

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2159	Press Mis.
77.78	
Dated	7. 10. 1862

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th October 1862.*

No. 77. Read the following Proceedings of the Board of Revenue, dated 10th September 1862, No. 6,045.

Read the following letters:—

From W. BALMAIN, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Fort Saint George, 26th November 1861, No. 600.

SIR,

1. I have the honor to forward the annual Returns of Stamp Revenue for the Fasli 1270, ending June 30th, 1861.

2. They have been prepared in the same form as for previous years, but the new descriptions of Stamps introduced by Act XXXVI of 1860, have rendered necessary some modifications and additional details. Discrepancies in the accounts have been explained by Notes attached to the Statements, but there are some general remarks requisite on each.

No. I. A Supplemental Return is added to show the details of Column 5, Stamps sold: the revenue derived from each description of stamp in each District. The receipts from the sale of Adhesive Stamps, and especially from that of Hoondie and Bill Stamps, has varied in different Districts in a manner quite unaccountable, except on the supposition that the law has not in some places been properly made known. For instance, the Districts of Bellary, Cuddapah, Nellore, the Districts of Tanjore and Trichinopoly, in North and South Arcot no Bills or Hoondies at all were sold. The Collector of Malabar has been by far the most successful in raising this part of the Revenue.

No. II. The increase in the charges for paper and contingencies, has been caused by the large purchases of paper for stamping purposes, and by the payments on account of packing materials and cooly hire, &c., for Stamps issued. I would bring to notice that the disbursements on account of commission to Vendors are often not made for long after the same is due. It would be advisable that at least all commission due on the sales of the year should be charged and paid within the year, or immediately on its close, so as to appear in the annual accounts. Each year would then bear its own charges. Had this been done, the expenses for the past year would be entered at a much larger sum than Rupees 38,000. The Statement of charges in the Districts showing commission, &c., is under preparation and will be submitted shortly.

No. III. This contains the whole regular Stamp receipts, the extraordinary receipts, and the charges of all descriptions. The amounts entered under duty on private materials stamped through Collectors, and also on executed documents do not agree with the amounts of Stamp duty on such papers as shown in the Office Registers. This is owing in part to papers received at the Districts in June having only been stamped in July at the Office, and in part to several Districts having confounded the penalty on the stamping of documents with the Stamp duty. References are being made, but as the sums in which the differences have arisen are not great, I have not thought it necessary to postpone the submission of the accounts for the year. A separate reference has been made in regard to the authority to authorize refunds of penalty improperly levied.

No. IV. This has been made to include all Stamps received as belonging to Government and for which the Stamp Office has to render account. The papers of private individuals stamped have been excluded, as the Office has to account and has accounted to the owners for the same. I regret that so large a number of Stamps should appear as excess, and deficient in stock and in consignment. It has been caused by the large number of Stamps issued as compared with former years; partly also by the introduction of new dies, with only English characters, and those not very clearly distinguishable, which led to wrong values being often taken. The chief cause however was the excessive pressure for Stamps which did not allow sufficient care being taken without any increase of establishment except additional pressmen, the issue was raised from

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40,000, the former average a month to 2,50,000. The excess and deficiency are not however very different in amount.

	No. of Stamps	Value
Excess Consignment.....	317	517
„ Stock....	125	60
	442	607
Deficiency Consignment... ..	296	356
„ Stock.....	138	317
	434	673

The apparent loss being Rupees 67, I beg to state that I have no cause to think that this is owing to any other cause than mistakes in counting and recognizing the Stamps. Authority is requested for writing off items of balance marked (A) rolls 482, Rupees 853-13-0 and for destroying and writing off items marked (B) rolls 820 of Rupees 9,517-6-6. It was formerly the custom to send all Stamps to be destroyed to the Sub-Treasurer, but as the offices of Superintendent and Sub-Treasurer are now held by one person, they must be sent to some other officer.

3. In comparing the Stamp Revenue for the past and previous years, it is to be remembered that though the new Act came into force on October 1st, and was therefore law during nine months of the year, yet the knowledge of its requirements has only gradually been disseminated. Moreover, the duties on Bills of Exchange only took effect from the end of December. On the other hand, the demand for Stamps in April and May, consequent on the expected introduction of the Limitation Act, was an extraordinary one. The chief results of the year are as under:—

	1859-60.	1860-61.
Gross Revenue from all sources... ..	Rs. 9,25,000	Rs. 19,71,000
Net Revenue deducting all charges	8,01,000	18,36,000
Sale of Stamps of all kinds.....	8,55,000	18,50,000
Penalties....	66,000	1,17,000
Refunds...	71,000	72,000

	Number of Rolls.
Impressed Stamps issued exclusive of those received from Calcutta.	3,92,000
Do. Stamps sold.....	21,76,000
	3,99,000
	13,73,000

4. During the months of November and December, and again during April and May, the necessary supply of stamped paper in many Districts fell short of the requirements. The pressure during the latter months was due to the Limitation Act, and was only of short duration; but in explanation of the former and of the insufficient supply generally, it is to be considered that up to the middle of November, no steps had been taken to increase the out-turn of Stamps. No extra workers or presses had been obtained. On the contrary, instructions having been received to limit the stamping as much as possible in anticipation of the preparation of the new dies, the issues to the Districts were less than usual. In the months of July, August, September, and October, only about 1,00,000 rolls of general Stamps were issued. When therefore the requirements of the Act came to be understood, there was a general and urgent demand over the whole Presidency, and there was no stock to meet it. This Office was quite unable to supply at once the indents sent in, and owing to the distance of many Districts, even the supplies sent did not reach in time. Some extra presses having been obtained from the Mint, and extra pressmen were gradually being worked off when in April the second pressure came; extra establishment having been sanctioned, the issue was raised to 4½ lacs of rolls a month. The indents the Districts with large stocks.

5. During the year there has been some difficulty in obtaining paper for stamping. The contractor, who owned the Perambore mills having died, the contract no longer remained in force. No fresh contractor came forward in answer to the advertisement, and it became necessary to

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7th October 1862.

purchase from the local market. This was at first done through the Office, but subsequently by public advertisement and tender, under which latter system better terms have been obtained. The paper has been of different qualities, some from the Western Coast and some European Foolscap of sorts. On the whole, it has not been such as should be used in the Stamp Office, and it is very desirable that water-marked paper should be obtained from England as soon as possible.

6. I think it proper to report that in my opinion the control of this Department has in some Districts been left too exclusively in the hands of the Deputy Collectors in charge of the Treasury. In regard to indents and receipts for Stamps issued and accounts rendered, it is not of so much consequence, though even here the counter-signature of the Collector would be desirable. But in regard to the introduction of the new Act, and the many points requiring decision and arrangement, the supervision of the European Officer would have been very advantageous.

ENCLOSURE No. 1.

ABSTRACT.—General Statement of stamped papers, Cadjans, Bills of Exchange, Hoondies, Bills of Lading, and Adhesive Stamps received and sold by the Collectors, &c., for Fasli 1270, ending June 30th, 1861, and of the value of Stamps remaining unsold on the latter date.

ENCLOSURE No. 2.

ABSTRACT.—Statement of Establishment and other charges incurred in the General Stamp Office, and at out-stations in Fasli 1270, as compared with the charges of Fasli 1269.

ENCLOSURE No. 3.

ABSTRACT.—General Statement of Receipts and Disbursements on account of the Stamp Revenue in Fasli 1270.

ENCLOSURE No. 4.

ABSTRACT.—Account Current of papers, Cadjans, Bills of Exchange, and Bills of Lading in balance in Office and those received from General Treasury, and Adhesive Stamps received from England, and the manner in which they have been disposed of during Fasli 1270.

Read Statement No. 5 from the Superintendent of Stamps, showing the quantity and value of Cadjans, Bills of Exchange, paper, Bills of Lading, and private papers stamped at the Office of Superintendent of Stamps, and counter-stamped at the General Treasury during Fasli 1270.

From W. BALMAIN, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 5th February 1862, No. 835 of Fasli 1271.

SIR,

With reference to the 2nd paragraph of my Report on the Annual Returns of the Stamp Revenue for Fasli 1270, I have the honor to forward a Statement showing in detail the charges incurred during the Fasli on account of establishment and commission to Stamp Vendors in each District.

ENCLOSURE No. 1.

ABSTRACT.—Statement of establishment and commission paid to Darogahs and Vendors during Fasli 1270.

From W. BALMAIN, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 27th February 1862, No. 950 of Fasli 1271.

SIR,

With reference to the Note appended to Statement No. 3 of receipts and disbursements on account of Stamp Revenue for Fasli 1270, I have the honor to forward a Memorandum, explaining the difference in the cash refunds for unused Stamps.

ENCLOSURE No. 1.—Memorandum.

1. The foregoing papers relate to the operations of the Stamp Department during Fasli 1270. The late closing of the Jammabundy accounts for that Fasli, and the subsequent comparative of the Stamp accounts with the returns received from the Collectors, have delayed in some measure the usual review of the report of the Superintendent of Stamps.

2. Notwithstanding the particular stress laid by the Board when reviewing the report for Fasli 1269, on the differences between the returns furnished by the Collectors to them and to the Superintendent of Stamps, due attention does not appear to have been paid by some of the Collectors to the necessity of maintaining agreement between the two sets of returns. The amount entered in the Superintendent's Statement on account of Stamps, &c., sold is Rupees 17,63,528; but the amount obtained on the same account from the Jammabundy returns submitted by the Collectors is Rupees 17,94,755, showing a difference of Rupees 31,227 which is distributed among the Districts shown below:—

Districts.	As per Statement No. 1 of the Superintendent of Stamps.	As per Collectors' Jammabundy Returns for Fasli 1270.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ganjam	32,380	33,172	...	792
Godavery	81,033	80,980	53	...
Cuddapah	42,719	43,911	...	1,162
Madras	1,24,404	1,24,940	...	536
Tanjore	2,77,567	2,76,497	1,070	...
Trichinopoly	58,414	62,573	...	4,159
Tinnevely	94,283	1,06,277	...	11,994
Coimbatore	57,134	59,783	...	2,619
South Canara	1,07,416	1,10,742	...	3,296
Malabar	2,46,132	2,53,897	...	7,765

3. It appears from the Notes to the Superintendent's Statement No. 1, that the Deputy Collector of the Godavery District has alone accounted for the difference of Rupees 53 observable in that District, by explaining that the amount in question was not included in the Return submitted to the Board and the Accountant General, because it did not reach the Taluq Treasury within the month in which the Stamps were sold. The Collectors of the other Districts do not appear to have offered any explanation of the differences shown in the above abstract. They will therefore be now called upon to explain them, and be required to take particular care to avoid such differences in their future Returns. It should be pointed out to the Deputy Collectors, that it is their duty to see the returns correctly prepared.

4. The Board observe that in the item of Stamp Extra Revenue also there is a difference on the whole between the two returns as shown in the margin; and the Superintendent of Stamps is requested to furnish a Memorandum showing the amount of Extra Revenue in each District, in order that the Collectors may be called upon to account for the differences. He will in future give the particulars of Districts for Extra Revenue in the last part of Statement No. 3. When similar differences were found in the accounts of Fasli 1269, the Collectors were called upon for an explanation, and most of them stated that the difference was owing to the amount of penalties levied, and the Stamp duty recovered on Pauper Suits having been transferred to the head of Judicial receipts under instructions from the Accountant General, and consequently excluded from the Jammabundy Returns submitted to the Board, while they were included in the Stamp Extra Revenue

As given by the Superintendent of Stamps in Statement No. 3.....	Rs. 1,22,541
As given by the Collectors in the Jammabundy Returns for Fasli 1270.....	46,861
	75,680

in the accounts rendered to the Superintendent of Stamps. From the Superintendent's Statement No. 3, it appears that the amount of the above two items is much larger than the difference pointed out. Moreover, in the new form of Treasury account, these items are again required to be entered under the head of Stamp Revenue, and there should therefore have been no difference on this account. The necessary explanation will be required on the receipt of the Statement called for from the Superintendent of Stamps.

5. In the notes appended to Statement No. 1 the Superintendent of Stamps explains the difference between the balance of Stamps as entered by the Collectors in their Returns, and that shown in the last column of the Statement No. 1. It arises chiefly in consequence of some Collectors having included in their stock, Stamps borrowed from other Collectors, while no corresponding deduction was made in the Returns of those Officers who supplied the Stamps. The Superintendent proposes to instruct the Collectors to replace the Stamps, or if not required in the original District to direct the Collectors who supplied them to remove them from their balance. The course proposed is correct, and the Board accordingly request it may be adopted.

6. In Statement No. 3 the amount of cash refunds on account of unused Stamps returned by parties is entered at Rupees 613-8-0; but in Statement No. 4 the value of Stamps actually returned is given as Rupees 656-8-0, thus showing a difference of 45 Rupees. The Superintendent takes notice of this difference in his Note on Statement No. 3, and as promised therein he submitted a Memorandum of explanation with his letter, dated 27th February 1862, above recorded. From this it would appear that the amount of refund in Statement No. 3 should be recorded. Rupees 568-8-0, instead of Rupees 618-0-0, the Collector of the Kistna District having erroneously included in his accounts an excess of Rupees 45 on account of refunds. The entry in Statement No. 3 has accordingly been altered; and it is requested that a corresponding alteration may be made in the office copy of the Superintendent. The amount entered in Statement No. 4, viz., Rupees 656-8-0, appears to be correct according to the Stamps actually returned, which show an excess of Rupees 88 beyond the refunds. Of this a sum of Rupees 50 was charged in the accounts of the Superintendent for Fasli 1269, and the remainder Rupees 36 remains to appear in those for Fasli 1271, the Collectors having disbursed the amount only in this last Fasli, though the Stamps were in all cases returned to the Stamp Office during Fasli 1270.

7. The Statement No. 5, showing the quantity and value of Stamp papers, &c., counter-stamped at the General Treasury during Fasli 1270, was furnished by Mr. Balmain in his capacity of Sub-Treasurer. They agree with the entries made in the Account Current No. 4, though the Superintendent states that they differ to a slight extent from the Treasury Registers in consequence of some double entry. It is very desirable that the utmost accuracy should be maintained in these Registers. There is also a difference in respect to the private papers stamped on payment of duty at the General Treasury. In the Statement No. 5, the items marked A, B, and C give a total of Rupees 3,618-14-0, but the amount brought to account in the General Statement No. 3 of Receipts and Disbursements is only Rupees 2,521-2-0. In the Memorandum attached to the Statement No. 5, the Superintendent shows that the amount differs from the Treasury Registers also, and explains that the differences is owing partly to additional value Stamps having been impressed without any additional counter-stamps, and partly to some omissions through oversight. Care should be taken to prevent such discrepancies in future.

8. In Statement No. 2 the charge on account of establishments and Commission to Darogahs and Vendors in the Districts is entered as Rupees 37,972-15-0, but according to the particulars shown in the Statement which accompanied the Superintendent's letter, dated 5th February 1862, the amount actually expended on that account during Fasli 1270 was Rupees 35,614-15-9. This sum should therefore have been taken as the correct charge incurred during the year. In paragraph 2, Clause 2 of his Report, the Superintendent stated that disbursements on account of commission to Vendors are often not made till long after the sum is due, and suggests that all commission due on the sales of the year should be charged and paid within it or immediately on its close, so as to appear in the annual accounts. This is not quite practicable, as the commission due on the sales made in the last month of the Fasli cannot be paid or charged in the accounts of the same month, but must come into the following one. It is

however desirable that the commission due on the sales from June to May should be regularly paid and charged within the same Fasli, and the Board resolve to require of the Collectors that this rule be strictly followed in future.

9. The operations of the Department will now be reviewed. The Stamp Revenue during the Fasli greatly increased, in consequence of the introduction of the new Act respecting Stamps from 1st October 1860, thus operating during nine months of the Fasli. The gross revenue amounted to Rupees 19,71,339-6-6, which was more than double the revenue of the previous

Fasli 1270	Rs. 18,33,371	A 8	P 8
„ 1269.....	8,00,594	0	7
	10,37,777	8	1

Papers and Cadjans sold inclusive of additional fees.

			RS.	A.	P.
Paper	...	...	16,92,308	12	0
Cadjans	...	...	40,159	8	0
Adhesive Stamps	...	...	11,181	1	6
Bills of Exchange	...	...	17,364	2	0
Bills of Lading	...	...	1,917	5	8

Do.	do.	supplied for Security Deeds on	17,62,930	13	2
		account of Public servants and Law Suits. -			
		Private documents stamped on payment of duty	597	12	6
		at the General Treasury and through Districts.			
		Stamp duty realized on executed documents	83,933	13	0
		sent to be stamped.			
			1,336	1	6

Extra Revenue.

Extra Revenue.		18,48,798	8	2
Penalties levied under Act XXXVI of 1860, by the Courts and Collectors.	...			
Amount recovered on Pauper Suits under Regulation VII of 1818 by the Courts	...	1,17,425	13	10
Sale of paper not fit for stamping purposes.	...	3,397	3	10
Other items	...	1,164	10	4
	...	553	2	4
		1,22,510	14	4

Deduct charges.

Deduct charges.											19,71,339	6	6	
Establishment and other charges in the Stamp Office and out-stations														
Refund of Stamp duty under Act XVII of 1848.											59,616	9	10	
Do. to applicants under orders of Court ...											70,234	8	0	
Do. on account of unused Stamps returned by parties											2,250	0	0	
Penalties, &c., refunded											568	8	0	
											298	4	0	
												1,32,967	13	10
Net Revenue.														
												18,38,371	8	8

10. The Superintendent of Stamps noticed in his Report that the Receipts from the sale of Adhesive Stamps varied in different Districts in a manner quite unaccountable except on the supposition that the law had not in some places been properly made known. This had already engaged the attention of the Board, and a Circular was issued to the Collectors on 21st June 1861, calling their attention to the point, and as the Board have every reason to believe that the provisions of the law in this respect have been made fully known to the public, no further orders appear necessary on this point.

1. Stamps damaged in Stock of and consignment to Collectors, and in the Stamp Office.....	RS.	A.	P.
2. Do. reported by Collectors as deficit in consignment and Stock.....	8,039	6	6
3. Do. returned being unused by parties.....	853	13	0
4. Do. returned as spoilt by parties in lieu of which fresh Stamps were supplied.....	656	8	0
	851	8	0
	<u>10,401</u>	<u>3</u>	<u>6</u>

Rupees 5,166-12-0 is included, being the value of 532 rolls of papers returned by the Collector of Cuddapah as damaged out of those recovered from a consignment from the Stamp Office plundered on the road by robbers. The second item includes the value of Stamps lost on the same occasion to the extent of Rupees 168; and of the remainder Rupees 685-13-0, the actual deficiency in the stock of Collectors was very trifling, viz., Rupees 12-4-0. The rest Rupees 673-9-0 was the deficiency in the consignments and in the Stamp Office itself. The Superintendent explains that the excess and deficiency arose from the enormous transaction as compared with former years, and the consequent unavoidable hurry in despatch, the force of which reasons cannot be disputed. The actual loss was however only Rupees 67, as there was an excess in consignment and stock to the extent of Rupees 607. With reference to the last part of paragraph 2 of his letter, the Superintendent is requested to send the damaged, &c., Stamps to the Board for the purpose of being destroyed.

12. The Board append the usual Abstract of the Receipts and Disbursements during the last six years.

last six years.		Disbursements.										Net Revenue.	
Faslis.	Total Receipts.		Refunds under Act XVII of 1848.		Charges.		Refund to applicants under orders of S. A. &c.		Total Disbursements.		Net Revenue.		
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1265	7,15,469	3 5	70,326	8 0	57,391	0 7	3,864	0 0	1,31,581	8 7	5,83,887	10 10	
1266	7,56,250	9 2	74,706	8 0	61,639	15 4	6,927	4 0	1,43,273	11 4	6,32,976	13 10	
1267	8,19,155	3 11	77,381	0 0	64,752	2 0	9,110	8 0	1,51,243	10 0	6,67,911	9 11	
1268	8,60,540	10 7	80,119	8 0	56,950	6 8	6,614	4 0	1,43,684	2 8	7,16,856	7 11	
1269	9,25,409	14 5	66,876	0 0	50,609	5 10	7,330	8 0	1,24,815	13 10	8,00,594	0 7	
1270	19,71,339	6 6	70,231	8 0	60,483	5 10	2,250	0 0	1,32,967	13 10	18,38,371	8 8	

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 78. ORDER THEREON, 7th October 1862, No. 2,159.

No. 78. ORDER THEREON, 7th October 1862, No. 2,100.
1. The paper recorded above contains the Board's review of the operations of the Stamp Department during Fasli 1270. The delay in the completion of the paper has been delayed by the late closing of

2. The submission of the report, it is explained, has been delayed by the late closing of the Jamabundy accounts for that Fasli, and the necessity of a subsequent comparison of the

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7th October 1862.

Statements furnished by the Superintendent of Stamps with the returns received from the Collectors. The Governor in Council however cannot regard this as a satisfactory explanation for a delay of fifteen months.

3. After this lapse of time it would be useless for the Governor in Council to make any detailed observations on the working of the Stamp Department, but he cannot pass over the report without expressing his regret at the discrepancies which have again been permitted to occur between the returns of the Collectors and the Superintendent of Stamps, evincing great inattention on the part of the Treasury Deputy Collectors.

4. The financial result of the new Acts, it is observed, has been an immediate rise in the Stamp Revenue from 8 to 18 lacs of Rupees.

5. Under the circumstances stated in paragraph 11 authority is granted for writing off the sum of Rupees 10,401-3-6, on account of Stamps damaged or deficient. The Accountant General will inform the Board how they should make the necessary adjustment.

6. His Excellency in Council particularly desires that the Board of Revenue will adopt measures for the timely submission of this report in future. They are reminded that three months have already elapsed since the expiration of the past Fasli 1271 (1861-62).

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

Revenue Department.

N^o 2159-

Proceedings of the Madras Government
under date the 7th October 1862

Read the follow-
ing Proceedings of the Bd.
of Revenue

Reviewing the an-
-ual report from the Super-
-intendent of Stamps on the
operations of his department
during Fasli 1270 and ex-
-pressing that authority may
be granted for adjusting
the amount which he requests
permission to write off to
profit and loss.

(Here enters 10th Sept
1862 N^o 6045/-

The paper record-
-ed above contains the
Board's review of the opera-
-tions of the Stamp Depart-
-ment during Fasli 1270.

2. The submission of
the report, it is explained,
has been delayed by the
late closing of the financial
-year accounts for that year,
and the necessity of a sub-
-sequent comparison of
the statements furnished
by

Revenue 1862
Pro. of Govt. Secy to Govt.
N^o 2159
Proceedings of the
Madras Government
dated 7th Oct 1862
Proposed to audit the
revenue of the Madras
Province of Madras
in Madras District to
local financial officers
Check
1862-78

by the Superintendent of
Stamps with the Returns
received from the collectors.
The Governor in Council has
ever cannot regard this
as a satisfactory explana-
tion for a delay of 15 months.

3. After this lapse of
time it would be useless
for ^{the Governor} ~~the Collector~~ to ^{make} ~~make~~ any detailed
observations on the working
of the Stamp Department,
but he cannot pass over
the report without express-
ing his regret at the dis-
crepancies which have again
been permitted to occur be-
tween the returns of the collectors
and the Superintendent of
Stamps - ^{causing great dissatisfaction}
^{on the part of the Treasury & the Collector}

4. The financial result
of the new act, it is observed,
has been an immediate
^{rise in} ~~increase~~ of the Stamp Re-
venue from 8 to 18 lacs of
Rupees.

5. His Excellency informed
particularly desires that the
Board of Revenue will
adopt measures for the
timely

5. Under the circumstances
stated in para 11 authority
is granted for writing off
the sum of Rs 10,401-3-6
in account of stamps
damaged or deficient.
The Accountant General will
inform the Board how they
should make the necessary
re-arrangement.

timely submission
of this Report in future
May an Jp M
reminded that three
months has already
elapsed since the
expiration of the period
July 12/76
1867/2

14 Copies to the Biff Reul
with 7 origl enclosures } Draft
3 - Acctt Genl &
3 - Civil Paymaster

351-3

On the operations of
Stamp Dept during
Sept 1270-

W

Revenue 1862-1863
No of Govt for Oct 1862

210,2157.

No of the steam boat
Sept Oct 1862.

From B. Coors 1862 (March 1862)

Pre No. 102-1103

152-5-61
for May 1862

177785.

Stamp orders on
Board review of the
operations of the stamp
Dept during the
1270-