

(1) Number of Pages 24
 (2) Date of repair 27 7 1966
 (3) Initials of the Referencer [Signature]

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 carried 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.

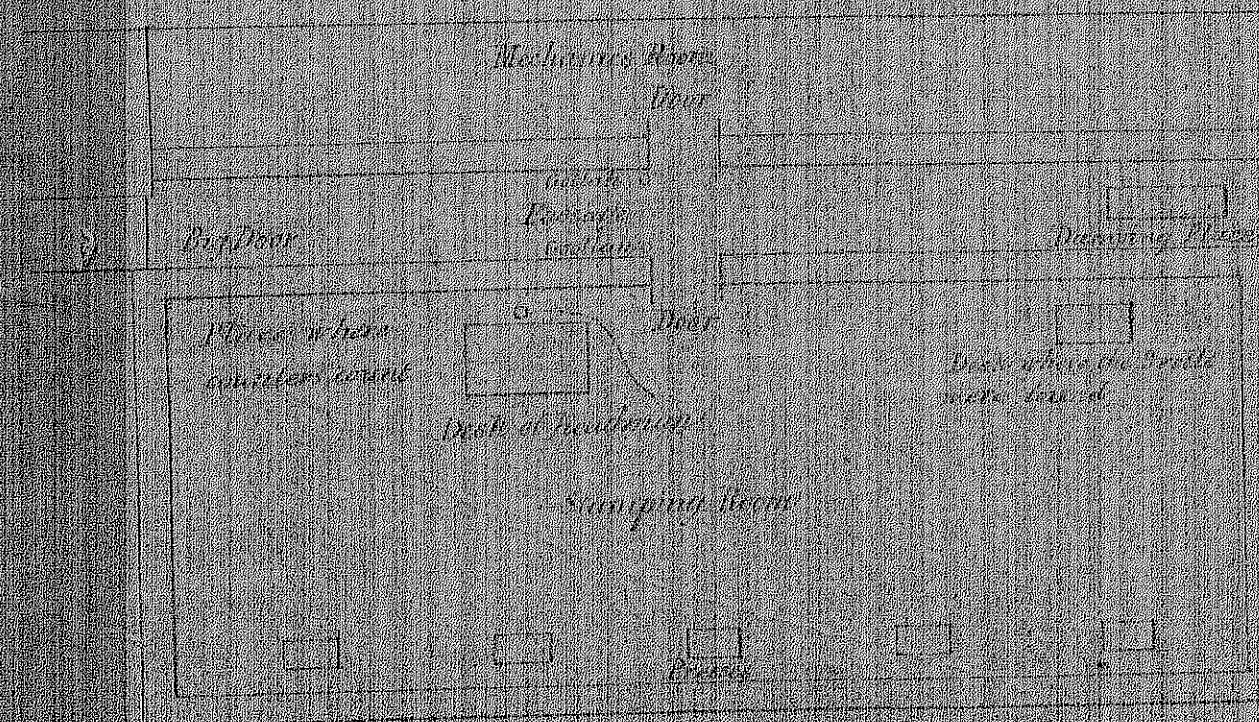
10. The remark made by the Board in its 3rd paragraph seems to me to be entirely correct, as will be seen by the facts before them. It is shown that in 1871 out of the 1,000 counted the excess found in the Stamp Office was one yard and four inches, and in 1872, nine yards and three sheets in excess

*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.



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

EXCISE 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 Ex. 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)

Wm. H. H.

Secretary

32

The Secretary to Governor

Revenue Department

Wm. H. H.

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 received
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 im-
necessary to have another person told off
solely

* No. 15, 15

PROCEEDINGS OF THE BOARD
OF REVENUE

Dec 1874

No 895

Dated 17th
Signed
Per

Chandrasekhar

Secretary

Submitting Office

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

225

Letter from S. G. O.

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

belly for supervision, as the Superintendent
of Stamps would come to supply or require
note, when he says "the Counters are left
to themselves when counting the paper."

4. The Register embodied in Mr. Pearson's report, shows that up to 1890 no life than his estate, that is to say 132 pieces of paper, capable of being converted into stamped documents were furnished by the country, and returned by the stamping department, & that since the return of papers suddenly ceased altogether. Now as it is the year in which the stamping department was removed to the city, and the full search of the archives was put a stop to by Sgammarelli, whatever the cause of this sudden transformation may be, we wish to indicate that in the United States, the Department of the Interior, had access at all times to the plain surface is that the country has always been offered enough, but that the same in authority, after it became a more formal paper, of their own persons, the same should be removed. There is the more reason from the fact that the same was for the record that it is always returned to the hands of the stamping department, but has changed of the key of the book in which I found the paper, and which always put close to the country, and the country of the work.

5. All persons who have signed a statement
in reference to the above case who keep
the paper and have not sold it to any body
shall state that they so certify
under oath and be sworn for the
same.

accompanying plan of the premises,
to His Excellency in Council, will
show, that the damping place is in
the passage between the mechanics room
and the stamping room. Now, a galloway
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 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
such men going in and out of the door
and where they have a clear view up
and down the passage.

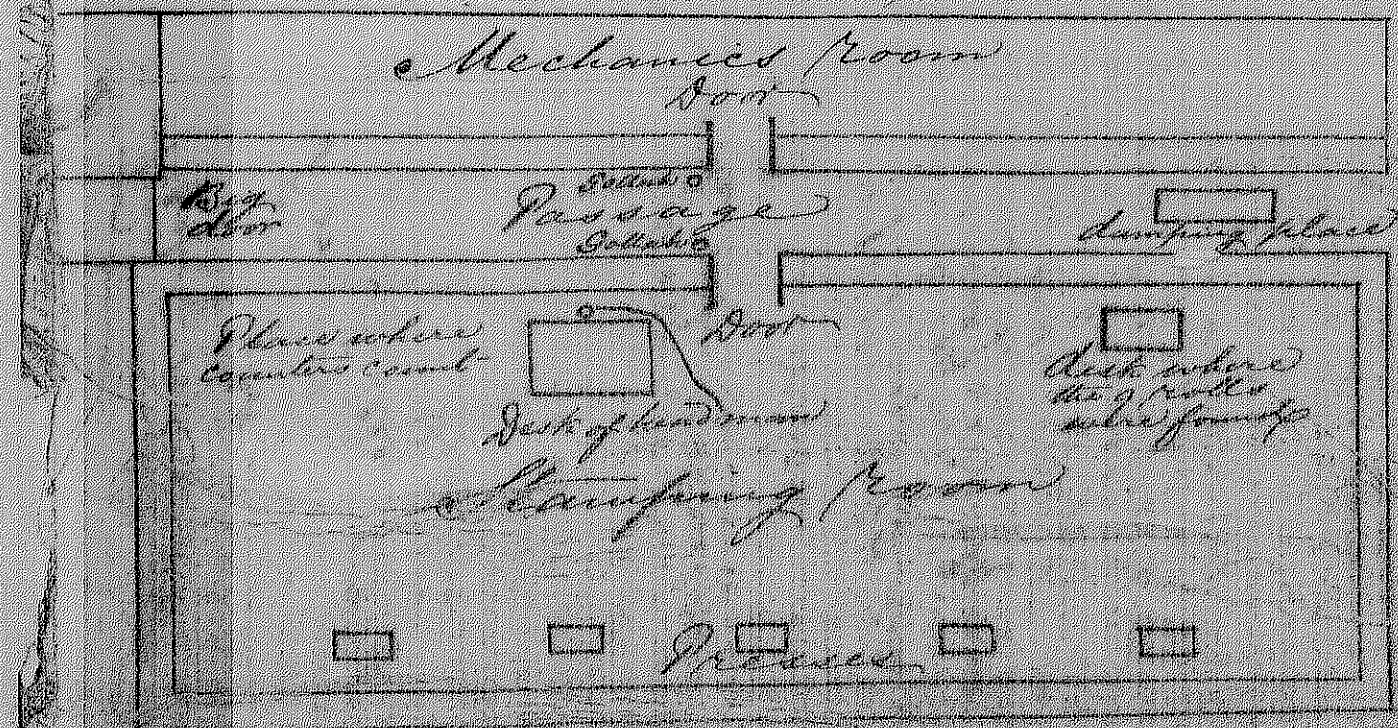
As regards the Corps of men under the stamping press, it will be known by a reference to the plan, that the desk of the head man is so placed, that he can see all that goes on in the apartment, and it is his express duty to keep a sharp watch over his subordinates. If therefore he does not look about 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. Ramminger. I presume by
steps on the part of the managers not
being in the same room as the audience
but it seems to me that there is no ne-
cessity for him to be there if he properly
attended to his special duties and go in
from time to time. As I have already
observed, there is no one appointed to be
Chapman.

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 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 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



226

226

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.
- 1. Filer No 20. His duty consists of Engine-turning the dies and plates.
- 1. Die Letter 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. Blacksmith No 15. His duty consists in casting moulds and making springs to the bicolor presses. (Ten or fifteen springs are daily wanted for the presses).
- 1. Hammerman No 10. For working the bellows and hammering.
- 1. Cordy No 7. Assists the fore-going men in planing work.

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

Proceedings of the Madras Government
Under Date the 28 April 1874

Read again Proceedings of the
Board of Revenue, dated 26th

26: 1874 N. 432, recorded in the

Proc. of Bd. dated 19 March 1874 N. 366

Read also the following papers:

Proc: Board of Revenue

Submg letter from Supt. P. W.
stating that work, relating to online
disc in use in Secy Gen'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. 27/14 J. H.

are not "tall - lank"
attached to the Board
of Revenue

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 suggestion 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

Handwritten notes on a small rectangular piece of paper at the top of the left page.

Handwritten notes on a small rectangular piece of paper in the lower middle of the left page.

Handwritten notes on a small rectangular piece of paper at the bottom left of the left page.