

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2002	<u>Press</u>
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Dated 16.9.1862	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
16th September 1862.*

Read again Despatch from Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), dated 16th January, No. 2 of 1862, recorded in Proceedings 13th March, No. 566 :—

No. 297. Read also the following Proceedings of the Board of Revenue, dated 9th June 1862, No. 3,668 :—

Read the following letter from R. S. ELLIS, Esq., c. b., Officiating Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 16th May 1862, No. 1,180 of Fasli 1271.

SIR,

1. In continuation of my letter to the Board of Revenue, dated 7th April, I have the honor to submit the detailed organization of the Stamp Office, which will I think be found practically useful, and which has in all essential parts been for some time successfully tried.

2. I have had in view, in proposing this organization, the detailed account of the working of the Government Stamp Office in London, contained in Mr. Crawford's Report, and the system at present in force in Calcutta as communicated to me by Mr. Crawford. In the system that I propose for the Board's approval I contemplate that the manufacture of stamps will be continued in Madras, water-marked paper being supplied from England for stamps for general use, and for Bills and Hoondies, &c.

3. The stamps may as in Calcutta be divided into three classes—

1st. Stamps for general use (namely, those required in the Courts of the country, &c. &c.);

2nd. Bill and Hoondie Stamps;

3rd. Stamps impressed on materials furnished by parties at Madras. These materials consist of printed forms, cheques, and under the recent orders, entirely blank papers; also stamps impressed on executed deeds which have not been stamped, or have been insufficiently stamped and stamps on unexecuted deeds.

4. In Calcutta, as in Madras at present, the counter-stamp has been retained in the case of stamps of the 1st class or stamps for general use. The fact that two distinct offices, are engaged in impressing these stamps affords a very considerable check against frauds, on the part of those engaged in the manufacture of stamps. It causes little increase in the cost of manufacture, and no inconvenience to the public who purchase the stamps; it might no doubt be advantageous if the whole stamping process could be carried on under one roof. But the total separation of the offices charged with the stamp and counter-stamp is of great practical utility, and I would not for the present recommend any alteration in respect of this portion of the stamp manufacture.

5. The stamps for general use should, I am of opinion, pass as at present through four Departments, namely.

1st. The single Stamp Store which will issue, to be impressed with stamps, the water-marked paper, or, until water-marked paper can be supplied for all stamps for general purposes, the ordinary paper purchased in the local market.

2nd. The Mint where the value stamp is impressed.

3rd. The Counter-stamp Department, in the Stamp Office, where the counter-stamp is affixed to the single stamp paper which then becomes double stamp.

4th. The double Stamp Store whence the stamps are issued on Indent to the Collectors of Districts throughout the Presidency.

6. I will now proceed to describe the process of manufacture:

1st. The paper required to be impressed with stamps, in satisfaction of indents received, is taken out daily from the Single Stamp Store. In this Department is also kept the unstamped paper of all kind, water-mark and other paper purchased in the local market. The paper is counted and sent under proper custody to the Mint; an Indent signed by the Superintendent of Stamps accompanies the paper, and shows the number of sheets sent and the value of the stamps to be impressed.

2nd. 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 then counted at the Mint, and made up into bundles of 500 or 1,000, and having now become *single stamp* paper, these sheets

are returned to the Superintendent of Stamps. The original Indent which had accompanied the paper to the Mint, is 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 noted on the Indent.

3rd. 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, and the single stamps are entered in the Stock Book kept by the Single Stamp Store-keeper. This Stock Book is countersigned by the Superintendent of Stamps.

4th. After having received the value stamp, the single stamp paper is daily issued, in bundles of 1,000 rolls to the Press Department to receive the counter-stamp. After receiving the counter-stamp and becoming *double stamp* paper the rolls are carefully counted by the Double Stamp Department, which receives them into store from the Press Department, and these double stamps are then duly credited to the Double Stamp Stock Department, and they are ready for despatch to the Districts.

5th. Care is taken to keep for as short a time as possible double stamps *in store*. They are despatched as quickly as possible after manufacture to the Districts from which Indents have been received.

7. In the manufacture of the 2nd class or stamps on Bills and Hoondees on water-marked paper, precisely the same process is observed in stamping this class of documents as has been described for stamps of the 1st class.

The water-marked paper is issued from the Single Stamp Department, is sent with Indent to the Mint, when stamped there it becomes *single stamp* paper, and is received into the Single Stamp Store and entered in the Single Stamp Stock. It is as required issued to the Press Department, stamped and received into the *Double Stamp* Store and thence despatched to the Districts which have sent Indents.

In Calcutta, no counter-stamp is impressed on Bill and Hoondie paper, but as the public is in no degree inconvenienced by the safer process in force with regard to this class of stamps in Madras, I can see no advantage in altering the practice.

8. The 3rd class of stamps are those impressed on materials furnished by parties at Madras, these materials being unexecuted deeds, printed forms, cheques, executed deeds, unstamped or insufficiently stamped and entirely blank paper.

The rules hitherto in force in Madras, with respect to this class of stamps, are so well known to the Board that I need not recapitulate them. The Government have now thought it desirable to meet the wishes and the convenience of the public, in the same manner as at Calcutta, by withdrawing the prohibition of the stamping of entirely blank materials; and also, as I believe, by ceasing to require the impressment of a counter-stamp on this class of documents.

I shall therefore lay before the Board the system which in my opinion should be observed in future with regard to this class of stamps.

* By goods are meant all written or unwritten papers sent to be stamped.

9. A B comes to the Office with his *goods** to be stamped, and with money to pay for the stamps. He presents either a written or makes a verbal application to a Clerk called the Warrant Clerk. This application is entered by the Warrant Clerk in the Warrant Book which is in triplicate (*vide* Annexure 1). The Warrant Clerk signs the counterpart (2nd margin), and delivers it to A B. The 3rd margin is also filled in by the Warrant Clerk and sent to the Assistant (Manager). This 3rd margin is called the *advice*. A B 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 *paid* and signs his name below this enfacement. He then returns the warrant, thus enfaced to A B, and directs him to the Receiving Room. Here A B presents both his Warrant and goods to the Receiving Clerk, who enters in his Register the contents of the Warrant and affixes a corresponding Memorandum to the goods

stating the stamps which are to be impressed thereon. The Receiving Clerk also makes a corresponding entry in the Mint Indent List. A B then receives 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 $\frac{1}{2}$ past 11 A. M.

* Note.—At present the Receiving Clerk when goods return from the Mint, after examining them to see that they are correct transmits them to the Press Room. There the Stamping Clerk receives them, enters their description in his docket book (*vide* Annexure 2), and sees them stamped, and the Stamping Clerk sends the goods with counter docket to the Assistant (Manager). This process will no longer be necessary as the counter-stamp on private documents will cease.

All private documents except Cheques, Bills of Exchange, Lading, Promissory Notes, Loan, Agreements, Receipts and Orders for money.

When the goods return from the Mint* the Receiving Clerk examines the List with the goods and if correct, enfaces the list as correct, and presents the Mint list and goods to the Assistant (Manager) who compares them with his Advice (3rd margin of Warrant Book), and orders their delivery to the party A B, who in exchange gives the Warrant which he has held as his receipt of payment.

10. Such papers as require authentication by the signature or seal of Superintendent, *vide* margin and paragraph 1 Mr. Eden's letter, dated 3rd April 1862, No. 470, Proceedings Madras Government, 11th April 1862, receive this authentication before being delivered to the parties. At the close of each day the pay Clerk's Cash Book, the Warrant Book, and the warrants (2nd margin) are examined by the Assistant (Manager), who initials Cash Book and brings it and these vouchers to the Superintendent for counter-signature. In cases where a double stamp is necessary the Assistant also examines the counter-dockets to see if they agree with the warrants.

11. In continuation of this portion of the subject, I may here explain the course followed when an Indent from Collectors of Districts for stamps of classes 1st and 2nd passes through the Office.

Upon an indent being received by the Superintendent of Stamps from the Collector of a District, he examines it with his Assistant, and determines what Indents have to be supplied in order of priority, and whether the Indent should be supplied in its entirety or partially, and then passes it.

This is then given to the Indent Clerk, who enters it in the Indent Register and forwards a Warrant prepared, as per Annexure 3, an Advice and the Indent to the Assistant. He retains the Indent and forwards also the 3rd margin or Advice to the Stamping Clerk, and the Warrant to the Single Stamp Store-keeper.

The Single Stamp Store-keeper issues the single stamps in accordance with the Warrant (making an entry of issue in the Stock Book) to the Stamping Clerk, who has already received from the Assistant an Advice of the Stamps to be impressed. The Stamping Clerk counts and impresses the stamps, entering the account in the Docket Book, and forwards stamps with counter-docket to the Double Stamp Store-keeper.

The papers are then counted by the Double Stamp Store-keeper, immediately under the supervision of the Assistant with the help of the Counting Clerks. Each Counting Clerk enters the number of sheets counted by him in his Tally Book, initialling these entries and attaches tallies signed by himself to the bundles. If the tallies correspond with the counter-docket received from the Stamping Clerk, the bundles are considered correct and are stored for despatch. The Counting Clerks are held responsible for the correctness of their own tallies should discrepancies be afterwards found in the bundles when examined by the Collector.

12. The Assistant daily examines the Stock Books and compares the entries in them with the Warrants held by the Store-keeper, the counter-dockets and the indents, and if these agree the Stock Books are brought after being signed by the Assistant to the Superintendent for his signature.

13. It will be observed by the Board, that while contemplating the discontinuance of the Counter-stamp for Class No. 3 of Stamps I do not propose having the value stamps of this class impressed in this Office, but to have these stamps impressed as at present at the Mint. My reason for doing this is, that to enable the manufacture of single stamps for private documents to be carried on in this Office, it would be necessary to set up at least three more Presses with a very

4 Proceedings of the Madras Government, Revenue Department,
19th September 1862.

great number and variety of dies. The constant shifting of these dies requires considerable dexterity of hand. Presses in which the dies are constantly changed get frequently out of repair, and it would be necessary to have a superior class of Pressmen, and some skilled Mechanic attached to this Office. At the same time a large establishment would also have to be kept up at the Mint to continue stamping classes 1 and 2 of stamps at the Mint.

The dies required for stamping private documents are of such various values that the Mint Master not unfrequently prepares new dies (having dies with the values blank) to meet such requisitions.

These dies are prepared at the Mint in a very few hours, so that documents sent in the afternoon of one day have dies prepared specially for them and are impressed with the dies and delivered the next morning.

14. Further much larger premises would be required if new Presses are to be set up at the present Stamp Office, and some kind of workshop would also be necessary. The only objection that I can see, to the continuance of the value of stamping for class 3, at the Mint, is that the Board may consider that private documents would be stamped and returned to the parties more rapidly if the stamping was carried on in the Office of the Superintendent of Stamps.

But the delay of sending documents to the Mint and receiving them back again, is only of two hours, and I doubt much whether much time would be saved by carrying on the value stamping of private documents in this Office, unless the Stamp Superintendent had at his disposal the mechanical facilities and the skilful superintendence available at the Mint.

It will be remembered that in Calcutta the whole of the more elaborate stamping takes place at the Stamp Office with Steam Machinery, and an Engineer on 300 Rupees a month, to direct all the more difficult operations and repairs. I would, therefore, propose that the value stamp on private documents should as at present be impressed at the Mint. The counter-stamp at present impressed in this Office on these documents would no longer be necessary.

15. To obviate delay I would propose to have three deliveries of private documents sent in to be stamped. The first delivery would be at 11½ A.M., the second at 2 P.M., the third at 4 o'clock P.M., and I would also allow the Superintendent of Stamps to exercise his discretion in sending in the intermediate hours any special messengers with documents emergently required free of charge. So that a party giving papers from half past 10 to 12 noon would receive them stamped at 2 P.M. Parties giving papers from 12 to 2 P.M. would receive them at 4 P.M. Parties giving papers from 2 to 3 would receive them at half past 11 the next morning. Parties giving in papers, emergently required, at intermediate hours would receive them as soon as a special messenger could carry them to the Mint and return with the necessary stamps.

16. To do this four messengers would be required. At present only two messengers are kept, all other messages being sent by special messengers, whose services are paid by the parties employing them. When it is remembered that in the carefully organized Stamp Office in London, parties have to wait a very considerable time, often not receiving their goods until the day after they are presented for stamping, the delay contemplated in the proposed arrangement cannot be considered excessive.

17. Moreover now that parties can have their one blank materials impressed, cases of emergency are not likely to arise frequently. Encouragement might as in England be held out to parties to keep blank materials stamped in store by allowing them a discount on taking considerable quantities of such stamps.

18. To complete the report of the organization of the Stamp Office, I beg to annex a Tabular Statement showing the persons to be employed, their salaries, and the duties assigned to each *employé*. I would propose to call the present Manager, Mr. Luxa, Assistant to the Superintendent of Stamps, and that he should, when necessary, be allowed to authenticate by signature those documents to which reference is made in paragraph 10 of this report. The Government have recommended to the Government of India that Mr. Luxa's salary should be raised to 200 Rupees per mensem. This would place him, the respective proportions of the establishments being kept in view, upon a footing similar to that held by the Head Assistant in the Calcutta Stamp Office, who draws 350 Rupees per mensem, and without relieving the Superinten-

dent of the responsibility attaching to his Office, I think it will be very desirable that in cases of temporary absence, or when there is an unusual press of business, the Superintendent should be able, at his discretion, to delegate such portions of his duties, as will prevent inconvenience to the public, to his Assistant. My predecessor, Mr. Balmain, had a high opinion of Mr. Luxa's respectability and business habits, and from the short experience I have had in this Office I am persuaded of the justice of Mr. Balmain's opinion.

19. In this report I have spoken of the Manager throughout as the Superintendent's Assistant, and I have the honor to solicit the Board's sanction to this change in Mr. Luxa's official designation.

	RS.	A.	P.
Increase to Manager's salary.....	50	0	0
1 Pay Clerk.....	25	0	0
1 Assistant Store-keeper.....	20	0	0
1 Counting Clerk.....	10	0	0
1 Stamping Clerk.....	45	0	0
2 Counting Clerks at 12 Rupees.....	24	0	0
Increase to the Head Store-keeper from Rupees 50-0-0 to Rupees 55.....	5	0	0
Increase to a Pressman's salary from Rupees 7-0-0 to 8-0-0.....	1	0	0
2 Peons at 8 Rupees.....	16	0	0
Scavenger.....	2	0	0
Total..	198	0	0
Deduct amount of saving...	14	0	0
Net increase...	184	0	0

20. The introduction of the checks detailed in the report, and the introduction of more frequent deliveries at the Stamp Office necessitating the employment of a greater number of messengers will cause the addition to the establishment of the *employés* noted marginally, at a monthly cost of Rupees 184 per mensem.

21. I request that the Board will, should they approve of the proposed alterations, obtain the sanction of Government to this small increase of establishment.

1. Ordered that the above letter be submitted to Government, with reference to their Proceedings, dated 13th March 1862, No. 566, Revenue Department, forwarding copy of the Report on the system in the Stamp Office in England, and in continuation of the Board's Proceedings, dated 11th April 1862, No. 2,426, concurring with Mr. Ellis in opinion that it is not advisable that stamped paper should be supplied from England.

2. In his present letter Mr. Ellis reports on the system of Office organization in the Stamp Office which he recommends for adoption, and which in its essential parts has for some time past been successfully practised.

3. He enters so fully into the details of the plan that it is unnecessary for the Board to do more than express their approval of it, and recommend to Government that its adoption be ordered, and that application be made to the Supreme Government for the revised establishment of which a Tabular Statement is submitted by Mr. Ellis in the prescribed form. The Board have slightly modified some of the proposed rates of pay so as to make them correspond with the general rates adopted in the revision of other Departmental establishments. The effect, however, is to raise the rates in question beyond what Mr. Ellis proposed, and thus will not impair the efficiency of his scheme. Thus modified, the additional expense involved in it beyond the establishment for the introduction of which sanction was granted in the Government Order, dated 24th July 1861, No. 1,477, and 15th November 1861, No. 2,168, Revenue Department, is Rupees 202 per mensem, including the addition of Rupees 50 to the pay of the Manager, which was proposed and approved by Government on the occasion of the last revision, but has not yet been actually granted, as the sanction of the Supreme Government has not been communicated.

4. The proposed additions to the strength of the Office establishment are:—

2 additional hands in the Store Department.
3 " Stamping "
2 " to the Peon establishment.
1 Scavenger.
—
8
—

1 Assistant to the Superintendent..	Rs. 200
General Department.	
1 Head Accountant.....	70
1 Accountant.....	50
1 Do.	40
1 Do.	30
1 Do.	25
1 Record-keeper.....	40
1 Clerk.....	30
4 Do. at 25	100
2 Do. at 15	30
Single Stamp Store Department.	
1 Store-keeper.....	60
1 Assistant do.	20
3 Counters at 10 Rupees.....	30
Double Stamp Store Department.	
1 Store-keeper.....	30
1 Assistant do.	15
2 Counters at 15 Rupees	30
1 Do.	10
Press Department.	
1 Stamper	45
2 Counters at 12 Rupees	24
1 Pressman	12
2 Do. at 10 Rupees	20
9 Workers at 7 Rupees	63
Office Servants.	
1 Moochee.	15
2 Peons at 8 Rupees	16
6 Do. at 7 Rupees	42
1 Sweeper	5
1 Scavenger	2
	1,054

5. The new establishment as revised and classified by the Board, is given in the margin.

The Board consider that Mr. Ellis shows good grounds for the proposed increase of cost and strength, and do not doubt that it is necessary for the efficient working of the Department.

6. The only other points in Mr. Ellis' letter that call for the Board's particular notice are the following:—

7. Mr. Ellis would retain the Counter-stamp as hitherto in all manufacture of stamped paper for sale, but would dispense with it in the case of private materials.

The Board are disposed to agree with him in this matter. The Counter-stamp furnishes an additional and useful check in the former case against the fraudulent issue of stamped paper from Store, and consequent loss of revenue; but in the case of private materials, the value of the Stamp is received before the Mint Stamp is impressed, and thus there is no opportunity for the same fraud or loss, and the additional check seems useless, while it delays the delivery of the papers to the owner.

8. The Board therefore recommend that the Superintendent be authorized to dispense with the Counter-stamp in the case of private materials stamped on payment, the value Stamp being as hitherto impressed at the Mint.

They agree with Mr. Ellis that its retention in the case of all classes of stamped papers manufactured for issue to Government Officers is expedient.

9. The Board do not support the proposal to allow a discount on large quantities of private Stamps, as the effect would be to interfere injuriously with the licensed Vendors.

10. The Board recommend that the designation of the Manager be changed to that of Assistant to the Superintendent, and that he be employed in the manner proposed by Mr. Ellis, and to authenticate private materials after stamping with his signature in lieu of the endorsement of the Vendor required by the Act, as is practised at Calcutta.

11. Mr. Ellis proposes to have three daily deliveries of private materials stamped on payment, instead of two as at present, and for this purpose has provided two additional Peons in his revised establishment. The Board will not oppose this proposal, although they do not consider that the delay that occurs at present is at all excessive, and it is certainly far less than is experienced at the Stamp Office in London. The Board are still unable to learn what objection exists to the purchase of Stamp paper from the licensed Vendors, but it is evident that the mercantile Community at present prefer their own materials to the system of stamping sanctioned by Government, and such being the case, it is desirable to make it as little inconvenient as possible.

15. Mr. Ellis should have stated whether his Budget Estimate for 1862-63 is sufficient to allow of the increased charge which he proposes, and will now be called on to do so without delay.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 298. Read the following Proceedings of the Board of Revenue, dated 27th June 1862, No. 4,175.

Read the following letter from R. S. ELLIS, Esq., C. B., Officiating Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 18th June 1862, No. 1,282 of Fasli 1,271.

SIR,

1. With reference to paragraph 15 of the Board's Proceedings, dated 9th June 1862, No. 3,368, I have the honor to state that the increased charge of Rupees 202 per mensem proposed by me and approved by the Board, can be met from the Stamp Budget Estimate of 1862-63, as amended by Government in paragraph 6 of their Proceedings, dated 28th January 1862, No. 128.

2. Of the sum of Rupees 202 per mensem, 50 Rupees consists of the increase to Mr. Luxa, the Manager's salary, which has been separately provided for in the Budget. The remaining

	Rs.	A.	P.
For April 1862 ..	166	10	8
" May ..	166	10	8
	333	5	4

Rupees 152 per mensem, or Rupees 1,824 for the year, can be paid from the saving effected in the Superintendent's salary. This salary was estimated at 1,000 Rupees per mensem, but since the commencement of the present Official year 1862-63 only Rupees 333-5-4 have been disbursed.

3. I would also take this opportunity of soliciting the consideration by the Board of the question as to the date from which the increase of 50 Rupees per mensem to the salary of the Stamp Manager Mr. Luxa should take place. The Board, in their Proceedings dated 11th March 1862, fully recognized Mr. Luxa's claim to this addition to his salary, and recommended "that retrospective effect should be given to the sanction of the Supreme Government whenever received, to commence with the earliest date subsequent to the passing of the Stamp Act to which the sanction could be made to apply." The proposed addition to Mr. Luxa's salary has been provided for in both the Budgets of 1861-62 and 1862-63.

Submitted to Government, with reference to paragraph 15 of the Board's Proceedings, No. 3,668, dated 9th June 1862, and paragraph 2 of those dated 11th March 1862, No. 1,622.

(A true Copy and Extract.)

(Signed) C. G. MASTER, *Acting Sub-Secretary.*

No. 299. ORDER THEREON, 16th September 1862, No. 2,002.

1. With the above Despatch from the Secretary of State for India, was also transmitted for the information of the Governor in Council, a "Report on the system pursued for the administration of the Stamp Revenue of the United Kingdom" prepared by Mr. Crawford, the Superintendent of Stamps at Calcutta, while that Officer was on leave in England.

2. Copies of this Report were forwarded by Government to the Board of Revenue and to the Superintendent of Stamps, and the Board were requested, in communication with the Superintendent of Stamps, to report in what respects the administration of the Stamp Department could be improved by following the English system.

3. The Board were also called upon to state what saving in establishments, contingent charges, &c., could be effected if stamped papers were supplied from England and Calcutta and the probable number of Stamps annually required.

4. This question of the supply of Stamps from England or Calcutta is under the consideration of the Government of India, and will be separately disposed of in further Proceedings. With their Proceedings dated 9th June 1862, the Board submit a letter from the Officiating

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99. The Board of Directors	99
100. The Board of Directors	100

8 Blessings of the Magyar Government, Russian Government.

883	1	883	1
880	2	880	2
878	2	878	2
877	2	877	2
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873	2	873	2
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832	2	832	2
831	2	831	2
830	2	830	2
829	2	829	2
828	2	828	2
827	2	827	2
826	2	826	2
825	2	825	2
824	2	824	2
823	2	823	2
822	2	822	2
821	2	821	2
820	2	820	2
819	2	819	2
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815	2	815	2
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811	2	811	2
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799	2	799	2
798	2	798	2
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795	2	795	2
794	2	794	2
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790	2	790	2
789	2	789	2
788	2	788	2
787	2	787	2
786	2	786	2
785	2	785	2
784	2	784	2
783	2	783	2
782	2	782	2
781	2	781	2
780	2	780	2
779	2	779	2
778	2	778	2
777	2	777	2
776	2	776	2

Establishment of Stamp Office.

Designation of Office	Salary per mensem	Duties assigned to the Office.
Assistant to the Superintendent (lately R. 200. proposed Manager)		Manages the Office under the Superintendent, Examines and audits the accounts, is in immediate charge of the double Stamp Store & Superintends packing and despatch of Stamps. In absence of Supt. or by his orders would authenticate by signature certain documents.
Head Accountant.	70	Examines and checks all Returns from Districts & is responsible for the preparation of Accounts required to be kept in the Supt. Office. Vide Stamp Manual. Under the orders of the Accountant.
Asst. to do	40	do do
do do	30	do do
Record Keeper	40	In charge of records and indexes to the same.
Warrant Clerk	30	Prepares warrants vide para 9. of report.
Pay Clerk	25	Performs duties of Shroff and those described in para 9 of report. Gives Security of 500 Rupees.

Designation of Office Salary per annum Duties assigned to the Office

796-8-

Prep department
Stamping Clerk

(in charge of prep room No. 15 - " -)

Superintends the prep room & the counting of single stamps received for impression of counter stamp. He ought to be a well paid Officer as on his vigilance much depends. Should give security.

To count the single store stamps received for the impression of the counter stamp. Work the Preps -

Feed the preps with papers. Assist in working preps. Run all accounts, Books & Papers in signing packets for dispatch. At present there are 10 Peons but to enable the more frequent deliveries to be introduced two more peons will be required.

2 Counters at 12 Rupees each } 24 - " -

12 Preps men one on 12 Rs. one on 10 Rs. and one on 8 Rs. } 30 - " -

3 Feeders at 7 Rupees } 21 - " -

6 Workers at 7 Rupees each } 42 - " -

Mootchy } 14 - " -

Office Peons two at 8 Rs. } 58 - " -

16 at 7 Rs. } 112 - " -

Sweeper } 3 - 8 -

Scavenger } 2 - " -

Total Peons 1036 - " -

Madras
Genl Stamp Office
16 May 1862.

W. Ellis

Off^r Superint^t of Stamps

W. L.

1873

REGISTER.		WARRANT.		ADVISE.			
No. of application	Date of do.	No. of application	Date of application	The undermentioned Warrant issued this day.			
Name of applicant	Name of applicant	Name of applicant	Name of applicant	Name of applicant	Name of applicant	Name of applicant	Name of applicant
Number of papers	Number of papers	Number of papers	Number of papers	Number of papers	Number of papers	Number of papers	Number of papers
Amount of Stamp Duty	Amount of Stamp Duty	Amount of Stamp Duty	Amount of Stamp Duty	Amount of Stamp Duty	Amount of Stamp Duty	Amount of Stamp Duty	Amount of Stamp Duty
Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.	Do. Penalty under Act 36 of 1860.
Do. Mitigated Penalty	Do. Mitigated Penalty	Do. Mitigated Penalty	Do. Mitigated Penalty	Do. Mitigated Penalty	Do. Mitigated Penalty	Do. Mitigated Penalty	Do. Mitigated Penalty
Rs. 186		Rs. 186		Rs. 186			
Stamp duty on account of		Stamp duty on account of		Stamp duty on account of			
Being the amount of		Being the amount of		Being the amount of			
Warrant Clerk.		Warrant Clerk.		Warrant Clerk.			

880

883

8

10

COUNTERSTAMP DOCKET.

COUNTER DOCKET.

Description of Goods.	No. of Goods.	Value of Stamps.

Description of Goods.	No. of Goods.	Value of Stamps.

Александръ I.

Apr 29th 1862

Annexure 2.

Rw = 1665/p

INDENT.

REGISTER.

No. of Indent
Date
Name of District
No. of Rolls
Value

WARRANT.

Issue the undermentioned Stamps of the value of
Rupees for the use of the District
of as per Indent
No. dated

186



ADVICE.

The undermentioned Stamps issued this day for the
District of
as per Indent No. dated

186



Description of Stamps.

No. of
Rolls.

Value.

Description of Stamps.

No. of
Rolls.

Value.

21.10.1902

Amesbury 3.

879	-	8
880	-	8
883	-	8
884	-	10

1555/04

Plu=1665/02

1555/04

Enclosure to N^o 1186

Lib. 2984 of 1801
In June 17th May

1555

1555

879 - 8

No. 2002.
 Proceedings of the Madras Govt.
 16th Sept. 1862.

Read again despatch from
 Rt Honble Sir C. Wood Bart. Secretary of
 State for India (Revenue)
 (Here enter No 2 of 1862)

Read Proceedings of the Board
 of Revenue.
 (Here enter No 3668 and
 No. 1862.)

Order thereon.

For the above despatch from the
 Secretary of State for India,
 transmitted for the information
 of the Governor in Council
 a Report on the system pur-
 sued for the administration
 of the Stamp Revenue of
 the United Kingdom
 prepared by Mr. Crawford

(Circular Stamp)
 W M
 H K

Office servants
 1 Messenger — 15
 2 Clerks at D.R. — 16
 6 do at T — 42
 1 Sweeper — 5
 1 Scavenger — 2
 1054

Extraordinary

Grounds of Refutation

Government

Department of Revenue & Finance

Under

Superintendent of Stamps
at Calcutta, while that
officer was on leave in
England.

2 Copies of this Report
were forwarded by Govt.
to the Board of Revenue
and to the Supt of Stamps
and the Board ^{were} ~~are~~ requested
in communication with
the Supt of Stamps, to report
in what respects the
administration of the
Stamp department
could be improved by
following the English
system.

3. The Board were also called
upon to state what saving
in establishments, Contingent

charges it could be effected
if stamped Papers were sup-
plied from England and
Calcutta & the probable
number of stamps annually
required.

4. This question of the supply
of stamps from England or
Calcutta ~~is under the~~
is under the consideration
of the Govt of India and
will be separately disposed
of in further Proceedings -
With their Proceedings dated
9th June 1862. The Board
submit a letter from the
Officiating Superintendent
of Stamps, reporting with
reference to Mr. Crawford's
Memorandum, the system
of Office organization, which
Mr. Ellis recommends
for adoption and which

in its essential parts has
for some time past been
successfully practiced.

With certain slight alterations
the Board recommend to
Government the adoption
of the plan detailed by
Mr. Ellis, and recommend
that application be made
to the Supreme Government
for ^{their} sanction if the revised
Establishment, of which
a Tabular Statement has
been submitted in the
prescribed form.

5 The Establishment as revised
and classified by the Board,
is exclusive of the Superintendent's
salary, amounts as
shown in the margin to

1054 Rs per mensem.
noting an addition of 25 Rs. beyond the Establishment
already sanctioned by the Govt of India in their letter of 17th Feb 1865.
Mr. Ellis proposes to retain
the counterstamp as hitherto,

Assistant to the Supt.	200
General Dept.	100
1 Head Accountant	70
1 Accountant	50
1 do	40
1 do	30
1 do	25
1 Record Keeper	40
1 Clerk	30
4 do at 25	100
2 do at 15	30
Single Stamp Skin Dept.	
1 Storekeeper	60
1 Asst. do	20
3 printers at 10 Rs	30
Double Stamp Skin Dept.	
1 Storekeeper	30
1 Asst. do	15
2 counters at 15	30
1 do	10
1 Stamp	45
2 counters at 12	24
1 Peep show	12
2 do at 10	20
9 workers at 7	63

in all manufacture of stamped
paper sold by the Government
but would dispense with it
in the case of private materials.
and the Board concur in
this opinion.

6 The Board do not concur in
Mr. Ellis proposal to allow
a discount on large quan-
-tities of private stamps as
the effect would be to in-
-terfere injuriously with
the licensed vendors.

7 The Board recommend
that the designation of
the Manager of the Stamp
Office be changed, as sug-
-gested by Mr. Ellis, to that
of Assistant to the Supt.
and that he be employed
in the manner proposed,
and to authenticate private

materials, after stamping,
with his signature, in lieu
of the endorsement of
the Vendor required by the
Act, as is practiced in
Calcutta.

Mr. Ellis proposes to have
^{Daily} three deliveries of private
materials instead of two
as at present, and for
this purpose has provided
two additional persons in
the Revised Establishment.
The Board agree to this
alteration also although they
do not consider that the
delay that occurs at
present is at all excessive.

The increased charge of Rs.
¹⁵²~~202~~ per mensem which
will be incurred by
the Revised Establishment
can be met from the

Stanch Budget Estimate of
1862/63, - which has been

read.

~~of this sum of this amount~~

~~of 202 Rs. - 50 Rs. per mensem~~

~~consists of the increase to~~

~~Mr. Dunn the Manager's salary,~~

~~separately provided for in~~

~~the Budget. The remaining~~

~~152 Rs. per mensem or Rs.~~

~~1024 for the year can be~~

~~paid from the saving effected~~

~~in the Superintendent's~~

~~salary. This salary is entered~~

~~in the Budget of 1862/63 -~~

~~at 1000 Rs. per mensem but~~

~~since the commencement~~

~~of the financial year 62/63~~

~~only 333. 5. 4 have been dis-~~

~~bursed -~~

In April 62 166-10-3

May. 166-10-3

333-5-4

The question of the date from which the increase to Mr. Luna's ^{the managers} pay should commence is also brought before the Govt, with reference to the Board's Pro: No 3668 of 6th June para 2 dated 11. March. 1862. No 1622. In these Pro: ~~to which~~ the Board fully recognized Mr. Luna's claim to an addition being made to his salary and that retrospective effect be given to the sanction of the Supreme Govt, whenever received, to commence with the earliest date subsequent to the passing of the Stamp Act to which sanction can be made to apply.

11 The Govt approve of the organization of the Stamp Office as proposed by Mr. Ellis as revised by the

Board of Revenue. and resolve to apply ^{Sanction} to the ~~Supreme Govt~~

for the revised Establishment proposed at the increased cost of Rs ¹⁵² 202 per annum which increase as shown by the Board of Revenue can be met from the Budget of 1862/63.

12 This increase of Est! will be entered in the Monthly Statement submitted to the Govt of India.

13 The question of counter stamping documents ~~to be~~ retaining the counter stamp in ^{the} ~~all~~ manufacture of stamps, sold by the Govt, is at present under the consideration of the Govt of India; The present practice in respect of this class of papers will therefore be retained until further orders. The Govt approve

of the discontinuance of
the counterstamp on all
private documents and
request the Board to issue
the necessary orders to
supplement the practice
at Madras to that observed
in Calcutta.

The Govt of India have
sanctioned the increase
to Mr. Lunn the Managers
salary from the 1st September
1861. But under the circumstances
set forth by the Board,
and considering that the
extra work and responsibility
commenced from the date
upon which the stamp
became ~~was~~ came
into force, the Govt-

^{sanction}
where ~~to~~ submit all
the Government of
~~the~~ ~~can~~ to the ~~Board~~
~~with a recommendation~~
that the increase
has been sanctioned
and have retrospective
effect from the 1st Oct.
1860.

It will observe that
the increase of 50 Rs
per annum to the
Stamp Managers pay
has been provided in
the Budgets of 61/62
and 62/63. —
N.R.

111 Copies to the Adm. Secy — C. P. 24
3 — ... Accts. Genl. ...
3 — ... Civil Pay ...

Revenue 1862 Deficit
Pro. of Govt. for Sept

N^o 2502.

Pro. of the Madras Govt.
D^{to} Sept 1862.

From Govt. of India 29 Sept 1862
N^o 2368. Pro. 20. 2. 1862
From Govt. of India 22 Aug 1862
N^o 378. Containing the following

Passing orders on
papers relating to the
revised Establishment
of the Stamp Department.

N^o 297 @ 299.

The
order
is
approved

Pro. No. 345-347
21-7-61
161-162
15-11-61
38
3-3-62
231-232
13-3-62
450-451
27-3-62

323-324
13-4-62
551-552
30-5-62