M.R.O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2803	Press ~~Mis.~~
117-118 Dated	6 - 11 -	1868

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
6th November 1868.

No. 117. Read the following letter from the Secretary to the Government of India, Financial Department, (Separate Revenue—Stamps,) to the Secretary to the Government of the North-Western Provinces, dated Simla, 13th October 1868, No. 2,759 :—

1. In reply to your letter, No. 302 A., dated 20th August 1868, I am desired to state that Telegraph Stamps are to be dealt with on precisely the same principles as Postage Stamps. Detailed instructions on the subject will be found in the accompanying Rules for the custody, distribution, and sale of Telegraph Stamp labels.

2. I am at the same time to add that the old stamps, which were supplied to treasuries some years ago, should be held in abeyance, or even destroyed, as they do not meet the conditions required of the new stamps.

RULES FOR THE CUSTODY, DISTRIBUTION, AND SALE OF TELEGRAPH STAMP LABELS,
Sanctioned by the Government of India.

THE Stamp Office in Calcutta, under the Superintendent of Stamps, shall be the central depôt for the distribution of telegraph stamps throughout India.

2. Supplies of telegraph stamps for the Madras Presidency, including Mysore and the Post Offices subordinate to Madras in the Nizam's territory, shall be supplied on the indent of the Superintendent of Stamps at Madras.

3. Supplies of telegraph stamps for the Presidency of Bombay, including Sindh, Berar, the Nagpore territory, and Post Offices subordinate to Bombay in the Nizam's territory, Baroda and the Southern Mahratta States, shall be supplied on the indent of the officer in charge of the distribution of the judicial stamps at Bombay.

4. Stamps for the Bengal Presidency, including the North-Western Provinces, the Punjaub, the Saugor territories, Bundelkund, Gwalior, Malwa, Rajpootana, Pegu, Assam, the Tenasserim Provinces, and the Straits Settlements, shall be supplied by the Superintendent of Stamps in Calcutta on the indent of the officers in charge of local depôts.

5. The officers in charge of the central depôts at Madras and Bombay shall, whenever it is practicable, keep in hand a supply of telegraph labels sufficient for the estimated demand for six months of the several local depôts supplied by them, and shall indent* on Calcutta whenever the stamps in hand are fewer than have been expended during the preceding five months.

* Form 1.

6. Every treasury throughout India, including those attached to Political, Customs, and Salt Agencies, shall be a local depôt for the sale of telegraph stamps of the value of not less than Rupees 5 of labels at one time : provided that the quantity sold shall not include less than one Rupee's worth of any particular value of stamps. At any station at which there is a Collector of land revenue, neither a Salt Agent nor Collector of Customs shall be entrusted with the custody and sale of telegraph stamps.

7. A supply equal to the probable consumption for four months of the district attached to each local depôt, shall be kept in each, and as soon as the number in store has fallen below the number

expended during the preceding five months, the Collector or other officer in charge of the depôt shall indent* on the central depôt of his Presidency for a number equal to the consumption of the last five months for which accounts have been rendered to the central depôt of the Presidency. If, by any accident, the stock of stamps of any value should run short before the receipt of a fresh supply from the central depôt, the officer in charge of the treasury will indent on neighbouring districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion and on the responsibility of the officer indented on with reference to the wants of his own district. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of Telegraphs, for the orders of Government, every occasion on which it may appear, from the monthly statement, or otherwise, that the store of stamps of any particular value in any district has fallen below the authorised amount.

* Form 2.

8. No account current of telegraph stamps shall be kept at any subordinate depôt. Stamps will be issued on credit from a Presidency Stamp Office to officers in charge of treasuries, but those officers when selling the stamps to Telegraph Masters or others for distribution to the public will invariably require cash on delivery.

9. The bulk of telegraph stamps in store at any local depôt shall be kept in parcels, containing a known number of sheets, in the treasury or other secure place, in one or more strong chests or presses under double locks—the key of one lock of each chest or press always remaining in the hands of the Collector or other officer in charge of the stamps, and the key of the other in the hands of the treasurer.

10. The remainder of the stamps in store shall be in the hands of the treasurer, and shall not exceed the probable demand of fourteen days, estimated according to the average of former sales.

11. The treasurer shall keep a Day-book of receipts and issues† in the vernacular of the district in which the transactions of each succeeding day shall be entered consecutively, a balance being struck at the close of each day and attested by the initials of the officer in charge of the treasury.

† Form 6.

12. On the first open day of each month, and on every Monday during the month, the treasurer shall prepare in the vernacular and submit to the officer in charge of the telegraph stamps an indent‡ for a supply of telegraph stamps for the following week. The indent, after being approved or altered by the officer in charge of the telegraph stamps, shall be signed by him and complied with as directed in the following rule. The indent thus signed shall be the warrant for the issue of the stamps.

‡ Form 7.

13. The officer in charge of the telegraph stamps shall cause the store under double locks to be opened, and the required number to be counted and delivered to the treasurer in his presence. A Store-book§ shall be kept in English, in which the number and value of the stamps delivered to the treasurer shall be entered, and a balance struck at the time of delivery. This balance will be attested by the initials of the officer in charge and of the treasurer, both of whom shall invariably be present during the whole time that the store under double locks or any part of it remains open. The deliveries shown in the Store-book will agree with the indent as approved.

§ Form 8.

14. If the treasurer require stamps at any intermediate time, the same process will be observed as is prescribed in the two preceding rules.

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6th November 1868.

15. Stamps will be supplied from the store under double locks, only to the treasurer and on indent from him; all sales must be made from the supply in the hands of that officer.

16. As soon as possible, after the arrival of a despatch of telegraph stamps from a Stamp office or from any other district, the packets or boxes are to be opened one at a time in the presence of the officer in charge of stamps. The stamps contained in each box or packet are then to be immediately counted and compared with the invoice,* and a receipt† forwarded by the first post to the depôt whence they were despatched. Unless the officer in charge of the stamps can certify that the stamps contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The stamps are then to be placed in the store under double locks and entered in the Store-books, and no stamps are to be delivered to the treasurer or sold to any party without being first brought into store.

* Form 3.
† „ 4.

17. Officers in charge of stamps will have the stamps in store, both those under double locks and those in the hands of the treasurer, counted in their presence on the last open day of October and April in each official year, and will certify having done so in the following terms at the foot of the monthly abstract account of receipts and sales for three months furnished to the Superintendent of Stamps :—

"*I do hereby certify that I have personally counted the telegraph stamps in store on* "18 , *the actual value of which is Rupees* (here enter the amount in words and figures); *and that the Rules prescribed by the Order of the Government of India, dated* , *are duly observed.*"

18. On occasions of transfer of charge, telegraph stamps will be made over in the same manner and under the same precautions as the cash balance in the treasury.

19. The officer in charge of each local depôt will submit, on the 2nd of each month, an account‡ to the Superintendent of Stamps of his Presidency, showing the balance in hand at the close of the preceding month and the sales effected during that month.

‡ Form 5.

20. The Superintendent of Stamps of each Presidency will, on the 15th of each month, in addition to any account required by the Accountant, furnish the Director General of Telegraphs with a memorandum§ showing the number of stamps distributed by him during the preceding month; and at the close of each quarter, he will furnish an abstract memorandum‖ showing the number and value of stamps in hand, and the total amount of the actual sales of all the local depôts supplied by him.

§ Form 9.

‖ Form 10.

FORM 1.

Indent of Telegraph Stamps required for the district of

Description.	Number of Sheets in store.		Number of Sheets sold in preceding three months.		Number of Sheets indented for.		Amount in Rupees.		
	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	RS	A.	P
Four Anna									
Eight Anna									
One Rupee									
Two and a half Rupee. ...									
Five Rupee									
Ten Rupee									
Twenty-five Rupee									
Fifty Rupee									
TOTAL RUPEES ...	...	...	...	...	...	...			

ZILLAH,
18 .

E. E.

FORM 2.

TELEGRAPH STAMPS INDENT.

Dated _____ 186 .

I request that the undermentioned Telegraph Stamps may be sent to me:—

1	2	3	4		5		6	7	8	9		
Description.	Number in Sudder and Sub-Divisional Treasuries on date of indent.	Number sold in the last three months for which accounts have been furnished.	Number sold in the last three months, for which accounts have been furnished in sheets and reams and labels.		Number indented for in reams or sheets.		Explanation of any difference between columns 3 and 5.	Number passed by Superintendent.	Description.	Total Value.		
	Labels.	Labels.	Reams.	Sheets.	Reams.	Sheets.				RS.	A.	P.
Four Anna									Four Anna			
Eight Anna									Eight Anna			
One Rupee			Sheets.	Labels.	Sheets.	Labels.			One Rupee			
Two and a half Rupee ...									Two and a half Rupee ...			
Five Rupee									Five Rupee			
Ten Rupee									Ten Rupee			
Twenty-five Rupee									Twenty-five Rupee			
Fifty Rupee									Fifty-Rupee			
Total	...	...	...	...	...	...			Total			

ZILLAH,
186 .

B

FORM 3.
TELEGRAPH STAMPS.
Invoice——

Stamp Office, the day of
Consigned to the Collector of

Number of Sheets.	Number of Sheets.									
	Four Anna.	Eight Anna.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.		Total value.
										RS.

I acknowledge to have received the above on the

(Signed)
Collector.

N. B.—This invoice must be signed and returned by Post immediately.

FORM 4.
TELEGRAPH STAMPS.
Receipt.

Stamps forwarded from on the day of

I acknowledge to have received the stamps described in the accompanying invoice, the total value of which amounts to Rupees (six hundred) ... ... Rs 600 0 0

BELGAUM,
15*th July* 1854.

(Signed) A. B. SMITH,
Collector.

N. B.—As soon as the stamps arrive, they are to be compared with the invoice. This receipt is to be signed and returned immediately.

FORM 5.
Account of sales and stock of Telegraph Stamps at for the month of 186 .

	Four Anna.	Eight Anna.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.		Value. RS.	A.	P.
Stock on hand at the close of last month.												
Received from Superintendent of Stamps during the month.												
Do. from												
Total ...												
Sold in this month...												
Issued to the												
Total ...												
Balance, viz.,—												
Stock on hand ...												
Inefficient.												
Advanced to												
Total ...												

Memorandum.	RS.	A.	P.
Sold this month.			
Net amount credited in cash Account.			

FORM 6.
TELEGRAPH STAMPS.
TREASURER'S DAILY ACCOUNT.

Sales.

Date.	Particulars.	Number of Labels and Sheets of each value.										Gross Value.		Remarks.
		Four Anna.	Eight Anna.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.			Rupees.	Annas.	
	Balance in hand													
	Total													

Receipts.

Date.	Particulars.	Number of Labels and Sheets of each value.										Gross Value.		Remarks.
		Four Anna.	Eight Anna.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.			Rupees.	Annas.	
	Balance ...													
	Total													

FORM 7.

Indent of Telegraph Stamps required for the

Description.	Number of Sheets in Store.		Number of Sheets sold in preceding week.		Number of Sheets indented for.		Amount in Rupees.		
	Sheets.	Labels.	Sheets.	Labels.	Sheets.	Labels.	RS.	A.	P.
Four Anna									
Eight Anna...									
One Rupee									
Two and a half Rupee ...									
Five Rupee...									
Ten Rupee									
Twenty-five Rupee... ...									
Fifty Rupee									
TOTAL...									

FORM 8.

TELEGRAPH STAMPS.

STORE BOOK.

Receipts.

Date.	Particulars.	Number of Labels and Sheets of each Value.											Value.		Remarks.
		Four Anna.	Eight Anna.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.				Rupees.	Annas.	
	TOTAL...														

Issues.

Date.	Particulars.	Number of Labels and Sheets of each Value.											Value.		Remarks.
		Four Anna.	Eight Anna.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.				Rupees.	Annas.	
	TOTAL...														

FORM 9.

Account of Receipts, Issues, and Stock of Telegraph Stamps for the month of

	Four Annas.	Eight Annas.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.		VALUE. RS.	A.	P.
Stock on hand at the close of last month												
Received from												
TOTAL ...												
Distributed in this month ...												
Balance Stock on hand												

Proceedings of the Madras Government, Revenue Department,
6th November 1868.

FORM 10.

TELEGRAPH STAMPS

Account of Sales and Stock in the Presidency of for the quarter ending

Name of Depot.	SOLD. Four Annas.	Eight Annas.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.	VALUE. RS.	A.
TOTAL ...										

ON HAND. Four Annas.	Eight Annas.	One Rupee.	Two and a half Rupee.	Five Rupee.	Ten Rupee.	Twenty-five Rupee.	Fifty Rupee.	VALUE. RS.	A.

Proceedings of the Madras Government, Revenue Department,
6th November 1868.

Copy of the above letter, and of the Rules therein referred to, forwarded to the other Local Governments and Administrations; to the Comptroller General of Accounts; to the several Provincial Accountants General, and Deputy Accountants General in independent charge; to the Foreign Department.

(Signed) G. H. M. BATTEN,
Under Secy. to the Govt. of India.

No. 118. ORDER THEREON, 6th November 1868, No. 2,803.

Separate Revenue, No. 8.
Stamps.

Communicated to the Board of Revenue.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

No. 2759.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Stamps.

To THE SECY. TO THE GOVT. OF THE NORTH-WESTERN PROVINCES.

SIMLA, *the* 3 *October* 1868.

SIR,

In reply to your letter No. 302 A., dated 20th August 1868, I am desired to state that Telegraph Stamps are to be dealt with on precisely the same principles as Postage Stamps. Detailed instructions on the subject will be found in the accompanying rules for the custody, distribution, and sale of Telegraph Stamp Labels.

2. I am at the same time to add that the old stamps which were supplied to Treasuries some years ago, should be held in abeyance, or even destroyed, as they do not meet the conditions required of the new stamps.

I have the honor to be,

SIR,

Your most obedient Servant,

E. H. LUSHINGTON,

Secy. to the Govt. of India.

Copy of the above letter, and of the Rules therein referred to, forwarded to the other Local Governments and Administrations; to the Comptroller General of Accounts; to the several Provincial Accountants General, and Deputy Accountants General in independent charge; to the Foreign Department.

Under Secy. to the Govt. of India.

Govt. of 1868 Endorsement.

REVENUE.

To

THE BOARD OF REVENUE.

Dated November, 6th.

Recd.

Encl.

G. O., 6th November 1868, *No.* 2,803.

NOVEMBER.

Nos. 117-118.

Telegraph Stamp Labels.—Rules for their custody, distribution, and sale, received from Government of India, communicated to Board of Revenue.

Revenue 1868 Oct 5
Nos. in Govt. P. 3386

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Stamps.

To

No. 2759.

Dated, Simla, the 13th *October* 1868.

Received 26th.

E-1

From Bd of Revn 23 Feby 69 Nos 27

Forwarding copy of a letter as noted to the Govt: of the North western Provinces on the subject of Telegraph Stamps —

Nos 2803-6 Nov

No. 1841—7-10-68.—80.

With order

2c 117-118.

No 2803.

Comm.r to the Board of Revenue

Revn. 1868

14 Copies to the Bd of Revenue Despd'd