(1)

Revenue Department

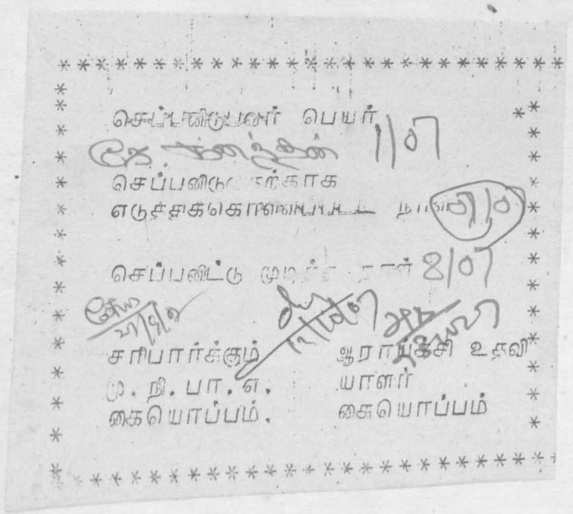
Minutes of Consultations

8th Dec 1857

Back nos 17 + 18

Order no 12487 3rd Dec 1857

(5) Denied




2/1248

*Fort Saint George, Revenue Consultation of 8th December 1857.*

No. 17. Read the following Extract from the Proceedings of the Board of Revenue; dated 3d October 1857, No. 3328.

**In Cons. 3d October 1857.*

Read letter from the Collector of Bellary dated 18th August 1857,* reporting on the system of paying the stamp venders of his District fixed salaries instead of the rateable commission on the sales.

(Here entre No. 94.)

In the foregoing communication the Collector of Bellary reports on the experimental system of paying the Darogah and District Stamp venders of his District fixed salaries in place of the commission previously enjoyed by them.

2. The new arrangements were sanctioned by Government on the 19th April 1852 for five years, with the proviso that the total expense in any year should not exceed 5 per cent. on its sales, and that in any year in which the commission at that rate might fall short of Rupees 1,116, the salaries of the Establishment should be proportinately reduced.

3. These conditions have been strictly observed. In Fusly 1262, the first of the series embraced in this report the commission fell slightly below the standard fixed by Government and the charges equalled the commission. In the subsequent years the charges have been kept within the commission which has always exceeded the standard of Rupees 1,116.

4. During the period under report, some slight alterations occurred in the Collector's original scheme. In Fusly 1264 the District Moonsiff's Court at Coargode was abolished and the Collector accordingly dispensed with the services of the veuder at that station, thus saving Rupees 84 per annum. A small addition (2 Rupees per mensem,) was made for Saderwared to the salary of the Bellary vender, whose sales were large. The talook vendar's commission also exceeded the Estimate by 14 annas 1 pie.

5. From statement No. 1 accompanying the Collector's report, it appears that the total charges on account of the sale of stamps for the past 5 years was Rupees 5,329-9-2, and the total commission at 5 per cent. on home sales is equivalent to Rupees 6,227-1-1, so that a balance in favor of Government of Rupees 897-7-11 remains which will be carried to the credit of stamp extra revenue.

6. Mr. Pelly proposes to continue the system for the next five years, but requests authority for altering the amount of salary in a few instances as shown below, for reasons fully explained in his Report, and in which the Board concur.

| District Venders. | Salary per mensem sanctioned in 1852. | Salary per mensem now proposed. | Increase. | Decrease. |
|---|---|---|---|---|
| 1 Hoozoor Darogah | 30 | 35 | 5 | ... |
| 2 Bellary | 19 | 25 | 6 | ... |
| 3 Narraindavarkerry | 6 | 6 | ... | ... |
| 4 Adonie | 7 | 7 | ... | ... |
| 5 Gootty | 6 | 6 | ... | ... |
| 6 Tandamurry | 7 | 7 | ... | ... |
| 7 Purghee | 6 | 6 | ... | ... |
| 8 Kulleyandroog | 6 | 5 | ... | 1 |
| | 87 | 97 | 11 | 1 |

Net Increase Rupees 10 × 12 = 120 Rupees per annum.

| | | | |
|---|---|---|---|
| *97 × 12 = Rupees* | 1,164 | 0 | 0 |
| *Add 3 per cent. Commission to talook venders* | 12 | 14 | 1 |
| *Total* | 1,176 | 14 | 1 |

7. It thus appears that the increase proposed amounts to Rupees 120 per annum, and the yearly expenditure will be Rs. 1,176-14-1,* which sum is less than the average commission for the five years under review by Rs. 44-7-1.

8. The Board recommend that the arrangements proposed by the Collector be sanctioned, subject however to such orders as Government may pass on the proposition contained in their Proceedings dated 21st April last, No. 1239.

9. In para. 6 of the Collector's report the Board find it stated that the Darogah has always in his possession stamps to the value of Rupees 16,000, while the security furnished by him amounts only to Rupees 5,000. The Board consider this very objectionable and they see no reason why by a more frequent issue of stamps, the necessity of his having so many in his custody at once should not be obviated. If this cannot be arranged, his security must be increased.

(A true Extract.)

(Signed) J. D. SIM, *Acting Secretary.*

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No. 18. ORDER THEREON, No. 1248; dated 3d December 1857.

With their Proceedings above recorded, the Board of Revenue submit a Report from the Collector of Bellary on the working of the arrangement sanctioned in Extract Minutes Consultation dated 19th April 1852, No. 348, experimentally for five years, for the payment of fixed salaries instead of commission on the sales, to the Stamp Darogah and venders of that District.

2. From the Returns submitted by Mr. Pelly, the charges on account of the sale of stamps for the five years from Fusly 1262 to 1266, appear to have amounted to Rupees 5,329-9-2, against Rupees 6,227-1-1, the aggregate amount of commission at 5 per cent. on the sales. The remainder, Rupees 897-7-11, is the saving which will be carried to the credit of Government.

3. Mr. Pelly proposes to continue the system for the next five years, and requests authority for raising the pay of the Hoozoor Darogah and Bellary vender to Rupees 35 and 25, respectively. Their present rates of pay are, Rupees 30 for the former, and 19 for the latter, and the aggregate increase will be Rupees 132 per annum, minus 12 Rs. saved by decreasing the pay of the vender at Kulliyandroog from 6 to 5 Rs. per mensem. The total increase for the five years will amount to Rupees 600, being more than 200 Rupees below the saving which accrued during the past five years. The Board recommend the Collector's proposal.

4. Under these circumstances, the Right Honorable the Governor in Council sanctions the continuance in Bellary of the present system of paying fixed salaries to the Stamp Darogah and venders, till orders are passed on the general plan submitted in Board's Proceedings dated 21st April 1857, No. 1239, and grants authority to raise the present pay of the Darogah and Bellary vender, subject however to the same condition as before, viz. "that the total expense in any year shall not exceed 5 per cent. upon its sales.

5. In Bellary the offices of Darogah and vender at the Hoozoor, appear, from the Returns before Government, to be held by two distinct persons. This arrangement, the Government are aware, was introduced in consequence of the stamp defalcations in that District which were discovered in 1851; on the grounds

*Para. 4 Extract Minutes Consultation dated 12th May 1851, No. 439.*

that it is the Darogah's duty to check the accounts of the vender, and that, in the event of both offices being held by the same person, the advantage of this check, and with it the chances of discovering frauds, are lost. The Government however believe that the arrangement is peculiar to Bellary. In almost all the other districts, the Darogah is the vender at the Hoozoor, and, as the Board observed in para. 7 of their letter dated 29th September 1851, No. 417, the union of these functions may be safely allowed as long as the prescribed check is kept up unimpaired. But the Board do not appear to have endeavoured to correct the evil, which, in several districts,



must tend to make that check useless, viz. the union of both the offices of Darogah and vender in the person of one of the superior ministerial servants of the Collector, who performs the duty by Deputy, and on whom by virtue of his office, the check, or examination of the stamp accounts, may devolve.

6. In the defalcations which in the past few years have been discovered in Bellary, Canara and Madras, the servants to whose negligence the frauds were more or less imputed, were the Sheristadar, the Head Accountant and Cash-keeper, and the Government consider it most essential that no servant of these classes should hold the office of Stamp Darogah.

7. Further, in the three cases alluded to, each Sheristadar endeavoured to avoid responsibility on account of not having examined the Stamp accounts and assured himself of their accuracy, by asserting that the Board's rule that he should do so, had never been communicated to him. No general order appears to have been issued on this subject, and the Government consider it highly desirable that the Board should direct that, in all districts where the Sheristadars are acquainted with English, the original orders of the Board should be sent to their office for their perusal, and where they may not be English scholars, that translations should be given, so that hereafter no Sheristadar may be ignorant of the responsibility that attaches to his position.

8. In para. 10 of his letter dated 3d November 1856 to the Board of Revenue, the Superintendent of Stamps points out that, in 6 Districts the offices of Stamp Darogah and Cashkeeper are held by one and the same person, and recommends the extension of the arrangement to all Districts except Tanjore, Malabar, Canara and Madura, in which the sales are large. The Board in their letter dated 21st April 1857, No. 1939, which will hereafter be brought on record, do not support Mr. Lushington's plan, and the Government are decidedly opposed to it.

9. The Board however propose in their letter above alluded to, to leave it to the Collector to select a suitable person for the office of Stamp Darogah, with the proviso that, where the remuneration amounts to 40 Rupees monthly, the person selected should not be in employ on the Collector's fixed establishment. The Government are of opinion that the exclusion should be absolute, and that in all Districts the Stamp servants should be distinct and separate from all others.

10. From a Statement lately received from the Superintendent of Stamps, the Government observe that, except in the Districts noted in the margin, the average commission received by the Hoozoor Darogahs during the last three fuslies did not fall short of 40 Rupees per mensem. In Masulipatam, the average is below the amount fixed by the Board by only one Rupee, and in Ganjam and Bellary the commission is not small. In these Districts it will not therefore be difficult to conform to the rule above prescribed. If exception is any where found necessary it must be in Guntoor and Kurnool, but even there, by seeing that the balances in the hands of the Darogahs do not exceed the amount of their respective securities, and by periodical examination, separate persons can be safely employed, but the Board will desire the Collector of Guntoor and the Agent of Kurnool, to report what arrangements are now made for the custody and sale of stamps at the Hoozoor, and whether they anticipate any difficulty in conforming to the rule prescribed on the subject for other Districts.

| | *Rs.* |
|---|---|
| *Ganjam* ... ... | 27 |
| *Masulipatam* ... | 39 |
| *Guntoor* ... ... ... | 17 |
| *Bellary* ... ... ... | 30 |
| *Kurnool* ... ... ... | 11 |

11. In conclusion, the Government resolve to request the Board to direct that the arrangements above ordered be introduced from 1st January 1858 in all Districts, except in Guntoor and Kurnool, and to require the Collectors to report that due effect has been given to them.

(Signed) H. FORBES,
*Acting Secretary to Government.*

4/1248

Revenue Department.

N 3328

Extract from the Proceedings of the Board of Revenue dated 3d October 1857.

In Con 3d Oct 1857

Read letter from the Collector of Bellary dated 18th August 1857 reporting on the system of paying the Stamp Vendors of his District fixed salaries instead of the rateable commission on the sales

(Here enter N 941)

In the foregoing communication the Collector of Bellary reports on the experimental system of paying the Darogahs and District Stamp Vendors of his District fixed salaries in place of commission previously enjoyed by them.

2. The new arrangements were sanctioned by Government on the 19th April 1852 for five years with the proviso that the total expense in any year should not exceed 8 per cent on its sales, and that in any year in which the commission at that rate might fall short of Rupees 1115 the salaries of the Establishment should be proportionately reduced.

There

3- These conditions have been strictly observed. In Fusly 1262 the first of the series embraced in this report the commission fell slightly below the standard fixed by Government and the charges equalled the commission. In the subsequent years the charges have been kept within the Commission which has always exceeded the standard of Rupees 1116-

4- During the period under report some slight alterations occured in the Collector's original scheme. In Fusly 1264 the District Moonsiffs Court at Coopode was abolished and the Collector accordingly dispensed with the services of the Vender at that station, thus saving Rs 84 per annum. A small addition (2 Rs per mensem) was made for Vaderwaredy to the salary of the Bellary Vender, &c. whose sales were large. The Taluke Vendors' commission also exceeded the Estimate by 14 Annas 1 pie.

5- From Statement No 1 accompanying the Collector's report, it appears that the total charges on account of the sale of stamps for the past 5 years was Rs 529-9-2 and



and the total commission at 5 per cent on those sales is equivalent to Rupees 0227-1-1 so that a balance in favor of Government of Rupees 897-7-11 remains which will be carried to the credit of Stamp Duty & Revenue.

6 Mr Petty proposes to continue the system for the next five years, but requests authority for allowing the amount of salary in a few instances as shown below, for reasons fully explained in his Report, and in which the Board concur.-

| | | Salary per Mensem in 1852. | Salary per Mensem proposed | | |
|---|---|---|---|---|---|
| 1 | Rayeer Durgah | 30 | 35 | 5 | - |
| 2 | Bellary | 19 | 25 | 6 | - |
| 3 | Nanamoor Anthony | 6 | 5 | - | - |
| 4 | Adoni | 7 | 7 | - | - |
| 5 | Gooty | 6 | 6 | - | - |
| 6 | Tandamoory | 7 | 7 | - | - |
| 7 | Punghee | 6 | 6 | - | 1 |
| 8 | Ramayndroog | 6 | 5 | - | 1 |
| | | 87 | 97 | 11 | 1 |

Net Increase Rs 10 x 12 = 120 Rs per Annum

7- It thus appears that the increase proposed amounts to Rupees 120 per Annum and the yearly expenditure will be Rupees 1176-14-1 which sum is less than the average commission for

* 97 x 12 = Rs 1164 added 3 for each Commissioner & Taluk Vendors
Total = 1176-14-1

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for the five years under review by Rupees
We 7-1-

8. The Board recommend that
the arrangements proposed by the Col-
lector be sanctioned: subject however to
such orders as Government may pass
on the proposition contained in their
Proceedings dated 21st April last No
1239.

9. In Para 6 of the Collector's
report the Board find it stated
that the Daroga has always written
Stamps to the value of
Rupees 1600 while the security furnish-
ed by him amounts only to Rupees
500. The Board consider this very ob-
jectionable as they see no reason
why by a more frequent use of
Stamps the necessity of his hav-
ing so many in his custody
at once should not be obviated.
If this cannot be arranged, his
security must be increased.

I Attest Extract
Acting Secretary

To J.C. Forbes Esq
Acting Secretary to Govt
Revt Department.

7/1248

Revenue Dept.

No. 1248

Extract from the Minutes of Consultation

Under date the 3rd December 1807

Read the following Extract from the Proceedings of the Board of Revenue.

Fort St George 3rd October 1807

No 3328

With their Proceedings above recorded the Board of Revenue submit a report from the Collector of Bellary on the working of the arrangement sanctioned in Extract Minutes Consultation

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Revenue Dept. 1807 No. 1248

Extract from the Proceedings of the Board of Revenue

Dated 3rd October 1807

Received 8 Enclosures Returned

No. 3328

Submitting the Report of the Collector of Bellary on the working of the Arrangement for the Cultivation of the Ground under the Pollams sanctioned by the Board's Proceedings of the 24th October 1806

Read the Report of the Collector of Bellary on the working of the Arrangement for the Cultivation of the Ground under the Pollams sanctioned by the Board's Proceedings of the 24th October 1806

Ordered that the Report be forwarded for the information of the Board of Commissioners for the Public Affairs

Ordered that the Collector of Bellary be informed that the Board of Revenue approve the Measures adopted by him for the Cultivation of the Ground under the Pollams

Ordered that a Copy of the Report be forwarded for the information of the Board of Trade

dated 19th April 1853, No.
348, experimentally for
five years, for the
payment of stipends
& allowances instead of
Commission on the sales
to the Stamp Darogah
and Vendors of that
District.

2. From the returns
submitted by Mr Kelly,
the charges on account
of the sales of stamps
for the five years from
Fasly 1262 to 1266, appear
to have amounted to
Rupees 5,329-9-2, against
Rupees 6,227-1-1, the
aggregate amount of
Commission at 5 per
Cent on the Sales. The
remainder

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1248

remainder, Rupees 897-7-1,
is the saving which
will be carried to the
credit of Government.

3. Mr Kelly pro-
poses to continue the
system for the next five
years and requests
authority for raising
the pay of the Hoogoor
Darogah and Poddars
under to Rupees 35 and
25 respectively. Their
present rates of pay
are, Rupees 30 for the
former, and 19 for the
latter, and the aggre-
gate increase will
be Rupees 132 per
annum, which 12 Rs saved
by decreasing the pay of the
Vendor at Khulnajandrog from 6
to 5 Rs per mensem. The total
increase for the five years
will

will amount to Rupees 600, being more than 200 Rupees below the saving which occurred during the past five years. The Board recommends the Collector's proposal.

4. Under these circumstances the Right Honorable the Governor in Council sanctions the continuance in Bellary of the present system of paying fixed salaries to the Stamp Darogah and Venders till orders are passed on the general plan submitted in Board's Proceedings dated 21st April 1857 No 1259, and grants authority

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1248

authority to pursue the present way of the Darogah and Bellary Vender, subject however to the same condition as before, viz: "that the total expense in any year shall not exceed 5 per cent upon its sales."

In Bellary
5.
the Offices of Darogah and Vender at the Hoogor, c/s/rear, from the returns before Government, to be held by two distinct persons. This arrangement, the Government are aware, was introduced inconsequence of

Para 4 G. Mem. Cons. 5/12 May 1851 No 489.-

of the Hamp defalcations
in Rat Districts which
were discovered in
1857; on the grounds
that both the Darogahs
duty to check the
accounts of the Vender
and Rak, in the
event of both Offices
being held by the
same person, the
advantage of this
check, and with it
the chance of dis-
covering frauds,
are lost. The Govern-
ment however be-
lieve that the arrange-
ment ~~objected to~~
is peculiar to Bellary.
In almost all the
other

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1248

other Districts the
Darogah is the Vender
at the Hogoor's and,
as the Board observed
in para 7 of their
letter dated 29th September
1857 No 417, the union
of these functions may
be safely allowed as
long as the prescribed
check is not
impaired. But the
Board do not appear
to have endeavoured
to correct the evil
which, in several
Districts, must tend
to make that check
useless, viz the union
of both the Offices of
Darogah and Vender
in

in the person of one of the superior ministerial servants of the Collector, who performs the duty by Deputy, or whom by virtue of his Office, the check, or examination of the stamp accounts, may devolve.

6. In the defalcations which in the past few years have been discovered in Bellary, Canara, and Madras, the servants to whose negligence the frauds were more, or less imputed, were the Serishtadar, the Head Accountant, and Cash Keeper, and the Government consider it most

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most essential that no servant of these classes should hold the Office of Stamp Darogah.

7. Further, in the three cases alluded to, each Serishtadar endeavoured to avoid responsibility on account of not having examined the Stamp accounts since he assumed charge of their accuracy, by asserting that the Boards rule that he should do so, had never been communicated to him. No general order appears to have been issued on this subject, and the Government

Government consider it highly desirable that the Board should direct that in all Districts where the Sherristadars are acquainted with English, the original orders of the Board should be sent to their Office for their perusal, and where they may not be English Scholars, that translations should be given; so that hereafter no Sherristadar may be ignorant of the responsibility that attaches to his position.

8 In para 10 of his letter dated 3d November 1856.

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1856 to the Board of Revenue, the Superintendents of Stamps pointed out that in 6 Districts the Offices of Stamp Darogah and Cash Keeper are held by one and the same person, and recommended the extension of the arrangement to all Districts except Tanjore, Malabar, Canara, and Madura, in which the Sales are large. The Board in their letter dated 21st April 1857 No. 1989, which will hereafter be brought on record, do not set forth Mr Lee Kingston's plan, and

and the Government are decidedly opposed to it.

9. The Board however propose in their letter above alluded to, to leave it to the Collector to select a suitable person for the Office of Stamp Darogah, with the proviso that, where the remuneration amounts to 50 Rupees monthly, the person selected should not be in employ in the Collectors fixed Establishment. The Government are of opinion that the exclusion should be absolute, and that in all Districts the Stamp Servants should be distinct and separate from all others.

From

13/1248

| | Rs |
|---|---|
| Ganjam | 27 |
| Masulipatam | 39 |
| Guntoor | 17 |
| Bellary | 30 |
| Kurnool | 11 |

10. From a Statement lately received from the Superintendent of Stamps, the Government observe that, except in the Districts noted in the margin, the Average Commission received by the Vooz oor Darogahs during the last three Years did not fall short of 40 Rs. per mensem. In Masulipatam the average is below the Amount fixed by the Board by only one Rupee, and in Ganjam and Bellary the Commission is not small. In these Districts it will not therefore be difficult to conform to the rule above prescribed.

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If exception is any where found necessary it must be in Guntoor and Kurnool but even there, by seeing that the balances in the hands of the Darogahs do not exceed the amount of their respective securities, and by periodical examination separate persons can be safely employed, but the Board will desire the Collector of Guntoor and the Commissioner of Kurnool to report what arrangements are now made for the custody and sale of Stamps and the Moozoor, and whether they anticipate any difficulty in conforming to the rule prescribed on the subject for other Districts.

4. In conclusion, the Government revolve to request the Board to direct that the arrangements above ordered be introduced from 1st January 1838 in all Districts except in Guntoor and Kurnool, and to require the Collectors to report that due effect has been given to them.

14/1248

40 Copies to the Bd of Rev. with 3 Brets Disp. 4th

1 — Accts Genl
1 — Civil Auditor

Cons: 20th Nov.r/52 No 3 V4.
— 4th Nov.r/57 — 23 V24.
Exon from Bd of Rev.e 21st Apl/58.
C. No 425 inb.

Revenue 1857 Dep.t.
Dr. to Cons: 8th Dec.r
No 1248.

Extract Mins: of Cons:
of 3d Dec.r/57.

Ex from B. of R. 29th Jany 58 No 148
— 6 16 Feb.y — 95
Ex. from — Do — 18th May/58.
C. No 804 inb. 27

Sanctg the continuance in
Relay of the present system of
paying fixed salaries to the Asst.
Surveyor & Boatmen till orders
are issued on the Genl Plan and
until the Bds Proceedings dated
21st April/57. requesting the Bd
of Rev. to direct that the ar-
rangements herein ordered
be introduced from 1st Jan.y/58
in all Dists except in Enclosr
& Kurnool and to require the
Collrs to report that due
effect has been given to
them.

No 17 & 18.

To Nov.r 8th Dec.r