

## FINANCIAL DEPARTMENT.

(Rules for the custody and supply of stamps and for the sale of stamps)

No. 4

Dated Rangoon, the 25th January 1900.

[ Amendment : 18.06.1989 ]

No.4.- In supersession of Financial Department Notification No.2, dated the 24th February 1896, the Lieutenant-Governor makes the following rules for the custody and supply of stamps and for the sale of stamps by ex-officio vendors and for the keeping of accounts concerning stamps and prescribes the following registers for general use. These rules are adapted from instructions issued by the Government of India. The asterisks indicate the omission from the set of rules circulated by the Government of India of rules or words which do not apply to Myanmar. The italics indicate the additions made by the Local Government.

## CENTRAL DEPOTS.

1. There shall be three central depots for stamps of all descriptions in charge of the Superintendents of Stamps at Calcutta, Madras, and Bombay respectively. These central depots shall maintain a stock of stamps sufficient for two years' consumption.\* \* \* The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three Presidencies, \* \* \* and shall forward this general indent to the Government of India in the Finance Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director-General of the Post Office, and of the section relating to telegraph stamps to the Director-General of Telegraphs.

2. Stamps for the Bengal Presidency, including \* \* \* Myanmar\* \* \* shall be supplied from the central depot, Calcutta, on the indent of officers in subordinate charge of local depots.

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3. \* \* \* \* \*

4. \* \* \* \* \*

5. The Superintendent of Stamps, Calcutta, \* \* \* on receiving an indent from a local depot, shall have the indent examined to ascertain that the indent is such as to insure the local depot having a proper supply, and may comply with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. \* \* \*

#### LOCAL DEPOTS.

6. Every treasury throughout India, including those attached to political \* \* \* agencies, shall be a local depot for the custody and sale of stamps of all descriptions.\* \* \*

7. Each local depot shall \* \* \* maintain a supply of stamps equal to the probable consumption of five months.\* \* \*

8. As soon as the number of stamps in the local depot falls below the number issued from the depot in the preceding six months, the officer in subordinate charge of the depot shall prepare an indent\* for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which supply is required the total of the balance in the local depot and any branch depots sub-ordinate to it the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. \* \* \* This indent will be forwarded direct to the Superintendent of Stamps, Calcutta. \* \* \*

9. If the supply of stamps in any local depot should run short before the receipt of the supply from the central depot, the Deputy Commissioner in charge of the local depot should indent for a supply from a neighbouring depot. \* \* \* It is the duty of the Superintendent of Stamps, \* \* \* Calcutta, to report to the Financial Commissioner, Myanmar, in the case of general and court-fee stamps, to the Director-General of the Post Office in the case of postage stamps, and to the Director-General of Telegraphs in the case of telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depot of any description has fallen below the prescribed amount.

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10. As soon as possible after the arrival of a supply of stamps from the central depot or from another local depot, the officer in subordinate charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself, or in his presence, immediately on its being opened. At the headquarters of a district, where the treasury is the local depot, the boxes or packets should invariably be

placed immediately on arrival in the strong-room of the treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 13. The number and value of stamps received shall be compared by the officer in subordinate charge with the invoice submitted or with the passed indent and a receipt shall be sent as soon as possible to the officer who sent the stamps.

11. The officer in subordinate charge of a local depot shall count with his own hands all stamps of the value of Rs. 8 or over and shall either count himself or have counted in his presence all stamps of a value less than Rs. 8. Provided that when sealed packets are received marked as containing a certain number of any single kind of stamp of a lower value than Rs. 8, it will suffice that 5 per cent. only of such sealed packets\*\*\* be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. But every packet of which the seal has been broken shall invariably be counted at once. The officer in subordinate charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.
12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps, Calcutta. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 34), and in the plus and minus memoranda (Rule 36).
13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, in the presence of the officer in subordinate charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in subordinate charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance as well as of the

values compared with quantities\* shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in subordinate charge.

\*N.B.-In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one. The correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

14. The treasurer, or such other officer as the local Government may direct, shall be the ex-officio vendor of all descriptions of stamps in each local depot except in Rangoon, Moulmein, Akyab, Bassein, and Mandalay. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.
15. The stock to be made over to the ex-officio vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one week. The ex-officio vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each week he will prepare an indent for the quantity required for the week in a form showing the balances in his hands, an average week's consumption, and the quantity required. When this indent is presented to the officer in subordinate charge he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the ex-officio vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers, and return the double lock register into the double lock store. The same procedure shall be followed if any stamps should be required at any intermediate date.
16. From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in English or Myanmar at his option, entering therein both in

quantities and values the receipts from double lock, the daily sales and balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury on challans signed by the officer in subordinate charge of the local depot the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps-namely, General, Court-fee, Postage, and Telegraph-being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in subordinate charge of the depot, who shall initial it.

(ii) Add the following rule after Rule 16:-

[\*\*<Amendment 18.06.1989>\*\*](#)

16A. In Rangoon, Moulmein, Akyab, Bassein, and Mandalay stamps of the value of Rs. 50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the depot. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 16 for sales by the ex-officio vendor.

17. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of general and court-fee stamps are contained in separate notifications.

18. Sales to the public of general and court-fee stamps by ex-officio vendors shall be limited as follows, the sale to the public of stamps of lower value being left to licensed vendors:-

(a) In the Rangoon Town district the ex-officio stamp vendor shall not sell direct to the public any general stamp, the value of which singly is less than Rs. 10 and any court-fee stamp, the value of which singly is less than Rs. 6.

(b) In all districts of Myanmar, except the Rangoon Town district, the ex-officio stamp-vendors shall not sell to the public any general or court-fee stamp, the value of which singly is less than Rs. 5.

(c) If it be necessary for the convenience of the public, the Deputy Commissioner of the district may require an ex-officio stamp-vendor to sell stamps of lower values than those given in clauses (a) and (b) of this rule.

[\*\*<Amendment 18.06.1989>\*\*](#)

19. Telegraph stamps shall be sold to the public for cash by the ex-officio vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than Rs. 5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of telegraph stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depot is closed for holidays of more than one day's duration, officers in subordinate charge of local depots are authorized to issue telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted, when the treasury re-opens, by the return of the stamps or the payment of their value if sold.

21. Service postage stamps shall be sold for cash from local depots to Government officials and to persons specially authorized to purchase and use service stamps on a written application. On such sales no discount is allowed.

22. Ordinary postage stamps shall be sold to the public for cash from local depots, provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depots only to Commanding Officers in complete packets, no discount being allowed.

23. The officer in charge of every post office, receiving office, \* \* \* and police-station, at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1899, to sell general stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depots for cash, on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

**NOTE.-**In the case of all stamped envelopes or postal wrappers, the discount or commission is calculable on the face value of the stamp.

A special extra commission of one-quarter anna in the rupee has been sanctioned, with effect from 11th November 1892, on all sales of the large size registration envelope.

24. The officers in charge of post offices, receiving offices, \* \* \* and police-stations at which letters are received for despatch are also required to keep a supply of one-anna revenue stamps for sale to the public. To such officers one-anna revenue stamps are sold from local depots, on the same conditions as to quantity as those prescribed in Rule 22. On such sales discount at the rate of one half-anna in the rupee is allowed.

25. A Deputy Commissioner may authorize the grant of discount at the rate of quarter of an anna in the rupee to any bona fide retail vendor of ordinary postage stamps, provided he is not employed in a Government treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The Deputy Commissioner shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the post office authorized on that behalf by the Postmaster-General or Deputy Postmaster-General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorized to keep postage stamps for sale to the public under Rules 23 and 25.

#### **BRANCH DEPOTS.**

27. \* \* \* \* \*

28. \* \* \* \* \*

29. \* \* \* \* \*

30. \* \* \* \* \*

31. \* \* \* \* \*

32. \* \* \* \* \*

#### **RETURNS TO AND BY THE SUPERINTENDENTS OF STAMPS AND ACCOUNTANTS-GENERAL.**

33. On the last open day of September and March each year the Deputy Commissioner in charge of each local depot will count, or have counted in his presence, the stamps in his depot, both those under double lock and those under single lock, and will require the officers in charge of the local depots subordinate to him similarly to count the stamps in the local depot. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Calcutta, \* \* \* a certificate in the following form:-

I do hereby certify that I have personally examined and counted, or had counted in my

Rs.

General ... ... presence, the stamps of all descriptions in store in this local depot on the  
Court-fee ... ... (September/March)19 , and found by actual calculation of numbers and values not less  
than 10 per cent. of the entries having been checked by me personally, that the value of  
Telegraph ... ... each description is as stated in margin. Also, that I  
Postage ... ...

have received similar certificates from the officers in charge of the subordinate local depots that they have similarly counted the stamps in their local depots on the last day

Rs.

General ... ... of the month of (September/March) 19 , of which the accounts are incorporated in the  
Court-fee ... ... Head Treasury accounts and that they have made a similar calculation of numbers and  
values and that these certificates show the value of each description of stamps in all  
Telegraph ... ... the local depots to be as stated in the margin.

Postage ... ...

The total values of stamps in this depot and the local depots, as found by the above certified  
examination, are therefore-

Rs.

General	...	...	...	...	...	...
Court-fee	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...
Postage	...	...	...	...	...	...

which amounts agree with the balances shown in the monthly statement for (September/March) to which this certificate is attached. If there is any difference, add "with the exception of the following differences":-

the explanation of which is as follows:-

34. Monthly statements showing the receipts and issues of each local depot, including the transactions of the subordinate local depots, shall be prepared by the officer in subordinate charge of the local depot, and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, \* \* \* separate statements\* being prepared for general stamps, court-fee stamps, telegraph stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand, at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month and of the balance in hand at the end of month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta. \* \* \*

35. The statements shall be checked by the Superintendent of Stamps, Calcutta, \* \* \* by comparison with previous statements and the accounts of the central depots, and shall be used by him to check indents and to watch the balances in the local depots. If the monthly statements of transactions show that the balance of any kind of stamp in any local depot is falling too low, the attention of the officer in subordinate charge should be called to the fact.

36. Treasury officers \* \* \* in subordinate charge of local depots shall forward to the Comptroller such returns of the receipts and sales of stamps as the Comptroller-General may direct, in the form of plus and minus memoranda or otherwise.

37. The Superintendent of Stamps, Calcutta, shall send to the Accountant-General, Myanmar, such accounts of the transactions of the \* \* \* local depots as the Comptroller-General may prescribe.

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38. He shall also every six months intimate to the Accountant-General, Myanmar, for comparison with the amounts shown in the returns received from \* \* \* local depots under Rule 36, the receipt of the certificates prescribed in Rule 33 and the amount of stock certified to be in balance in each local depot.

**<Amendment 18.06.1989>**

39. The Comptroller-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues, and sales.

40. \* \* \* \* \*

41. The Superintendent of Stamps, Calcutta, \* \* \* shall forward every month to the Director-General of the Post Office a statement showing the balances and receipts in the central depot and the issues to each local depot of postage stamps during the month. The Superintendent \* \* \* of Stamps, Calcutta, \* \* \* shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depots subordinate to him. The Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement showing the total realisations at each treasury from the sales of telegraph stamps during the month.

----- Footnote -----

[ပင်ရင်း- ၂၇.၁.၁၉၀၀ ရက်နေထုတ် ပြန်တမ်းမှ ကူးယူတင်ပြသည်။]

----- Attachment -----

[ ATTACH LIST 1 ] 01 Indent for stamps required by the ex-officio vendor under Rule 15 of the Rules relating to the custody and supply of stamps published in Financial Department Notification No.2, dated the 24th February 1896.

[ ATTACH LIST 2 ] 02 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 3 ] 03 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 4 ] 04 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 5 ] 05 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 6 ] 06 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 7 ] 07 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 8 ] 08 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 9 ] 09 General (non-Judicial) Stamps-continued.

[ ATTACH LIST 10 ] 10 General (non-Judicial) Stamps-concluded.

[ ATTACH LIST 11 ] 11 STOCK REGISTER OF STAMPS. Part II.-Judicial.

[ ATTACH LIST 12 ] 12 Court-fee Stamps.

[ ATTACH LIST 13 ] 13 Court-fee Stamps-continued.

[ ATTACH LIST 14 ] 14 Court-fee Stamps-continued.

[ ATTACH LIST 15 ] 15 Court-fee Stamps-concluded.

[ ATTACH LIST 16 ] 16 STOCK REGISTER OF STAMPS. Part III.-Postage.

[ ATTACH LIST 17 ] 17 Postage Stamps.

[ ATTACH LIST 18 ] 18 Postage Stamps- continued.

[ ATTACH LIST 19 ] 19 Postage Stamps- continued.

[ ATTACH LIST 20 ] 20 Postage Stamps-concluded.

[ ATTACH LIST 21 ] 21 Postage Stamps-concluded.

[ ATTACH LIST 22 ] 22 III..-Postal service stamps.- concluded.

[ ATTACH LIST 23 ] 23 STOCK-REGISTER OF STAMPS. Part IV.-Telegraph.

[ ATTACH LIST 24 ] 24 Telegraph Stamps.