

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 328	Press Mis.
<u>263-264</u>	
Dated 18 th Decr 1869	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
18th December 1869.*

No. 263. Read the following Proceedings of the Board of Revenue, dated 23rd November 1869, No. 8,627 :—

Read the following letter from W. DONALD, Esq., (Officiating 1st Assistant Accountant-General,) Auditor of the Stock and Accounts of the General Stamp Office for Fusly 1278, to the Acting Secretary to the Board of Revenue, dated Madras, 17th September 1869.

IN accordance with the ruling of Government in their Order, dated 10th January 1866, No. 74, Revenue Department, I have the honour to forward, through the Board of Revenue, my report to Government upon the Stock and Accounts of the General Stamp Office for Fusly 1278.

ENCLOSURE No. 1.

From W. DONALD, Esq., (Officiating 1st Assistant Accountant-General,) Auditor of the Stock and Accounts of the General Stamp Office for Fusly 1278, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 17th September 1869.

I HAVE the honour, with reference to Proceedings of Government, dated 29th July 1869, No. 2,210, Revenue Department, to submit, for the information of His Excellency the Right Honourable the Governor in Council, the following report of my examination of the Stock and Accounts of the General Stamp Office for Fusly 1278.

2. Upon this occasion I followed the course which I adopted in 1867, and upon 5th ultimo I examined the small stock of Stamps which is kept for immediate use, and found in each instance that the quantity in hand corresponded with the entry in the Registers.

3. Upon 6th ultimo I took stock of the water-marked paper, and found—

1.—Of Judicial Paper—

	R.	Q.	S.
241 Cases said to contain 18 reams each	4,338	0	0
1 Case do. 12 reams	12	0	0
Unpacked in strong room	12	13	3
	4,362	13	3

Equal, at 1,500 rolls per ream, to 65,43,984 rolls.

2.—Of Bill Paper—

1 Case said to contain 36 reams	36	0	0
Unpacked in strong room	12	18	14
	48	18	14

Equal, at 4,000 bills per ream, to 1,95,712 bills.

	No.
3.—Of printed Bills of Lading, unstamped	3,147
4.—Of do. Powers of Attorney, do.	100

which several amounts coincided with those in the Stock Register.

4. The large stock of the various descriptions of Stamps was then examined, and the amount of small stock being added to it, I found on hand on the mornings of the dates specified, and to the values mentioned, the following Stamps :—

	RS.	A.	P.
On 10th August 1869—Telegraph	14,69,550	0	0
Postage—			
6th " " Half Anna	5,59,530	0	0
7th " " Other values	11,22,667	8	0
	16,82,197	8	0
" " " —Service Postage	3,22,330	0	0
12th " " —Customs	7,890	0	0
" " " —Transfer	1,71,381	3	0
10th " " —Receipt	21,922	7	6

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Foreign Bill—		RS.	A.	P.	RS.	A.	P.
On 11th August 1869—	Values except 2 Annas.	67,48,901	4	0			
„ 20th „ „	Two Annas ...	21,420	12	0			
„ 10th „ „	—Petition ..	67,70,322	0	0			
„ 6th „ „	—Small Cause Court...	36,400	0	0			
„ 16th „ „	Judicial (on water-marked paper)—	17,765	0	0			
„ 13th „ „	Single (red and black.)	38,994	14	0			
	Double (consisting en- tirely of embossed stamps received from the districts in compliance with the recall by the Acting Superintendent in order that they may be con- verted into bi-coloured Stamps in terms of Gov- ernment Order, dated 8th June 1869, No. 1,613, Revenue Department) ...	19,141	13	0			
	Non-Judicial (blue and black) on water- marked paper—	58,136	11	0			
„ „ „ „	Single ...	6,546	15	0			
„ „ „ „	Double...	281	4	0			
	Bills of Exchange on water-marked paper—	6,828	3	0			
„ „ „ „	Single ...	10	3	0			
„ „ „ „	Double...	26	0	0			
	Bills of Lading on water-marked paper—	36	3	0			
„ „ „ „	Single...						
„ „ „ „	Double ...	228	0	0			
		228	0	0			

5. These several sums tallied with the entries in the respective Stock Registers, as will be seen by Appendices A. to M., which are extracted therefrom.

6. The packets of Stamps which bore either the English or Calcutta Office seal, or the private seals of Mr. Dalzell and Mr. Grose, and those which, made up in my presence in 1867, had not been opened, I accepted to the extent marked on each; but every packet which was either open, or bore merely the Madras Office seal was counted before me, with the above-mentioned result.

7. I next audited the Accounts for the Fusly; and am satisfied that they are correct, sufficient vouchers having been produced for the entries made in them.

8. Upon 30th June 1869, the stock stood as under:—

Water-marked paper un-stamped.		
Judicial ...	Rolls.	72,35,763
Bills of Exchange ...	No.	2,20,634
Bills of Lading ...	„	3,147
Powers of Attorney ...	„	100

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Stamps to the following values:—

Telegraph...	14,85,030	0	0
Postage...	17,24,170	0	0
Service Postage	3,27,670	0	0
Customs...	7,890	0	0
Transfer...	1,71,381	3	0
Receipt...	27,097	7	6
Foreign Bill...	68,50,407	0	0
Petition...	36,400	0	0

Judicial on water-marked paper—

Single...	5,873	12	0
Double...	250	0	0
	6,123	12	0

Non-Judicial on water-marked paper—

Single...	21,291	8	0
Double...	30,625	0	0
	51,916	8	0

Bills of Exchange on water-marked paper—

Single...	2,050	0	0
Double...			
	2,050	0	

Bills of Lading on water-marked paper—

Single...			
Double...			
	106,90,135	14	6

being Rupees 21,64,700-3-2 in excess of Stock on 30th June 1868.

9. The water-marked paper issued to the Mint during the Fusly was all received back before its close—vide paragraphs 10 and 11, items marked * † ‡

10. The Superintendent's transactions in unstamped water-marked paper are shown in the following condensed Statement:—

	Judicial and Non-Judicial.	Bills of Exchange.	Bills of Lading.	Powers of Attorney.
	No. of Rolls.	No.	No.	No.
In hand on 1st July 1868...	23,66,011	3,81,360	2,148	100
Receipts—Net...	90,01,056	...	12,000	...
Total...	1,13,67,067	3,81,360	14,148	100
Issued—				
Mint Master	*41,31,286	†1,44,726	‡10,998	...
Gazette Press	...	16,000	...	...
Destroyed...	18	...	3	...
Total...	41,31,304	1,60,726	11,001	...
Stock on 30th June 1869 as in para- graph 8...	72,35,763	2,20,634	3,147	100

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11. His transactions in impressed Stamps were as under—

										No. of Rolls and Bills.		88		
In hand on 1st July 1868.														
Judicial, Single—Stamped paper										...	...	...	...	
Receipts of Stamped paper from Mint.														
Judicial and Non-Judicial...										} Water-marked paper ...	*	41,31,286		
Bills of Exchange											†	1,44,726		
Bills of Lading											†	10,998		
Judicial and Non-Judicial—Plain paper...												10,624		
													42,97,634	
Receipts of Stamped paper from Districts.														
Judicial										...	...	...	167	
Bills of Exchange										...	...	...	133	
													300	
										Add			42,97,934	
Deduct—													42,98,022	
Issues of Stamped paper.														
Judicial										...	...	...	...	
Non-Judicial...										...	...	...	...	
Bills of Exchange										...	...	...	40,46,119	
Bills of Lading										...	...	...	1,37,047	
													10,998	
													41,94,164	
Destroyed, having been damaged in Mint and Stamp Office—also 167 embossed Stamps returned by the Collector of Salem.														
Judicial										...	...	...	...	
Non-Judicial										...	...	...	764	
Bills of Exchange										...	...	...	12	
										Add			776	
										Deduct...			41,94,940	
													Balance...	1,03,082
being														
Stock in hand on 30th June 1869.														
Judicial Stamps—														
Single										...	...	...	20,814	
Double										...	...	...	2,000	
													22,814	
Non-Judicial Stamps—														
Single...										...	...	...	13,468	
Double										...	...	...	59,000	
													72,468	
Bills of Exchange, stamped—														
Single...										...	...	...	7,800	
Double...										...	...	...	...	
													7,800	
										As above...			1,03,082	

12. The revenue from private documents received by the Superintendent of Stamps, and amounting to Rupees 1,21,937-13-0 during last Fusly, was Rupees 15,499-9-6 in excess of that in Fusly 1277, which again was Rupees 3,089-3-0 above that of Fusly 1276, exclusive of sums paid by the High Court direct into the Bank, during these years.

		RS.	A.	P.
In Fusly 1278	...	1,21,937	13	0
" 1277	...	1,06,438	3	6
		15,499	9	6

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13. The details of the Superintendent's collections as entered in his Cash Book, and reconciled with the amount shown in the Statements rendered by the Mint Master and the Bank of Madras to the Accountant-General, are as under :—

	RS.	A.	P.
Amount collected by Superintendent	...	...	...
Being Stamp duty	1,20,022	0	0
Deficient duty on unused and spoiled Stamps presented for renewal	399	13	0
Penalties under Act X. of 1862	1,426	0	0
Adjudication Fees under do.	90	0	0
As above, Rupees...	1,21,937	13	0
The value of Stamps impressed by the Mint Master was	...	...	...
Upon Presidency Documents—Blank	1,19,563	6	0
Executed...	458	10	0
	1,20,022	0	0
Mofussil Documents—Blank	1,663	14	0
Executed	619	6	0
	2,283	4	0
Unused and spoiled Stamps	13,348	5	0
As above, Rupees...	1,35,653	9	0
The difference between the above sums is	...	...	...
accounted for as follows :—			
Value of spoiled Stamps on which no deficient duty was paid, and which does not therefore appear in the Superintendent's Cash Book	...	...	...
Do. of Stamps impressed by the Mint upon Mofussil documents, cash for which is not received by the Superintendent...	13,348	5	0
	2,283	4	0
	15,631	9	0

Deduct received by Superintendent—

Amount of deficient duty which is impressed on the papers	399	13	0
Do. of penalties and adjudication fees which is not impressed on the papers	1,516	0	0
Deduct...	1,915	13	0

As above... 13,715 12 0

The Superintendent received as above	...	...	...
The Bank of Madras credited	...	...	...
Difference...	40	0	0

being amount of Stamp duty paid into the Bank direct by the High Court, upon 3rd June 1869, without any intimation being given to the Superintendent.

The Superintendent refunded	...	...	...
The Bank of Madras debited	...	...	...
Difference...	3	0	0

being amount of refund to Bank of the sum over-credited by it in Fusly 1277 debited under order from the Board of Revenue.

14. Although the differences between the Superintendent's and the Bank's Statements are so small in the aggregate, and consist of only one item in each case, yet, when the monthly returns from both offices were compared, it was found, in the case of Credits, that eight monthly Statements did not agree; and as regards Debits that two differed. In these latter, the Bank entered a wrong amount in one month and corrected it in the next. As stated by Mr. Mackey in his report last year, the Bank's and Superintendent's Returns should invariably agree.

15. I beg to express my sense of the courtesy I received from the Acting Superintendent during the entire investigation; and to record my obligations to Mr. Edmund Luxa, who was directed to give me such information and assistance as I needed; for his help in taking stock of the impressed Stamps, and in the audit of the Fusly's accounts, a considerable portion of which was conducted out of office hours, I am much indebted to him.

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18th December 1869.

ENCLOSURE No. 2.

APPENDIX A.

Telegraph Stamps.

Number of Stamps...	4 Annas Labels.	8 Annas Labels.	1 Rupee Labels.	2½ Rupees Labels.	5 Rupees Labels.	10 Rupees Labels.	25 Rupees Labels.	50 Rupees Labels.	Value. Rs. A. P.
...	2,83,280	7,33,440	2,53,760	74,000	82,768	18,011	2,784	8,594	14,69,550 0 0

APPENDIX B.

Postage Stamps.

Number of Sheets, each Sheet containing 80 Stamps ...	½ Anna Sheets.	8 Pies Sheets.	1 Anna Sheets.	2 Annas Sheets.	4 Annas Sheets.	6 Annas, 8 Pies Sheets.	8 Annas Sheets.	1 Anna Note Paper, Reams.	Value. Rs. A. P.
...	2,23,812	7,463	87,740	12,948	15,233	11,108	2,512	50	16,82,107 8 0

APPENDIX C.

Service Postage Stamps.

Number of Sheets, each Sheet containing 80 Stamps ...	½ Anna Sheets.	2 Annas Sheets.	4 Annas Sheets.	8 Annas Sheets.	Value. Rs. A. P.
...	14,133	13,760	5,878	5,704	1,134 8 22,330 0 0

APPENDIX D.

Customs Application Stamps.

Number of Sheets, each Sheet containing 80 Stamps ...	1 Anna Labels.	2 Annas Labels.	3 Annas Labels.	4 Annas Labels.	8 Annas Labels.	1½ Rupee, 1½ Rupee, Labels.	2½ Rupee, Labels.	3½ Rupee, Labels.	5 Rupee, Labels.	6½ Rupee, Labels.	7½ Rupee, Labels.	10 Rupee, Labels.	20 Rupee, Labels.	Value. Rs. A. P.
...	54	95	52	54	57	22	23	35	20	25	30	25	23	1,71,381 8 0

APPENDIX E.

Transfer Stamps.

Number of Sheets, each Sheet containing 80 Stamps ...	1 Anna Labels.	2 Annas Labels.	3 Annas Labels.	4 Annas Labels.	8 Annas Labels.	1½ Rupee, Labels.	2½ Rupee, Labels.	3½ Rupee, Labels.	5 Rupee, Labels.	6½ Rupee, Labels.	7½ Rupee, Labels.	10 Rupee, Labels.	20 Rupee, Labels.	Value. Rs. A. P.
...	54	95	52	54	57	22	23	35	20	25	30	25	23	1,71,381 8 0

APPENDIX F.

Receipt Stamps.

Number of Stamps ...	½ Anna Labels.	1 Anna Labels.	Value. Rs. A. P.
...	1,10,759	2,90,880	21,923 7 6

APPENDIX G.

Foreign Bill Stamps.

Number of Sheets, each Sheet containing 80 Stamps ...	2 As. Labels.	3 As. Labels.	4 As. Labels.	6 As. Labels.	8 As. Labels.	12 As. Labels.	1 Rupee, Labels.	1½ Rupee, Labels.	2 Rupee, Labels.	3 Rupee, Labels.	4 Rupee, Labels.	6 Rupee, Labels.	8 Rupee, Labels.	12 Rupee, Labels.	18 Rupee, Labels.	24 Rupee, Labels.	Value. Rs. A. P.
...	2,142	6 98	4,613	33 57	1,964	58 136	4,027	46 229	3,601	6 357	3,888	52 1,268	1,460	77 687	49 683	65 667	67,70,322 0 0

APPENDIX H.

Petition Stamps.

Number of Stamps ...	8 Annas Labels.	1 Rupee Labels.	2 Rupees Labels.	Value. Rs. A. P.
...	6,600	700	16,200	86,400 0 0

APPENDIX I.

Small Cause Court Stamps.

Number of Stamps ...	1 Anna Labels.	8 Annas Labels.	Value. Rs. A. P.
...	60,240	28,000	17,705 0 0

APPENDIX J.

Judicial Stamps.

Single...	1 A. Rolls.	2 As. Rolls.	4 As. Rolls.	8 As. Rolls.	12 As. Rolls.	1 Rupee, Rolls.	2 Rupees, Rolls.	4 Rupees, Rolls.	8 Rupees, Rolls.	10 Rupees, Rolls.	15 Rupees, Rolls.	20 Rupees, Rolls.	24 Rupees, Rolls.	30 Rupees, Rolls.	35 Rupees, Rolls.	40 Rupees, Rolls.	48 Rupees, Rolls.	50 Rupees, Rolls.	250 Rupees, Rolls.	Total Rolls.	Value. Rs. A. P.
...	8,365	8,554	15,083	20,884	...	6,075	1,003	301	415	200	800	150	50	60	30	...	10	70	...	61,501	38,994 14 0
Double...	3,865	5,103	9,650	5,931	233	1	1	2	1	20	45	...	37	63	1	235	3	61	1	25,205	10,141 13 0
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	58,136 11 0	...

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18th December 1869.

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18th December 1869.

APPENDIX K.
Non-Judicial Stamps.

	1 Anna Rolls.	2 Annas Rolls.	4 Annas Rolls.	8 Annas Rolls.	12 Annas Rolls.	1 Rupee Rolls.	2 Rupees Rolls.	3 Rupees Rolls.	4 Rupees Rolls.	5 Rupees Rolls.	6 Rupees Rolls.	13 Rupees Rolls.	16 Rupees Rolls.	Total Rolls.	Value. RS. A. P.
Single	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Double	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	205	3,699	5,160	5,152	318	192	33	4	47	15	15	100	3	14,013	6,516 15 0
	1,500	1,500	...	...	...	...	...	...	...	...	...	...	...	3,000	281 4 0
															6,828 3 0

APPENDIX L.
Bills of Exchange, Stamped.

	1 Anna Bills.	3 As. Bills.	6 As. Bills.	12 As. Bills.	1 R. Bills.	8 Rs. Bills.	18 Rs. Bills.	Total Bills.	Value. RS. A. P.
Single	...	...	...	...	...	...	...	...	...
Double	...	...	...	...	...	...	...	...	...
	1	2	2	4	4	1	1	13	10 3 0
	...	...	...	...	...	...	...	2	25 0 0
									36 3 0

APPENDIX M.
Bills of Lading, Stamped.

	4 Annas Bills.	Total Bills.	Value. RS. A. P.
Single	...	...	...
Double	...	...	...
	912	912	223 0 0
			223 0 0

Appendices referred to in my Report, paragraph 5.

(Signed) W. DONALD.

Proceedings of the Madras Government, Revenue Department,
18th December 1869.

RESOLVED that Mr. Donald's report on the examination of the Stock and audit of the Accounts of the Stamp Office be submitted to Government, with reference to their Order, dated 29th July 1869, No. 2,210.

2. In paragraph 4 of his report, Mr. Donald states that, on the 10th August 1869, he found on hand a stock of Petition Stamps to the value of Rupees 17,765, and on the 6th idem a stock of Small Cause Court Stamps to the value of Rupees 36,400. The extracts from the accounts of the Stamp Office appended to the report, to which Mr. Donald refers in support of these entires, show that Rupees 36,400 represented the value of Petition Stamps, and Rupees 17,765 the value of Small Cause Court Stamps. This transposition of the figures in paragraph 4 is evidently a clerical mistake, and has been rectified in this office.

3. The attention of the Acting Superintendent of Stamps is drawn to paragraph 15 of Mr. Donald's report; and he is requested to explain, in communication with the Secretary to the Bank, the cause of the disagreement between the returns of the Stamp Office and the Bank.

4. The Board observe that Mr. Donald's report is complete and satisfactory, and that the examination of Stock and Accounts appears to have been made with care.

No. 264.

ORDER THEREON 18th December 1869, No. 3,203.

Separate Revenue, No. 16.

Stamps.

MR. DONALD's report upon the Stock and Accounts of the Stamp Office for Fusly 1278, submitted with the Board's Proceedings above recorded, is satisfactory.

2. The Board will submit the explanation called for in paragraph 3 of their Proceedings in regard to the disagreement between the returns of the Stamp Office and the Bank.

3. Mr. Donald can now draw the remuneration of Rupees 500 sanctioned in the Order, dated 29th July 1869, No. 2,210, if he has not already done so.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
„ W. Donald, Esq.
„ the Accountant-General.

Exd. E. C. Shunker.

U. S. 145871

REVENUE.	
THE BOARD OF REVENUE.	
Dated December 1869.	
Recd.	1869.
G. O. 18th December 1869, No. 3208.	
100,000.000.	
100,000.000.	
Stock of Stamps - Passing orders on Mr. Donald's report on his examination of it.	

Revenue Department.
 No. 3208.
 Proceedings of the Madras Government.
 Under date the 18th Decr 1869.
 Read the following Pro-
 ceedings of the Board of Revenue.

Subj: Mr. Donald's report on
 his examination of the Stock of
 Stamps in Madras Stamp Office,
 audit of Stamp Accounts, request-
 ing info: of Stamps to explain cause
 of disagreement between Returns
 of Stamp Office & the Bank.

M. 25th Nov 1869. N^o 8627.

A/A.

Mr. Donald's report
 upon the Stock and accounts
 of the Stamp Office for July
 1870, submitted with the
 Board's Proceedings above
 recorded, is satisfactory.
 2. The Board will
 submit the explanation called

for in para 3 of their
Proceedings in regard to
the disagreement between
the Returns of the Stamp
Office and the Bank.

3. Mr. Donald can
now draw the remuneration
of Rs 500 sanctioned in
the order dated 29th July
1864 No 2210, if he has
not already done so.

W. Donald Esq
Asst Secy to Govt
of Bengal

W. H. Hall