M.R.O. 1—39,000—16-10-12.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 144 Press Mis.

292-93

Dated 26—1—1970 19

Not to be folded or roughly handled

No. 292. Read the following Proceedings of the Board of Revenue, dated 19th January 1870:—

Read the following letters:—

From the Acting Superintendent of Stamps, to the Secretary to the Board of Revenue, dated Madras, 4th January 1870, No. 20.

I SOLICIT the early consideration of the Board to the pressing necessity for an immediate temporary increase to the establishment of this Office.

2. The increase is required chiefly in consequence of the very large number of classes into which the stamped papers are now divided. Formerly, the large-sized stamped papers for judicial and non-judicial documents indiscriminately were of forty-three different values up to and inclusive of Rupees 1,000, and the small-sized stamped papers, for Bills of Exchange exclusively, were of eighteen values.

3. The division, which took place in February last, of the large-sized stamped papers for general purposes, *i.e.*, not including Bills of Exchange, into judicial and non-judicial entailed an additional set of books both in the Single and Double Stamp-rooms, as a set has to be kept for each description of stamped papers.

4. The increase, caused by Act XVIII. of 1869 and the Court Fees' Bill, is, however, still more extensive. By the former, the number of values, excluding those above Rupees 1,000 for non-judicial documents, is raised to 144, and for Bills of Exchange to 60; by the latter, the number for judicial documents, excluding those above Rupees 1,000, is 209. Section 49 of Act XVIII. of 1869 enjoins the use of *single* impressed stamps, except when the amount exceeds Rupees 1,000, and the use of single stamps is evidently to be the rule* for judicial documents also.

* Order of High Court, dated 8th November 1869, No. 2,174.
Board's Proceedings, 18th December 1869, paragraph 6.
Government Order, Revenue Department, 21st December 1869, No. 3,222, paragraph 2.

5. For the want of dies for all these values, the number of values actually in use at present is 88 for non-judicial and 101 for judicial stamps; but dies will gradually be prepared for the remainder, and provision must be made for working with the entire number. The number of values, which is already in operation, is more than four times the former number, as shown in the margin. The increase of work in counting, storing, and issuing the stamped papers, and in making the numerous calculations of values and entries in the several registers, etc., caused by the increased number of values, is very great. This became evident as soon as I commenced to prepare a supply of stamped papers under Act XVIII. of 1869; for, although the Store-keepers and their Assistants in the Single and Double Stamp-rooms worked extra hours, and as hard as they could, they were clearly unequal to the additional strain upon their powers, and their

Present Values.	
For non-judicial documents	88
Judicial documents...	101
Bills of Exchange	60
	249

Former Values.	
For non-judicial and judicial documents ...	43
,, Bills of Exchange	18
	61

daily accounts fell at once into arrears; and it was only by the Christmas holidays rendering partially available the Record-keeper and some Clerks of the Account Department, that the arrears have, with their aid, been brought up by working during every one of the holidays, excepting Christmas day and New Year's day.

6. The work in the Account Department, also, has been increased by the more numerous calculations of values and entries that have to be made and audited in the registers and returns, consequent upon the larger number of values; and the aid temporarily given by that department to the Single and Double Stamp-rooms cannot therefore be continued, but the Account Department itself must be strengthened.

7. After a careful personal examination of the work to be done, I am convinced that a sufficient supply of stamped papers cannot be prepared, and the required accounts kept and rendered without great risk of confusion, error, and loss, unless an addition to the establishment is granted. It is perhaps impossible at present to determine what permanent increase will eventually be necessary for two reasons; (1), as some portion of the pressure of work has been owing to a temporary cause, namely, successive changes* in the stamps to be supplied running close upon one another, necessitating frequent special, instead of quarterly, supplies with extra advices of such supplies and accompanying lists, etc.; and, (2), as it is possible that the use of single stamps will, after some time, reduce the quantity of stamping.

Extension of bicolour stamping to all stamped papers in lieu of embossed stamping.
Division of bicolour stamps into red and black for judicial, and blue and black for non-judicial documents.
Withdrawal of embossed stamps from the districts rendering necessary extra supplies of bicolour stamps in substitution. Supply of new values of non-judicial stamps under Act XVIII. of 1869.
Do. of judicial do. under Court Fees' Bill.

8. But I have no doubt that the following additional establishment is urgently required at present as a temporary measure:—

	Per Mensem. Rs.
Three Clerks; one for the Single Stamp-room, one for the Double Stamp-room, and one for the Account Department; salary proposed, one on Rupees 35, and two on Rupees 30 per mensem each...	95
Two Counters; one for Single Stamp-room, and one for Double Stamp-room; one on Rupees 15, one on Rupees 12 per mensem	27
Three Pressmen; one on Rupees 10, two on Rupees 7 per mensem each...	24
Total...	146

9. A 4th Clerk would be necessary, the *additional* work in the Account Department requiring two extra Clerks; but that, by the discontinuance in this Office, from 1st instant, of the work of renewing spoiled stamps, the Clerk employed principally for that work in the Private Goods' Department, has become available to perform the duty of the second additional Clerk, otherwise required in the Account Department.

10. I beg further to recommend strongly that temporary increases, as specified below, may be granted to the under-mentioned individuals for the heavy additional work that has devolved upon them for more than three months; and that the same may have effect from the 1st instant. I am sure that in a private establishment, such increase of very responsible work as has fallen upon them would receive extra remuneration:—

—	Present salary per Mensem.	Temporary increase recommended per Mensem.
	Rs.	Rs.
Mr. H. Webber, Head Accountant	70	10
,, E. Luxa, Store-keeper, Single Stamp-room	60	10
F. Ramanjoolu Naidu, Store-keeper, Double Stamp-room ...	50	10
Mr. S. J. deFontaine, Supervisor of Counter-stamping	45	7
Total temporary Increase recommended...	.....	37

11. Mr. Webber, the Head Accountant, is one to whom I frequently have to look for special help in taking charge of the Single or Double Stamp-rooms, during the absence, from illness, of the Store-keepers, and in any urgent work, such as bringing up the recent arrears in the stock registers of those rooms. His *regular* work also, as Head Accountant, has been necessarily increased.

12. The work of Mr. E. Luxa, Store-keeper in the Single Stamp-room, ordinarily heavy, has been very greatly increased.

13. S. Ramanjoolu Naidoo, Store-keeper in the Double Stamp-room, has an office of great trust, inasmuch as he has charge of the stamped papers after the counter-stamp is put on until they are despatched to the districts; and his work has also become much heavier.

14. To Mr. deFontaine's persevering efforts I am indebted, for being able to increase the counter-stamping to 31,000 a-day.

15. I earnestly request that the temporary increase herein applied for, aggregating Rupees 183† per mensem, may be sanctioned as early as possible, as my best efforts to prepare an adequate supply of stamps will be impeded, if I have not the means of providing for the accounts keeping pace with the quantity of stamps that can be prepared. I shall, as soon as I am able to form a correct judgment upon the matter, report what the permanent increase to the establishment should be.

	Rs.	
* Temporary increase of establishment ...	146	
Do. of salaries of Clerks already on the establishment	37	

16. In soliciting a favourable consideration to this application, I may remind the Board, as mentioned in the Annual Report†, there was an increase in the net revenue from this department, during the last Fusly, of Rupees 2,80,754, over that of the preceding Fusly, and the probability is, that there has been no falling off since.

† 23rd September 1869, No. 1,744, para. 21.

17. If the extra expenditure proposed cannot be met by appropriation from savings in other items, I trust that the Board will be pleased to make application for a transfer from some major head or for an additional grant.

From P. F. BELLEW, Esq., Commissioner of Paper Currency, in charge of Stamp Paper Department, to the Secretary to the Board of Revenue, dated Madras, 10th January 1870, No. 37.

With reference to the Board's Proceedings of 4th instant, forwarding me a copy of the Order of Government, No. 3,226, dated 30th December 1869, authorizing the immediate adoption of my design for anna-stamps, lower rupee-stamps, and higher rupee-stamps, in both large and small series, I have the honour to report that the work was put in hand on that date, and I trust will be sufficiently advanced to commence stamping with the new pattern about the middle of March next.

2. To make up a complete set of dies of large and small series will necessitate a temporary establishment being entertained as follows, viz. :—

	Rs.
One Moulder	20
Two Blacksmith	20
Four Filers...	80
Two Engravers	35
One Assistant Engine-turner	10
Three Coolies, at 7 Rupees each	21
Total...	186

I shall feel obliged, therefore, by your issuing orders to the Examiner of Claims to pass my monthly Contingent Bill of Rupees 186 as above, from 1st instant to 30th May next, by which period, I hope, the work will be completed; but it is a heavy undertaking, which will require my constant care and supervision to bring it to a successful termination.

3. The accompanying is the list of dies that will be required under the Stamp Act XVIII. of 1869.

—	Number of stamping plates.	Number of value plates.	Total number of plates for each value.
Large Series.			
Anna-die	10	65	75
Lower rupee-die	9	108	117
Higher rupee-die	9	283	292
Small Series.			
Anna-die	5	18	23
Lower rupee-die	5	50	55
Higher rupee-die	5	167	172

Proceedings of the Madras Government, Revenue Department,
26th January 1870.

4. With reference to the last paragraph of the Government Order above quoted, I am requested to consider and report whether it would not be desirable to make the dies of a harder metal than brass, in reply I have the honour to state that I do not think any other metal could be substituted for this purpose. Neither steel, iron, or zinc can be readily fused or moulded like brass, and with a large number of dies to make this is an indispensible consideration. The dies could certainly be cut out of steel, but it would be a most expensive and tedious undertaking; whereas with brass, after moulding, the die is quickly filed into proper shape and impressed with the design, which is then engraved and engine turned into it; but with steel this could not be done. Moreover, steel dies would be more liable to rust than brass, and once injured could not be repaired. By properly annealing the brass-die, after it has been engraved, the metal can be considerably hardened and rendered very serviceable.

5. I fear it will be difficult to lay down any fixed rule as to the period after which a die should be destroyed and re-placed. The defacing of the design, which renders the printing of the stamp indistinct, depends chiefly on the concussion to which the die has been exposed in stamping, which is very variable in different instances. As a general rule, I quite admit that every die, which has been used, should be examined at the end of each month, and such as are found to be in any way worn or damaged should be set aside for repair or re-casting, and, for the future, I will see that this is strictly attended to.

6. Our indent for English Printing-ink has, at the request of the Acting Superintendent of Stamps, been forwarded through him.

The Superintendent of Stamps applies for the following temporary increase of establishment:—

	Rs.
1 Clerk	35
2 Do.	30
1 Counter	15
1 Do.	12
1 Pressman...	10
2 Do.	7

The total cost will be Rupees 146 per mensem.

2. He also strongly recommends that the pay of the Head Accountant and the Store-keeper, Single Stamp and Double Stamp-room, be temporarily raised by Rupees 10 a-month, and that of the Supervisor of Counter-stamping by Rupees 7.

3. The Superintendent of Stamps satisfactorily shows the necessity for employing additional hands, and the Board recommend this portion of his proposals for the immediate sanction of Government.

4. With regard to increasing the pay of certain members of the existing establishment, the Board are doubtful. They fully recognize the zeal and activity which have been shown by them, but they are of opinion that, under present circumstances, the Government of India would be unwilling to sanction a pecuniary recompense.

5. The Commissioner of Paper Currency, in charge of the Stamping Department, states that additional hands, costing Rupees 186 a-month, must be temporarily employed to prepare the new dies which have been ordered by Government. The Board recommend that this expenditure, which is inevitable, be at once sanctioned.

6. The total cost of the additional temporary establishments, applied for by the Superintendent of Stamps and the Officer in charge of the Stamping Department, is Rupees 332 a-month.

7. Even without this extra expenditure, the Budget grant under Stamps will prove insufficient; but the work done for it is of an eminently remunerative nature, and if it is not done, inconvenience to the public and difficulties in the administration of the laws must ensue.

8. With regard to the new dies, the Board agree with Dr. Bellew that the material must be brass; distinct rules must be laid down for the examination of the dies once a-month, and whenever impressions are rejected by the Superintendent of Stamps as indistinct. Careful regulations must be prescribed for the custody of any dies removed for repair, and with regard to the distinction of such as are finally disused.

No. 293. ORDER THEREON, 26th January 1870, No. 144.

Separate Revenue, No. 22.
Stamps.

THE Right Honourable the Governor in Council sanctions the entertainment of the temporary establishments recommended by the Board of Revenue at a monthly cost of Rupees 332. The Accountant-General will be requested to report from what head in the Civil Budget the charge can be met. The Government concur with the Board in their remarks in paragraphs 4 and 8 of their Proceedings, and are unable to sanction the increase of salaries proposed.

(True Extract.)

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

To the Board of Revenue.
„ the Accountant-General.

Exd. F. R. Bantleman.

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Rev=166/70

From B. Sanjpo Le Dec 92

Govt. of {1870} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated January, 26th.

Recd. *Encl.*

G. O., 26th January 1870, *No.* 144.

From the Bd of Rev
27 Jany/70. Cto. 27
Rec'd Rec Bd of Rev 1870
1870 C No 1150

JANUARY.

Nos. 292-293.

Stamp Establishment.—Entertainment of the temporary hands recommended by Board of Revenue; sanctioned Accountant-General to report from what source in the Budget the charge can be met.

Revd Departt

Memo: for orders
(for Lr by orders)
on Ro 166-

1. In consequence of the press of work in the glyptic Dept by the new Stamp Act the Court fees Act and the adoption of a new form of die at the mint, both the Superintendent of Stamps (Mr Leonard) & the Commissioner of Police, Currency (Col Allen) el= =quest a temporary in= =crease to their establish= =ment -

2. The increase pro= =posed by the Superintend= =ent of Stamps, appears= =gales Rs 182 per measu= that by the Commissioner of

of Paper Currency Rs 186: total Rs 369-

3. But of the increase of Rs 182 proposed by the former, Rs 37 is composed of additional pay recommended to the guards to whom employed in consequence of the industry and zeal they have displayed under pressure of work. The Board in this Bo: now immediately before Govt disapproval of this item. The amount therefore which the Board recommend for sanction is Rs 332. Perhaps how-ever the Govt will not object to sanction payment of the small item in consideration of the earnest request of Mr. Arnold & the undoubted stress of work at his office.

Comptr

Revenue Department.

No. 1

Proceedings of the Board of Revenue, dated 19th January 1870.

Read letter from the Superintendent of Stamps, dated 4 January 1870, No. 20.

Read also letter from the Commissioner, Paper Currency, dated 10th January 1870, No. 37.

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1 The Superintendent of Stamps applies for the following temporary increase of Establishment.

1 Clerk at Rs. 35.
2 —do— do— 30
1 Counter—do— 15
1 —do— do— 12
1 Pressman—do— 10
2 —do— do— 7

2 The total cost will be Rs. 146 per mensem

3 He also strongly recommends that the pay of the Stock Accountant and the Storekeeper Single Stamp and

Double

Doubles Stamp room be temporarily raised by Rs. 10 a month, and that of the Supervisor of Counter Stamping by Rs. 7.

3. The Superintendent of Stamps satisfactorily shews the necessity for employing additional hands and the Board recommend this portion of his proposals for the immediate sanction of Government.

4. With regard to increasing the pay of certain members of the existing Establishment the Board are doubtful. They fully recognize the zeal and activity which have been shewn by them, but they are of opinion that under present circumstances the Government of India would be unwilling to sanction a pecuniary recompense.

5. The Commissioner of Paper Currency in charge of the Stamping Department states that additional hands, costing Rs 186 a month must be temporarily employed to prepare the new dies which have been ordered by Government. The Board recommend that this expenditure which is inevitable be at once sanctioned.

6. The total cost of the additional temporary establishments applied for by the Superintendent of Stamps and the Officer in charge of the Stamping department is Rs. 332 a month.

7. Even without this extra expenditure the budget grant under Stamps will

will prove insufficient, but the work done for it is of an eminently remunerative nature, and if it is not done inconvenience to the public, and difficulties in the administration of the laws must ensue.

8. With regard to the new dies, the Board agree with Doctor Bellew that the material must be brass: distinct rules must be laid down for the examination of the dies once a month, and whenever impressions are rejected by the Superintendent of Stamps as indistinct. Careful regulations must be prescribed for the custody of any dies removed for repair and with regard to the distinction of such as are finally discarded.

I have &c.

(True Extract)

H Grose
Under Secretary

To

The Acting Secretary to Government
Revenue Department

with copies of letters from Superintendent of Stamps, dated 6 January 1870, No 20, and enclosures, and from Commissioner of Paper Currency, dated 10 January 1870 No 37.

30 December 69 No 302.
306.
4 January 70 No 3.

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No. 166.

Proceedings of the
Board of Revenue

dated 19th January 1870

Desp. 19
Recd 20
Encls 3.

Establishment — Application for sanction of Supts of Stamps for an increase of establishments to submitted to for.

No 144 — 26 Jany.

No 1144

To the Right Honble the Governor in Council at Madras

The enclosed Proceedings of the Temporary Establishments recommended by the Board of Revenue on a Salary cost of Rs. 332 monthly

The statement

General will be required to report from what head in the Civil Budget the charges can be met. The Govt. concurs with the Board in their remarks on proceedings of 18th Jan. Proceedings.

I have &c.