84/94 RH
36(1)/RH/94

24 12/38 /RH

3 1/96/34/RH

A3/94

10360 CB
RH

M.R. O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2604 Press ~~Mis.~~

177-38
Dated 9-10- No 1868

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th October 1868.

No. 177. Read the following Proceedings of the Board of Revenue, dated 16th September 1868, No. 6,611.

Read the following letters:—

From the Acting 1st Assistant to the Accountant General, to the Acting Secretary to the Board of Revenue, dated 3rd August 1868.

I have the honor to enclose, for submission to Government through the Board, my Report on the Accounts of the Superintendent of Stamps, for the year ending 30th June 1868.

From the Acting 1st Assistant to the Accountant General, to the Acting Secretary to Government, Revenue Department, dated 3rd August 1868.

1. In compliance with the instructions of Government, contained in their Order marginally noted, I have the honor to submit a Report, on the Accounts of the Stamp Office, for the year commencing 1st July 1867 and ending 30th June 1868.

No. 1,835, 1st July 1868, R. D.

2. The entire stock of Stamps, Papers, &c., has been carefully verified, and found to correspond with the balances shewn in the several Stamp Registers. The particulars thereof will be found detailed further on.

3. I commenced with the stock of *Postage Stamps*, Envelopes, and Note-paper, and found a balance on hand, on the 30th June 1868, of the value of Rupees 10,15,925-13-4; namely, of

½ Anna Sheet and 80 Stamps to the Sheet									1,17,556	
8 Pies	do.	do.							3,532	
1 Anna	do.	do.							24,012	
2 Annas	do.	do.							6,776	
4 ,,	do.	do.							7,588	
6 ,,	do.	do.							7,092	
8 ,,	do.	do.							3,226	
½ Anna Envelope, Reams									80	
1 ,, ,,									78	
½ ,, Note-paper, Reams									67	
								RS.	A.	P.
The value of the stock on hand on 1st July 1867, was								3,76,595	3	4
Add value of receipts during the year...								10,90,473	5	4
								14,67,068	8	8
Deduct value of issues during the year								4,51,142	11	4
							Value of stock on hand	10,15,925	13	4

The receipts include one invoice from England, value Rupees 5,44,606-10-8, or very nearly one-half the value of the whole receipts. In taking stock, all original packets have been admitted for the value and quantity they purported to contain, and other packets, when sealed by responsible officers, have been similarly admitted, otherwise every sheet has been counted. This system has been adopted in the examination of all other descriptions of Stamps, and will, therefore, not require further remark when noticing the results of the examination.

4. SERVICE POSTAGE STAMPS of eighty stamps to the sheet. The following table will shew the receipts, issues, and balance :—

	Half-Anna Sheets.		One-Anna Sheets.		Two-Annas Sheets.		Four-Annas Sheets.		Eight-Annas Sheets.		Value.
	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels	Sheets.	Labels	RS. A. P.
Balance 1st July 1867	1,843	26	...	...	7,467	73	2,725	73	1,295	73	1,85,642 3 0
Add receipts	6,496	...	10,440	...	...	...	1,724	...	...	...	1,02,920 0 0
Total... ...	8,339	26	10,440	...	7,467	73	4,449	73	1,295	73	2,88,562 3 0
Deduct issues during the year	1,735	26	1,200	...	791	73	167	73	63	73	24,172 3 0
Balance 30th June 1868	6,604	...	9,240	...	6,676	...	4,282	...	1,232	...	2,64,390 0 0
Deduct issues 2nd July 1868	80	...	60	...	40	...	...	...	...	...	900 0 0
Balance 2nd July 1868, the day of examination	6,524	...	9,180	...	6,636	...	4,282	...	1,232	...	2,63,490 0 0

5. TELEGRAPH STAMPS.—There have been no receipts during the year under review, and no issues since March 1868; the stock and issues are shewn as under, namely,

	Four Annas Labels.	One Rupee Labels.	Four Rupees Labels.	Value.
				RS. A. P.
Balance on the 1st July 1867	3,371	2,784	2,479	13,542 12 0
No receipts	.....	.....	.....	.....
Less issues during the year	640	240	80	720 0 0
Balance on the 30th June 1868	2,731	2,544	2,399	12,822 12 0

6. FOREIGN BILL AND ADHESIVE STAMPS—

	RS. A. P.
Balance on the 30th June 1867, value	70,44,618 12 0
Add returned by Collectors	19,149 13 0
Add received from the Superintendent of Stamps at Calcutta	30,000 0 0
Total ...	70,93,768 9 0
Less issued to Collectors during the year	48,621 3 0
Balance ...	70,45,147 6 0

The vouchers for the issues to Collectors, namely, their receipts, are rendered to the Accountant General; I therefore admitted the entries upon the monthly Account Current submitted by the Superintendent of Stamps to the abovementioned Officer. Coorg also appears to be supplied with these Stamps, but not Postage Stamps; the latter, I am informed, are supplied by Mysore. This description of Stamp is the most useless of all in store; while the stock is enormous, upwards of 70 lacs worth; the issues are very trifling, being for the past year under half a lac. The custody of these Foreign Bill Stamps may be considered as one of the chief responsibilities imposed upon the Superintendent, and if the stock cannot be absorbed, or reduced, by the requirements of any other Presidency, or Province, the question arises, why not have them destroyed; I do not know of any reasonable objection to this course, as there is no probability that any great demand will hereafter arise for this description of Stamp.

7. TRANSFER AND CUSTOMS STAMPS.—The issues of these Stamps, it will be observed, are very small :

	RS. A. P.
Balance on the 30th June 1867, value...	1,60,247 8 0
Received from Collectors to reduce their large stock	28,323 4 0
Total ...	1,88,570 12 0
Issued to Collectors during the year	5,938 0 0
Balance ...	1,82,632 12 0

Proceedings of the Madras Government, Revenue Department,
9th October 1868.

8. JUDICIAL STAMPS.—Single Stamp :

	Rolls.	Value.
		RS. A. P.
Balance on the 30th June 1867	50,437	34,481 3 0
Returned by the Mint, from 1st July 1867 to 30th June 1868 ...	45,41,891	53,19,959 5 0
Total..	45,92,328	53,54,840 8 0
Accounted for thus :		
Issued to the Press of the Stamp Office for Counterstamps ...	45,91,538	53,41,259 12 0
Damaged Stamps sent to the Board of Revenue to be destroyed...	702	9,063 12 0
	45,92,240	53,50,323 8 0
Balance on the 30th June 1868	88	4,517 0 0
Total ...	45,92,328	53,54,840 8 0

9. JUDICIAL STAMPS.—Double Stamps :

	Rolls.	Value.
		RS. A. P.
Balance on the 30th June 1867	62,742	1,05,671 0 0
Received from the Press-room of the Superintendent's Office, from 1st July 1867 to 30th June 1868	45,91,538	53,41,259 12 0
Returned by Collectors	19,808	9,11,115 12 0
Total...	46,74,088	63,58,046 8 0
Accounted for thus:		
Issued to Collectors	46,56,636	54,55,451 12 0
Stamps not considered fit for re-issue, sent to the Board of Revenue to be destroyed...	17,452	9,02,594 12 0
Total...	46,74,088	63,58,046 8 0

The Stamps sent to the Board of Revenue to be destroyed, formed a portion of the 19,808 Rolls returned by Collectors, to whom 2,456 Rolls were again returned. The occasion of the return by Collectors of the Stamps above alluded to, was on the introduction of the bi-colored Stamp, when Stamps of the value of twenty and upwards were recalled, but not the values below twenty.

10. DOUBLE STAMP BILLS OF EXCHANGE, or water-marked paper:

	Rolls.	Value.
		RS. A. P.
Balance on the 30th June 1867...	1,822	10,080 0 0
Received from the Press-room during the year...	A 1,92,310	64,214 13 0
Received from the Mint for additional Stamps...	203	B 609 0 0
Received from the Collectors	1,09,081	1,11,883 8 0
Total...	3,03,416	1,86,787 5 0
Accounted for thus:		
Issued to the Mint for additional Stamps..	203	B 406 0 0
Issued to Collectors during the year...	2,82,544	1,38,194 0 0
Damaged Stamps sent to the Board of Revenue to be destroyed ...	20,669	48,187 4 0
Total...	3,03,416	1,86,787 5 0

It will be observed, that, while 203 Rolls aggregating in value Rupees 406 were issued to the Mint, the return from it shows 203 Rolls, value 609; this apparent discrepancy is accounted for by the *additional* Stamp impressed at the Mint upon the rolls referred to, which went to the Mint already bearing a stamped value, and which value was increased by additional stamps according to requirements. There is no balance of stock under this head.

11. Single Stampt Bills of Exchange on water-marked paper:

	Rolls.	Value.
		RS. A. P.
Balance on the 30th June 1867...	1,528	11,856 0 0
Received from the Mint, from 1st July 1867, to 30th June 1868 ...	C 1,92,336	63,813 14 0
Total...	1,93,864	75,669 14 0
Accounted for thus:		
Issued to the Press-room for Counterstamp which corresponds with the second item in paragraph 10	1,92,310	64,214 13 0
Damaged Stamps sent to the Board of Revenue to be destroyed ...	1,553	11,455 0 0
Issued to the Commissioner of Police on Public Service...	1	0 1 0
Total...	1,93,864	75,669 14 0

In the Memorandum of excess and deficiency noticed in paragraph 12 further on, will be found as issued to the Mint a lesser number of rolls than is shown above (marked C.) as received from it, namely, received 192, 336; the following is the explanation for the difference:—

Issued to Mint for Bills of Exchange...	1,66,680
Do. for Bills of Lading	15,952
	1,82,633
Add single-stamped water-marked paper for Bills of Exchange sent to Mint in June to be stamped, but returned in July, and then brought on to the single Stamp Record...	9,704
	1,92,336

12. Plain water-marked paper.—Memorandum of Excess and Deficiency:

Bills of Exchange.

Balance on the 30th June 1867... .. .. Rolls.	2,27,936
Received from England ... ... ,,	3,40,000
	5,67,936
Excess found in the Stamp office ... ... ,,	104
Total...	5,68,040
Accounted for thus:	
Issued to Mint from 1st July 1867, to 30th June 1868, for Bills of Exchange ... ... Rolls.	1,66,680
Issued to the Gazette Press for printing Bill of Lading... ... ,, D.	20,000
	1,86,680
Balance on the 30th June 1868 ... ... ,,	3,81,360
Total...	5,68,040

Judicial papers.

Balance on the 30th June 1867 ... ... Rolls.	53,70,126
Received from England... ... ... ,,	15,00,000
Excess found in the Stamp office and Mint ... ... ,,	525
	68,70,651

Proceedings of the Madras Government, Revenue Department, 9th October 1868.

Accounted for thus:

Issued to the Mint ... ... Rolls.	45,01,881
,, Board of Revenue to be destroyed, being damaged by white-ants... ... ... ,,	2,759
	45,04,640
Balance on the 30th June 1868...	23,66,011
	68,70,651

Bills of Lading.

Balance on the 30th June 1867... ... ... Rolls.	3,100
Received from the Gazette Press... ... ... ,,	D 15,000
	18,100

Accounted for thus:

Issued to the Mint...	15,952
Balance on the 30th June 1868	2,148
	18,100

The item above (marked D) shows only 15,000 Rolls as received back from the Press; while under "Bills of Exchange," being the fifth item of paragraph 12, will be found as issued 20,000 Rolls (also marked D), or an excess of 5,000. This is accounted for thus: the water-marked paper contains in size eight Bills of Exchange to each sheet, but when this paper is used for Bills of Lading, the latter document being larger, it only prints into six bills to the sheet, or exactly one-quarter less, which adjusts the difference.

Power of Attorney.

Balance on the 30th June 1867	150
Accounted for thus:	
Issued to the Mint...	50
Balance on the 30th June 1868...	100
	150

13. The following table shows, at a glance, the value of the several descriptions of Stamps in the custody of the Superintendent on the 30th June 1868:—

	RS. A. P.
1. Postage Stamps, Envelopes, and Note-paper	10,15,925 13 4
2. Service Postage Stamps...	2,64,390 0 0
3. Telegraph Stamps...	12,822 12 0
4. Foreign Bill and Adhesive Stamps...	70,45,147 6 0
5. Transfer and Customs Stamps...	1,82,632 12 0
6. Judicial Stamps Single Stamps	4,517 0 0
	85,25,435 11 4

7. Double Stamps.—*Nil.*

8. Double stamped Bills of Exchange on water-marked paper.—*Nil.*

9. Single stamped do. do. —*Nil.*

It will be observed from Item 6, how small a Stock of Judicial single stamped-papers is now in Stock, while there is no stock at all of double stamped Judicial paper. The custom formerly was to keep on hand a large stock of this paper ready stamped, for issue to Collectors; but as it can be very expeditiously stamped at the Mint, no delay of any importance takes place in complying with the indents received from districts, and there is certainly less risk by keeping the stock at a minimum.

14. Cash Collections.—The receipts for the year as exhibited in the Cash-book are as follow:—

	RS. A. P.
1. Stamp duty	1,02,165 11 0
2. Deficient duty	3,343 1 6
3. Penalties under Act No. X. of 1862	899 7 0
4. Adjudication fee under Section 19 of Act No. X. of 1862.	30 0 0
Total...	1,06,438 3 6

which compares favourably with the receipts of the previous, being in excess of the latter by pees 3,089-3-0.

	RS.	A.	P.
The refunds during the year amount to	2,990	13	7
While the amount remitted to the Bank by the Superintendent is	1,03,482	0	2
Together...	1,06,472	13	9

Which should correspond with the gross collections, (excluding Rupees 27 noticed hereafter,) but do not do so, because, previous to January 1868, it was the custom to remit the collections of the last day of the month, on the 1st of the succeeding month. The Accountant General represented to the Board of Revenue the impossibility of the amount shown as credited in the accounts of the Bank of Madras corresponding with the monthly returns furnished to his office by the Superintendent of Stamps, so long as the practice above alluded to continued, and the Board directed, that, from 1st January, the collection of the last day of the month should be remitted to the Bank on the *same* day. The sum credited in the Bank account for the year show a total of... ... ... 1,05,282 6 5

While the remittances made by Superintendent amount to only 1,03,482 0 2

To which add excess credit in May by the Bank of 3

Add amount remitted by Registrar of High Court, with his letter, dated 19th July 1867... 24 — 27 0 0

1,03,509 0 2

Difference .. 1,773 6 3

Which is accounted for thus:—Bank Credit	1,05,282	6	5
Less amount paid by Registrar as above noticed	24	0	0
	1,05,258	6	5
Do. overcredited as above	3	0	0
	1,05,255	6	5
Deduct the amount shown in the Superintendent's accounts as above...	1,03,482	0	2
Difference ...	1,773	6	3

Which consists of refunds made in the following months, namely—

January 1868	18	0	0
February ,, ...	380	13	6
March ,, ...	939	6	7
April ,, ...	232	10	3
May ,, ...	118	13	4
June ,, ...	83	10	7
	1,773	6	3

The present practice is to show the gross collections in the Bank accounts and debit the refunds. In future the accounts of the Bank and the Stamp office should exactly agree, and they now do so from 1st January 1868, except in May when the Bank account shows as credited

gross...	9,390	11	0
Collection as per Superintendent's account	9,387	11	0
Difference...	3	0	0

which is the sum overcredited by Bank, but not included in the Superintendent's account.

15. The several Registers and Records are faithfully kept, and in the form hitherto observed; no change seems desirable in the system.

Proceedings of the Madras Government, Revenue Department, 9th October 1868.

16. In conclusion I beg to acknowledge the courtesy of the Superintendent, and the assistance kindly rendered by him, as also Mr. E. Luxa, in this examination.

From J. MACKEY, Esq., Acting First Assistant Accountant General, to the Sub-Secretary to the Board of Revenue, dated 17th August 1868.

In reply to your Memorandum, No. 901, dated 15th instant, I have the honour to state that the discrepancy in the balance of Telegraph Stamps is explained by the fact that the balance given in my Report is that of the 1st July 1867, while the figures in Mr. Donald's Report represent the balance as it stood on the 14th August; during the interval there was an issue made, as shown in the annexed Memorandum after deducting its value from Stock, the balance will exactly correspond with Mr. Donald's figures:—

Telegraph Stamps.

	Four-Annas Labels.	One-Rupee Labels.	Four-Rupees Labels.	Value. RS.	A.	P.
Balance on the 1st July 1867	3,371	2,784	2,479	13,542	12	0
Less issued 3rd do.	160	160	80	520	0	0
Balance on the 14th August	3,211	2,624	2,399	13,022	12	0

1. Resolved that Mr. Mackey's Report on the examination of the stock and Audit of the Accounts of the Stamp Office, received with the letter above recorded, be submitted to Government, with reference to their Order, dated 1st July 1868, No. 1,835.

2. The Board observe that the Report is complete and satisfactory, and that the examination was conducted to the same extent as was done by Mr. Donald on the previous occasion.

3. In paragraph 7 of Mr. Donald's Report, dated 18th October 1867, the value of Telegraph Stamps, as remaining on 30th June 1867, was entered as Rs. 13,022-12-0; while in Mr. Mackey's Report, it is shewn as Rupees 13,542-12-0. Mr. Mackey, who was called upon to explain the discrepancy, states in the second letter above recorded, that the figures given by Mr. Donald represented the balance as it stood on 14th August 1867.

4. Adverting to Mr. Mackey's suggestion that the Superintendent may be relieved of much unnecessary responsibility, by destroying the large quantity of Foreign Bill Stamps which at present forms the bulk of the stock, the Board observe that the point was already brought to the notice of Government, and that they directed, in their Order of 31st October 1867, No. 2,563, that the surplus stock should be retained, pending the introduction of the Consolidated Stamp Act now under contemplation.

5. The Superintendent of Stamps has lately submitted a proposal for utilizing, to some extent, the superfluous stock of this description of Stamps, by permitting them to be used on all petitions and applications to Revenue Authorities, under the Notification of the Government of India, in the Financial Department, re-published at page 996 of the "Fort St. George Gazette," dated 28th April 1868. This proposal is now under the consideration of the Board, and will be laid before Government shortly.

Proceedings of the Madras Government, Revenue Department,
9th October 1868.

No. 178. ORDER THEREON, 9th October 1868, No. 2,604.

Separate Revenue, No. 6.
Stamps.

Ordered to be recorded.

(True Extract.)

(Signed) H. SEWELL,
Acting Under Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Govt. of {1868} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October, 9th.

Recd. Exd.

G. O., 9th October 1868, No. 2,604.

OCTOBER.
Nos. 177-178.

Stock of Stamps.—Mr. Mackey's report of its examination and on the audit of accounts for the year ending 30th June 1868, recorded.

16. In conclusion I beg to acknowledge the courtesy of the Superintendent, and the assistance kindly rendered by him, as also Mr. E. Luxa, in this examination.

From J. MACKEY, Esq., Acting First Assistant Accountant General, to the Sub-Secretary to the Board of Revenue, dated 17th August 1868.

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2. The Board observe that the Report is complete and satisfactory, and that the examination was conducted to the same extent as was done by Mr. Donald on the previous occasion.

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(True Copies and Extract.)

J Brandt.

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.

Copy to J. Mackey, Esq.
,, to the Superintendent of Stamps.

Exd. J. Wright.

Fro 31 Octo /67 Re. 600-601
1 Jan /68 — 9-10-
19th Dec /67 — 362-365

Rev - 1868. Department.
Pro: of Govt for October

No. 3036.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 16*th September* 1868.
Dep. 22.
Rev. 232.

No. 6,611.

Submitting to Government with remarks Mr. Mackey's Report on examination of Stock and Audit of Accounts of Stamp office for year ending 30th June 1868.

Won't Recommend

RECORDED

AJA. Pte 9 Encls

Re. 177-178 Stamp Office Gold Bar Deficit

177-178

3 Cert/s nr ver