M.R.O. 14—13000—27-8-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1348-1349 Press Mis.

463 467

Dated 27-7-1865

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 27th July 1864.

Read the following :—

No. 463. Proceedings of the Board of Revenue, dated 19th April 1864, No. 2,360.

Read the following letter from the Acting Superintendent of Stamps, dated Madras, 25th February 1864, No. 1,232 of Fusly 1273 :—

1. With reference to the Proceedings of the Board dated 20th February 1864, communicating the Order of Government of 18th February 1864, No. 299, with a letter from the Secretary to the Government of India, dated 1st February 1864, No. 645A, I have the honor to report as follows.

2. The Deputy Accountant referred to in paragraphs 2 and 3 of the Memorandum under reply, has not got charge of the water-marked paper as assumed. After a case of paper is opened before the Superintendent, the reams are counted in his presence and handed over to the said Deputy Accountant and his Assistants to have the number of sheets in each ream verified ; the counted sheets are then folded, placed in the Stationery Store-room under the supervision of the Superintendent, locked, and the key (like all the other keys of the department) returns to the custody of the Superintendent.

3. The treatment of the water-marked paper in the next stage is correctly described in paragraph 4 except the word case for which should be substituted "Stationery Store."

4. The account of receipts and issues of double Stamps supplied to Collectors alluded to in paragraph 5, is rendered monthly to the Accountant General, but not to the Board who get this information in the Administration Report in Statement No. 1.

5. The account of double Stamps is the account of those issued to Collectors, the return of which is made to the Accountant General monthly as stated in the previous paragraph ; the return of single Stamps received by the Superintendent from the Mint referred to in paragraph 6 can be checked by the return made to the Board by the Superintendent annually, but if considered advisable, a *monthly return* from this office can be furnished to the Board, and the Mint should also be requested to make a similar return.

6. To carry out the check desired in paragraphs 7, 8 and 9, and to verify the receipt of water-marked paper from England, this may be done by a return which could be furnished by this office to the Board after receipt of each shipment, and the Superintendent of Stationery or Marine Department might forward to the Board a copy of the Stamp Superintendent's receipt for said invoice; at present the Accountant General takes a receipt upon the face of each invoice from this Department to make the necessary adjustment in the Territorial books of the Presidency. The daily Stock book of single Stamps received is verified by the Superintendent from the return of Indents on the Mint, and the issues from the Indents supplied to Collectors ; the Stock book is (like all others) balanced daily and signed by the Superintendent.

7. The check necessary on the water-marked paper and single Stamps adverted to in paragraph 10, is pointed out in the two previous paragraphs ; but I am strongly of opinion that it would be highly desirable to have a half-yearly complete audit or examination of the entire Stock, both of paper stamped and unstamped, as well as Adhesive Stamps in the custody of the Superintendent by an officer deputed by Government or the Board. A similar examination half-yearly is, I believe, now made of the Bullion in the Mint, coined and uncoined.

8. The Government of India, in paragraph 11, are entirely under an erroneous impression in regard to this portion of the subject. The return to the Accountant General rendered by this office is as complete a one as it is possible to have. This return shows in one side the single Stamps received from the Mint, and the other side the double Stamps issued to Collectors ; it also shows the balance in store of single Stamps as well as the various descriptions of Adhesive Stamps, and the balance exhibited in this account must correspond with the Superintendent's Stock books, being in fact the actual balance of the entire stock of all kind of Stamps on hands.

9. It is desirable that the Collectors should, as hitherto, furnish the Superintendent of Stamps monthly with an account of their receipts, sale, and stock of Stamp papers. In the absence of this return, the Superintendent will be unable to determine the requirements of each District for Stamps, and will not have the means of determining whether Indents received from Collectors should be supplied partially or in their entirety, to prevent Deputy Collectors

from indenting excessively or in keeping an unnecessary quantity of Stamps in store. It is from these returns that the annual accounts* required to be furnished to the Board are framed.

Nos. 2, 3 and 4, as per forms laid down in the Manual.

In the monthly Return is also entered the amount of refunds of Stamp duty on certificates issued by Courts under Acts XXII of 1848, and X of 1862. After the certificates (which are in the Vernaculars) are audited, a Statement is sent to the Accountant General by the Superintendent of the sums refunded by Collectors, the sums passed by the Superintendent after audit, and the sums retrenched, to enable the Deputy Auditor and Accountant General to verify the payments and recoveries on this account in the Treasury accounts rendered to him by Collectors. In this return is also entered the commission and discount allowed to Stamp Vendors on the sale of Stamps accompanied by a Statement showing the commission disbursed to each Vendor, which involves much calculation, as the items have to be reckoned at four different rates on the sales of each Vendor. No change in the present mode of rendering accounts is, in my opinion, desirable; the Accountant General has all the information he requires to check the Treasury Account, but the accounts rendered to this Department are necessarily more detailed, while totals of receipts and payments are sufficient for the Accountant General.

10. In conclusion I beg to say that beyond a half-yearly audit, the monthly return of single stamped papers received from the Mint, and copies of Invoices received, I confess myself unable to perceive how the internal organization of the department can be improved. The excellent arrangements made Mr. Ellis leaves no room for further improvement or security; but mutual faith and confidence in the honesty of all concerned must, as the Board are aware, be exercised in all departments of the Public service involving matters of trust and responsibility.

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1. Ordered to be submitted to Government, with reference to Government Order dated 18th February 1864, No. 299, Revenue Department.

2. It will be observed that the Financial Secretary to the Government of India, is mistaken in supposing that the verification of the contents of the cases of water-marked paper is entrusted to the Deputy Accountant, or that the Accountant General is not kept fully apprized of the issues to Collectors.

3. The Superintendent of Stamps verifies the contents of the cases, and the Accountant General is furnished with a monthly Statement giving full details of the transactions between the Stamp Office and the Collectors.

4. The Board concur in opinion with the Superintendent, that it is desirable that a monthly return should be made to the Board from the Stamp Office and from the Mint respectively, to enable them to check the manufacture and receipt of single Stamps during the course of the year, and that similarly a return should be made by the Superintendent of Stamps of the water-marked paper received into stock, and that the Superintendent of Stationery, or of Marine, should transmit to the Board a duplicate of each receipt taken from the Superintendent of Stamps for water-marked paper delivered.

5. The Board, however, entirely coincide in opinion with Mr. Norfor that a half-yearly examination of the Stock in the Stamp Office should be made by an officer deputed by Government in the same manner as the Mint Stock of Coin and Bullion is periodically examined. The duty might perhaps be entrusted to the same officer in both cases.

6. The Board consider it necessary that the returns of receipts and issues now furnished by Collectors to the Superintendent of Stamps should be maintained, in order that the Superintendent may be perfectly informed of the state of the District Stocks throughout the country.

No. 464. From W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 22nd June 1864.

SIR,

1. Referring to G. O. dated 1st June 1864, No. 934, Revenue Department, forwarding for the Board's opinion a proposal made by the Finance Department of the Government of India for

the transfer from the Superintendent of Stamps to the Accountant General, of the control over the receipts and issues of Stamps by Collectors, and for the establishment of some additional check over the Superintendent's Stock Accounts, I am directed by the Board of Revenue to point out that the subject matter of the first suggestion has already been under consideration in the correspondence noted in the margin, from which it will be observed that the Government of India appear to be under some misapprehension of facts.

G. O. dated 18th February 1864, No. 299.
Board's Proceedings, dated 19th April 1864, No. 2,360.

2. So far as the accounts of collections of public revenue or the accounts of stock of valuable public property are concerned, the Accountant General is already fully informed; but the Board would strongly deprecate the transfer to that Officer of the control over the District stocks of Stamps as a departmental arrangement in the Stamp branch of the general revenues. The duties connected with this matter are utterly foreign to those of the Account Department, and the Board have no hesitation in saying that the Accountant General is not in a position to perform those duties efficiently.

3. The due regulation of the District stocks with reference to the varying requirements of the public in different parts of the country, is a somewhat delicate operation, involving careful consideration of numerous incidental circumstances, which are not likely to come within the knowledge of the Accountant General, and to which an Officer belonging to another Presidency (as the Accountant General would frequently be) can scarcely be able to assign their proper weight and value.

4. In fact the effective administration of this branch of revenue depends in great measure on the correct discharge of this particular duty, which therefore seems to appertain solely to the Superintendent of Stamps as subordinate immediately to the Board of Revenue, who are the responsible heads of the executive administration of all the Revenue Departments.

5. As regards the second point, the Board have already advocated the establishment of a half-yearly audit of the Superintendent's Stock Accounts, and examination of stock on hand, but they see no advantage whatever in the proposal that the Board's Chief Accountant (? Head Sheristadar) should *daily* audit the Superintendent's Stock Accounts, even were this feasible, without serious interruption to other work of at least equal importance, nor do they consider that a *monthly* audit of accounts and examination of stock is necessary.

6. The audit of accounts without examination of stock is of course solely a check on the arithmetical correctness of the books and their correctness compared with vouchers produced, but when there is reasonable ground for confidence in the ability, vigilance, and integrity of the head of an Office, it appears altogether superfluous, to say the least of it, to apply such a check daily by the intervention of an Examiner from another Office. The Board do not believe that such an arrangement was ever contemplated for any other Government Offices, and they do not doubt that the Government will concur with them in thinking it altogether uncalled for in the present instance.

7. Assuming then, as the Board do confidently, that the Superintendent's daily accounts of receipts and issues of Stamps, or of water-marked paper, are perfectly reliable under his supervision, it remains to be considered whether an audit of accounts *and examination of stock* is needed more frequently than once in six months, and the Board are of opinion that such is *not* needed.

8. The stock is large, and to make a really thorough examination in each month would be a useless waste of time, when the integrity and efficiency of the head of the Office is unquestioned. It is, moreover, to be borne in mind that the Superintendent of Stamps gives security to a considerable amount as an additional protection to Government from risk.

9. The great risk to which Government is now exposed arises from the want of a proper office building, but the Board trust that this want will speedily be supplied.

No. 465. From the Honorable R. S. ELLIS, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated

SIR,

1. With reference to the Order of Government, 24th December last, I have to report that I visited the Calcutta Stamp Office in order to ascertain whether the organization of that Office and the system of check in force there could suggest any improvements to be made in the Madras Stamp Office.

2. The result of my inspection of the Calcutta Stamp Office is that I do not think that the system observed there for the custody of Stamp paper, and for preventing forgery of Stamp papers is as complete as that at present in force in Madras.

3. I should observe that at the time when I visited the Calcutta Stamp Office in February last, I was inspecting a system which was about to undergo very considerable alteration, and that my remarks may not be applicable to the present state of the Calcutta Stamp Office.

4. I remain convinced that the check exercised in Madras by having a distinct Office, the Mint, charged with giving stamps their value, is of great importance, and this is I believe acknowledged by the Superintendent of Stamps in Calcutta.

5. Under the Madras system a collusion between two entirely distinct Departments is necessary before a value stamp can be surreptitiously obtained, whereas in Calcutta the water-marked paper and the value stamping machinery are both in the same custody.

6. I very much doubt whether any system of check by accounts only, as is proposed in Bengal, will prove as thoroughly effectual as that afforded by the Mint as a separate Stamping Office. Practically, the transmission of paper to the Mint and its return to the Stamp Office has not proved in any way inconvenient.

7. The Calcutta Stamp Office labours under the same disadvantage as that at Madras in being located in an ill-contrived building, which renders complete supervision difficult. The system observed in Madras requires also for its complete observance a certain amount of separation of the different Clerks, whose accounts should serve to check each others proceedings, and the space allotted in the present Stamp Office is insufficient for this purpose.

Departments.

8. The whole of the Stamp Office in Calcutta is under the general control and responsibility of the Superintendent of Stamps, who is an Officer of the Civil Service. Under his more immediate direction are what are called the Superintendent, and Account Departments, comprising the Correspondence Clerks and the Account Department (not a Treasury Account Department).

9. The Superintendent has brought before him all the books (English, which will be noticed hereafter), which are all prepared in this Department. In this branch are also prepared all returns and reports to the Government and the Board of Revenue.

10. There is under the Superintendent a Head Assistant on 350 Rupees a month, who is specially charged with the Indent Department, which is very extensive, as it provides Stamps for all India except Bombay and Madras.

11. The Head Assistant also is charged with the preparation of some of the returns issued from the Stamp Office.

Postage Stamps Department.

12. For this Department there are three Accountants and a Record-keeper.

13. Indents for Postage Stamps are received for all India, are examined with reference to past year's indents and sales, and after being initialled as examined by the Head Assistant are passed by the Superintendent and sent for completion to the Store-keeper or Tahsildar. The general stock of Postage Stamps is under the joint custody of the Superintendent and Store-keeper (who gives a large security).*

* 60,000 Rupees.

14. The small store of Postage Stamps for daily use is under the sole custody of the Store-keeper.

15. The returns from this branch of the Stamp Office are made to the Director General of the Post Office and to the Accountant General.

16. When Post Office Stamps are received from England the boxes are compared with the Invoice, and are, without being issued, delivered to the Store-keeper, and are subsequently distributed either in entire boxes or in smaller boxes. There are five Counters attached to this Department.

17. Note paper and envelopes are only counted by reams. A daily book is kept in English regarding issues of Postage Stamps, and where sent. This is signed by the Deputy Store-keeper.

18. There is also a daily book kept in Bengali of receipts, issues and balance of Postage Stamps. This is not signed by any one, and is more of the nature of a Memorandum for the use of the Store-keeper.

19. As abovementioned the small store of Postage Stamps for daily use is in the sole custody of the Store-keeper. A separate book of the issues and receipts of this store is kept, which is signed weekly by the Superintendent and the Store-keeper. This Store is examined, under the orders of Government, weekly by the Superintendent.

20. A monthly account of receipts and issues of Postage Stamps is kept in English, corresponding to the monthly returns made to the Post Office and Accountant General.

Judicial Stamps.

21. The water-marked paper from England, intended for Judicial Stamps, is of four kinds, numbered as 1, 2, 3 and 4.

22. There is also received from England water-marked* paper for Bills, Hoondies, &c.

23. These papers on arrival from England are nominally in custody of the Superintendent, but actually the Head Assistant keeps this paper.

* NOTE.—It is an error to suppose that the water-mark is any great security against forgery. The Natives in Bengal have succeeded in imitating the water-mark with some preparation of grease with which they copy very sufficiently for their purpose the English water-mark.

24. When Stamps are required the Superintendent issues the blank water-marked paper, which is counted in the Single Stamp Department, to the Machine Department where it is impressed with a single Stamp, after which it is again counted and is then received into the *Single Stamp Store*, as above shown; no special check is exercised over the water-marked paper until it has received the *Single Stamp*.

25. The man who is really immediately in charge of the single Stamp store is the second Assistant Superintendent, on a salary of Rupees 120.

26. The counting of the blank water-mark paper *before* issue for stamping and *after* it has received the single Stamp are both carried on in the same Department, which invalidates the check.

27. As far as I could understand the water-marked paper, and the single Stamp paper are not carefully looked after, and are not considered of importance until the paper has received the counter-stamp.

28. The only check is occasional stock-taking, but this is not sufficient, as if there was fraud the Office servants would have the means in their own hands of supplying deficiencies.

Double Stamp Store.

29. When the Tahsildar or Store-keeper finds his stock of double Stamps getting low he sends an indent to the Superintendent, who after examining it, passes the indent to the Single Stamp Store Department who issue single Stamp papers corresponding to the Indent, which papers are sent to the Civil Paymaster's Office† for counter-stamp.

† The Civil Paymaster's Office is about half a mile from the Stamp Office.

30. These single Stamp papers are accompanied by a Chulan signed by the Superintendent or his Deputy.

31. The Civil Paymaster after the single Stamp papers are counted, grants a receipt for them, has the counter-stamp impressed, and returns the papers within his own Chulan or forms of receipt for the acknowledgment of the Stamp Office.

32. If there is any deficiency or excess it is entered by the Civil Paymaster in his Chulan, and is also notified by letter.

33. The Chulans are respectively filed in both Offices, viz., the Civil Paymaster's and that of the Superintendent of Stamps. They are also entered in books in the Stamp Office.

34. This secures for the Account Department a check over the Stamp Department as regards all the Judicial papers which are double stamped.

35. As regards the counting that takes place during these stages, the Civil Paymaster's counting Clerks count the paper when it has become double stamped.

36. The Stamp Office Counters, deputed from the Stamp Office for that purpose, count them also at the Civil Pay Office, and give a receipt to the Civil Paymaster in a book kept in Bengali.

37. On arrival at the Stamp Office the double Stamp papers are kept in a box in the Stamp Office in charge of a Circar from the Pay Office, on the next morning these boxes are opened, the stamps are counted by the Store-keeper's Counters and received into store, Superintendent signing the receipts for the same for transmission to the Civil Pay Office.

38. The double Stamps as soon as counted are made into bundles of 500 with a ticket affixed showing the name of the Counter.

39. These bundles remain as far as possible unbroken, but if broken they are again counted and a fresh Counter's ticket affixed to the reduced bundle.

40. The paper having become double stamped paper and received into store is entered in the books of the Office and credited to the stock of double Stamp paper.

Adhesive Stamps.

41. The Adhesive Stamps are received in boxes as per Invoice, and the number of boxes being found correct, these are given in charge to the Store-keeper, the Superintendent giving a receipt for these boxes. These boxes remain unopen and uncounted, being supposed to contain correctly the contents as per Despatch letter from England, but a return of contents is made to the Accountant General as if the boxes had been opened, and the Stamps had been actually accounted.

42. No entry of the number and value of the Stamps in the boxes appears in the *Stock Book*, which is in this repect imperfect.

43. No separate counting establishment is kept for counting the Adhesive Stamps, the Postage Store Department do the counting of Adhesive Stamps when this operation is necessary.

44. The only check exercised over the Adhesive Stamps is when stock is taken. This occurs twice a year when all the Stamps not in sealed boxes are supposed to be counted.

Foreign Paper Department.

45. Under this head is comprised all Stamps not adhesive, and not bi-color. These papers are impressed with the cold steel die and consist of :—

(1.) Bills of Exchange, single Stamp.
(2.) Hoondies do.
(3.) Bills of Lading do.
(4.) Book paper, General letter paper, Foolscap for engrossing Deeds.

No. 4 kind of paper when kept in store is double stamped, but if parties themselves bring their paper or documents they receive a single Stamp only, as in the case of foreign paper of the kinds Nos. 1, 2 and 3.

46. Parties may bring entirely blank paper or papers with the headings of a document. All paper not bi-color has a date stamped on it as well as a value.

47. It is proposed to introduce dates into the bi-color stamps, as a check when an application is made for a refund or exchange for damaged Stamps.

48. The custody of the foreign paper, either the single or the double Stamp kept in store, is with the Store-keeper or Tahsildar.

49. The indents from time to time on the Superintendent for the kinds of paper required by the Foreign Paper Department. These papers are on the order of the Superintendent stamped and issued to the Store-keeper.

50. It will be remarked that a very great part of the responsibility of the Stamp Office transactions rests with the 'Store-keeper' who, as before mentioned, gives security to the amount of Rupees 60,000. The payments on papers brought by parties to be stamped is made at the Collector's Office, which is close to the Stamp Office building.

Private documents, &c., &c.

51. The Collector of Calcutta grants Certificates of the payments thus made. The certificate holders come with their documents, the Collector's certificates, and a delivery ticket, which serves to identify them as the parties who present the documents.

52. The party delivers the Collector's certificate and documents to one of the Receiving Circars, keeping the delivery ticket which serves to identify him.

53. The Receiving Circar examines the Collector's certificate and documents to see if the papers agree as to numbers, &c., &c., with the certificate.

54. The Certificates are then passed on to the Third Assistant Superintendent, who sees if all the calculations have been properly made. If correct the certificate is then carried to the Head Assistant Superintendent who, after ascertaining that the Receiving Circars and Third Assistant have done their work, writes across it 'stamp' and signs the certificate.

55. The certificates thus passed are then returned to the Receiving Circars, who then put up the certificates with their corresponding documents, and they are then placed in a *shoot* and reach the Machine room.

56. The Machine Room Assistant examines the certificates and papers, ascertains that they have gone through the proper processes (as described above), and gives them to be stamped.

57. They are then returned into the hands of the Machine Room Assistant who registers them in a book, and puts them back in the shoot (mentioned above) through which they return to the Receiving Office and are taken out of the shoot by the Delivery Circars.

58. These see that the proper number of papers have been returned from the Machinery room, call out the names of the parties, and on their producing their delivery ticket give them the stamped documents. At the close of the day the Collector of Calcutta, an Uncovenanted Officer, sends advice to the Stamp Superintendent of the number of certificates he has granted during the day.

59. The Certificate Register kept by the Machine Assistant, and the Register kept by the Third Assistant are compared with the advices from the Collector's office. The original certificates granted by Collector are made over to the Head Assistant, who each day arranges them in bundles, after the usual checks described above have been completed for the previous day and keeps the original certificates in boxes as records.

60. There is a monthly return made of documents stamped under Collector's certificates, by the Superintendent of Stamps.

61. The most important books kept in the Stamp Office are as follow :—

(1.) Daily receipts and issues of Judicial bi-color Stamps.

(2.) Hoondies Account Book. In this book are entered receipts and issues of

Bills of Lading.
Adhesive Stamps.
Bills of Exchange.
Hoondies.

(3.) Receipts and issues of Share transfer Stamps and Custom House Stamps.

* Note (4)—all documents passed through the Office to be stamped under the Collector's Certificate are entered in a separate Register Book signed by the Superintendent.

(4.) Receipt and issue of Foreign Department paper, such as Book, General Foolscap, for legal documents kept in store.*

(5.) Daily account of receipts and issues of Stamps entered in Books 1, 2, 3 and 4. This is an abstract of issues and receipts not exhibiting details, and is signed by the Superintendent and Store-keeper.

62. I regret that I came away without being able to obtain any thing like an accurate estimate of the cost of Stamp manufacture in Calcutta.

63. Cold die stamping is done in some of the Provinces which are supplied with Stamps by the Stamp Office at Calcutta, and it was uncertain what portion of Stamp charges were debited to these Provinces.

No. 466. Order thereon, 27th July 1864, No. 1,348.

Separate Revenue, No. 61.
Stamps.

Ordered that the following letter be despatched, and that a copy of it be furnished to the Board of Revenue.

To the Secretary to the Government of India. | (Here enter dated 27th July 1864, No. 1,349.)

(True Extract.

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

To the Board of Revenue.

Exd. S. T. Augustin.

Revenue Department.
Fort Saint George,
27th July 1864.

No. 1,349.

No. 467.

From

J. D. SIM, Esq.,
Secretary to the Government of Fort Saint George,

To

The Secretary to the Government of India, in the Financial Department.

Sir,

Separate Revenue, No. 62.
Stamps.

1. I am directed to acknowledge the receipt of your Memorandum and Mr. Peachey's letter, dated respectively 1st February and 18th April last, on the subject of the Madras Stamp Department.

2. I am to explain with reference to paragraph 3 of the Memorandum that the Deputy Superintendent does not verify the contents of the cases of Water-marked paper received from England as supposed by you. The cases of paper are opened and the number of Reams are counted in the presence of the Superintendent, the Deputy Accountant and his Assistants merely count the number of sheets in each Ream. The counted sheets are then locked up in the Stationery Store, the key of which is kept by the Superintendent.

3. With reference to paragraph 5, I am to state that the Superintendent of Stamps submits an annual Statement of Single Stamps received from the Mint, which the Board compare with the similar return received from the Mint Master. These returns, as also a Statement of Water-marked paper received from England, will hereafter be sent to the Board *monthly* by the Superintendent of Stamps and Mint Master, so that the Board may be cognizant of the transactions of both Officers at the end of each month, instead of as at present at the end of each year.

4. With regard to paragraph 11 of the Memorandum, I am to state that the Accountant General is furnished with returns showing the single Stamps received from the Mint, the double Stamps issued to Collectors, the balance in store of single Stamps, &c. He is also furnished with a receipt on the face of each Invoice.

5. With reference to paragraph 12 of the Memorandum and paragraph 2 of Mr. Peachey's letter, I am directed to state that the transfer of "the control over the receipts and issues of Stamps by Collectors" from the Superintendent of Stamps and Board of Revenue to the Accountant General is open to the gravest objection. The Accountant General could not efficiently perform this duty, which is a matter of administration not account. He has no means of judging of the requirements of the different Districts, may be and often is an Officer of another Presidency without the slightest personal knowledge of this Presidency, is frequently changed and is not subordinate to this Government. The Board of Revenue, on the other hand, possess the fullest information of the wants of the country, and by law as well as according to the Madras system are the responsible heads of the executive administration of all the Revenue Departments, and a duty of this important character should not be transferred from them, and their immediate subordinate, the Superintendent of Stamps. The Accountant General is now furnished with the fullest information necessary to enable him to perform his legitimate duties, and the Government object most strongly to his being entrusted with the proposed control over the Collectors' and to the Board of Revenue being set aside in functions which so peculiarly attach to their office, and which their experience of the country and the daily course of their business enable them efficiently to perform.

6. With reference to paragraph 3 of Mr. Peachey's letter, I am to state that this Government have always intended to have the Stamp stock and accounts periodically examined by an independent officer, and recently this has been done. This course will be adopted hereafter at the close of each half year. With this addition the checks in force are quite sufficient. A monthly audit is unnecessary, and a daily one quite impracticable. The distance between the Board's and the Stamp Office would itself preclude the latter arrangement, but besides this the Board cannot spare their head Sheristadar, or their Head Accountant, nor could these officers with any propriety be placed in such a position relatively to the Superintendent who is a Commissioned Officer.

7. The present Superintendent of Stamps at Madras is Lieutenant-Colonel Temple and the Superintendent at Calcutta is a Covenanted Civilian ;—the position and character of these Officers form the best guarantee for honesty, and while favourable to reasonable precautions the Government deprecate such harassing checks as daily or even monthly examinations of their stock and accounts. I am to state that there are no elaborate or voluminous accounts here which would or could be dispensed with, if even a daily audit were established.

8. The Government lately took advantage of the Honorable Mr. Ellis' presence in Calcutta to request him to go carefully through the Calcutta Office, and after examining the system there pursued to report in what respects the Madras system could be improved. I am directed to enclose a copy of Mr. Ellis' letter, in which he states that in his opinion, the Calcutta system was not, at the time of his visit, as complete as that of Madras. Mr. Heeley's report enclosed in Mr. Peachey's letter shows also that some very important checks adopted here are wanting there. Mr. Ellis was for some time Stamp Superintendent of Madras, and therefore his opinion is of practical value.

9. Paragraph 4 of Mr Peachey's letter will be noticed in connection with your letter dated 15th June 1864, No. 851.

10. The only part of Mr. Heeley's letter needing notice is the last paragraph, in reference to which I am to state that no practical inconvenience is here experienced in sending papers to the Mint

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) J. D. SIM,
Secretary to Government.

Exd. S. T. Augustin.

In Madras the whole Stock as well as the small store of postage stamps for daily use are under the sole custody of the Superintendent.

When Postage Stamps are received from Calcutta for the use of the Stamp Office, the boxes are opened and the contents examined sheet by sheet and brought into Stock after being compared with the Invoice. Note Paper and Envelopes are counted by reams.

A Stock Book is kept of the receipts and issues, the entries are verified by the Assistant and countersigned by the Superintendent

The water marked paper received from England for Judicial Stamps for the Madras Stamp Office are of Foolscap size, and those for Bills of Exchange are of a different size — they are under the sole custody of the Superintendent. A Stock Book is kept of receipts and issues of water marked Paper which is also signed by the Superintendent. A certain number of reams is taken out daily and counted by the Counters so as to have

in store papers ready counted to be sent to the Mint for Stamping.

To replenish the stock of single stamps in the Office When Stamps are required, the Superintendent issues the counted paper from the Stationery Store, the paper is sent in a locked Tumbril to the Mint Master accompanied by an Indent shewing the different values of Stamps required, after being stamped the water marked paper becomes Single Stamps they are sent back in a locked Tumbril from the Mint to the Stamp Office, the papers are then counted in the Stamp Office by the Counters and the Single Stamp Store-Keeper, they are stored in the presence of the Assistant and entered in the Single Stamp Stock Book. in the Single Stamp Almirahs. The Assistant is in charge of the Single Stamp Store, the Keys being in his custody. The water marked paper is counted over 3 times, first in the Stamp Office before being sent to the Mint, a second time on a delivery at the Mint, and a third time in the Stamp Office when received from the Mint. As Single Stamps It is now proposed that a monthly Return should be sent to the Board by the Superintendent of Stamps of the water marked papers issued from the Stores and of the Single Stamps received from the Mint. Stock is checked occasionally either by the Assistant or Superintendent.

When Indents are received for double Stamps, the Indent is first taken up by the Assistant, and passed by the Superintendent, a warrant is then issued to the Single Stamp Store Keeper who issues the Stamps required for counter-stamping into the Rees room. After it has been counterstamped the Double Stamps then pass into the double Stamp room where they are in charge of the Double Stamp Store keeper, and from thence they are packed and issued to the Districts.

The entries in the Single Stamp Stock Book, the Counter Stamp Register, and the Double Stamp Store Book, are verified by the Assistant and signed by the Superintendent. No double Stamps are kept in the Office except those which are being packed for despatch to the Districts.

The Adhesive Stamps when received from England are counted and examined and brought into Stock in the same way as Postage Stamps.

No separate Establishment is kept for counting Adhesive Stamps, they are done by the Counters

Countrs of the Postage and Judicial Stamp Store Departments.

No foreign paper is received in the Stamp Office for private documents, the parties themselves bring their own paper, to which a seal is affixed at the Stamp Office, besides the value Stamp impressed at the Mint. No Seal is affixed to Bills of Exchange, Promissory Notes, Drafts, and other Orders for money except the value stamp.

The Collections for stamping private documents at the Presidency are received at the Madras Stamp Office, and paid into the Madras Bank, under certain checks detailed in the Report of the Honble Mr Ellis on the organization of the Stamp Office. The Registers kept on this account, are verified and signed by the Superintendent. A Monthly Return is sent to the Board of the private documents stamped.

The Mint Master at the end of the Year furnishes the Board an Account of the Papers duly Stamped at the Mint, this includes Judicial Stamps, Bills of Exchange, and private documents.

Cahyuen letter to Govt
dt 14th September 1864 Rec'd
Sub Rec

Rec. 1864. Department.
Rec. of Govt for Ordy

No. 1084

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 19th April 1864.

Dept'l Ltr
Rec'd 23

No. 2,360.

No 1348 - 77 Ordy

Submitting with remarks letter from the Superintendent of Stamps reporting on the periodical inspection and treatment of the Water-marked paper in his custody.

No 1163.

Rec'd 8 July from Madras

No. 645, dated 1st July 1864.

From E. A. Linkington, Esq., Secy. to the Govt of India, Fin. Dep.
to the Secy. to the Govt of Bengal.

I am directed to transmit for an expression of opin
copy of a letter, No 2020, dated 17th December 1863, from the Govern
-ment of Fort Saint George, regarding the precautions observed
the Stamps Office, Madras, for the security of the water-marked
stationery, its stamping, and the care of it thereafter.

2. A memorandum commenting on the system in for
at Fort Saint George, is also forwarded for consideration and
report in conjunction with the above-mentioned letter.

3. I am to invite attention to a radical difference
between the arrangements in Madras and Calcutta; in th
former Presidency, the value stamp is affixed by machinery
and in a Department, which is not under the control
of the Superintendent of Stamps, while the Counter-Stam
only, is affixed in the Stamps Office.

4. This arrangement provides the means of checking,
by the accounts of two independent Officers in Departments,
the issues of water-marked single Stamps, and Bundle Sta
papers respectively, and in this particular, it seems to be
more efficient than the arrangement which obtains in
Calcutta, but this point, as well as the degree of respon-
-sibility, compared with that in Madras, that attaches
to appointments in the Calcutta Stamps Office which corres
-pond with those in Madras, will be duly noticed in
your reply.

Mem

Memorandum, — By the Government of India, Financial Dept.,
on letter from the Government of Fort Saint George,
No. 2320, dated 1st December 1863.

It is observed in paragraph 3 of the letter of the Board of Revenue, dated 6th November 1863, that the cases of water-marked paper are, under authority, obtained from the Superintendent of Stamps, opened in the presence of a Deputy Accountant, a man of known good character, who has been detached for this purpose; he keeps the Stationery Stock Book, and an account of the outturn of each room, working into the Stock Account, at intervals, under the orders of the Superintendent, the excess or deficiency found in counting.

This Deputy Accountant cannot be identified as such in the schedule of Establishment of the Superintendent of Stamps, — but he is identical apparently with the person who is referred to in the 20th paragraph of the Board's letter as the Clerk, or Stationery Store-keeper, who supervises the counting, on a salary of Rs. 25 twenty-five per month.

As the contents of the cases of water-marked paper received from England, form the basis of the account of Stamp paper, it deserves consideration whether some more responsible Officer should not verify these contents.

The water-marked Paper, on issue from ~~the~~ case, passes ——

1st To the Mint for a worker Stamp.

2nd (After diminution possibly, of quantity, by the number of sheets spoilt at the Mint) to the single Store Stamps of the Superintendent of Stamps, whence it is issued from time to time, for Counter-Stamps prior to transfer to the Double Stamp Store Account, in quantities regulated by Indents received from Collectors.

3rd From the Double Stamp Store Account to Collectors of Districts.

The account of Receipts and Issues of Double Stamps, or in other words, of the transactions under the third head, is alone rendered by the Superintendent of Stamps to the Board of Revenue.

The Board does indeed get, from the Mint Master, a Return of the single Stamps sent by him to the Superintendent of Stamps, but it is apparent from the foregoing detail, that the Board, who receive the Superintendent's account of Double Stamps only, cannot use the Mint Master's Return as a check upon the Superintendent's account of Single Stamps.

The Superintendent's account of Water-marked paper, and of Single Stamps, is apparently not subjected to any external check, and although that his sole dependence for efficient control is on the accounts kept in his own Office, it does not appear that provision for the integrity of such accounts

accounts is sufficient.

"The Assistant (to the Superintendent)

is responsible for the custody, and issue of Single Stamps, for the counting of Double Stamps from one Rupees and upwards, also for the despatch of Adhesive Stamps, Bills of Exchange, and Postage Stamps, all of which are counted and packed in his presence," yet the only "Stock Books, Registers, and other accounts kept in, and furnished by the Office," which can be used to check the balances of Stock in the Assistant's custody, are those for the correctness of which he is responsible.

Possibly it would be expedient to provide for an external check, as for example by the Revenue Board Office, over the accounts of water-marked and Single Stamp paper, also to make that the Superintendent of Stamps should keep under lock and key the entry of the Daily balances of these accounts.

The Board would check the issues of water-marked paper, from the stationary stock, and the receipts of single Stamps into the Single Stamp Store, by the deliveries from the Store of stamped and spoilt paper. This with a periodical inspection of the Superintendent's stock by the Deputy Auditor and Accountant General or other Officer, to be selected by His Excellency the Governor in Council would complete the requisite checks upon the Stamp paper up to its issue to Collectors.

With regard to the issues to Collectors, it deserves consideration whether the Deputy Auditor and Accountant General is apprised of this. Apparently, the account is kept wholly between the Collectors and the Superintendent of Stamps, — but the Deputy Auditor and Accountant General should have the means of verifying the numbers and amounts of Stamps for which each Collector is responsible.

And if the Deputy Auditor and Accountant General be informed of the Stamps supplied to Collectors, it may be questioned whether there is any necessity for the submission by the Collectors to the Superintendent of an account of their receipts and issues. His concern

with

with the Collectors might end with their acknowledgment of the Stamps despatched by them, the further accounting for those Stamps being a matter between the Collectors and the Deputy Auditor and Accountant General.

From

No 408, dated 23rd March 1844.

From J. B. Lane, Esqr. Junior Secretary to the Board of Revenue
to the Junior Secretary to the Government of Bengal.

I am directed by the Board of Revenue to return the original papers transmitted with your Official Memorandum No. 86, dated the 10th ultimo, and to submit the accompanying Copy of a Report from the Offg Superintendent of Stamps, relative to the precautions observed in his Office for the Security of watermarked Stationery during the several Stages through which it has to pass, until it is finally issued on the Indents of Local Officers, as compared with the system prevailing in the Stamp Office of the Madras Presidency.

2 The Superintendent's Report is so full on all points of the Subject that the Board think it unnecessary to do more than express their concurrence generally in his Remarks and Suggestions.

3 The Madras plan of having the value Stamps impressed at the Indent seems to be decidedly advantageous, and if the Calcutta Indent would undertake this part of the Stamp Office business, there is no doubt that, as observed by the Superintendent in para 4 of his Report, it would be more efficiently and economically performed than it is at present.

4 Further as suggested in the Superintendent's 5th para., it would be an improvement if the Reams of watermarked paper sent from England were split up and packed for despatch to India by Tale, instead of by weight as is now done, and the Board would suggest that the attention of the Home Authorities be directed to this point.

No 423, dated 14th March 1844.

From W. L. Heeley, Esq., Offg. Superintendent of Stamps,

Cont

Lord Hillsborough to the Junior Secretary to the Board of Revenue

L.R.

With reference to your Endorsement No. 229, dated 10th ultimo, forwarding for Report, papers connected with the Stamp Office in Madras, I have the honor to observe that in Sam[illegible] there are two points for the comparison which is directed to be made between the Madras system and that which prevails in this office is to be a comparison of the former system with that hitherto observed in Calcutta, or with that which, under the orders of the Government of India, is about to be adopted. It appears to me from the terms of the Financial Secretary's letter that he had in view the arrangement, by which a Counter Stamp was impressed upon the Stamped paper in the Court Fee Examiner's Office, and the only difference consists in the fact that at the date of the Secretary's letter, the propositions of the Govt of Bengal involving the abolition of the Counter-Stamp, had already been sanctioned by the Govt of India, so that in fact a comparison is called for between the Madras System and a System already condemned on its own merits in Bengal. I have felt it necessary to to make this previous explanation in order that my meaning may be fully understood in the Remarks which follow. What I say of the Bengal System refers except where the contrary is stated, to the system at this moment in force, but which will be superseded in its most essential features, as soon as the necessary arrangements have been made for doing so.

2. I am to compare the precautions observed in the two Presidencies "for the Security of the water-marked Stationery, its stamping and the care of it thereafter," and also the relative efficiency of the systems of account, and the degree of responsibility that attaches to appointments in the Calcutta Stamp Office.

3rd. There is no essential difference in the arrangements for the Security of the water-marked paper. It is kept here in the Office of the Superintendent of Stationery who opens the cases on requisitions from the Stamp Department and gives over the contents in even Reams to the Deputy Superintendent of Stamps from whom he obtains a receipt. The account kept by the Stationery Department is subject to the same checks as that for general Stationery. If any change is needed here, it is a change in the practice of the Revenue Authorities who send out Reams of water-marked paper by weight and not by tale of Sheets, so that the Reams generally run four, five, six, to seven Sheets in excess of the 480, and there is no check over the original counters in the Stationery Department except actual Supervision of the counting. The conservation of the paper by the Stationery Department was suggested by the two Departments being on the same premises; but there is nothing very important in the arrangement except that the first counting is performed by persons not connected with the Stamp Department, and who would therefore have less facility in profiting by the embezzlement of papers. But this consideration has no weight in Madras, where the fundamental operation of Stamping the value piece is not performed in the Stamp Office, but in the distt.

I

of Revenue

4th I have no hesitation in saying that I consider the allahabad System, (which the value Stamp is affixed at the Mint and the counter Stamp in the Stamp Office on issue, better than the plan heretofore in use here. The value Stamp is the essential Stamp. If that could be surreptitiously obtained the counter-Stamp could be imitated without much difficulty. The value Stamp can of course be surreptitiously obtained with more ease where the material (ie the water-marked paper) and the machines are both in the same custody than where they are in different and perhaps distant offices. Again, the superintendence of the machines would be probably more efficient and certainly more economical, at the Mint than at the Stamp Office, especially where Steam power is necessary, as is the case where the bi-color Stamp is used. Further, we have in this Office two stores, the single Stamp store and the double Stamp store. Papers do not, as a Rule, remain long in the single Stamp store, but still both stores are generally full and the chances of getting access to papers are therefore double what they are in Allahabad, where there is practically no double Stamp store, as the counter-Stamp is put on after the Mofussil indent has been passed and seal previously to packing. Efficient internal arrangements make the Calcutta double Stamp store as it happens, very safe indeed, but taking a general view, while in Madras there is one store to

to steal from and one set of employ s who have the Chance of stealing, here there are two, and while in Allahabad the Stamp paper in store is worth nothing till the counter Stamp or an imitation of it be affixed, here the Stamp paper in store is immediately marketable, and is the actual equivalent of the cash value that it bears. It is not right to conceal that we in this office rely very considerably on the personal integrity and watchfulness of our Store-keeper. If I had to replace him by new and untried man, I should be thankful for the introduction of the allahabad system. The half yearly Stock taking is the main check upon the store-keeper and between one Stock taking and another there is ample time for the mischief against which we are trying to guard being effected.

5th The details connected with the operation of counter Stamping as performed here (which are known to Govt) have been very carefully considered and seem to me quite efficient.

6th If, however, the double check system at Allahabad be more efficient than the double check system of Calcutta, there can be little doubt that, viewed as a mechanical series of precautions, both systems are preferable to that more determined upon, in which there is no external check (except that furnished by the accounts rendered) upon the operations of the Stamp Office. The Govt of Bengal have preferred to place their safe guard in the character and separation of the officials they employ. The Superintendent is a commanded officer of the Civil Service, the Deputy Superintendent is a European Uncommanded officer

officer

[illegible] of long standing and great experience; and the Store-Keeper and Engineer are highly paid and respectable. It is extremely doubtful whether under these circumstances, any thing would be gained by the recurrence to an external check however satisfactory in theory which involved practically as much trouble and inconvenience as does the daily removal of the stamp papers to a distant office for the completion of the process of stamping them.

7. I now come to the checks supplied by the accounts rendered.

They are in Calcutta as follows—

1. ⊗ ——— Superintendent of Stationery's account of water-marked paper issued.

2. ——— The Civil Pay Masters account of stamped paper counter-stamped by him.

3. ——— The Superintendent's account of receipts into the Bicolor Stamp Store.

4. ——— The Superintendent's account of issues.

5. ——— The receipt accounts of the several Collectors.

For No (2) is to be substituted on the abolition of the Counter-Stamp and account from the Superintendent, shewing the consumption of water-marked paper in the manufacture of Stamps. It was suggested by the late Superintendent, that this account should be furnished by the Deputy Superintendent

⊗ Till the abolition of the Counter-stamp it is clear that account No 1 from the Stationery Office is of no service, as it does not check the Civil Pay Masters account of Counter-stamped paper, and there is a hiatus in the accounts similar to that noted on the Madras accounts by the Financial Secretary in the memorandum of 14th December but this will only be the case, till the new system is fully brought into play.

Superintendent, it would then serve as a check upon the accounts No 3 furnished by the Superintendent. But Government held that it was safe to leave this interior check on the hands of the Superintendent as an Officer possessing the confidence of Government, and the essential points in the accounts as now rendered are firstly, the Superintendents account of receipts of water-marked paper as checked on the one side by the Superintendent of Stationery's account of issues, and on the other side by the account of receipts into the Bicolor Stamp Store, and secondly the account of issues from store which is checked by the Mofussil accounts of receipts. This system would be quite complete if the receipts into stores, and the issues from it could be made to check one another more satisfactorily than by the half-yearly stock account as is the case in Madras, where the final stamp is applied on the supply of a particular Mofussil indent, and not in anticipation of indents.

8th The Financial Secretary, has made several suggestions which would render the Madras

Madras system of accounts as efficient as our own, and taken in connection with the other checks already referred to more efficient than ours. At present it appears to be defective.

9th I have stated in paragraph 6 that the Bengal plan throws more responsibility on the officers of the Stamp office than the Madras plan does. The most striking difference between the staff of the two Departments is of course in the pay and position of the Double Stamp Store keeper, who is a far more important personage here than in Madras, and whose salary would undoubtedly be saved, if the Madras system were adopted. Probably the Madras system would be found on the whole a more economical one, though it is impossible to speak with certainty in the absence of full data. If the change proposed in the Financial Department be ultimately adopted, and the Bicolor stamps be printed in England the value piece should be impressed as in Madras at the time of packing for a Mofussil indent, and the stamps in store will then be Single stamps only, and we may to some extent reduce our Establishment.

10th I do not understand that I am called upon to report on the arrangements in Madras for the stamping of documents other than the Bicolor stamp. I shall only therefore say that the plan of carrying such documents from the Stamp office where they are registered to the client to be stamped, and then back to the Stamp Office for delivery to the public must be productive of considerable inconvenience and delay, without any compensating advantages.

I have &c.

A. W. Heeley.

Offg: Superintendent.

P.S. The original papers are returned herewith

(True Copy)

Thomas Hacker

Principal Asst Secy to the Govt of India

No 1288

From

The Junior Secretary to the Government
of Bengal,

To

The Secretary to the Government of India,
Financial Department;

Dated, Fort William, the 31st March 1864.

Stamps. No.

With reference to your letter, No. 645
dated the 1st Ultimo, calling for a report on
certain particulars connected with the Stamp
Department in Bengal, I am directed to
forward the accompanying copy of a letter *
from the Junior Secretary to the Board of
Revenue, together with a copy of the Report
of the Superintendent of Stamps submitted
therewith. I am desired to state that though
as regards the comparison between the Madras
system and that which has hitherto prevail-
ed in Bengal, the Lieut. Governor agrees
with Mr. Hueby, yet His Honor is of opinion
that

No 1008 dated 22nd ultimo.

Copy of Letter from Govt. of Bengal, No. 1288, dated 31st March 1864.

Received 6th April 1864.

that the plan recently sanctioned for Bengal involving the abolition of the Counter-Stamps, and dispensing with all external check, is more simple and equally secure.

2.— If the Stamps were to be impressed at the Mint (in which there is no doubt some advantage, though this is counter-balanced by the inconvenience of conveying the paper to the Mint, and again when stamped from the Mint to the Stamp Office) it would be advisable that the Stamp Office should be transferred to the Mint premises, but as this may be objected to on other grounds, it seems better, on the whole, that the arrangement already sanctioned should take effect.

3.— It seems to the Lieut. Governor that some advantage might be gained, if the Water-marked paper could be sent from

from England packed by tale instead of weight, but the matter appears to him of no great importance, so long as the cases are unpacked here, and their contents noted under proper superintendence.

I have the honor to be,

Sir,

Your most obdt. Servant,

Sd. J. P. Bayley,

Junior Secretary to the

Govt. of Bengal.

Rec'd 21st December 1864

Copy in a letter to Govt
dt 14th September 64
Rec'd Sept. Rem

From 1864 Volume
Rec'd from Government

From
The Honorable the C.S.
& Chs Exchequer

Dated 3 Sept.
Received 28th 3 1864.

Forwarding the result
of his visit to the Treasury
Office at Calcutta.

No 2665.

No 1348-27 Judy

28 July 64 Rec'd

Proceedings of the Board
under date the 19th August 1864
Read the following Papers

Copy of the Board of Rev.
& Statement, with
remarks & letter from the Secy
to Govt Board of Customs, reporting
on the periodical inspection
and treatment of the Coasting
vessels employed in his trade.

(Here enter 19th August 1864
No 2366)

From the Secy to the Govt of
Bengal, enclosing
Officers contained in
Sections on the proceedings
for year from the Secy to Govt
to the Govt Board of Customs
over the receipts and issues
of stamps by Collectors and
the Estabt of persons admitted
thereto under the Secy's Circular
accounts.

(Here enter 22nd June 1864
No)

From the Hon'ble the Chief
Secy to Govt
Reporting the result
of his visit to the Treasury
at Calcutta

(Here enter June 1864)

Ordered, that the
following letter be despatched
& that a copy of it
be furnished to the Board
of Revenue.

No

(Here enter)

Copy in a letter to England
of 14th September 64 Dy Sept Rem

Cro No. No. 274-275
18-2-64
" 1-2
1-6-64
" 420
24-12-63

Revenue 1864 Depth.
Pro: of Govt for July.
No 1348.

Pro: of the Madras Govt.
Dy 31st July 64.

P. 263 @ 266.

Revenue Depar.

By 1349.

y copies Despr 28 July

To

The Secretary to the Govt of India
Financial Dept.

Sir,

I am directed to
acknowledge the receipt
of your Memorandum
No 2 Receipts
and Letter dated res-
pectively 1st February
and 13th April last on the
subject of the Madras
Stamp Department

I am to explain
with reference to para
3 of the Memo: that the
Deputy Superintendent do
not verify the contents
of the parcel of blank or
marked papers received
from England as despa
by you - the parcel of
papers opened and the
Memo:

Reporting on the system
pursued in the working of
the Stamp Office of Madras.

Cubic of receipts are
counted in the presence
of the Superintendent:
the Deputy Accountant
and his Assistants mere-
ly count the number
of sheets in each recei-
pt, the counted sheets are
then folded and locked
up in the stationery
store, the key of which
is kept by the Superin-
tendent.-

With reference to
para 5 I am to state that
the Superintendent of
Stamps submits an
annual statement of
Single stamps receiv-
ed from the Mint - which
the Board compare
with the duplicate returns
received from the Mint
Master.- These returns
are
also a state
of Watermarked pa
received from Eng
will hereafter be s
sent to the Board
monthly, by the Su
perintendent of Stamp
and Mint Master,
so that the Board
may be cognizant
of the transactions
of both officers at
the end of each
month, instead o
of as at present
at the end of each
year.-

With regard
to para 11 of the
Memorandum

Government to state
that the Accountant
General is furnished with
returns showing the
single stamps &
received from the
Distt- the double
stamps issued to
Collectors, the la=
bances in favor of
each stamp Vend=
ors & the values so
furnished

furnished with a rec:
the face of each Invoi
With reference
para 12 of the memoran:
and para 2 of Mr. Peachey
letter I am directed to state
that the transfer of "the con
trol over the receipts and
issues of stamps by Collect
from the Superint:. of Stamp
and Board of Revenue to t
Accountant General is of ex
to the gravest objection. Th
Accountant General could
not efficiently perform the
duty - which is a matter of
administration not account
he has no means of judging
of the requirements of the di
may be much
ferent districts - often in
two officers of another Presidency
without the slightest p
sonal knowledge of the
Presidency, and is not su
ordinate to this Governme

Board of Revenue on
the other hand profess the
best information of
the wants of the country
and by law as well as
according to the Madras
system are the responsible
heads of the executive
administration of all
the revenue depart-
ments, and a duty
of this important
character should not
be transferred from
them and them immed-
iately subordinate the
Superintendent of Stamps
the Accountant General
& more formidable with
the fullest information
on all occasions necessary to enable

them

perform
him to ~~discharge~~ the
legitimate duties
~~connected with the Dep~~
devolving, and the Govern-
ment object most
strongly to his being
entrusted with the
proposed control
over the Collec-
tors and to the
Board of Revenue
being deprived
in functions which
so peculiarly pertain
to their office
and which their
experience of the
country and the
daily course of
their business
enable them of
discharging

Sufficiently to prevent
an
With reference
to para 3 of dd 2nd
Peachey's letter I
am to state that
the Government
have always intended
to have the Stamp
Stock audited
Quarterly periodical
by examined by Super-
vising Independent
Officer, and recent
by this has been
done - This course
will be adopted
(except at the
close
close of each
half year - the
Stock selected to be
checked on prior
occasion by the
Supervising Officer
Stock audited
by the Stamp Office
Clerk - a record
by each visit is made
necessary, and
a check by some
by the Supervising
Officer. The adop-
tance of the Recommended
the Stamp Office
Self Procedure
the latter will
be gradually

The arrangement—
as well besides this
of the Board recom-
mend appear their
Head Storekeeper—
dar, ~~and~~ or their
Head Accountant
nor Could those officers with
any property
be placed in such
a position relat-
ively to the Superintendent may
as a Commissioned
officer—By public
and in private transac-
tions, it is impos-
sible to act on the
principle that

as

no Board is to be placed
any one will that every
to appear and answer
in by check of every kind
The present superintendent
of Stamps at Charleston be
Lieut Colonel Colonel Semple
the Superintendent at Columbia
is an Extraordinary Civil Officer—
the position and character
of these Officers is the most
Snare can be for Remedy, or
while favorable to reasonable precaution
the Court deprecate Secrecy—
keeping Checks by an
every month Examination
of the Stock and Cash
Sum & state that Clerks and
laborers
no Commissioned Officers
here which would be con-
be dispensed with, if every
as daily audit were established
The Court lastly be
advantageous

Page of the Honorable
Mr. Ellis' presence in
Council to request him
to go carefully through
the Calcutta Office and
after examining the system
~~of that Office, if any further cost~~
there pursued to report in
~~which in his opinion~~
what respects the ~~of~~
~~might be economized and~~
System could be improved -
Madras ~~with advantage~~

I am directed to enclose a
copy of Mr Ellis's letter
in which he states that
in his opinion the system
~~of that Office at that time~~
is not as complete as that
of Madras - Mr Healy's
report enclosed in Mr
Peacock's letter shows also
that some very important
checks adopted here are
wanting in

Mr Ellis was for
some time Stamp Supt
of Madras and therefore
his opinion as a
practical man
on

wanting there
Para: 4 of
Mr Peacock's letter
will be noticed as
connected with
your letter dated
15th June 1864 No 857
The early part
of Mr Healy's
letter regarding
is the least favorable
to reference to which
Para: 4 states that
no practical ex-
perience has been
gained in Madras
of the working of
any system in lieu
of the present
Calcutta system
I am directed to
that pending
final decision

No 5 I am in Draft with
the Cash part - best of
thanks and I am Sept Instd
in Grand Total Rs 1[illegible]
Supt is paid in cash
for -

Board of
Revenue have any
thing to do
with the Post-
age label De-
partment which
like all General
Postal matters
is Exclusively
under the Fed-
eral Government
The Madras Govt
& its officers are in en-
tire ignorance of this
Dept and on one oc-
casion the late Post
Master Genl repudiated
all concern with it—
I am to suggest that
it would be well to
make some alteration
in this respect—

There is no special
call for this here—
if Govt do not think
fit to dr. Cannon de
responsibility for it
I do

Fort St George
27th July 1854

1349
27-7-54

Copy in a letter to Comg Genl
dt. 14 September, 1864 No 4 Septr Genl

Revenue 1861 Departt.
Proc. of Govt for July.
No. 1349.

To
The Secretary to the
Govt. of India with
Fin. Dept.
dt 27th July 64.

From Do. 13 Septr 64
Rec. 25th Octr

Forwarding the
Reports from Board of
Revenue, and Honorable
Mr. Ellis on the working
of the Stamp Departments.

No 467

C. R. Pelly, Jan Revenue