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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	516	Press
B.P. No.		Mis.
Dated	28. 4. 1874	196 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
28th April 1874.*

Read again Proceedings of the Board of Revenue, dated 26th February 1874, No. 432, recorded in the Proceedings of Government, dated 19th March 1874, No. 364.

Read also the following papers:—

No. 225. Proceedings of the Board of Revenue, dated 17th March 1874, No. 611. Read the following letter from J. N. GRAINGER, Esq., General Superintendent, Public Works Workshops and Stores, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Chepauk, 11th March 1874, No. 3,536.

In reply to paragraph 4 of Board's Proceedings, No. 432, dated 26th February 1874, relative to the value-dies in use in the Accountant-General's Office being made in the Public Works Workshops, I have the honour to report that the work can be done by this department.

Submitted to Government in continuation of Board's Proceedings, dated 26th February 1874, No. 432, and communicated to the Superintendent of Stamps.

No. 226. From R. W. LODWICK, Esq., Accountant-General, Madras, to C. G. MASTER, Esq., Acting Secretary to Government, Revenue Department, dated Fort St. George, 27th March 1874, No. 638.

With reference to G. O. No. 261, dated 10th March 1874, I have the honour to report as follows:—

2. The Superintendent of Stamps, I observe, acknowledges that the nine rolls which I found secreted could only have been obtained by excess sheets being discovered by the counters in the bundles received from the Stamp Office. It is, therefore, clear that the counting of those bundles in my department by the men regularly appointed for the duty has been effectual, and, as a counter from the General Stamp Office is always present during the counting, I do not see that any further check can reasonably be demanded.

3. The counters are paid (Rs. 20, 15, 15) expressly for counting, and are responsible for the correctness of their work, while the General Stamp Office counter has nothing else to do, except to sit by and see them count, which work, I beg to observe, he can easily superintend, since there are not "several" counters as stated by Mr. Ramiengar in his 3rd paragraph, but only three. It seems, therefore, quite unnecessary to have another person, told off solely for supervision, as the Superintendent of Stamps would seem to imply, is requisite, when he says "the counters are left to themselves when counting the paper."

4. The memorandum embodied in Mr. Ramiengar's report shows that in 1868, 1869, and 1870, no less than forty-four sheets, that is to say, 132 pieces of paper, capable of being converted into stamped documents were found by the counters and returned by the Stamping Department, and that in 1871 the return of papers suddenly ceased altogether. Now as 1871 is the year in which the Stamping Department was removed to the Fort, and the full search of the workmen was put a stop to by Iyasami, while, at the same time, paper has been found put away in a desk to which that individual's brother Rungaswamy, the head counter, had access at all times, the plain inference is that the counting has always been effectual

*Proceedings of the Madras Government, Revenue Department,
23rd April 1874.*

enough, but that the men in authority, after the counting was over, have, for purposes of their own, retained the excess sheets discovered. This is the more clear from the fact that the rule was for the excess sheets to be always taken at once to the headman in the stamping room, who had charge of the key of the desk in which I found the nine rolls, and who always sat close to the counters while engaged at their work.

5. As regards Mr. Ramengar's statement, in reference to the two workmen who damp the paper not being watched by anybody, I beg to state that this is altogether incorrect, as will be seen from the accompanying plan of the premises.

6. His Excellency in Council will observe that the damping place is in the passage between the mechanic's room and the stamping room. Now, a gollah has always been stationed at the door of each room. These men are, therefore, close to every one passing in and out with papers and to the damping place; every movement of the men at which they are perfectly being watched by profession and duty. I do not see how greater precaution could be taken to prevent fraud, either in the stamping and mechanic's rooms than by stationing them in a position where they can actually touch men going in and out of the doors, and where they have a clear view up and down the passage.

7. As regards the corps of men inside the stamping room, it will be seen by a reference to the plan that the desk of the headman is so placed that he can watch all that goes on in the room, and also his excess duty to keep a sharp watch on his subordinates. It is, therefore, the duty of the headman to do so, and his position enables him to do so; the men who handle the paper cannot make away with it.

8. Mr. Ramengar, I perceive, lays stress on the fact of the Manager not being in the same room as the workmen, but it seems to me that there is no necessity for him to be there if he properly attend to his special duties and go in from time to time. As I have already shown there is a man appointed to the charge of the room, whose duty it is to see that everything goes on properly therein, while a watcher is likewise stationed at the door, who searches the workmen and keeps an eye on their work on the premises. More personal supervision is, therefore, surely not required. All that is necessary is for the Manager to keep a vigilant eye on returns, statements, and the general procedure. This Ayasami did not do, but if he had been there, he could not fail to have observed that excess paper was being taken to be brought to him for return to the Stamp Office, and to have had a conversation with him thereon.

9. It will, I think, be clear what I have said that I ascribe the improper retention of watermarked paper in the Stamping Department of my Office not to any defect in the system of supervision, but to direct dishonesty on the part of the Clerks in authority in the stamping room, facilitated by the carelessness of the Manager.

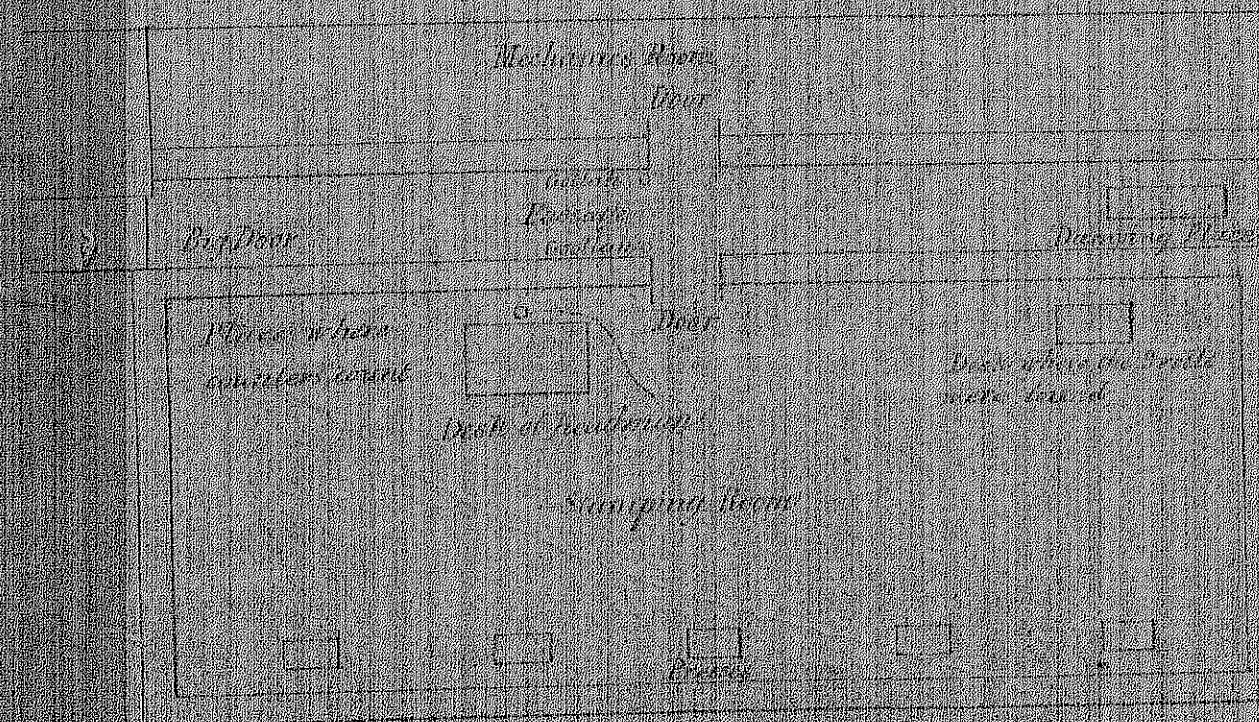
10. The remark made by the Board in its 3rd paragraph seems to me to be entirely correct, as will be seen by the facts before them. It is shown that in 1871 out of the 10,000 counted the excess found in the Stamp Office was one yard and four inches, and in 1872, nine yards and three sheets in excess

*Proceedings of the Madras Government, Revenue Department,
28th April 1874.*

were found in 2,246 reams counted, yet the Board assert that the fact of no papers having been returned to the Stamp Office by my department in late years is deprived of its significance. As in 1868 nine sheets were returned from this department, it would seem almost a certainty on the face of the facts given that there ought to have been at least six or seven sheets found in, and returned by, my department during the years 1871-73. In my humble opinion, therefore, the fact of no papers having been returned at all is highly significant.

11. I have already, in my remarks on Mr. Ramengar's letter, said that I do not consider the counting work in my department has been in any way defective, and I would observe, with reference to the Board's remarks, that the risk of collusion would be but little diminished by deputing another person of my department to superintend the counting, inasmuch as, unless the Government of India specially sanction an additional hand on high pay for the purpose, none but a Clerk on small pay could be spared for the duty, and there could be no possible certainty that this "inferior officer" would not join those he was appointed to watch in entering into collusion with the Stamp Office counter.

12. As regards the suggestion to separate the mechanics, I beg to point out that this is an impossibility, inasmuch as no two men do the same work, as will be seen by the accompanying memorandum. Were the engravers of value-dies distinct from those of counter-stamps, and so on throughout the list of workmen, it would be quite feasible to send a certain number of men elsewhere, and I should support the proposal; but as it is, each of the six men does his own special work for both kinds of stamps, and, therefore, so long as the Stamping Department, with all its dies and machinery, requiring constant repair, is in my Office, it does not seem practicable to send away any of the workmen.



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28th April 1874.*

EXHIBIT No. 1.

Statement showing the Number of Mechanics attached to the Paper Stamping Department of the Accountant-General's Office, their respective Work, and their Salaries.

1 Engraver, Rs. 30	Engraving the values upon blank dies.
1 Filer, " 20	His duty consists of engine-turning the dies and plates.
1 Die-setter, " 20	The business of this man is repairing the presses of both offices when they get out of order; oiling work and making holes to the copper-pressing machine of the Treasury of the Accountant-General's Office.
1 Blacksmith, Rs. 15	His duty consists in mending moulds and making springs to the hydraulic press. (Ten or fifteen springs are daily wanted for the presses.)
1 Hammerman, Rs. 7	For working the bellows and hammering.
1 Cook, " 7	Assist the foregoing men in sundry works.

The above-mentioned mechanics are only able to do the work specified opposite to their respective names, and are not competent at all to discharge each others' duties.

(Signed) R. W. LODWICK,
Accountant-General.

No. 27. Circular dated 28th April 1874, No. 513.

Supreme Revenue, No. 12.

Stamp.

The Government are satisfied that no further precautions are necessary in counting the sheets of water-marked paper in the Office of the Superintendent of Stamps; but this work should be done in the Stamping Department of the Accountant-General's Office at least under the immediate supervision of the Clerk on Rs. 40 per month, and a register, showing the number of each day's counting, should be kept and signed by the officer in charge of the department the same day, so that he may be accountable in regard to any escape or deficiency that may be discovered. The valuers' workmen in this Office should be dispensed with altogether.

2. The suggestion of the Superintendent of Stamps, that valuers and counter-stampers should be made as different establishments, is a good one, but while Mr. Lodwick supports the proposal, he points out the impracticability of transferring to another establishment any of the men now working in the Stamping Office. The Board of Revenue will ascertain and report what additional establishment will be required in the Public Works Works to make the counter-stampers.

*Proceedings of the Madras Government, Revenue Department,
28th April 1874.*

3. It should be ascertained whether "tell-tales" are attached to the stamping machines.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

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

End. F. R. Bantlemax.

MISCELLANEOUS No.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 17th March 1874, by *[Signature]*

Read the following

No. 3536

From The General Superintendent
Public Works Workshops and Stores.

To The Secretary
Board of Revenue.

Sir,

In reply to para 4 of
Board's Proceedings No. 432 dated 26th
February 1874, relating to the value then
in use in the Accountant General's
Office being made in the Public Works
Workshops. I have the honor to
report that the work can be done
by the Department.

[Signature]
Public Works Workshops
Calcutta 17th March
1874
I have seen
(signed) J. C. [Signature]
General Superintendent
Public Works
and Stores.

Submitted to Governor

in continuation of Board's Proceedings

dated 28th January 1874. No. 32.

Communicated to the Superintendent
of Alms.

(The copy and extract)

W. H. W.

Secretary

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The Secretary to Governor

Public Department

W. H. W.

Secretary

Superintending DEPARTMENT.

No. 638.

Fort Saint George,
Accountant General's Office.
27th March 1874.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS.

To The

Secretary to Government
Revenue Department
Fort Saint George.

SIR,

With reference to G. O. No. 364 dated
19th March 1874 I have the honor to report
as follows.

2 The Superintendent of Stamps I
observe, acknowledges that the 9 rolls which
I found secreted, could only have been
obtained by excess sheets being drawn
by the Counters, in the bundles removed
from the Stamp Office. It is therefore
clear that the counting of those bundles
in my Department by the man regularly
appointed for the duty, has been efficient,
and as a counter from the General Stamp
Office is always present during the counting.
I do not see that any further check
can reasonably be demanded.

3 The Counters are paid expressly
for counting and are responsible for the
correctness of their work, whilst General Stamp
Office counters have nothing to do with except
being by a certain count, which work
they do, and are consequently responsible.
I think that our present counting is
satisfactory by Mr. Ramalingam's inspection
but only so. It seems therefore quite
necessary to have another person told off
solely

* No. 15, 15

PROCEEDINGS OF THE BOARD
OF REVENUE

Dec 1874 Sept 1874

No 895

Dated 17th
Held 17th
Recd. 17th

Chandrasekhar

CHANDRASEKHAR

Submitting Office

Letter from S. G. O. No. 100
dated 17th March 1874
relating to the
in use in the
Office since the
P. W. Store.

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Chandrasekhar

S. G. O. No. 100-200/1874

belly for supervision as the Superintendent
of stamps would seem to imply, is, you
see, when he says the counters are left
to themselves when counting the paper.

4. The Memoir, embodied in Mr. Ramin-
gar's report, shows that up to 1890 no less
than 44 sheets, that is to say 132 pieces of
paper, capable of being converted into stamped
documents were furnished by the counters,
and returned by the stamping depart-
ment, & that since the return of papers
suddenly ceased altogether. Now as it is
the year in which the stamping depart-
ment was removed to the site, and the
full search of the mechanism was put a
stop to by Inspector, whatever the cause
thereof, it has been found that among
the workmen who had been instructed
by the Raminagar of the counters, counters
had ceased at all times the plan reference
is that the counters have always been open
but enough, but that the man in authority
of the counters was not for purposes
of them, and that the counters were dis-
covered. It is the man, then, from the
fact that the counters were the counters
to be always the counters to the head man
in the stamping room, who had charge
of the key of the door in which I found
the counters, and who always went close to
the counters when engaged in their work.

5. As regards the Raminagar's statement,
as regards the counters, it is clear that
the paper was not watched by any body.
Although it is stated that the counters
must be watched from the stamping

accompanying plan of the premises,
6. His Excellency's Council will
observe, that the stamping place is in
the passage between the mechanics room
and the stamping room. Now, a gollah,
has always been stationed at the door
of each room. These men are therefore
close to every one passing in and out
with papers, and to the stamping place,
every movement of the men at which
they see perfectly. Being watchmen by
profession and duty, I do not see how
greater precaution could be taken to
prevent fraud outside the stamping and
mechanics rooms, than by stationing
them in a position where they can actually
touch men going in and out of the door
and where they have a clear view up
and down the passage.

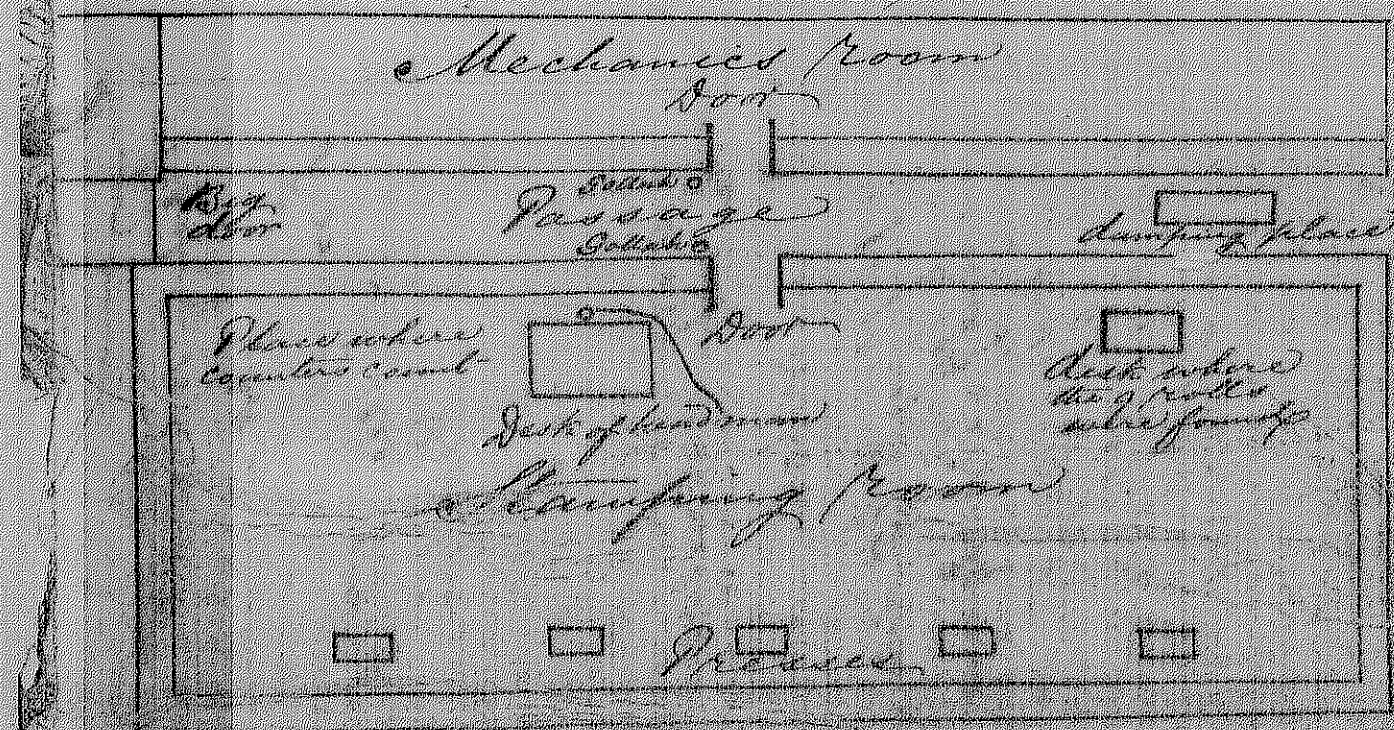
7. As regards the Corps of men in
the stamping room it will be seen by a
reference to the plan, that the desk of the
head man is placed, that he can see
all that goes on in the apartment, and
it is his express duty to keep a sharp watch
over his subordinates. If therefore, he does
look about him as he should do, and his
position enables him to do, the men who
handle the paper, cannot make away
with it.

8. Mr. Raminagar's statement, says
that the fact of the manager not
being in the stamping room as the workmen
but it seems to me that there is no ne-
cessity for him to be there, if he properly
attends to his special duties, and goes in
from time to time. As there is a steady
stream of men appointed to the

the best of workmen, it would be quite feasible to send a certain number of men elsewhere, and I should support the proposal, but as it is each of the 6 men does his own special work for both kinds of stamps, and therefore as long as the stamping Department with all its dies and machinery requiring constant repair, even in my office it does not seem practicable to send away any of the workmen.

I have the honor to be
 Sir,
 Your obedient servant,
W. H. Odum
 Assistant General

Wm. H. Odum



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Following to 40. 1890
1. Engraver No. 30. 25.00
1. Filer No. 20. 25.00
1. Die Letter No. 20. 25.00
1. Blacksmith No. 15. 25.00
1. Hammerman No. 10. 25.00
1. Cordy No. 7. 25.00

1. Engraver No. 30. 25.00
1. Filer No. 20. 25.00
1. Die Letter No. 20. 25.00
1. Blacksmith No. 15. 25.00
1. Hammerman No. 10. 25.00
1. Cordy No. 7. 25.00

Statement Showing the number of
Mechanics attached to the Paper Stamping
Department of the Accountant General's Office,
their respective work and their Salaries.

- 1. Engraver No. 30. Engraving the values upon blank dies. His duty consists of Engine-turning the dies and plates.
- 1. Filer No. 20. The business of that man is repairing the presses of both Offices when they get out of order, all filing work and making books the paper department.
- 1. Die Letter No. 20. His duty consists in casting moulds and making springs to the bicolor presses. (Ten or fifteen springs are daily wanted for the presses).
- 1. Blacksmith No. 15. For working the bellows and hammering.
- 1. Hammerman No. 10. Assists the fore-going man in stamping work.
- 1. Cordy No. 7.

The above mentioned mechanics are only able to do the work specified opposite to their respective names, and are not competent at all to discharge each other's duties.

Methodisch

comp 1891

Proceedings of the Madras Government
Under Date the 28 April 1874

Read again Proceedings of the
Board of Revenue, dated 26th
Feb: 1874 N. 432, recorded in the
Proc: of Bd: dated 19th March 1874 N. 364.
Read also the following papers:-

Proc: Board of Revenue

Subbing letter from Suplt. P. W.
stating that work, relating to online
disc in use in Secy Genl's Office, can be
done in P. W. lines } N. 8. 17th March 1874

Accountant General. Revenue

Replying to G. O. dated 19th March
N. 364, regarding the present system of
issuing and stamping water-marked paper } " 27th " " N. 638

The Government
are satisfied that no further
precautions are necessary
in converting the sheets of
water-marked paper in the
Office of the Superintendent
of Stamps; but this work
should

M. S. 14

are not "tall - lank"
attached to the Head
of the

should be done in the
Stamping Department of the
Assistant General's Office at
least under the immediate super-
vision of the Clerk on Rs. 40 per
annum, and a register, showing
the out-turn of each day's work,
should be kept, and signed by the
officer in charge of the Department
the same day, so that he may
take immediate action in regard to
any defect, or deficiency, that may
be discovered. The volunteer
workmen in this Office, should
be dispensed with altogether.

The suggestion of the
Superintendent of Stamps, that
rubber dies and counter-stamp
dies should be made in different
establishments, is a good one,
but, while his Lordship supports
the proposal, he points out
the impracticability of transferring
to another establishment any
of the men now working in

the Stamping Office. The
Board of Revenue will
ascertain, and report, what
additional establishments
will be required in the Public
Works Workshops to make the
counter-stamp dies.

Qlll
3 It should be
ascertained whether
"tell-tales" are at-
tached to the stamp-
ing machines

Qlll

14. To the Secy of Secs Secs May/74
1. - acc'd file -

215-217

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