M.R.O. 1—77,000—8-6-37.

(1) Number of pages 12

(2) Date of repair 29-9-39

(3) Initials of the Reference

# MADRAS RECORD OFFICE.

## Government of Madras.

financial **DEPARTMENT.**

| | |
|---|---|
| G.O. No. 194 | Press / Mis. |
| 5-6. | |
| Dated 1-5- | 18 67. |

5-6 7/8

***Not to be folded or roughly handled***

*Proceedings of the Madras Government, Financial Department,*
*1st May* 1867.

No. 5. Read the following Proceedings of Government in the Revenue Department, dated 17th April 1867, No. 904.

Communicating correspondence on the subject of the introduction of Bi-color Stamps into this Presidency. (Vide Proceedings, Revenue Department, dated 17th April 1867, Nos. 303 & 304.)

No. 6. ORDER THEREON, 1st May 1867, No. 194.

To be recorded.

(Signed) A. J. ARBUTHNOT,
*Chief Secretary.*

Exd. F. Bantleman.

No 2,055.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st April 1867.

Read the following letters :—

From Colonel J. CARPENDALE, R. E., Mint Master, to the Secretary to the Board of Revenue, dated 4th February 1867, No. 310.

1. With reference to the Order of Government, No. 1,691, dated 11th September 1864, I have the honour to inform the Board, that four presses with three plates each for bi-coloured value impressions on water-marked paper, and four single-plate presses for impressing values on "Private Documents," have been made up for use in the Mint; also four single-plate presses for bi-coloured counterstamps with dates are finished for use in the General Stamp-office. The cost of these twelve presses at present amounts to Rupees 1,700. There are a few types of values that are only occasionally wanted still to be made, and the whole when completed will bring the cost of the presses to about Rupees 2,000.

2. A statement of the establishment that will be required for making the presses is herewith submitted, and I have to state that, when the original establishment was proposed, the paper then sent to be stamped was common Cartridge, Goa, or French Foolscap; subsequently water-marked paper was issued, which requires more care and attention than the former, besides requiring to be counted on receipt and on delivery. Extra hands were often necessary, and were furnished from the Mint. A monthly sum of Rupees 30 for ink and sundry other articles will be needed.

3. The increase of Rupees 54 is moderate considering the nature of the work to be done, as the printing of the bi-coloured stamps require much greater care than plain stamping with cold dies, and I trust the Board will be pleased to recommend the proposal for the sanction of Government.

ENCLOSURE

*Statement showing the present and proposed Establishment of the paper Stamping Department at the Madras Mint, prepared agreeably to the Extracts from the Minutes of Consultation, under date the 14th May 1850, No. 192.*

No. 1.

| | Year. | Revenues. | | Charges. | | Total. | | Net. | |
|---|---|---|---|---|---|---|---|---|---|
| | | Ordinary. | Extra-ordinary. | Ordinary. | Extra-ordinary. | Revenue. | Charges. | Surplus. | Deficit. |
| | Rupees. ..... | Rupees. ..... | Rupees. ..... | Rupees. ..... | Rupees. ..... | Rupees. ..... | Rupees. ..... | Rupees. ..... | Rupees. ..... |

Extract from Home Department of the Government of India. No. Date.

Office to which the proposition refers: Paper Stamping Department, Mint.

| Nature of Charges. | Present Scale. | | | Proposed Scale. | | | | Proposition. | | | | | | | | Grounds of Proposition. | Local Government's recommendation. | Orders of the Government of India. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Permanent. | | Temporary. | | | | | | | | Home Department. | | Financial Department. | |
| | | | | | | | | Increase per month. | Decrease per month | Increase per month. | | Decrease per month. | | | | | | Remarks. | | Remarks. | Orders. |
| | | | | | | | | | | Period. | | Period. | | | | | | | | | |
| | | RS. | A. | P. | | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | | | | | | | | |
| 1. Manager ... ... ... | 50 | 0 | 0 | 1. Manager ... ... ... | 50 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 2. Accountant and Writer. | 50 | 0 | 0 | 2. Accountant and Writer. | 50 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 3. Counter ... ... ... | 50 | 0 | 0 | 3. Counter ... ... ... | 15 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 4. do... ... ... ... | 50 | 0 | 0 | 4. do... ... ... ... | 15 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 5. Pressman ... ... ... | 8 | 0 | 0 | 5. do... ... ... ... | 15 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 6. do... ... ... ... | 8 | 0 | 0 | 6. Pressman ... ... ... | 10 | 0 | 0 | 15 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 7. do... ... ... ... | 8 | 0 | 0 | 7. do... ... ... ... | 10 | 0 | 0 | 10 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | For working three large presses for bi-coloured stamps on Judicial documents, and three small single presses of similar kind for private documents, such as Cheques, Bills of Exchange, Bills of Lading, &c., work which requires much greater care and skill than has hitherto been necessary in plain stamping with cold dies. | | | | | |
| 8. do... ... ... ... | 8 | 0 | 0 | 8. do... ... ... ... | 10 | 0 | 0 | 10 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 9. do... ... ... ... | 8 | 0 | 0 | 9. do... ... ... ... | 10 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 10. do... ... ... ... | 8 | 0 | 0 | 10. do... ... ... ... | 8 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 11. Feeder... ... ... ... | 5 | 0 | 0 | 11. do... ... ... ... | 8 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 12. do... ... ... ... | 5 | 0 | 0 | 12. do... ... ... ... | 8 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 13. do... ... ... ... | 5 | 0 | 0 | 13. do... ... ... ... | 8 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 14. do ... ... ... ... | 5 | 0 | 0 | 14. do... ... ... ... | 8 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 15. do... ... ... ... | 5 | 0 | 0 | 15. Feeder... ... ... ... | 8 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 16. do... ... ... ... | 5 | 0 | 0 | 16. do... ... ... ... | 6 | 0 | 0 | 1 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 17. Gollah... ... ... ... | 7 | 0 | 0 | 17. do... ... ... ... | 6 | 0 | 0 | 1 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| 18. do. ... ... ... ... | 7 | 0 | 0 | 18. do... ... ... ... | 6 | 0 | 0 | 1 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| | | | | 19. do... ... ... ... | 5 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| | | | | 20. do... ... ... ... | 5 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| | | | | 21. Gollah... ... ... ... | 5 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| | | | | 22. do... ... ... ... | 10 | 0 | 0 | 3 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| | | | | | 10 | 0 | 0 | 3 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| Total... ... | 222 | 0 | 0 | Total... ... ... | 276 | 0 | 0 | 54 0 0 | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |
| | | | | Contingencies, such as black and red ink, and sundry articles monthly ... ... | 30 | 0 | 0 | ... ... ... | ... ... ... | ... | ... ... ... | ... | ... ... ... | ... | | | | | | | |

4th February 1867.

(Signed) J. CARPENDALE,
Mint Master.

From V. RAMIENGAR, Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 7th March 1867, No. 1,021 of Fusly 1276.

1. Referring to the papers noted in the margin, I have the honour to submit the information called for in connection with the introduction of the bi-colour stamp into this Presidency.

G. O. 26th April 1865, No. 853.
„ 6th May 1865, No. 937.
To the Board 17th May 1865, No. 1,637.
Proceedings of the Board, 23rd May 1865, No. 2,750
To the Board 31st May 1865, No. 1,702.
Proceedings of the Board, 19th June 1865, No. 3,318.

2. It will be seen, from the enclosed copies of letters from the Mint Master, that the required presses and dies are ready, and that the new stamps can be brought into use as soon as the Government give the necessary sanction. The cost of all the presses and types, made up for use both at the Mint and in this office, is given at Rupees 2,000, while that of the additional establishment, required by Colonel Carpendale to give effect to the new arrangements, is stated at Rupees 54 per mensem, besides 30 rupees for black and red ink, and sundry articles. Each press is calculated to strike off 6,000 impressions in a day, which will meet the average requirements of this office.

3. As at present informed, I see no necessity for any addition to the establishment of this office. The cost of red ink will merge in the contingent charges.

4. As regards the subsidiary arrangements required to carry out the proposed change, I am of opinion that nothing more is needed than a strict adherence to the system now pursued in this office and at the Mint as regards the stamping and issue of papers. That system may be described as follows, as respects what are called Judicial Stamps :—

I. The cases of water-marked paper received from England are kept unopened in the Storeroom. Every Friday, as a general rule, three boxes, each containing twenty reams, are opened and made over by the Superintendent to the single-stamp Storekeeper. The paper is counted next day by the Counting Clerks, each of whom enters the number of sheets counted by him in his tally book, initialling these entries, and attaches tallies signed by himself to the bundles. All the bundles are then removed into the strong-room and kept under the lock and key of the Superintendent.

II. The paper required to be impressed with stamps, in satisfaction of indents received from districts, is then given out daily to the single-stamp Storekeeper. He sends it under proper custody to the Mint in a box under double lock, of which one key is with the Assistant in the Stamp-office, and the other in the Mint. An Indent signed by the Superintendent accompanies the paper, and shows the number of sheets sent, and the value of the stamps to be impressed.

III. Upon the receipt of this indent, the paper is carefully counted at the Mint, and the required stamps are impressed; the sheets, after being stamped, are again counted at the Mint and made up into bundles. These sheets, which have now become single-stamped paper, are returned the following day to the Superintendent of Stamps. The original indent which had accompanied the paper to the Mint is also returned with an endorsement showing that the stamps have been impressed at the Mint as required. Any discrepancy as to the number of sheets of paper entered in the indent, and those found when the paper is counted prior to impressing the stamp, is communicated to the Stamp-office.

IV. On the single-stamped paper, accompanied by the indent, reaching the Stamp-office, the sheets are counted and the stamps examined, and, if found correct, the indent is endorsed by the Superintendent of Stamps and sent back as a voucher to the Mint Master. The single stamps are brought into the Stock-book kept by the single-stamp Storekeeper. This Stock-book is countersigned daily by the Superintendent. Any spoiled or imperfect stamps are brought to the Superintendent, and are set aside by his orders. They are included in the General Stock, in order that the account may tally with that kept by the Mint Master.

V. After having received the value stamp, as above described, the single-stamped paper is daily issued in bundles of 1,500 rolls to the Press department, to receive the counterstamp. After receiving the counterstamp and becoming *double-stamped* paper, the rolls are carefully counted by the Double-Stamp department, which receives them into store from the Press department, and brings them into their Stock-book, which is daily seen and countersigned by the Superintendent. The papers are then ready for despatch to the districts.

VI. The double-stamped sheets are packed up, as far as practicable, on the same day they are received from the Press department, and care is taken also to keep such paper for as short a time as possible in store; for, having received the final stamp, they are of full value. They are despatched as quickly as possible to the districts for which they are intended.

5. In the manufacture of Bill and Hoondee Stamps, precisely the same process is observed as has been described above for Judicial Stamps. The water-marked paper is issued from the strong-room to the Single-Stamp department, whence it is sent with an indent to the Mint where it receives the value stamp and becomes single-stamped paper. It is then returned to this office and is received into the single-stamp store and entered in the single-stamp stock. It is issued, as required, to the Press department, is there counterstamped and received into the double-stamp store, and thence despatched to the districts which have sent indents.

6. The remaining class of stamps are those impressed on what are technically termed "private goods," by which is meant all written or unwritten papers presented by parties at Madras to be stamped. The system now observed in regard to this class of stamps is as follows :—

I. *A.* comes into the office with his *goods* to be stamped, and with money to pay for the stamps. He presents a written application to a Clerk called the Warrant Clerk. This application is entered by the Warrant Clerk in the Warrant-book, which is in triplicate. The Warrant Clerk signs the counterpart (second margin) and delivers it to *A.* The third margin, which is called the advice, is also filled in by the Warrant Clerk and sent to the Assistant. *A.* then takes his warrant to the Pay Clerk who receives the money as per warrant, enters the amount in his Cash-book and then writes across the warrant the word "Paid," and signs his name below this enfacement. He returns the warrant enfaced to *A.*, and directs him to the "Receiving Clerk."

II. *A.* presents both his warrant and goods to the Receiving Clerk who enters in his register, and in a printed form of indent to the Mint, the contents of the warrant, and takes them to the Assistant, who compares each application with the advice received by him from the Warrant Clerk, and with the Cash book. He also checks the entries in the Mint List by reference to the Receiving Clerk's register. The Assistant then signs the List and transmits it with the goods to the Mint in a box under double lock, of which he keeps one key, the other being in the Mint. *A.* then receives back his warrant and is told to return in two hours, or if it is in the afternoon, to come at the time of the first morning delivery at ½ past 11 A. M. next day.

III. When the goods return from the Mint, the box is opened in the presence of the Assistant, who compares the goods with the applications, the Mint List, and the Cash-book, to see that the proper stamp has been impressed on the documents, and orders their delivery to the party *A.*, who then surrenders the warrant which he has held as his receipt.

7. The weak point in the system thus pursued in the case of private documents is the absence of the counterstamp of this office which is impressed on all Judicial and Bill and Hoondee stamps. Formerly, all private goods were double-stamped; but in 1862, Government directed the discontinuance of the counterstamp of this office, in

G. O., No. 2,002, dated 16th September 1862.

accordance with the wishes of the Supreme Government, in order to assimilate the practice here with that at Calcutta. After two years' actual

experience, however, of the change, the Board considered that "the present practice in respect to "private materials affords almost all the facilities "that could be desired for fraudulent fabrica- "tion of stamped paper;" and the Government were thereupon pleased, in September 1864, to direct that the counterstamp be resorted to again. Pending the introduction, however, as I am informed, of the bi-colour stamps, this order has not yet been acted upon in this department, and the private materials continue to go out of the office with the single value stamp impressed upon them in the Mint and without any material check, as far as the Stamp-office is concerned, except that blank papers and certain documents are authenticated by a seal in the presence of the Assistant. But with the introduction of the bi-colour stamps, the use of the counterstamp will be revived under the order above referred to; and the only additional process which this will render necessary is for the Assistant, after he receives the goods stamped from the Mint, and after examining them, to see that they are correct, to have them counterstamped in his presence before delivery to the parties.

Proceedings of the Board, No. 4,809, dated 29th July 1864, paragraph 2.

G. O., No. 1,691, dated 14th September 1864.

8. I enclose, for the inspection of the Board, a few impressions of the bi-colour stamps which will be used in the Mint, and of the counterstamp which will be used in this office under the new arrangements.

9. I presume the Board will not consider it necessary, when the bi-colour stamped papers are issued to districts, to destroy the large quantity of stamped-papers already supplied and in store in the Collectorate treasuries. These, as the Board know, are all water-marked paper, and may well be allowed to be used before the newly stamped-papers are put in circulation. As soon as the bi-colour presses are brought into use, the old presses and dies will, of course, be returned to, and be broken up and destroyed at, the Mint.

10. The indents for Stamps for the fourth quarter of the current Fusly are now in course of being met, and will all have been supplied by about the 15th instant, when applications for the necessary supplies for the first quarter of the coming Fusly will begin to come in. I consider it of great importance in the case of private goods that no time should be lost in renewing the use of the counterstamp.

—

Enclosure No. 1.

From Colonel J. CARPENDALE, R. E., Mint Master, to the Superintendent of Stamps, dated Fort Saint George, 11th December 1866, No. 251.

With reference to the Order of Government, No. 1,691, of 14th September 1864, paragraph 38, Revenue Department, and your letter, dated 26th June 1865, No. 1,816, I have the honour to forward, herewith, a press for striking the bi-coloured counterstamp in your office; three more will be forwarded in the course of the following week; each press is calculated to strike 6,000 impressions in a day. The presses for use in the Mint are ready, and if the order of Government is obtained the bi-coloured stamps can be struck, instead of the embossed stamps, from the 1st January 1867.

—

From Colonel J. CARPENDALE, R. E., Mint Master, to the Acting Superintendent of Stamps, dated 4th February 1867, No. 309.

1. In reference to your letter, No. 830, dated 25th January 1867, I have the honour to inform you that the present cost of all the presses made up for use in the Mint and in your office is about Rupees 1,700; some types of values only occasionally wanted still remain to be completed, which will bring the total cost up to about 2,000 rupees.

2. The necessary establishment will entail an increase of Rupees 54 a month, together with Rupees 30 for black and red ink and sundry articles.

3. The prescribed tabular statement has been sent to the Revenue Board for submission to Government.

(True Copies.)

(Signed) V. RAMIENGAR,
Superintendent of Stamps.

—

Enclosure No. 2.—Impressions of Stamps.

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1. The foregoing papers will be submitted to Government, with reference to their orders, dated 26th April 1865, No. 853, and 20th July 1865, No. 1,835.

2. The Board consider that the increase of establishment proposed by the Mint Master for the purpose of working the bi-colour Presses is moderate, and that the Presses have been constructed as cheaply as could be expected.

3. The delay in submitting the proposals now made is considerable, but is partly owing to the difficulty experienced at the Mint in constructing the Presses.

4. The Board consider it most desirable that all stamps, issued after 1st July next, be of the new description, and for this purpose it will be necessary to put the machines to work at once. Sanction is accordingly requested for the Mint establishment from the 15th April. The stamping of private documents with bi-colour stamps should be commenced at once, and the counterstamp should be impressed at the Stamp-office. This practice should have been reintroduced when the Government Order, dated 14th September 1864, No. 1,691, was issued.

5. The Superintendent will submit a Memorandum showing the quantity of paper impressed with the stamps now in use, and of each value above one Rupee in stock in his own office and the districts.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Secretary.

To the Secretary to Government, Revenue Department, with nine specimen stamp impressions.

„ the Superintendent of Stamps.

Copy to the Mint Master.

Exd. J. Wright.

1867. Department

No.

Proceedings of the Board of Revenue,

Dated 1st April 1867.

No. 2,055.

Submitting to Government letters from Mint Master and Superintendent of Stamps on subject of Presses constructed at Mint for making bi-colour Stamp impressions; requesting Government sanction to increased establishment proposed by former officer for working these Presses; and desiring Superintendent to submit a memo of quantity of paper impressed with stamps now in use in his office and in districts.

Rec'd 1st May Ans. 1st

Ex. 22 Dec 1868

*Proceedings of the Madras Government, Revenue Department, 17th April 1867.*

No. 303. Read the following Proceedings of the Board of Revenue :—

Submitting to Government letters from Mint Master and Superintendent of Stamps on the subject of Presses constructed at Mint for making Bi-colour Stamp impressions; requesting Government sanction to increased establishment proposed by former officer for working these Presses; and desiring Superintendent to submit a memorandum of quantity of paper impressed with stamps now in use in his office and in districts. } (Here enter 1st April 1867, No. 2,055.)

No. 304. Order thereon, 17th April 1867, No. 904.

**Separate Revenue, No. 17.**
*Stamps.*

1. The Government sanction the introduction of the Bi-colour Stamps, and the entertainment of the small additional establishment as recommended by the Board.

2. The Accountant General will include the cost in his next monthly statement of additional and modified charges sent to Calcutta.

3. The provision in the Budget for contingencies will doubtless cover all the charges for ink, &c. Care must be taken to ensure the indelibility of the impressions.

4. The use of the counter-stamp for private goods will be at once revived. The Government are surprised to learn that their orders to this effect have so long been allowed to remain inoperative.

(True Extract.)

*Secretary to Government.*

To the Board of Revenue.
,, the Accountant General.
,, the Judicial Department.

Exd. T. O'Connor.

List of Pty Mary.

Financial Dept
Prov. Secy.

Prov Govt Rec Dept
No 904

Ltr 17/3
Ry 18/3 Apl

Enclosure
No 180
Communicating Correspondence on the subject of the introduction of Bi-Colored stamps into this Prov.

Govt Apl 1897 No 194
Recorded.