

(1) Number of pages 8

(2) Date of repair 18-4-92

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

REVENUE DEPARTMENT.

G.O. No. 26	Press Mis.
Dated	6-1-1871.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
6th January 1871.*

No. 53. Read the following Proceedings of the Board of Revenue, dated 9th December 1870, No. 7,039 :—

Read the following Proceedings of the Madras Government, dated 14th October 1870, No. 1,561, Revenue Department.

ABSTRACT.—*Defalcation in Ramnad Branch Treasury.*—Further report of the Collector on this subject awaited.

In the latter part of this Order, Government ask the Board to state what check is provided in the rules to ensure the sale-proceeds of stamps being credited in the cash account daily.

2. The Board observe that the revised Stamp Manual prescribes the rules (Rule 39) to be observed and forms of accounts to be kept in connection with stamp-sales and stamp-issues from the Huzur treasury.

3. Similarly, the Taluq Manual (Rules 165 to 168) lays down instructions and forms of accounts to be observed in regard to sales of stamps from the taluq treasuries.

4. In both cases, so far as instructions and accounts go, little seems wanting; but unless the former are attended to, and the latter faithfully kept by the officers concerned, there is really no check upon fraudulent practices, such as those brought to light.

5. In practice, the Board believe that in the Huzur treasuries, the immediate custody and sale of stamps is entrusted to the head or some other Shroff, while the treasurer is the responsible and checking officer. So in taluq treasuries, one of the Shroffs has charge of the duty, while the Taluq Sheristadar, as the resident officer in immediate charge, is the responsible and checking officer.

6. Unless the accounts of sales are examined and the stock in hand verified invariably at the close of every day's transactions by the superior officer responsible, it is not impossible that frauds of the description which have come to light may occur.

7. But as a matter of fact, this daily examination of stock, which is a very tedious task, especially with the enormous increase in the values and descriptions of papers occasioned by the recent change of the law, probably never takes place in many taluq treasuries, and so a dishonest subordinate has the opportunity of dealing with the stock as he pleases for a long time or for considerable periods at a time undetected.

8. The Board have had before them recently several notable instances of frauds in connection with the sale of stamps in taluq treasuries in the district of Chingleput, and the attention of all district officers having been called to these frauds, the Board trust that Collectors as well as divisional officers will make it a point to examine the stock of stamps in taluq treasuries unexpectedly during their tours. The knowledge that such sudden inspections are made will have a wholesome effect in preventing or at least diminishing the number of such frauds.

*Proceedings of the Madras Government, Revenue Department,
6th January 1871.*

No. 54. ORDER THEREON, 6th January 1871, No. 26.

Separate Revenue, No. 4.

Stamps.

THE Government desire that the Board will issue special instructions enforcing the rules for periodical examinations of stamp-stock, if they havenot already done so.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Ed. F. R. Bantlemay.

N^o 26.

Proceedings of the Madras Government
Under date the 6th January 1871

Read the following
Pro. of the Board of Rev.

Informing Govt. that in-
less instructions and accounts laid
down by Rules are faithfully attended
to, there is no check
upon frauds such as those brought to
light in Pannad and elsewhere. Col-
lectors direct to examine
stock of Stamps in Taluk Treasuries
inspected during their tours.

H. C. 9th Decr 1870 N^o 7029.

The Govt. desire
that the Board will issue
special instructions enforcing
the rules for periodical ex-
aminations of Stamp stock,
if they have not already done
so.

J. O. L.

[Signature]

[Signature]

14. To the Secy Revenue Dept.

[Signature]

Govt. of Madras

REVENUE.

THE BOARD OF REVENUE.

Dated January 6th.

Recd.

G. O., 6th January 1871, No. 26.

JANUARY.
Nos. 53-54.

Stock of Stamps in taluk treasuries.
Board of Revenue directed to issue special instruc-
tions enforcing the rules for its periodical exami-
nation.

*Enforcement of
the rules for
educational
Stamp Stock*

*Circ
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