

27-4-43 VIII

25-7-07. DB

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3966

DATED 5th Oct. 98

[Despatch Abstract.]

Recording Mr. Mackenzie's letter
from the Comr. of Godavari proposing the
maintenance of Registers in forms XXII
& XXIII in branch depots for stamp
under double lock and further with the
required vendors.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed September 20th.

Recd 25-11-98
Regd 27-11-98

Proceedings, No. 263, 23rd August 1898.

AUGUST.

Passing orders on letter from the Collector of Godavari proposing the maintenance of Registers in Forms XXII and XXIII in branch depots both for stamps under double lock and for those with the ex-officio vendor.

C3/10/98

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

Read—again Proceedings of the Board of Revenue (Separate Revenue), No. 115, dated 20th March 1897.

ABSTRACT.—Passing orders on letter from the Collector of Kistna requesting instructions as to the accounts to be maintained by the Huzur Treasurer at the local depots and the *ex-officio* vendor at the branch depots; and ordering that accounts for stamps in the double lock store in the branch depots should be maintained in Registers Nos. XXVII and XXVIII by the Tahsildar during his stay at head-quarters and by the officer in charge of the double lock store during his absence.

Read—also the following letter from V. A. BRODIE, Esq., Collector of Gódvári, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Cocanada, 23rd February 1898, Ref. on C. No. 139-Acc. :—

With reference to paragraph 1 of the Proceedings of the Board of Revenue, No. 115 (Separate Revenue), dated 20th March 1897, I have the honour to state that a stock account in Form XXII must be maintained both for the double lock store and for the stock with the *ex-officio* vendor in branch depots, as it is impossible to say, from the accounts therein ordered to be maintained by them, viz., Registers Nos. XXIV, XXVII and XXVIII, what the balance on any day is; the determination of the daily balance under each kind of stamps is absolutely necessary, having regard to the fact that the Tahsildar has to verify the same whenever he goes into camp and the Divisional officer and the Collector have to check the same whenever they inspect the taluk office. Again Register No. XXIII serves as a check on the balance exhibited in the store-book, and it seems advantageous to maintain it both for this sake and for the preparation of the annual stamp accounts. I therefore request that the Board will be pleased to sanction the maintenance in branch depots of Registers in Forms XXII and XXIII also.

Reference on the above, dated 22nd March 1898.

The Collector's proposal in the letter read above will be referred to the Superintendent of Stamps for remarks.

2. He is requested to state what constitute the stock-books proper in the taluks. The Board considers that there should be such a stock-book for each taluk as will show opening balance, receipts, issues and closing balance for each day, to be checked and initialled daily.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Superintendent of Stamps.

Read—the following letter from J. N. ATKINSON, Esq., I.C.S., Superintendent of Stamps, Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated 11th July 1898, No. 1609 :—

In reply to the Board's reference on G.R. No. 2059 of 1898, dated 22nd March 1898, I have the honour to submit herewith in original the opinions of the various Treasury officers, with the exception of Cuddapah, which will follow on receipt, on the suggestion of the Collector of Gódvári that Registers in Forms XXII and XXIII should in future be maintained in branch depots.

2. It may be at once observed that there can be no doubt of the very great convenience of having, in all cases where a stock of stamps is maintained, a register which will exhibit at a glance the actual balance of each denomination on hand and thus obviate the necessity for calculations however simple to ascertain this balance.

Tinnevely.	Nellore.
Bellary.	Chingleput.
South Arcot.	Trichinopoly.
Vizagapatam.	Kurnool.
Tanjore.	

The best proof that can be afforded of this is that in the districts noted in the margin Form XXII or a register practically in the same form has been maintained in branch depots, although this has not been proscribed by the Board. The maintenance of such a register facilitates the occasional verification by inspecting officers as well as the more regular verification by Tahsildars and their Head Accountants.

3. It will be seen from their replies that the Treasury Deputy Collectors of the districts noted in the margin are in favour of the introduction of Form XXII for maintenance in all branch depots for both double lock and single lock stores, while Nellore considers that it would be sufficient to prescribe it for the former only. All of these officers, with the exception of the Kistna Treasury Officer who does not refer to the point at all, are

Ganjám.	Tanjore.
Vizagapatam.	Trichinopoly.
Kistna.	Madura.
North Arcot.	Tinnevely.
South Arcot.	Malabar.
Bellary.	Nilgiris.
Anantapur.	Chingleput.
Salem.	

averse to the adoption of Form XXIII, on the ground that the particulars it affords are useful for the preparation of annual accounts only which are not submitted by Tahsildars to Treasury Deputy Collectors. I fully agree with the opinions expressed by these officers and I would strongly recommend that Form XXII be introduced in every case of a stock of stamps being maintained, whether under double or single lock. In regard to Form XXIII I feel that action is more needed with the object of reducing unnecessary forms than for increasing those now in use, unless the necessity or utility of doing so is fully proved, which I venture to submit it has not been in the present case.

4. It will be seen from the reply of the Treasury Deputy Collector, Anantapur, that he advocates the maintenance of Form XXII only both in Huzur and Taluk treasuries and the abolition of Forms XXIV, XXVII and XXVIII. I cannot concur in this proposal as I consider that the details of the daily transactions afforded in Form XXIV should be on record for subsequent reference, while the particulars given in Forms XXVII and XXVIII are necessary to enable the officer in charge to write up his Form XXII at the close of each day's transactions, and they are also useful for the preparation of the monthly accounts.

5. In the concluding paragraph of his letter, dated 28th April, the Treasury Deputy Collector, Tinnevely, expresses his opinion that it would be sufficient to maintain Form XXII only for the double lock store, but that Forms XXII, XXIV, XXVII and XXVIII should be kept up in connection with the stock kept under single lock. This matter has been settled by the Board in paragraph 2 of its Resolution No. 115, dated 20th March 1897, and therefore calls for no remark. The Treasury Deputy Collector further recommends that additional columns should be opened in Form XXII for single lock transactions to exhibit the discount on sales to stamp vendors. This information is now afforded in the aggregate in Form LXXVII,

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but it is not apparent from what register or diary the details are obtained which are requisite for preparing this statement. The additional columns would therefore be of more use than merely to facilitate the daily check of the account with the chitta as observed by the Treasury Deputy Collector and I therefore submit the suggestion for the consideration of the Board.

6. The Treasury Deputy Collector, Malabar, raises the question of the abolition of one of the two sets of registers by doing away with either the double or the single lock in branch depots in order to reduce the number of registers that have to be maintained, while the Treasury Deputy Collector, Tanjore, proposes that column 10 of Form XXII should be amplified so as to show the value of stamp papers and the number of sheets and labels with their value in the case of the latter. The Treasury Deputy Collector, South Canara, takes the opportunity to make a representation in regard to the headings of two out of the four stock registers recently supplied to him. As these three questions are irrelevant to the subject under reference, I refrain from remarking on them, but bring them to the Board's notice for such action as may be considered desirable.

7. The Collector of Madras and the Treasury Deputy Collectors, South Canara and Kurnool, are in favour of the introduction of both Forms XXII and XXIII for the stocks under double and single locks in branch depots. The Collector of Madras considers that Form XXIII would facilitate the preparation of the annual return, while the Treasury Deputy Collector, Kurnool, states that it would do away with the present system of preparing the monthly accounts from postings entered on loose sheets of paper which he considers inadvisable, as it most certainly is.

8. The Treasury Deputy Collector, Coimbatore, states that the daily balances can be determined from Registers XIV, XXIV, XXVII, and XXVIII, from which XXII and XXIII do not, in his opinion, materially differ. He therefore considers that the introduction of neither of these two forms is necessary. I cannot agree with him in this view in regard to Form XXII.

9. With reference to paragraph 2 of the Board's reference under reply, I have the honour to state that, as far as I am aware, no stock books proper are maintained in the taluks, the balances having to be determined from the totals of the entries in Forms XXVII and XXVIII. As remarked above, it will be seen that the want of a proper stock-book has been so much felt in some districts that Form XXII, or a form of a somewhat similar character, has been voluntarily maintained in order that the balances might be ascertainable without any calculation.

Resolution—No. 263, dated 23rd August 1898.

In the letter first read above the Collector of Godavari proposed the maintenance in branch depots of Registers in Forms XXII and XXIII both for the double lock store and for the stock with the ex-officio vendor, on the ground that the former register is required for the determination of the daily balance under each kind of stamp and that the latter will serve as a check on the balance exhibited in the store-book and facilitate the preparation of the annual stamp accounts. The proposals were referred to the Superintendent of Stamps for remarks, and a report as to what constitute the stock-books proper in the taluks was also called for. The letter last read above is the reply to the Board's reference.

2. It is observed therefrom that no stock-books proper are generally maintained in the taluks, the balances being determined from the totals of the entries in Forms XXVII and XXVIII, but that in some districts a Register in Form XXII or a similar one is maintained in order to facilitate check of the balances. The Board considers that there should be such a stock-book for each taluk as will show the opening balance, receipts, issues and closing balance for each day. The Godavari Collector's proposal for the maintenance in branch depots of a Register in Form XXII, both for double and single lock stores, is therefore approved. To make the register really useful, the opening balance, receipts, issues and closing balance for each day must be checked and initialled daily by the officer in charge.

3. In this connection, the Treasury Deputy Collector, Tanjore, suggests an amplification of column 10 of Form XXII so as to provide for the entry of the value in the case of stamp papers and of the number of sheets and labels with their value in the case of labels; and the Treasury Deputy Collector, Tinnevely, proposes that additional columns be opened in Form XXII for single lock transactions to exhibit the discount on sales to licensed vendors. These proposals are approved. The Superintendent of Stamps is requested to submit a copy of the printed Form XXII now in use and report the alterations which will have to be made therein with reference to the foregoing. He is also requested to report whether the Registers in Form XXII to be maintained in branch depots should be printed and bound or whether they should be kept in manuscript as in the case of the other registers.

4. As regards the maintenance of a Register in Form XXIII in branch depots, it is reported that the necessity for such a register is not felt as the details furnished in Registers Nos. XXVII and XXVIII afford the necessary materials for checking Register No. XXII. The proposal is not therefore approved.

5. The suggestions of the Treasury Deputy Collectors, South Canara and Malabar, referred to in paragraph 6 of the letter last read above will be remitted to the Superintendent of Stamps for consideration and report.

(True Copies and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

(True Copy.) *C. G. Todhunter*
Assistant Secretary.

To the Superintendent of Stamps,
Collector of Godavari.

Copy to other Collectors (Dus.—Tahrs. and independent Dy. Tahrs.)
to the Secretary to Government, Revenue Department.

When given for copying _____
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READ AGAIN G.O., No.
189

DATED

DOCUMENT No.

ENCLOSURE TO G. No.

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT

STATEMENT WITH DICTO.

PAYERS NOT FILLED UP, BEING MEANT FOR DISPATCH
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N.B.:-

- A = Copy in full
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