greater portion of the Paper used for Judicial Stamps is made in the Country and supplied to this Office by Contractors from time to time. For the Western Coast Goa Paper is used and for Decrees and Deeds Europe Demy Paper received from the Superintendent of Stationery.

5. The quantity of paper received for Stamps average yearly of Water marked Country Paper Reams 500, of Goa Paper Reams 300, and Europe Demy Paper Reams 25. When received it is first counted and then cut preparatory to being Stamped. When thus prepared a certain quantity of each description of paper is Stamped with the dies of this Office differing in value from 4 Annas to 2,000 Rupees in readiness to meet indents from the Collectors.

6. So soon as an Indent is received the quantity of each description and value of paper and Cadjans with the Single Stamp is counted out and forwarded to the Sub-Treasurer for a second Stamp to be affixed, when which affixed, the paper is returned to this Office.

7. On return to this Office, each Roll, *i. e.* each sheet previous to despatch is carefully examined and again counted in the presence of the Manager of the Department who sees that the quantity indented for is correct, and that the Stamps are carefully packed and transmitted either by Cooly or Banghy Tappal according to the quantity indented for and the urgency for Stamped paper. In addition to the Stamping, the Cadjans are signed by the Native Register. In the mean while a letter is written advising the Collector of the despatch of the Paper.

Fusly 1267,	*No. of Rolls*	*Value Rs. A. P.*
Balance	1,23,794	2,67,147- 0- 0
Stamps made up	4,14,664	10,27,696-12- 0
Total	5,38,458	12,94,843-12- 0
Issued	3,83,927	7,97,249- 4- 0
On hand at the end of the Fusly	1,54,531	4,97,594- 8- 0
Balance at the beginning	1,23,794	2,67,147- 0- 0
Increase	30,737	2,30,447- 8- 0

Vide *Statement marked B.*

8. The quantity and value of Stampt Paper and Cadjans in Store at the beginning of Fusly 1267, or 1857-58, amounted to 1,23,794 Rolls of the value of Rupees 2,67,147, the quantity and value of Stamps prepared during the year amounted to 4,14,664 Rolls and of the value of Rupees 10,27,696-12-0, making an aggregate of 5,38,458 Rolls of the value of Rupees 12,94,843-12-0. The quantity of Stamps issued during the year was Rolls 3,83,927 of the value of Rupees 7,97,249-4-0. The Revenue derived from this source for the past Fusly exceeded that of previous by Rupees 28,000, in fact each succeeding year shews an increase over the preceding.

9. Voluminous and detailed accounts are necessarily kept of every transaction relating to the quantity of Paper and Cadjans received, Stamped, issued and in Store of the several Valuations.

10. The different kinds of Paper and Cadjans required for Stamps when received are entered in separate Stock Books kept for that purpose in which the different descriptions of Papers and Cadjans used for Stamp Deeds and decrease are classified in order to shew the quantity of each kind forming the Stock.

11. When any Paper or Cadjans are issued from Store for the purpose of being stamped, they are written off in the Store Book, and after they have been stamped with dies of the requi-

site values, the quantity so stamped is credited in another Store Book, shewing the quantity and value of each kind of Stamps, which forms the Stock.

12. On the receipt of an Indent from any Collector for stampt Papers and Cadjans, the quantity of the value indented for is taken out, and written off in the Store Book of Stamps.

13. A separate account is also kept of the quantity and value of Stampt Papers and Cadjans supplied to Collectors, &c., during each year. Statement, marked A, shews the quantity and value of each description of Stamps issued during each of the 3 last Fuslies. From this the average number of Rolls issued is 4,00,000, and their value Rupees 8,20,000.

14. Accounts of the receipts, sales and stock on hand are received quarterly from each Collector, and duly credited and checked in this Office, as incorrect Statements are frequently furnished much correspondence is thereby entailed upon this Office.

15. In accordance with the provisions of Act No. 17 of 1848, Certificates are granted in the Judicial Departments on account of parties in Suits entitled to refunds of Stamp Duty, which Certificates are subject to audit in the Stamp Office, under certain regulations. The Certificates granted during the last year, amounted to 19,195, and the sum refunded Rupees 75,718-0-0.

16. The Certificates for these refunds are forwarded quarterly by all Collectors for examination by this Office as Vouchers in support of the payments during each quarter, and as they are invariably written in the Vernacular languages, they are first translated in this Office, and afterwards checked and audited.

17. The necessity for this audit and check is proved by the discovery of numerous frauds committed in several Districts, on account of unauthorized refunds of Stamp duty.

18. I beg to forward, for the information of the Board, a list shewing the accounts received in and checked by this Office, those kept by this Office on account of the Judicial Stamps, and those furnished to other Departments.

19. The duties connected with the labels used for the Postal Department of the Presidency, the Board is aware devolved on this Department from the introduction of payment of Postage by means of Stamps, and has entailed upon this Office, some additional tedious work and very much additional responsibility without any remuneration.

20. The receipt, issue, and custody of Postage labels are regulated by Rules laid down by the Director General of the Post Office in India, who has also given forms for the entry, record, and check of receipts and issues of labels of the various descriptions and values in use, and to whom accounts are rendered.

21. The quantity and value of Postage labels in stock at the beginning of the Official year 1857-58 was 32,28,168 labels and their value Rupees 2,48,977-8-0, the quantity and value of Postage labels, &c., received during the year was 46,70,769 labels and their value Rupees 1,83,133-0-7, making an aggregate of 78,98,937 labels of the value of Rs.4,32,110-8-7. The quantity and value of Postage labels, &c., issued during the year was 58,71,337 labels of the value of Rupees 2,82,834-4-7, and owing to the compulsory prepayment of letters to England from the 1st Proximo, the receipts and issues will necessarily be very much augmented.

Official year 1857-58.

	Labels.	*Value in Rs.A.P.*
Balance	32,28,168	2,48,977- 8- 0
Received	46,70,769	1,83,133- 0- 7
Total	78,98,937	4,32,110- 8- 7
Issued	58,71,337	2,82,834- 4- 7
Balance at the end of the year	20,27,600	1,49,276- 4- 0

Vide *Statement, marked C, shewing the quantity and value of Postage Stamps, &c., received and issued during the years* 1855-56, 1856-57, *and* 1857-58, *and the Stock on hand.*

22. Postage labels, stamped Note Paper, and Envelopes are forwarded to this Office by the Superintendent of Stamps at Calcutta, on Indents sent to him from time to time, and re-issued to the several Collectors according to the requirements of each District.

23. In every Collectorate there are several local Depôts for the sale of Postage labels, and it is the duty of the central Office besides supplying the Indents to Audit and check the accounts rendered by the provincial Depôts.

24. On the receipt of a supply of labels and envelopes from Calcutta every envelope and every sheet of labels is counted in the presence of and by the Superintendent of Stamps and examined to see that they are fit to be issued, that none are damaged and that the consignment agrees with the Invoice. This process is doubtless necessary but very tedious and takes up occasionally a large portion of 8 or 10 days when the consignment is large.

25. After examination the different descriptions of labels received are assorted and locked up in the iron safes in the presence of the Superintendent who keeps the keys in his custody. A receipt is then signed by the Superintendent and sent to the Superintendent of Stamps at Calcutta as an acknowledgement forthelabels received.

26. On the receipt of an indent from any Collector for labels, Note Paper and Envelopes, the quantity required for issue is taken from the iron safes, carefully counted over and eventually packed up in Tin Boxes for despatch per Banghy, of which advice is sent by letter with a detailed description of the labels despatched.

27. The different descriptions of labels, Note Paper and Envelopes, when received are entered in a Store Book and when issued are deducted in accordance with a form supplied by the Director General of the Post Office in India. These entries are examined by the Superintendent and signed by him in token of their correctness. A variety of other accounts are likewise kept of which I beg to submit a list, as well as those received by this Office and of those furnished to other Departments, and I would observe that for this part of the duty only one Accountant on Rupees 40 has been sanctioned.

28. There are one or two objections against the transfer of the Stamp Department to the Collector of Madras which I consider it my duty to bring to the notice of the Board. The Collectorate of Madras is a local Depôt like all other Collectorates for the sale of Stamped. Paper and Postage labels. During Fusly 1267 his sales were of Stampt Paper 5,045 Rolls of the value of Rupees 12,105-12-0 and of postage labels 9,45,165 equal in value to Rupees 53,454-4-0, and owing to the compulsory pre-payment of letters his sales will be increased If the Collector be constituted the Superintendent of Stamps he will be a vender of Stamps and at the same time have the auditing and checking of his own Accounts as well as those of the other Collectorates, an arrangement which is more open to fraud and collusion than

related

when the two duties are performed in different Offices and under separate control. For instance, a Stampt Paper of low value (say 4 Annas) at the Collector's Office signed by the Collector and Stamp Darogah may by collusion be converted into a Stamp of high value by affixing to the Stamp Paper a die of high value over the 4 Annas Stamp, the latter becomes obliterated and the former remains. The Collector will also have to keep Accounts of his own issues, receipts and balance, distinct from the receipts, issues and balance of the Office of Superintendent of Stamps.

N. B. The Stamp Darogah has always a certain quantity of paper in Store for sale.

29. Another objection of minor importance is that the Collector's Office being some little distance from the Treasury there would be more delay and risk than now in the transit to and from the Treasury of Stampt Papers sent there for the purpose of being counterstamped.

30. The risk attending the use of the present die owing to the ease with which it might be counterfeited has been already brought to notice and a remedy proposed. If the suggested transfer be carried out it may be deemed of great importance to adopt greater precautions against fraud as the opportunities of committing the fraud will likewise be greater.

STAMP DEPARTMENT.

List.

The following are the Accounts kept in this Office.

Ledger—In which is posted the transactions shewn in the quarterly accounts received from Collectors on account of Stampt Papers and Cadjans received and sold by them.

Abstract—Shewing the receipts and charges on the above account.

No. 1. Account Current of Country Paper and Cadjans supplied by the Contractor.

No. 2. Account Current of Europe Demy Paper received from the Stationary Depôt and issued for cutting.

No. 3. Account Current of Goa Paper purchased and issued for cutting.

No. 4. Account Current of Europe Demy Paper received after cutting and issued for single Stamp.

No. 5. Account Current of Goa Paper received after cutting and issued for single Stamp.

No. 6. Account Current of Cut Country Paper received from the Contractor and issued for single Stamp.

No. 7. Account Current of Europe Paper for Deeds Stampt in the Office and sent to General Treasury for Counter-stamp.

No. 8. Account Current of Europe Paper for Decree Stamp in the Office and sent to Treasury for Counter-stamp.

No. 9. Account Current of Country Paper Stampt in the Office and sent to Treasury for Counter-stamp.

No. 10. Account Current of Goa Paper Stampt in the Office and sent to Treasury for Counter-stamp

No. 11. Account Current of Single Stamp Papers sent to Treasury for Counter-stamp.

No. 12. Account Current of Stampt Papers issued by the Superintendent of Stamps and received by Collectors, &c.

No. 13. 4 Accounts Current of Stampt Papers received and sold by Collectors, &c.

No. 14. Account Current of Cadjans supplied by Contractor and issued for cutting.

No. 15. Account Current of Cut Cadjans received and issued for Single Stamp.

No. 16. Account Current of Cadjans Stampt in the Office and sent to Treasury for Counter-stamp.

No. 17. Account Current of Single Stampt Cadjans sent to the General Treasury for Counter stamp.

No. 18. Account Current of Stampt Cadjans issued by the Superintendent of Stamps and received by Collectors.

No. 19. Account Current of Stampt Cadjans received and sold by Collectors.

The following are the Accounts furnished to the other Departments.

To the Revenue Board—A General Statement shewing the value of Stampt Papers and Cadjans received and sold by Collectors at the Presidency and in the Provinces during the Fusly and the value of Stampt Papers and Cadjans remaining at the end of the Fusly with certain explanatory Statements shewing the gross Revenue and the charges, and the Net Revenue.

To the Sub Treasurer—A Statement of the quantity and value of Papers and Cadjans Stampted by the Superintendent and Counter-stamped by the Sub-Treasurer during each Fusly. The Sub-Treasurer should after examining the Statement countersign and forward the same to the Revenue Board.

To the Accountant General—A Statement shewing the value of Judicial Stamps supplied to Collectors, &c., in each month during the Official year as also the total value of Stamps supplied to each Collector during the year.

The following are the Accounts received in this Office for Check and Audit.

Quarterly Statements of Stamps received and disposed of by the Collectors during each Quarter.

Annual Statements of Stamps received and disposed of by Collectors during each Fusly.

Periodical Reports of the examinations of Stamps.

Letters, &c., received during the last Fusly No. 561.

Letters, Circulars, &c., sent during the last Fusly No. 367.

POSTAL DEPARTMENT.

List.

Eight Accounts Current shewing in detail the receipt from Bengal and issue to Collector of each description of Postage labels.

One General Account Current shewing in one view the quantity and value of Postage label supplied to each Collector, the value of labels sold and the quantity remaining in the hands of each Collector during each Official year.

Monthly Accounts from each Collector of the receipt and sale of Postage labels and of the Stock on hand at the end of the month.

The following are the Accounts sent from this to other Departments.

To the Director General—A monthly Statement of the receipt and issue of Postage labels, &c.

To do. do. A Quarterly Account shewing the sales of Postage labels by Collectors during each Quarter and the Stock on their hands at the end of the Quarter.

To the Accountant General—Prospective estimate annually shewing the amount likely to be realized for the following year by the sale of Postage labels.

To do. Regular estimate shewing the value of Postage labels which will be realized during the year.

To do. Annually a statement shewing the value of Postage labels, &c., supplied to Collector, &c., in each month as well as the total value of Stamps supplied to each Collector during the year.

To Post Master General—Quarterly an intimation of the sum realized by the sale of Postage labels during the Quarter.

related

A.

Fusly 1265.

	Balance at the end of last year.			Stamped during the year.			Total.			Issued during the year.			Balance.		
	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.
4 Annas Paper & Cadjans.	93,568	23,392	0	78,345	19,586	4	1,71,913	42,978	4	97,015	24,253	12	74,898	18,724	8
8 Do. do. ...	34,752	17,376	0	63,910	31,955	0	98,662	49,331	0	81,675	40,837	8	16,987	8,493	8
1 Rupee do. ...	53,019	53,019	0	74,035	74,035	0	1,27,054	1,27,054	0	1,05,935	1,05,935	0	21,119	21,119	0
2 Rupees do. ...	14,070	28,140	0	44,793	89,586	0	58,863	1,17,726	0	38,962	77,924	0	19,901	39,802	0
4 Do. do. ...	8,454	33,816	0	34,080	1,36,320	0	42,534	1,70,136	0	27,210	1,08,840	0	15,324	61,296	0
8 Do. do. ...	3,665	29,320	0	10,185	81,480	0	13,850	1,10,800	0	12,887	1,03,096	0	963	7,704	0
16 Do. do. ...	3,426	54,816	0	932	14,912	0	4,358	69,728	0	4,000	64,000	0	358	5,728	0
32 Do. do. ...	1,197	38,304	0	899	28,768	0	2,096	67,072	0	1,776	56,832	0	320	10,240	0
50 Do. do. ...	67	3,350	0	521	26,050	0	588	29,400	0	519	25,950	0	69	3,450	0
100 Do. do. ...	195	19,500	0	161	16,100	0	356	35,600	0	246	24,600	0	110	11,000	0
150 Do. do. ...	64	9,600	0	132	19,800	0	196	29,400	0	126	18,900	0	70	10,500	0
250 Do. do. ...	46	11,500	0	58	14,500	0	104	26,000	0	60	15,000	0	44	10,000	0
350 Do. do. ...	42	14,700	0	10	3,500	0	52	18,200	0	38	13,300	0	14	4,900	0
500 Do. do. ...	3	1,500	0	13	6,500	0	16	8,000	0	8	4,000	0	8	4,000	0
750 Do. do. ...	.....	.....	...	3	2,250	0	3	2,250	0	3	2,250	0	.....	.....	...
1,000 Do. do. ...	.....	.....	...	2	2,000	0	2	2,000	0	2	2,000	0	.....	.....	...
2,000 Do. do. ...	.....	.....	...	1	2,000	0	1	2,000	0	1	2,000	0	.....	.....	...
Total.....	2,12,568	3,38,333	0	3,08,080	5,69,342	4	5,20,648	9,07,675	4	3,70,463	6,89,718	4	1,50,183	2,17,957	0

Fusly 1266.

	Balance at the end of last year.			Stamped during the year.			Total.			Issued during the year.			Balance.		
	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees.	A.
4 Annas Papers & Cadjans.	74,898	18,724	8	79,110	19,777	8	1,54,008	38,502	0	1,08,010	27,002	8	45,998	11,499	8
8 Do. do. ...	16,987	8,493	8	1,02,930	51,465	0	1,19,917	59,958	8	1,03,140	51,570	0	16,777	8,388	8
1 Rupee do. ...	21,119	21,119	0	1,31,066	1,31,066	0	1,52,185	1,52,185	0	1,27,456	1,27,456	0	24,729	24,729	0
2 Rupees do. ...	19,901	39,802	0	52,800	1,05,600	0	72,701	1,45,402	0	54,480	1,08,960	0	18,221	36,442	0
4 Do. do. ...	15,324	61,296	0	35,095	1,40,380	0	50,419	2,01,676	0	36,290	1,45,160	0	14,129	56,516	0
8 Do. do. ...	963	7,704	0	17,330	1,38,640	0	18,293	1,46,344	0	16,200	1,29,600	0	2,093	16,744	0
16 Do. do. ...	358	5,728	0	6,247	99,952	0	6,605	1,05,680	0	6,037	96,592	0	568	9,988	0
32 Do. do. ...	320	10,240	0	3,066	98,112	0	3,386	1,08,352	0	2,666	85,312	0	720	23,040	0
50 Do. do. ...	59	3,450	0	1,100	55,000	0	1,169	58,450	0	1,015	50,750	0	154	7,700	0
100 Do. do. ...	110	11,000	0	441	44,100	0	551	55,100	0	334	33,400	0	217	21,700	0
150 Do. do. ...	70	10,500	0	143	21,450	0	213	31,950	0	142	21,300	0	71	10,650	0
250 Do. do. ...	44	11,000	0	69	17,250	0	113	28,250	0	85	21,250	0	28	7,000	0
350 Do. do. ...	14	4,900	0	113	39,550	0	127	44,450	0	53	18,550	0	74	25,900	0
500 Do. do. ...	8	4,000	0	37	18,500	0	45	22,500	0	31	15,500	0	14	7,000	0
750 Do. do. ...	.....	.....	...	22	16,500	0	22	16,500	0	21	15,750	0	1	750	0
1,000 Do. do. ...	.....	.....	...	11	11,000	0	11	11,000	0	11	11,000	0	.....	.....	...
2,000 Do. do. ...	.....	.....	...	11	22,000	0	11	22,000	0	11	22,000	0	.....	.....	...
Total.....	1,50,185	2,17,957	0	4,29,591	10,30,342	8	5,79,776	12,48,299	8	4,55,982	9,81,152	8	1,23,794	2,67,147	0

	Balance at the end of last year.			Stamped during the year.			Total.			Issued during the year.			Balance.		
	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.	Rolls	Rupees	A.
4 Annas Paper & Cadjans.	45,998	11,499	8	65,085	16,271	4	1,11,083	27,770	12	78,415	19,603	12	32,668	8,167	0
8 Do. do. ...	16,777	8,388	8	92,945	46,472	8	1,09,722	54,861	0	87,371	43,685	8	22,351	11,175	8
1 Rupee do. ...	24,729	24,729	0	1,29,513	1,29,513	0	1,54,242	1,54,242	0	1,14,258	1,14,258	0	39,984	39,984	0
2 Rupees do. ...	18,221	36,442	0	58,232	1,16,464	0	76,453	1,52,906	0	47,350	94,700	0	29,103	58,206	0
4 Do. do. ...	14,129	56,516	0	41,580	1,66,320	0	55,709	2,22,836	0	33,135	1,32,540	0	22,574	90,296	0
8 Do. do. ...	2,093	16,744	0	17,200	1,37,600	0	19,293	1,54,344	0	14,732	1,17,856	0	4,561	36,488	0
16 Do. do. ...	568	9,988	0	5,765	92,240	0	6,333	1,01,328	0	5,125	82,000	0	1,208	19,328	0
32 Do. do. ...	720	23,040	0	2,063	66,016	0	2,783	89,056	0	2,083	66,656	0	700	22,400	0
50 Do. do. ...	154	7,700	0	1,270	63,500	0	1,424	71,200	0	1,043	52,150	0	381	19,050	0
100 Do. do. ...	217	21,700	0	464	46,400	0	681	68,100	0	241	24,100	0	440	44,000	0
150 Do. do. ...	71	10,650	0	222	33,300	0	293	43,950	0	75	11,250	0	218	32,700	0
250 Do. do. ...	28	7,000	0	157	39,250	0	185	46,250	0	57	14,250	0	128	32,000	0
350 Do. do. ...	74	25,900	0	166	37,100	0	180	63,000	0	22	7,700	0	158	55,300	0
500 Do. do. ...	14	7,000	0	54	27,000	0	68	34,000	0	11	5,500	0	57	28,500	0
750 Do. do. ...	1	750	0	3	2,250	0	4	3,000	0	4	3,000	0	.....	.....	...
1,000 Do. do. ...	.....	.....	...	2	2,000	0	2	2,000	0	2	2,000	0	.....	.....	...
2,000 Do. do. ...	.....	.....	...	3	6,000	0	3	6,000	0	3	6,000	0	.....	... ..	...
Total.....	1,23,794	2,67,147	0	4,14,664	10,27,696	12	5,38,458	12,94,843	12	3,83,927	7,97,249	4	1,54,531	4,97,594	8

FORT SAINT GEORGE,
GENERAL STAMP OFFICE,
23rd August 1858.

(Signed) J. L. LUSHINGTON,
Acting Superintendent of Stamps.

Fort Saint George, Financial Consultation, 16th November 1858.

B.

GENERAL STAMP OFFICE.

	Revenue.						Charges.						Total.						Net.					
	Ordinary.			Extraordinary.			Ordinary.			Extraordinary.			Revenue.			Charges.			Surplus.			Deficit.		
	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.	Rupees	A.	P.
Fusly 1265.....	6,59,813	14	0	55,655	5	5	54,384	0	8	77,197	7	11	7,15,469	3	5	1,31,581	8	7	5,83,887	10	10	.....	...	...
„ 1266.....	7,16,534	6	0	59,716	3	2	61,639	15	4	81,633	12	0	7,76,250	9	2	1,43,273	11	4	6,32,976	13	10	.....	...	...
Estimate 1267.....	7,50,000	0	0	60,000	0	0	66,000	0	0	83,000	0	0	8,10,000	0	0	1,49,000	0	0	6,61,000	0	0	.....	...	...

(Signed) J. L. LUSHINGTON,
Acting Superintendent of Stamps.

FORT SAINT GEORGE,
GENERAL STAMP OFFICE,
23rd August 1858.

Fort Saint George, Financial Consultation, 16th November 1858.

C

STATEMENT of the quantity and value of Postage Labels received and issued during the Official years 1855-56, 1856-57, and 1857-58.

	Balance brought from last year's Accounts.			Received during the year.			Total.			Issued.			Balance at the end of the year.		
	Labels	Rupees	A. P.	Labels	Rupees	A. P.	Labels	Rupees	A. P.	Labels	Rupees	A. P.	Labels	Rupees	A. P.
Official Year 1855-56.															
Half Anna	22,27,968	69,624	0 0	39,70,944	1,24,092	0 0	61,98,912	1,93,716	0 0	44,74,112	1,39,816	0 0	17,24,800	53,900	0 0
One ,, ...	10,06,656	62,916	0 0	960	60	0 0	10,07,616	62,976	0 0	6,04,128	37,758	0 0	4,03,488	25,218	0 0
Two Annas... ...	5,63,680	70,460	0 0	.....	.....	... ...	5,63,680	70,460	0 0	73,920	9,240	0 0	4,89,760	61,220	0 0
Four ,, ...	71,520	17,880	0 0	.....	.....	... ...	2,48,232	62,058	0 0	1,41,240	35,310	0 0	1,06,992	26,748	0 0
Eight ,, ...	.....	.....	... ...	1,76,712	44,178	0 0	1,60,000	80,000	0 0	43,760	21,880	0 0	1,16,240	58,120	0 0
Total...	38,69,824	2,20,880	0 0	43,08,616	2,48,330	0 0	81,78,440	4,69,210	0 0	53,37,160	2,44,004	0 0	28,41,280	2,25,206	0 0
Official Year 1856-57...															
Half Anna	17,21,800	53,900	0 0	44,13,200	1,37,912	8 0	61,38,000	1,91,812	8 0	40,83,360	1,27,605	0 0	20,54,640	64,207	8 0
One ,, ...	4,03,488	25,218	0 0	4,80,000	30,000	0 0	8,83,488	55,218	0 0	4,76,064	29,754	0 0	4,07,424	25,464	0 0
Two Annas... ...	4,89,760	61,220	0 0	.....	.....	... ...	4,89,760	61,220	0 0	7,03,320	8,790	0 0	4,19,440	52,430	0 0
Four ,, ...	1,06,992	26,748	0 0	2,40,640	60,160	0 0	3,47,632	86,908	0 0	1,41,208	35,302	0 0	2,06,424	51,606	0 0
Eight ,, ...	1,16,240	58,120	0 0	.....	.....	... ...	1,16,240	58,120	0 0	10,560	5,280	0 0	1,05,680	52,840	0 0
One Anna Envelopes...	.....	.....	... ...	72,000	5,062	8 0	72,000	5,062	8 0	37,440	2,632	8 0	34,560	2,430	0 0
Total...	28,41,280	2,25,206	0 0	52,05,840	2,33,135	0 0	80,47,120	4,58,341	0 0	48,18,952	2,09,363	8 0	32,28,168	2,48,977	8 0
Official Year 1857-58...															
Half Anna	20,54,640	64,207	8 0	36,02,560	1,12,580	0 0	56,57,200	1,76,787	8 0	44,84,800	1,40,150	0 0	11,72,400	36,637	8 0
One ,, ...	4,07,424	25,464	0 0	4,97,568	31,908	0 0	9,04,992	56,562	0 0	5,03,312	31,457	0 0	4,01,680	25,105	0 0
Two Annas... ...	4,19,440	52,430	0 0	1,62,640	20,330	0 0	5,82,080	72,760	0 0	4,49,920	56,240	0 0	1,32,160	16,520	0 0
Four ,, ...	2,06,424	51,606	0 0	.....	.....	... ...	2,06,424	51,606	0 0	1,44,024	36,006	0 0	62,400	15,600	0 0
Eight ,, ...	1,05,680	52,840	0 0	.....	.....	... ...	1,05,680	52,840	0 0	12,320	6,160	0 0	93,360	46,680	0 0
$\frac{3}{4}$ Anna Envelopes ...	.....	.....	... ...	1,44,001	5,625	0 7½	1,44,001	5,625	0 7½	1,17,121	4,575	0 7½	26,880	1,050	0 0
1 ,, ...	34,560	2,430	0 0	48,000	3,375	0 0	82,560	5,805	0 0	32,160	2,261	4 0	50,400	3,543	12 0
$\frac{1}{32}$,, Note Paper ...	.....	.....	... ...	2,16,000	10,125	0 0	2,16,000	10,125	0 0	1,27,680	5,985	0 0	88,320	4,140	0 0
Total ...	32,28,168	2,48,977	8 0	46,70,769	1,83,133	0 7½	78,98,937	4,32,110	8 7½	58,71,337	2,82,834	4 7½	20,27,600	1,49,276	4 0

	Labels	Rupees	A. P.
Stock on hand on the 31st July 1858...	25,28,160	2,16,817	8 0
Quantity and value of Postage Labels since received from Calcutta...	37,60,000	3,85,000	0 0
Total...	62,88,160	6,01,817	8 0

FORT SAINT GEORGE,
GENERAL STAMP OFFICE,
23rd August 1858.

(Signed) J. L. LUSHINGTON,
Acting Superintendent of Stamps.

In Consultation, 21st July 1858.

Resolved that the above letters be submitted for the information of Government, with reference to Extract Minutes Consultation, 19th July last, R. D., No. 987.

2. The second of the letters recorded above furnishes the information required by the Supreme Government, regarding the labors and responsibilities connected with the Stamp Department at Madras, and devolving on the Superintendent, who is also Civil Auditor.

3. The Stamps are of two kinds, Judicial and Postal.

4. Of the former the Superintendent had in his custody in 1857, 5,38,458 Rolls and Cadjans of the aggregate value of Rupees 12,94,843, and issued out of this stock in the course of the year 3,83,927 Rolls and Cadjans of the total value of Rupees 7,97,249. The Superintendent does not conduct sales of Stamped paper, but all other matters connected with Stamps from providing the necessary materials to supplying the selling Officers, and finally accounting for every Roll and Cadjan, devolve on him. In addition to these duties the Superintendent checks the refunds of Stamp duty made under Act XVII of 1848. These in 1857-58 amounted to Rupees 75,718 on 19,195 certificates. This duty, as Government are aware, involves much labor and care, and the refunds are annually increasing in amount.

5. The postage Labels, Envelopes and Note paper, entail much personal responsibility and labor on the Superintendent. In 1857-58 this Officer held charge of nearly 80 lacs of labels, &c., of the aggregate value of Rupees 4,32,110, and issued to the different selling Officers 58,71,337 of the value of Rupees 2,82,834. The various accounts, &c., in this Department are prescribed by the Director General of the Post Office. The nature of duties may be inferred from the Acting Superintendent's Statement that on the receipt of a supply of labels, &c., from Calcutta, "every envelope and every sheet of labels is counted in the presence of, and by the Superintendent, and examined to see that they are fit to be issued, that none are damaged, and that the consignment agrees with the Invoice,"—a process which occasionally occupies a large portion of 8 or 10 days. For this duty and the heavy responsibility attached to it no additional remuneration is allowed, and for keeping the various accounts the only establishment afforded by the Post Office is a single Accountant on Rupees 40 per mensem. This practice of throwing the work of the Post Office on establishments charged to other Departments prevails rather generally, as Government are aware, and its effect of course is unduly to lessen the charges of the Post Office in the public Accounts and mislead the Authorities.

6. From the above it will be seen that the value of Stamped paper and Labels in the charge of the Superintendent amounted in 1857-58 to Rupees 17,26,950, and that of the issues to Rupees 10,80,000, in addition to which the refunds amounted to Rupees 75,718.

7. As regards the transfer of this Department to the Collector of Madras, the Board would submit that the Supreme Government labor under a great misapprehension in supposing the Collector's Office to be "a very easy one." The Collector has no Assistant, and though the area of his charge is small, its population is large, well acquainted with, and tenacious of its rights. The Revenue from all sources amounts to about 15½ lacs, (most of it collected with more than ordinary difficulty,) and the Collector has several extra duties to perform as Registrar of Government Grants, &c. This subject has been discussed on former occasions, and it seems sufficient for the Board to express their opinion, that the duties devolving on the Collector of Madras are so heavy as fully to occupy his time, and considering the character of the population and the fact of his having no Assistant, they cannot regard the Office as by any means an easy one.

8. The practicability of the transfer of the Stamp Department to the Collector, depends very much on the degree of responsibility and personal supervision which it will entail on him. If the "Native Officer" who is to have the "immediate charge of the Stamps" is to relieve the Collector of all responsibility, and especially of the tedious personal labor of counting the Stamps on receipt and issue, the transfer may at once be effected; as in that case the Collector's duty will be limited to the safe custody of the stock of Stamps, the periodical issue of supplies on indents, and the general supervision of the accounts. If, however, the "Native Officer" is not to be entrusted with these responsible functions, the Board very much question the practicability of the transfer at present.

relates

9. The Board have not been made acquainted with the reasons which lead the Supreme Government to desire that the Superintendent of Stamps should now be relieved of duties which, it is but justice to state, he has performed efficiently in that branch which is under the Board's control. If after the above detail of the duties and responsibilities connected with this Department, the Supreme Government still desire the transfer, the Board think the arrangement conditionally sanctioned in their letter, dated 13th July 1858, No. 1087, affords the best means of carrying out their wishes. Of the sixty Deputy Collectors to be appointed, two will be attached to the Collector of Madras. One of these will be employed chiefly, if not entirely, in the Salt Department, and to the other, the Board think, the Stamp Department might very well be entrusted, under the general superintendence of the Collector. Considering the responsibility of the Office, the Board would recommend that the person selected for it should receive one of the higher rates of salary, (*viz.*, Rupees 500 or 600 per mensem,) the expense being charged rateably to the different Departments in which he may be employed. The objection raised by the Acting Superintendent on the ground of local sales of Stamps and Labels being conducted by the Collector, may be met without difficulty by keeping this business distinct from the duties to be assigned to the Deputy Collector, who will in fact occupy the place of the present Superintendent of Stamps; his position and allowances affording every guarantee for the faithful and efficient dicharge of his trust.

10. The Board are unable to suggest any better mode of fulfilling the object of the Supreme Government.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

Referred to the Financial Department with reference to Extract Minutes of Consultation in that Department 10th July 1858, No. 472.

2. It is observed from the scale fixed in 1855 that two of the proposed sixty Deputy Collectors are allotted for the Madras Collectorate, one for the Salt Department and the other to assist the Collector in his general duties. The Board propose to employ the latter in the Stamp Department if it is transferred to that officer. The Government do not concur in this opinion. The necessity for a general Assistant to the Collector is much more apparent now than it was in 1855, and after dispensing with the Serishtadar as the Government of India require, the need for assistance will be stronger. Under these circumstances it will be expedient to apply for an Uncovenanted Deputy Collector in addition to the sixty should the transfer of the Stamp Department to the Collector of Madras be ultimately decided upon.

(A true Extract.)

(Signed) T. PYCROFT,
Chief Secretary.

No. 10. ORDER THEREON, No. 737; dated 10th November 1858.

In the foregoing communications the Board of Revenue and the Inspector General of Ordnance submit their opinion on the proposal of the Government of India, as it relates to their respective Departments, to place the Stamps and Stationery under the Collector of Madras, and also furnish the information required as to the labors and responsibilities connected with those Offices.

2. With respect to that part of the proposition which relates to the Stationery, the Governor in Council resolves to forward to the Supreme Government a copy of the Inspector General's letter and of its enclosure from the Principal Commissary of Ordnance, who has for the last 18 years had the immediate charge of the Depôt, and to inform them that this Government deprecate the transfer of the Stationery again to the care of the Collector of Madras, and its removal from the general control and supervision of the Inspector General, a measure which they consider would be attended with no advantage but the reverse. They are however not prepared to support the proposal of the Director General of Ordnance in para: 13 of his letter for the employment of an Uncovenanted Servant with a salary of Rupees 500 per mensem.

Fort Saint George, Financial Consultation, 16*th November* 1858.

3. As regards the Stamps, the Governor in Council will, in submitting to the Government of India copy of the Proceedings of the Board of Revenue with copies of the letters from the Collector of Madras and the Superintendent of Stamps, point out that the Office of the Collector of Madras is by no means an easy one, as supposed by them, and that the duties devolving on that Officer are sufficiently heavy and fully occupy his time. It will also be intimated to them that if the arrangement is, as regards the responsibility of the Collector and of Native Assistant respectively, to be that described by the Board of Revenue in the first part of para: 8 of their Proceedings, the transfer of the Stamps to the Collector may be effected, but otherwise that it is not advisable.

4. Under any circumstances however the Government do not agree with the Board that one of the Sixty Deputy Collectors lately sanctioned may be placed in charge of the Stamps. It is observed that by the Scheme for the distribution of these Sixty Deputies, only two are to be allotted to the Collectorate of Madras. One would be wholly employed in the Salt Department in lieu of the present Uncovenanted Deputy, and the other would find ample occupation in the other Departments of the Office, *viz.*, the Abkarry, Quit Rent and Government Grants. The Governor in Council is therefore of opinion that the Native Officer for the charge of the Stamps, if there is to be one, should be an entirely new Officer who could give his whole time and attention to the duties and Accounts of the Department, and, as recommended by the Board, his salary should not be less than 500 or 600 Rupees per mensem.

5. Adverting however to the value of the Stamps and facilities for the Commission of fraud the Government are of opinion that a much greater degree of scrutiny and supervision should be exercised over the Department than could be done by the Collector of Madras compatibly with his other duties under such an arrangement as that suggested by the Board of Revenue. As regards the Stationery, the Government cannot advise the transfer of that Office either to the Collector of Madras or, as has lately been mooted, to the Commissary General. They are of opinion that unless a Covenanted Officer on such a salary as that before proposed by them, *viz.*, Rupees 1,200 per mensem can be appointed to the charge of these two Departments, it would be preferable to let them remain as they are, notwithstanding that the present system, as respects the Stamps, is open to the objection noticed in para: 7 of the letter to the Government of India, dated 30th April last, No. 310.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

No. 11. TO THE SECRETARY TO THE GOVERNMENT OF INDIA, dated 10th November 1858, No. 738.

SIR,

I am directed by the Governor in Council to acknowledge the receipt of your letter, dated 14th June last, No. 3227, intimating that before passing orders on the subject of my communication of the 30th April 1858, No. 310, the Supreme Government desire to be informed whether there would be any objection to placing the Stamps and Stationery under the Collector of Madras by giving him a Native Officer to take immediate charge of the Stamps and an Assistant to conduct, under the Collector's superintendence, the work of the Stationery Office, and requesting also information as to the labors and responsibilities connected with the two Departments.

2. This Government having referred to the Inspector General of Ordnance, under whose general control the Stationery Office now is, for information as to the nature and extent of the duties belonging to it, and for his opinion on the proposal to transfer the charge of the Depôt to the Collector of Madras, I am now desired to forward, for submission to the Government of India, a copy of the Inspector General's letter and its Enclosure from the Principal Commissary of Ordnance, who has for the last 18 years had the immediate charge of the Department, and to state that, for the reasons therein given, this Government consider that to make over the Stationery again to the care of the Collector of Madras, who had the charge of it previously to 1840, would be attended with no advantage, but the reverse.

Dated 20th August 1858, *No.* 254.

Fort Saint George, Financial Consultation, 16th November 1858.

Dated 11th September 1858, No. 3429, in Extract Minutes of Consultation, Revenue Department, 5th October, No. 1345.

3. Reference having been also made to the Board of Revenue for their opinion on that part of the proposition which relates to the Stamps and for information regarding the labor and responsibility attached to it, I am instructed to transmit copy of an Extract from their Proceedings with copies of the letters from the Collector of Madras and Superintendent of Stamps on the subject, and to point out that the Office of the Collector of Madras is by no means an easy one, as supposed by the Honorable the President in Council, the duties devolving on that Officer being, in the opinion of the Board and the Government, so heavy as fully to occupy his time.

4. It appears to this Government that if the arrangement is, as regards the responsibility of the Collector and of the Native Assistant respectively, to be that described by the Board of Revenue in the first part of para : 8 of their Proceedings, the transfer may be effected, but otherwise that it is not advisable.

5. Under any circumstances however the Governor in Council does not agree with the Board that one of the sixty Deputy Collectors lately sanctioned may be put in charge of the Stamps. By the scheme for the distribution of these sixty Deputies, only two are to be allotted to the Madras Collectorate. One would be wholly employed in the Salt Department, in lieu of the present Uncovenanted Deputy, and the other would find ample occupation in the other Departments of the Office, *viz.*, the Abkarry, Quit-rent and Government Grants. He is therefore of opinion that the Native Officer for the charge of the Stamps, if there is to be one, should be an entirely new Officer who could give his whole time and attention to the duties and Accounts of the Department, and, as recommended by the Board, his Salary should not be less than 500 or 600 Rupees per mensem.

6. Adverting however to the value of the Stamps and facilities for the commission of fraud, the Government are of opinion that a much greater degree of scrutiny and supervision should be exercised over it than could be done by the Collector of Madras compatibly with his other duties under such an arrangement as that suggested by the Board of Revenue. As regards the Stationery, the Government cannot advise the transfer of that Office either to the Collector of Madras or, as will be found, by the papers, to have been lately mooted, to the Commissary General. They are of opinion that unless a Covenanted Officer on such a Salary as that before proposed by them, *viz.*, Rupees 1,200 per mensem, can be appointed to the charge of these two Departments, it would, be preferable to let matters remain as they are, notwithstanding that the present system, as repects the Stamps, is open to the objection noticed in para : 7 of their letter, of the 30th April last, No. 310.

7. With reference to para : 13 of the Inspector General of Ordnance's letter of 20th August last, I have to add that this Government do not support the proposal for the entertainment of an Uncovenanted Assistant on a Salary of Rupees 500 per mensem.

(Signed) W. A. BAYLEY,
Acting Secretary to Government.

Exd. J. A. Wilson.

Financial Department

No. 737

Extract from the Minutes of Consultation
Dated 10. November ~~October~~ 1858.

Read the following papers.

From the Inspector General of Ordnance and Magazines } Here enter 20th August 1858 No. 2541

Extract Minutes of Consultations Revenue Department } Here enter 5th October 1858 No. 1345

In the foregoing communications the Board of Revenue and the Inspector General of Ordnance submit their opinion on the proposal of the Government of India, as it relates to their respective Departments, to place the Stamps and Stationery under the Collector of Madras, and also furnish the information required as to the labors and responsibilities ~~of~~ connected with those Offices

2. With respect to that part of the proposition which relates

relates to the Stationery,
the Governor in Council
resolves to forward to the
Supreme Government a Copy
of the Inspector General's
letter and of its Enclosure
from the Principal Commis-
-sary of Ordnance, who has
for the last 18 years had
the immediate charge of
the Depôt, and to inform
them, that this Government
deprecate the transfer of the
Stationery again to the care
of the Collector of Madras
and its removal from the
general control and supervision
of the Inspector General - a
measure which they consider
would be attended with
no advantage but the reverse.

3 As regards the
Stamps, the Governor in Council
will, in submitting to the
Government of India Copy of
the Proceedings of the Board of
Revenue with Copies of the
letters

The Govt of G. would [illegible] an Asst on 500 Rupees - no [illegible] of this - [illegible]

They are however not prepared to support the proposal of the Director of Ordnance in P13 of his letter for the employment of an Uncovenanted servant with a salary of R 500 per mensem.

letters from the Collector of
Madras and the Superintendent
of Stamps, point out that the
Office of the Collector of
Madras is by no means an
easy one, as supposed by them -
and that the duties devolving
on that Officer are sufficiently
heavy and fully occupy his
time. It will also be inti-
-mated to them, that if the
arrangement is, as regards
the responsibility of the Collector
and of Native Assistant res-
-pectively, to be that described
by the Board of Revenue
in the first part of Para 8 of
their Proceedings, the transfer
of the Stamps to the Collector
may be effected - but otherwise
that it is not advisable -

4 Under any circum-
-stances however, the Govern-
-ment do not agree with the
Board that one of the Sixty
Deputy Collectors lately
Sanctioned

sanctioned may be placed in charge of the Stamps- It is observed that by the Scheme for the distribution of these Sixty Deputies, only two are to be allotted to the Collectorate of Madras- One would be wholly employed in the Salt Department in lieu of the present Uncovenanted Deputy, and the other would find ample occupation in the other Departments of the Office Viz- the Abkarry, Quit Rent and Government Grants- The Governor in Council is therefore of opinion that the Native Officer for the charge of the Stamps, if there is to be one, should be an entirely new Officer who could give his whole time and attention to the duties and accounts of the Department- and, as recommended by the Board, his salary should not be less than 500 or 600 Rupees per mensem-

Adverting

5. Adverting however to the value of the Stamps and facilities for the Commission of fraud, the Government are of opinion that a much greater degree of scrutiny and supervision should be exercised over the Department than could be done by the Collector of Madras compatibly with his other duties under such an arrangement as that suggested by the Board of Revenue- As regards the Stationery, the Government cannot advise the transfer of that Office either to the Collector of Madras or, as has lately been mooted, to the Commissary General- They are of opinion that unless a Covenanted Officer on such a Salary as that before proposed by them Viz- Rupees 1200- per mensem can be appointed to the charge of these two Departments it

it would, ~~they think~~, be pre-
=ferable to let them remain
as they are-notwithstanding
that the present system, as
respects the stamps, is
open to the objection noticed
in Para 7- of the letter to the
Government of India dated
30th April last No. 310-

JJ

To

The Supdt. of Marine } Despd 23 Nov.

To The Revenue Departt.
" Inspector Genl. of Ordce. & Magzs. } Despd 13th

32 Cop P.H.O

Disp.d 15.

16

Financial Department

No 738.

To

The Secretary to the Government of India

Sir,

I am directed by the Governor in Council to acknowledge the receipt of your letter dated 14th June last No 3227, intimating that before passing orders on the subject of my communication of the 30th April 1858 No 310, the Supreme Government desire to be informed whether there would be any objection to placing the Stamps and Stationery under the Collector of Madras by giving him a Native Officer to take immediate charge of the Stamps and an Assistant to conduct under the

Collector's

1198

19.2.59

Fin. Letter to Ind.a 11th March No 4 of 1859 Para 18.

[illegible] 16 June 1858 [illegible]

No 739

[illegible]

Dated 30 Nov/58

3.8.59

C 20 Oct
R 22 ..
C 22 ..
R 23 ..
S 23 Oct
R 3 Nov

Collector's superintendence the work of the Stationery Office - and requesting also information as to the labors and responsibilities connected with the two Departments -.

2. This Government having referred to the Inspector General of Ordnance, under whose general control the Stationery Office now is, for information as to the nature and extent of the duties belonging to it, and for his opinion on the proposal to transfer the charge of the Depôt to the Collector of Madras, I am now desired to forward for submission to the Government of India a copy of the Inspector General's letter and its enclosure from the Principal Commissary of Ordnance who has for the last 18 years had the immediate charge of the Department, and to state that for the reasons therein given this Govt. consider that to make over the Stationery again to the care of the Collector of Madras, who had the charge of it previously to 1840, would be attended with no advantage but the reverse -

3. Reference having been also made to the Board of Revenue for their opinion on that part of the proposition which relates to the Stamps and for information regarding the labor and responsibility attached to it, I am instructed to transmit copy of an Extract from their Proceedings with copies

Dated 20th August 1858 No. 254

Dated 11th Sep: 1858 No. 3429 in Ex: Min. of Cons. Rev. Dept. 5th October. No. 1345.

copies of the letters from the Collector of Madras and Superintendent of Stamps on the subject - and to point out that the Office of the Collector of Madras is by no means an easy one, as supposed by the Hon'ble the President in Council - the duties devolving on that Officer being, in the opinion of the Board and the Government, so heavy as fully to occupy his time -

4 It appears to this Govt. that if the arrange-ment is, as regards the re-sponsibility of the Collector and of the Native Assistant respectively, to be that de-scribed by the Board of Revenue in the first part of para 8 of their Proceedings, the transfer may be effected - but otherwise that it is not advisable.

5 Under any circum-stances however the Governor in Council does not agree with the Board that one of the sixty Deputy Collectors lately sanctioned may be put in charge of the Stamps - By the scheme for the distribution of these sixty Deputies, only two are to be allotted to the Madras Collectorate - One would be wholly employed in the Salt Department in lieu of the present Un-covenanted Deputy - and the other would find ample occupation in the other Departments of the Office, viz the Abkary, Quit-rent and Govt. Grants - He is therefore

therefore of opinion that the Native Officer for the charge of the Stamps, if there is to be one, should be an entirely new Officer who could give his whole time and attention to the duties and accounts of the Department - and, as recommended by the Board, his salary should not be less than 500 or 600 Rs. per mensem.

6. Adverting however to the value of the Stamps and facilities for the commission of fraud, the Govt. are of opinion that a much greater degree of ~~security~~ scrutiny and supervision should be exercised over it than could be done by the Collector of Madras compatibly with his other duties under such an arrangement as that suggested by the Board of Revenue - As regards the Stationery, the Government cannot advise the transfer of that Office either to the Collector of Madras or, as will be found by the papers to have been lately mooted, to the Commissary General. They are of opinion that unless a Covenanted Officer on such a salary as that before proposed by them, viz Rs. 1,200 per mensem, can be appointed to the charge of these two Departments, it would, ~~they think~~, be preferable to let matters remain as they are - notwithstanding that the present system, as respects the Stamps, is open to the objection noticed in para 7 of their letter of

7. With reference to para 13 of the Inspector Genl of Ordnance's letter of 20 Augt last I have to add that this Govt do not support the proposal for the entertainment of an Uncovenanted Asst on a Salary of R500 per mens.

Fort St George,
10 November 1858.

of the 30th April last
No. 310.

I have &c.

[signature]

Dep: to Court 16 Nov 58.

Financial 1858. Departt

No 738.

To

The Secretary to the
Govt of India

Dated 10th Novr/58.-

Replied 31st December/58
No 24 of/59

Fmk. Lr to Engd 18th
March No. 4 of 1859 Para
18-

Sent
Sent