

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2113

Press

~~Mis.~~

305.306

Dated 23.11.1918.63

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23rd November 1863.*

No. 305. Read the following Proceedings of the Board of Revenue, dated 3rd November 1863, No. 7,000:—

Read again letter from the Collector of Madras, dated 20th May 1863, No. 183, in Board's Proceedings, No. 3,305, dated 5th June 1863.

Read also the following letter from the same Officer, dated 18th June 1863, No. 217:—

1. I have the honor to enclose for the Board's information, as required in their Proceedings of the 5th instant, a Statement showing the extent of the transactions and the accounts that have been kept by the Postage Gumashta from the commencement of the present year. I have also the honor to enclose copy of a letter received from the Deputy Collector of Madras on this subject, explanatory of the work performed by his Establishment.

2. I am of opinion that the necessity for the continuance of a Gumashta for the sale of Postage labels is clearly made out, and I trust that the Board will obtain the sanction of Government to his services being retained.

ENCLOSURE No. 1.

STATEMENT showing the extent of the transactions and the accounts that have been kept by the Postage Label-selling Gumashta from the beginning of the year 1863.

Postage Labels, &c, sold.		Foreign Bill Stamps sold.	
1863. January.....	7,533 14 0	684 8 0	
„ February.....	8,579 8 0	927 0 0	
„ March.....	8,038 0 0	683 8 0	
„ April.....	8,323 0 0	1,229 12 0	
„ May.....	7,260 0 0	900 8 0	
Total...	39,374 6 0	4,430 4 0	
Deduct discount	1,229 10 6	245 5 0	
Net revenue...	38,144 11 6	1,184 15 0	

* At 1 Anna discount, Rupees 81 9 0
At 1 Anna discount „ 213 13 0

Accounts kept by the Gumashta for the sale of Postage Labels, &c.

A. Indent Book showing the quantity and value of Stamps remaining in the Deputy Collector's stock, that sold in the preceding three months, and the supply indented for from the Stamp Office.

B. Also an Indent book, showing the stock remaining with the Gumashta, and that sold by him up to date of Indent and those indented for from the Deputy Collector's stock.

C. A Book showing the stock remaining with the Deputy Collector as well as the supply received from the Stamp Office, and the issues made therefrom, on different dates.

D. Monthly Account showing the stock in hand, the supply received, the sales made, quantity remaining, and discount allowed on the sales.

E. Daily Sale Book showing the quantity and value of Stamps sold, as well as the Commission allowed on each sale and the stock remaining with the Gumashta at the end of the day.

F. Also a Daily Sale Book showing the Descriptions and value of Stamps sold, including the amount sold up to the previous date.

G. Entry of Government notes tendered in payment by the parties purchasing labels, &c.

H. Receipt Book for the amount remitted to the Talook Treasury.

Accounts kept by the Gumashta for the sale of Adhesive Stamps.

A. A book showing the quantity and value of Stamps indented for on different dates on the Deputy Collector of Madras, and the quantity remaining with the Gumashta up to date of indent.

B. Sale Book showing the names of the parties who have purchased Stamps daily, and the descriptions and the value thereof together with the Commission allowed.

C. Stock Book, containing the quantity and value of Stamps remaining with the Gumashta at the end of every day after deducting the Stamps sold.

(Signed) R. S. ELLIS, Collector.

SAIDAPET, 18th June 1863.

*Proceedings of the Madras Government, Revenue Department,
23rd November 1863.*

ENCLOSURE No. 2.

From V. RUNGASAMI AIYANGAR, Deputy Collector of Madras, to the Honorable R. S. ELLIS, C. B., Collector of Madras, dated Madras, 12th June 1863, No. 34.

Sir,

1. I beg leave to submit, for your information, a Statement showing the extent of the transactions, and the several accounts kept, by the Postage Label-selling Gumashita attached to this Office, as called for in the Proceedings of the Board of Revenue, No.—(herewith returned), dated 5th June 1863.

1	Anna Postage labels.
8	Pice do.
1	Anna do.
2	Do. do.
4	Do. do.
8	Do. do.
1	Do. Envelopes
1	Do. Note papers.
1	Do. Envelopes.

2. This Gumashita sells to all applicants Postage labels, &c., in wholesale not less than 5 Rupees, at a discount of 3½ per cent., or at half an Anna for every Rupee, and prepares the several forms of Accounts and periodical returns required of him.

3. He is not allowed to enjoy the benefit of the usual holidays allowed to other public servants, as his absence from office puts the public to serious inconvenience, and gives rise to complaints from them. On representations, lately made to the Board of Revenue by Messrs. Pharoah & Co., it was ruled,† that the Office of the Postage Label Vendor should continue open on all days, except Sundays and such other holidays on which all the Public Offices and House of Agencies and Shops may be closed.

1	Anna.	1½	Rupees.
1	Do.	3	Do.
2	Do.	4	Do.
3	Do.	6	Do.
4	Do.	8	Do.
6	Do.	12	Do.
8	Do.	18	Do.
12	Do.	24	Do.
1	Rupee.		

4. Besides the selling of Postage Labels, this Gumashita is also entrusted with the sales of the different descriptions of adhesive Stamps as per margin, to the value of not less than 5 Rupees and upwards, to all applicants, and to the Stamp Vendors, at two different rates of discount, sanctioned by Government in their Order, No. 793, dated 9th April 1862, communicated in the Board's Standing Circular, No. 2,583 of the 23rd inst.

5. From the Statement alluded to in paragraph 1 of this business of vending the Stamps in wholesale, and preparing the necessary accounts, completely requires the services of a distinct person, and that it cannot be otherwise managed by any one else in addition to his own duties.

6. In their Proceedings now under reference, the Board wish to know whether this business could not be performed by the Deputy Collector's Establishment, which consists of eight Clerks, including the Registration Department. In reply to this, I beg to inform that my Hoozoor Establishment, as sanctioned by Government, consists of a Head Clerk and two Assistants. The former reads the Tamil Arzis and reports received from the several Departments and individuals; abstracts their purport in English; fair copies the English communications with the several public Offices in Madras; and keeps the English Records carefully, besides keeping the stock Account of Stamp papers and Postage labels, &c. The two other Assistant Clerks aid him in the performance of the vernacular business and keep the Tamil Records in their joint custody.

No. of English letters received and abstracted	405
Do. do. do. sent	505
No. of Arzais and reports received from the several Departments and abstracted in English	1,507
No. of Tamil Arzais received from the inhabitants, and docketed in English and Tamil, and distributed to the several Departments to which they belong	5,151
No. of Takids and Endorsements within to the several Departments	2,413

7. The marginal Statement will show the quantity of work performed by them in a year, viz., June 1862 to May 1863.

The Registration Department consists of one Registrar, one Head Gumashita, and three Assistants. The former is continually engaged in parsing the Arzis daily received, and preparing Memoranda for the claims advanced by parties for issuing Certificates, and registering Bills of sale for landed property in Madras. The Head Gumashita prepares the Certificates of different descriptions, and enters them in Volumes besides registering the Bills of Sale and

*Proceedings of the Madras Government, Revenue Department,
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Mortgages. The third Gumashita keeps the records, and issue notices, inviting the applicants and opponents for inquiry. The fourth and fifth Gumashitas have their time devoted entirely to the examining and receiving of the Title Deeds from the parties depositing them, and also preparing the necessary monthly accounts, &c.

9. In addition to the work allotted to the said four Gumashitas respectively, they have an extra task of attending the Small Cause and High Courts, to produce in evidence all such documents and records of the Department, for which subpoenas are served on me, and there is not a day almost in which they do not attend the Court for the above purpose.

10. Under these circumstances, I doubt not that you will be assured how impossible it would be for the Clerks attached to my Office to perform the business of Postage label, &c., selling, which, from the facts explained in paragraphs 2 to 5, requires the services of a separate person, independent of any other duty.

(True Copy.)

(Signed) R. S. ELLIS, Collector.

1. Ordered that the above papers be submitted to Government, with reference to their Proceedings dated 15th February 1862, No. 337, Revenue Department, and 25th April 1863, No. 719, Revenue Department.

2. In paragraph 5 of the former Proceedings Government directed that the Gumashita employed for the sale of Postage Stamps in the Madras Town Deputy Collector's Office should be removed from the Land Revenue Establishment List, and that the Post Master General would be expected to provide for his pay in that Department. In the latter Proceedings they communicated the letter of the Director General of Post Offices in India declining to pass the charge for which the Post Master General had provided, and observing that in Calcutta Stamp Vendors are dependant on the discount allowed them on their sales.

3. The Gumashita in question is not an ordinary licensed vendor, but is employed in the Deputy Collector's Cutcherry to sell adhesive Stamps and stamped envelopes to purchasers to the value of not less than 5 Rupees, at the established discount of half Anna in the Rupee.

4. From January to May 1863, his sales of Postage labels and envelopes aggregated a net value of Rupees 38,144, while his sales of Bill Stamps during the same period aggregated Rupees 4,184 net.

5. The man's pay is Rupees 10 monthly, and he has to keep numerous accounts connected with the above large sales, as well as be responsible for these extensive transactions.

6. If the Calcutta system which Dr. Paton prefers be adopted, the charge to Government will not be diminished, for some one must be employed to keep the accounts, and superintend the sales which the convenience of the public will not allow to be discontinued, but if the Gumashita be converted into a Vendor, and placed in receipt of only half Anna discount on his sales of Postage labels and envelopes, the remaining half Anna being allowed by him to the private purchaser, his remuneration will be increased from Rupees 10 to Rupees 246 monthly on his average gross monthly sales of Postage labels and envelopes, which from January to May last were Rupees 7,875 monthly, and this amount of Rupees 246 will be an additional charge on the Postal Revenue, for at present only half Anna discount is allowed on the sales which are to private individuals, while one Anna discount is allowed to Post Office servants purchasing Stamps for re-sale, in which position Dr. Paton's proposal would place this man.

7. The Board do not consider it necessary to place the man in this position, and as it is evident that for such extensive transactions in the Deputy Collector's Office, a Clerk must be retained under any circumstances, and as the Director General of Post Offices declines to pass the charge, they recommend that the man continue to be borne on the Land Revenue Establishment, and be employed as heretofore, but that, in consideration of his responsible and heavy duties, his pay be raised to Rupees 30 monthly.

8. The additional charge can easily be met from the Budget provision for the current year.

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23rd November 1863.*

No. 306. ORDER THEREON, 23rd November 1863, No. 2,113.

1. In the course of last year the Establishment of the Collector of Madras was revised, in common with the other Revenue Establishments of this Presidency.
2. The Establishment included a Gumashta or Clerk on 10½ Rupees per mensem, who was employed in vending Postage Labels to the public.
3. The Collector of Madras, Mr. Cunliffe, and subsequently (during his temporary absence) the Acting Collector of that District, Mr. Reade, both represented that the services of the Clerk could neither be dispensed with nor be transferred to any other person on the Establishment, which had then been carefully revised and fixed with reference to the Revenue duties it had to perform.
4. The Honorable Mr. Pelly, by whom this revision had been effected, excluded the Postage Clerk from his Establishment, as the duty appertained to a different Department, for which he was not authorized to provide.
5. The Government directed the existing arrangement to continue during the then current year, and desired the Post Master General to provide for the office in his next Budget, on the principle that where a person is employed specially and exclusively for a particular Department (as this Clerk was) his salary should be charged to and provided by that Department.
6. The Post Master General represented that his Budget was closed and had been sent in, and that he therefore could not provide for the outlay in 1862-63.
7. The Government under these circumstances, ordered the existing arrangement to continue for another year, viz., 1862-63.
8. The Post Master General entered the Clerk's pay in his Budget of 1863-64, but the Director General, Dr. Paton, struck out the item alleging as his reasons that "in Calcutta Stamp Vendors do not get any fixed salary;" that "the pay of the (Madras) Gumashta should not be considered a *bond fide* charge against the State," and that he was "not aware of any such charge having been made against the Postal Department in any of the Presidencies, Governments or Administrations."
9. The report of the present Collector (the third who has testified to the necessity of the office) shows that the Clerk's sales of Postage labels alone amount to nearly a lac of Rupees per annum, and the effect which the abolition of the office would have ~~and~~ the convenience of the public may be inferred both from the amount of the sales and from the fact that even the occasional closing of the Office on holidays led to general complaint.
10. The Government are not aware whence Dr. Paton derived the erroneous idea that the Clerk was a licensed Stamp Vendor paid by commission, and he must have been ignorant of the extent of the Clerk's transactions, or he would have seen that such a mode of payment would have been neither economical nor advantageous to the State. The effect of placing the Clerk in the position Dr. Paton contemplates would be to give him a salary of nearly 250 Rupees monthly.
11. The Government place greater reliance on the judgment of the three successive Collectors, who have considered the subject, and of the Honorable Mr. Pelly and the Board of Revenue than on the opinion of Dr. Paton, who has never even visited the Madras Presidency, and they have no hesitation in declaring that the office is necessary.
12. The Government further concur with the Board of Revenue that the Clerk's present rate of pay is altogether disproportionate to his duties and responsibilities, and sanction its being raised to 30 Rupees per month from the 1st instant. Even at this rate the charge will be very trifling and will amount only to a commission of 4 per cent. on his sales of Postage labels.

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23rd November 1863.*

13. The question of the Department to which the pay of the Clerk should be charged, need not now be discussed. The Board report that the extra charge can be met from the Budget provision of the current year, and it will therefore be treated as a part of Mr. Pelly's revision and fully explained in due course to the Supreme Government.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Honorable C. Pelly.
" Board of Revenue.
" Accountant General.
" Civil Paymaster.
" Public Department.

Exd. S. T. Augustin.

No. 3,305.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th June 1863.

Read the following letter from the Honorable R. S. ELLIS, C. B., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 20th May 1863, No. 183:—

1. I have the honor to acknowledge the receipt from the Board of Revenue of the Proceedings* of the Madras Government dated 25th April 1863, No. 719, by which I am informed that the Director General of the Post Offices of India has struck out of the Madras Post Office Budget the item of Rupees 126 on account of the salary of a Gumastah employed in the Deputy Collector's Office at Madras to sell Postage labels.

2. It will be in the recollection of the Board of Revenue, that the necessity for retaining this Gumastah was represented by the Acting Collector, Mr. Reade, in his letter to Mr. Pelly No. 29, dated 2nd December 1861, and was acknowledged by Mr. Pelly in his letter to Government, No. 1,141, dated 10th January 1862; and by the Government in their Proceedings, dated 15th February 1862, No. 337, Revenue Department.

3. Very serious inconvenience will be caused by the disallowance of this item in the Post Office Budget, as no provision has been made in the District Budget to meet this requirement.

† Sales of Postage labels.
1860-61..... 77,757
1861-62..... 85,597
1862-63..... 88,462

The sales of labels is increasing,† and if this work is imposed upon any of the other Gumastahs in the Deputy Collector's Office, whose time is already fully occupied, the complaints from the public of delay and inconvenience will be numerous, and there will be a risk of the accounts of these sales being incorrectly kept.

4. The persons who purchase Stamps from the Deputy Collector's Office are wholesale purchasers, who receive the discount, and, therefore, no remuneration is left for the Vendor, if he is, as proposed, deprived of his fixed salary.

5. Under these circumstances, I would respectfully suggest that a further representation be made to Government, and that pending a reference to the Government of India on the subject, I may be permitted to employ as heretofore a Gumastah for the sale of Postage labels.

The Collector is requested to forward a Statement showing the extent of the transactions and the accounts that have been kept by the Gumastah from the commencement of the present year, in order to enable the Board to judge how much work this Officer has to perform daily, and whether it could not be performed by the Deputy Collector's Establishment, which together with the Registration Department includes eight Clerks.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To Honorable R. S. Ellis, C. B., Collector of Madras.

Exd. J. Wright.

No. 2113-

Proceedings of the Madras Government
Under date the 23 November 1863.

Read the following
Proc: of the Board of Revenue

Submitting letters from
the Coll: of Madras, and re-
commending the Gumastah em-
ployed for the sale of Postage
Stamps in the Madras Town
Deputy Coll: Office, be con-
tinued to be borne on the Land
Revenue Establishment, and
that his pay, be raised to Rs
Rupees 30 monthly.

(Here enter 3% Nov 4/63 Rs 7000)

In the course of
last year the Establishment
of the Coll: of Madras was
revised, in common with
the other Revenue establish-
ments of this Presidency.

The establishment
included a Gumastah or
Clerk on 10 1/2 Rs per mensem
who was employed in vending

Postage

Submitted to the Coll: of Madras
for the consideration of the
Board of Revenue
for the 23rd Nov 1863

1863. Department

Dec: 27/63.

No.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 5th June 1863.

Despatched

Received

No. 3,005.

Requesting a Statement showing the extent
of the transactions and the accounts kept by
the Postage Paid Gumastah at Madras.

Postage Labels to the Public.

The Coll^r of Madras Mr. Cunliffe and subsequently (during his temporary absence) the As^t Coll^r of that District Mr. Beadon both represented that the services of the Clerk could neither be dispensed with nor be transferred to any other person on the establishment which had then been carefully revised & fixed with reference to the Revenue duties it had to perform.

The Honorable Mr. Pelly by whom this revision had been effected excluded the Postage Clerk from his establishment, as the duty appertained to a different department - to which he

was not authorised to provide.

The Gov^t directed the existing arrangement to continue during the then current year, and desired the Post Master General to provide for the office in his next Budget on the principle that where a person is employed specially and exclusively for a particular Department (as this Clerk was) his salary should be charged to and provided by that Department.

The Post Master General represented that his Budget was closed and had been sent in, and that he therefore could not provide for the outlay in 1862/3.

The Gov^t under the
circumstances, ordered the ex-
isting arrangement^{to} continue
for another year viz 1862/3.

The Post Master Gen-
eral entered the Clerk's pay
in his Budget of 1863/4, but
the Director General G^r,
Paton struck out the
item alleging as his rea-
sons that "in Calcutta
Stamp Vendors do not
get any fixed salary"
that "the pay of the (Madras)
Gumastah should not
be considered a bona
fide charge against the
State" and that he was
not aware of any such
charge having been made
against

against the Postal
Department in any
of the Presidencies,
Governments or ad-
ministrations.

The report of
the present Collector
(the third who has
testified to the necessity
of the office) shews
that the Clerk's sales
of Postage labels alone
amount to nearly
a lac of Rupees

per

per annum and in
the effect which the
abolition of the of-
fice would have on
the convenience of the
public may be in-
ferred both from
the amount of the
sales and from the
fact that even the
occasional closing
of the office

on holidays led to
general complaint.
The Govt are
not aware whence
Mr Paton derived
the erroneous idea
that the clerk was
a licensed stamp
dancer paid by com-
mission, and he
must have been ig-
norant of the extent of
the clerk's transactions
or he would have
seen that such a mode
of payment would
have been neither eco-
nomical nor ad-
vantageous to the State.
The effect of placing
the clerk in the position
Mr Paton contemplates
would be to give him
a salary of nearly 250
P.

Rupers monthly-

The Court place greater reliance on the judgment of the three successive ~~holders~~ ^{holders} who have considered the subject and of the Honorable Mr. Kelly & the Board of Revenue than on the opinion of Mr. Calcutt who has never even visited the ~~or~~ ^{Madras Presidency, and} ~~they~~ have no hesitation in declaring that the office is necessary.

The Court further concurs with the Board of Revenue that the clerk's present rate of pay is altogether disproportionate to his duties and responsibilities.

raised to 30 Rupers per month from the 1st instant. Even at this rate the charge will be very trifling and will amount only to a commission of 4% on his sales of Postage Labels.

The question of the department to which the pay of the clerk should be ~~or~~ charged need not now be discussed. The Board report that the extra charge can be met from the Budget provision of the current year and it will therefore be treated as a part of Mr. Kelly's revision and fully explained

explained in due &
course to the Supreme
Government

I D S

4 Copies to the Honble C. Secy, except 24 hours.

11. 7 B^d of Revs

3 West Gate

3 Civil Department

5 P. Dept

27.6.21

Pro. No. 350-351
15-2-1862

~ 111-112
8-3-62

~ 165-166
9-4-62

~ 191-192
13-6-62

~ 233-234
25-4-63.

Revenue 1862 Sept.
Pro: of Govt for Govt.

No. 2113.

Pro: of the Madras Govt.
Dy 23rd November 1863.

The Pay of the
Gumastha employed for
the sale of Postage stamps
in the Madras Town &
Collectors Office raised
from 10 to 30 Rupees per
month.

No 305 & 306.