M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3025	Press ~~Mis.~~
364. 365	
Dated 19—12— ~~19~~ 0867	

Not to be folded or roughly handled

3025 Mis.

No. 364. Read the following Proceedings of the Board of Revenue, dated 11th December 1867, No. 7,992 :—

Read the following letter from W. DONALD, Esq, (Examiner of Claims,) Auditor of the Stock and Accounts of the General Stamp Office, to the Secretary to Government, Revenue Department, dated Madras, 18th October 1867.

1. Having, in conformity with my appointment under Proceedings of Government, dated 7th August 1867, No. 1,820, Revenue Department, examined the Stock and Accounts of the Superintendent of Stamps, I have the honor to report as follows, for the information of the Right Honorable the Governor in Council.

2. I began taking stock upon the 14th August, and on that date examined the small stock of Adhesive Stamps, which is kept upstairs for immediate use, and found the same to coincide with the relative entries in the Registers; but, as this small stock is included in the total stock of the Office, it is not necessary to give the values of the same.

3. Upon 16th idem, I examined the stock of water-marked paper, and found on hand

Judicial Paper.

	R.	Q.	S.
146 Cases said to contain 21 Reams each...	3,066	0	0
1 do. 13 do.	13	0	0
Unpacked, in the Strong-room	51	1	13
	3,130	1	13

equal at 1,500 rolls per ream to 46,95,114 rolls.

Bill Paper.

1 Case said to contain 36 Reams	36	0	0
Unpacked in the strong-room	19	15	17
	55	15	17

equal at 400 bills per ream to 2,23,136 bills.

	No.
Powers of Attorney, printed	150
Bills of Lading do.	2,400

These amounts correspond with the entries in the Stock Register

4. On the same day, I resumed taking stock of the Adhesive and other Stamps, which I concluded upon the dates specified below, when there were found to be on hand—

On 14th August 1867.	Telegraph Stamps to the value of, per Appendix A. ...					13,022	12 0
16th ,,	Postage do. do.			B. ...		3,49,279	6 0
,, ,,	Service Postage do. do.			C. ...		1,84,119	3 0
,, ,,	Transfer and Customs do. do.			D. ...		1,57,637	8 0
22nd ,,	Adhesive do. do.			E. ..		70,57,522	4 0
	Namely, Receipt	54,990	0 0				
	Foreign Bill	70,02,532	4 0				
		70,57,522	4 0				
26th ,,	Judicial Stamps, water-marked paper, single, to the value of, per Appendix F.					5,16,286	9 0
	Double do. G....					14,481	0 0
31st ,,	Bills for Exchange, water-marked paper, single, to the value of, per Appendix H.					11,856	0 0
	Double do. I.					9,264	0 0

5. When taking stock I had each packet of Stamps opened and counted before me, with the exception of those (and they were few in number) which bore the seal of either the English or Calcutta office, or the private seals of Mr. Dalyell and Mr. Grose. These exceptions I admitted to the extent marked on each, and the result of my examination was that in each instance the stock on hand coincided with the entry in the Stock Book. The packets which were made up in my presence I either have sealed with my own seal, or have signed my name across the over-lap of the cover.

6. Having completed the taking of stock, I proceeded to audit the account of each individual item thereof. In each case I took, as the basis, the last entry which bore the initials of the late Superintendent* of Stamps as a guarantee for its correctness, and examined the receipts and issues thenceforward up to 30th June 1867, the close of Fusly 1276, and found them supported by proper documents.

* Lieutenant-Colonel J. Temple.

7. On that date, the stock stood as under in the books—

Water-marked paper, unstamped.

Judicial	Rolls.	53,70,126	
Bills of Exchange	Bills.	2,27,936	
Powers of Attorney	No.	150	
Bills of Lading	,,	3,100	
		RS. A. P.	
Telegraph Stamps to the value of		13,022 12 0	
Postage do. do.		3,76,595 3 4	
Service Postage do. do.		1,85,643 3 0	
Transfer and Customs do. do.		1,60,247 8 0	
Adhesive Stamps.	RS. A. P.		
Receipt	60,540 0 0		
Foreign Bill	69,84,078 12 0		
		70,44,618 12 0	
Judicial Stamps.			
Single	34,881 3 0		
Double	1,05,671 0 0		
		1,40,552 3 0	
Bills of Exchange, stamped.			
Single	11,856 0 0		
Double	10,080 0 0		
		21,936 0 0	
		79,42,615 9 4	

8. The following is an abstract of the receipts and issues of water-marked paper, during the half-year ended 30th June 1867:—

	Judicial.	Bills of Exchange.	Powers of Attorney.	Bills of Lading.	
	Rolls.	Bills.	No.	No.	
In hand on 31st December 1866	38,07,162	1,55,720	150	1,600	
Receipts, net	31,50,201	1,44,000	.....	9,000	
	69,57,363	2,99,720	150	10,600	
Issued.					
Mint Master	15,87,237	* 71,784	.....	7,500	*Mint Master, 59,784
Gazette Press					Gazette Press, 12,000
Stock on 30th June 1867, as shown in last paragraph	53,70,126	2,27,936	150	3,100	

9. The issues of water-marked paper to the Mint, during the same period, have all been accounted for as under:—

Judicial Rolls.		Bills.	Judicial Rolls.		Bills.
Issued		15,87,237	Of Exchange	59,784	
			Of Lading	7,500	
					67,284
Received.					
Single Stamps		15,64,587			57,580
Difference		22,650			9,704
Remaining in Mint and received on 1st July 1867.					
Balance of Indents.					
No. 1,577	150		No. 1,578	8,704	
,, 1,584	22,500		,, 1,585	1,000	
		22,650			9,704

10. The Stamps on hand on 1st January 1867, and receipts up to 30th June balance the issues and stock on hand at the latter date, thus—

On hand on 1st January.

	Rolls.
Judicial single Stamps	44
Do. double do.	...
Bills single do.	3,542
Do. double do.	5,164
Receipts from the Mint as above	16,22,167
Do. plain paper, stamped	826
Do. Ganjam	5
	16,31,748

Issues to Districts.

Judicial, water-marked paper	14,51,457	
Do. plain paper	826	
Bills, water-marked paper	62,936	

Stock on hand on 30th June 1867.

Judicial, Single Stamps	50,437	
Do. Double do.	62,742	
Bills, Single do.	1,528	
Do. Double do.	1,822	
		16,31,748

11. The transactions in private goods, as recorded in the Register of Private Documents and Cash Book of the Superintendent of Stamps, were examined and found correct.

12. The foregoing would have been submitted to you before the end of last month, had it not been that at a personal interview you desired me, besides examining the transactions in private goods, as recorded in the Register of Private Documents and Cash Book of the Superintendent of Stamps, to verify the same with the Mint records. This, from various causes, I have been unable to complete until to-day. The Mint Master kindly furnished me with a Return, for the first three months, of Stamps impressed, and referred me to those rendered by him to the Accountant General

subsequently. These included the value, not only of stamps affixed to private goods submitted by residents at the Presidency, the cash for which was received by the Superintendent of Stamps, but of those impressed on documents from the Mofussil, the cash for which was received by the Collectors of Districts; and also of "Spoiled Stamps," the value of which does not appear in the Superintendent's Cash Book;* but in a separate Register. In these circumstances, I had to be furnished by the Stamp office with monthly memorandums reconciling the two Statements. The correctness of these memorandums I tested by comparing with the books, that for one month taken at random.

* Except there is deficient duty when value to that extent is shown.

13. The following statement exhibits the transactions of the Mint and Stamp office reconciled:—

		Rs.	A.	P.
Value of Stamps impressed by the Mint Master, from 22nd December 1866 to 30th June 1867, as per his Statements				
Cash received by the Superintendent of Stamps from do. to do., as per his Cash Book		62,614	5	0
		57,401	8	0
	Difference...	5,212	13	0
Accounted for as under—Stamps issued by Mint Master in lieu of "spoiled Stamps," for which no cash was received... ...	5,878 5 0			
Less, deficient duty paid to Superintendent of Stamps	660 6 0			
	5,217 15 0			
Do. on blank paper received from the Districts	434 15 0			
Do. on executed documents do....	62 4 0			
	5,715 2 0			
Deduct—				
Amount of Penalties and Adjudication Fee, the value of which are not stamped on the documents	502 5 0			
As above		5,212	13	0

14. The particulars of the Rupees 62,614-5-0, stamped by the Mint Master, are as follow:—

			Rs.	A.	P.
Presidency private documents			55,244	14	0
Do. executed do.			993	15	0
Do. "Spoiled Stamps"			5,878	5	0
			62,117	2	0
Mofussil private documents	434	15 0			
Do. executed do.	62	4 0			
			497	3	0
			62,614	5	0

15. The books have been kept with great accuracy and neatness, and no improvement occurs to me to suggest for the consideration of Government.

16. I beg to conclude this report by tendering to Mr. Ramiengar, the Superintendent of Stamps, my sincere acknowledgements for the courtesy I have experienced at his hands during the investigation; to Mr. Edmund Luxa, the Supervisor of the Store Department, my best thanks are due for the great assistance he rendered me during the taking of stock and audit of the accounts, and for affording me full information upon every point regarding which I had to call for explanation.

Appendix A.—Telegraph Stamps.
,, B.—Postage Stamps.
,, C.—Service Postage Stamps.
,, D.—Custom Stamps and Transfer Stamps, (Adhesive).
,, E.—Receipt Stamps and Foreign Bill Stamps, (Adhesive).
,, F.—Single Stamped Papers, Judicial Stamps.
,, G.—Double Stamped Papers, Judicial Stamps.
,, H.—Single Stamped Bills of Exchange.
,, I.—Double Stamped Bills of Exchange.

Transferred to the Board of Revenue, with reference to Government Order, No. 74, dated 10th January 1866, ruling that these reports should be submitted through the Board.

(Signed) W. HUDLESTON,
Secretary to Government, Revenue Department.

14th November 1867.

To the Board of Revenue.

The Board observe that the report submitted by Mr. Donald on the examination of the Stock and Accounts of the Superintendent of Stamps is complete and satisfactory, and has been furnished in detail. It will be submitted for the information of Government.

No 335. ORDER THEREON, 19th December 1867, No. 3,025.

Separate Revenue, No. 14.
Stamps.

1. The Government observe that the examination of Stock and audit of Accounts made by Mr. Donald has been most complete and satisfactory, and has included more detailed scrutiny and involved more labor than was contemplated when the Order of 7th August 1867, No. 1,820, was passed.

2. They resolve, therefore, to authorize Mr. Donald to draw the sum of Rupees 500 in remuneration for his services, instead of Rupees 400 fixed in that Order.

3. The Government doubt whether a less complete and searching examination and comparison of accounts will ever be satisfactory; but they question the necessity of going through this elaborate operation twice a year, and desire that the Board will consider the matter, in communication with the Accountant General and Superintendent of Stamps, and report their ultimate opinion on it.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant General.
,, W. Donald, Esq.
,, the Superintendent of Stamps.

Exd. F. R. Bantleman.

W. 3028. C.

Instr. thereon
that the examination of
Stock and sheep accounts
made by Mr. Donald Ewe
has not been completed owing
to pressing duties having
been taken from the
detailed scrutiny since the
Report was presented to the
Court of Exr. on 18th Dec.

The Secretary has forwarded
to Mr. Donald a draft
for £500. in accordance
with the Report instead of
£1,200. fixed in that order.

The first draft
does not appear to be
satisfactory

Comparisons pleasant & dirk
were be satisfactory. but by
just when the necessity offering to
two elaborate operations twice
a year. & then, that the
Bd. will consider the matter
in comm: with the Auditors.
& Supt. of Stamps, & report their
ultimate opinion on it -

20th. Decem/67.

Mr. S. Bosley Lotter Off. 2d Revd. Dept. 19th
with D. Rec'd 26 Dec. 21
Mr. Cooper & Auditor's 8 6th Dept. 21
Mr. ____ & Bradley Esq. 22 2d Dept. 21
Mr. ____ Supt. Stamps 5 Dec. 21

Pro 7: August 1867 No 129-30

Rev: 1867. Department.
Bo of Govt for Desp

No. 3391.

PROCEEDINGS OF THE BOARD OF REVENUE,

Pro of the Board of Rev
dt 11th December 1867
Rd 15 March 1868

Dated 11th December 1867.
Desp 13 - Dec
Rec 14 c
£ 90 Odd

No. 7,992.

W 364-365

Observing that report submitted by Mr. Donald on examination of stock and accounts of Superintendent of Stamps is complete and satisfactory and submitting it for the information of Government.

No 3025 19 Dec

C. 17th Dec 1867 R 19