M.R.O. 1—77,006—4-6-31.

(1) Number of pages 42

(2) Date of repair 23-8-33

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 421 Press / Mis.

31-32

Dated 14-9- 1867.

24/24

31-32

Not to be folded or roughly handled

No. 31. Read the following letter from V. RAMIENGAR, Superintendent of Stamps, Madras, to the Acting Chief Secretary to Government, Fort Saint George; dated Madras, 6th September 1867, No. 453.

With reference to the Order of Government, dated 18th June last, No. 264, I have the honor to report the result of my inquiry into the work of the Assay Department, and the establishment which I consider necessary for the performance of that work at the busiest time of the year.

2. The present strength of the establishment to which my inquiry has been directed consists of

NOTE.—There is another small establishment maintained at a cost of 14½ Rupees a month. This is called the Operative Department of the Assay Office, and attends to the adjustment of weights and measures.

1 Head Accountant, on 200 Rupees per mensem,
1 Deputy do. on 70 do. do.
1 Clerk, on 30 Rupees per mensem,
1 Do. on 25 do. do.
1 Do. on 14 do. do.

or *five* servants in all, on an aggregate monthly salary of 339 Rupees. I find that the Assay Master has had this establishment since September 1842, when it was reduced to its present strength in assimilation to the scale of the corresponding office at Calcutta.

3. The Mint Master considers this staff of two Accountants and three Clerks to be needlessly large for the work of the office. He states that, "assuming the Assay Master and his Deputy "to do the delicate parts of the practical assay, "and to make or verify the calculation of value of tenders, the clerical work of the Assay Office "is not, at the busiest time of the year, more than one good Clerk or Accountant could conveni- "ently perform, and that a Deputy Accountant is only absolutely requisite to be maintained "in case of the absence from sickness or other cause of the Head Accountant, while the whole "staff of Writers is altogether unnecessary." I have paid several visits to the Assay Office, and have endeavoured to make myself acquainted with the extent and nature of the work to be performed by the establishment. To convey a clear idea of the same, I shall describe, as briefly as possible, the several processes gone through on receipt of bullion for assay, taking an actual case from the books of the Department.

Vide paragraphs 5 and 8 of his letter, dated 23rd March 1867, recorded in G. O., 18th June 1867, No. 264.

4. On the 25th of May 1866, then, which I have taken at random as a day in the busiest time of last year, there were 12 tenders of silver bullion, consisting of 119 bars, presented for assay. On receipt of them, the Mint Department sent the usual intimation to the Assay Office, whereupon one of the Accountants proceeded to take musters from each bar of silver. Two musters were taken, one from the top and one from the bottom of each bar, and wrapped up in labels* prepared by the third Clerk on 14 Rupees, the number of such labels being twice the number of bars, or $2 \times 119 = 238$ in the case now referred to. The musters thus taken were weighed in the first instance by the Superintendent of Musters, and afterwards by the Head and Deputy Accountants. The finer weighments and the practical assay were next attended to by the Assay Master or his Deputy. The Assay Master recorded the results with his own hand in a book, called the "Assay Report Book," kept by him for the purpose. A copy† of this was sent to the Mint Master, who thereupon furnished to the owners of the bullion receipts‡ showing the weight of each bar of silver comprised in each tender. These receipts were presented at the Assay Office by the owners or their agents, upon which the Head and Deputy Accountants proceeded to calculate, independently of each other, the value of the bullion comprised in each of the 12

Vide enclosure A.

* Enclosure B.

† Enclosure C.

‡ Enclosure D.

tenders. This was done with reference to the Assay Report, which records the degree in which each bar varies from the standard. All those which were of the same quality, that is, which deviated in the same degree from the standard, were grouped together, each such group involving a separate calculation of value. The 12 tenders now in question entailed 29 different calculations. The results arrived at by the two Accountants, working apart as already stated, were then compared, and on being found to agree were tabulated, and what is called an out-turn report* for each tender, or 12 such reports in all, were furnished to the Mint Master. From these twelve out-turn reports, twelve "bullion certificates†", showing the value of each tender or each merchant's bullion, were prepared at the same time, and delivered to the parties who had presented the Mint Master's receipts for the bullion, their signatures being taken on the back of D in acknowledgment of their having received the bullion certificates. A Register‡ or advice was likewise simultaneously prepared and sent to the Bank, to enable them to check the bullion certificates before making payment. Finally, all these transactions were recorded in books kept in the Office of which there are the following :—

* Enclosure E.

† Enclosure F.

‡ Enclosure G.

1. Assay Report Book for Silver.
2. Do. for Gold.
3. Out-turn Report Book for Silver.
4. Do. for Gold.
5. Do. for uncurrent coins.
6. Alloy Report Book for Gold.
7. The Bullion Certificate Book for Silver.
8. Do. for Gold.
9. The Bank Advice Book for Silver.
10. Do for Gold.

The foregoing description applies to every tender of bullion presented.

5. While, as already stated, the computations of value were made by the Head and Deputy Accountants in a manner calculated to ensure accuracy, the 12 fair copies of the out-turn reports were prepared by the Clerk on 25 Rupees, the 12 bullion certificates and the advice to the Bank by the Clerk on 30 Rupees, while the 14 Rupees Writer copied all these reports into the Office Register ; so that, according to the present distribution of work, all the hands now available appear to me to be more or less fully employed while there is assaying going on to any considerable extent in the Department.

6. Colonel Carpendale's opinion that the establishment is susceptible of reduction is based on the assumption that the Assay Master and his Deputy make or verify the calculations of the value of tenders. If such were the case, doubtless one at least of the Accountants could be dispensed with ; and it is for Government to decide whether it is desirable to require the Assay Master to make for himself the computations now made by his Accountants. My own opinion is that such work is far better left (under the control, of course, of the Departmental Head) to trained Office Accountants than to the Head himself. Every good Assayer is not necessarily a good Accountant, and although the calculations are very simple, involving but simple Multiplication and Division and the Rule of Three, their accuracy is of the highest importance, as the bullion certificates on which the Bank pays money to the merchants are based upon them. I would, therefore, adhere to the present division of labor as a far more safe, and consequently a more economical, arrangement in the long run, than saddling the Head of the Department with work which may be thought foreign to his proper duties, and for which he may not possess the necessary aptitude.

7. The Mint Master considers that the whole clerical work of the office is not more than one good clerk could conveniently perform. As already shown, there is much copying work while assay is going on. The muster tickets, the assay report, the out-turn reports, the bullion

Proceedings of the Madras Government, Financial Department,
14th September 1867.

certificates, the advice to the Bank—all these have to be prepared with despatch, either for transmission to other offices or for delivery to merchants, and they have also all to be copied into the Office Registers, of which there are so many as ten, as already shewn. I consider it impossible for any one clerk to do all this without allowing the work to fall in arrears. It is true that in some of the office Registers—in those, for instance, intended for recording the transactions in gold, there has of late been little or nothing to register—but this state of things cannot, I presume, be always reckoned upon. When work does flow in, the establishment should be such as to be able to cope with it, and this is all the more necessary in an office like that of the Assay, where the work is peculiar, and where delay in the performance of the work might occasion hardship, and expose the department to the just complaints of the mercantile community. From all that I have seen, my impression is that the present distribution of work gives fair, if not quite full, employment to the three Clerks at the busiest time. By reducing the three Clerks to two, and the two Accountants to one, the work could perhaps be got on with a little pressure, but I question whether it would be done as well as it is under the present division and allotment of labor ; and, in case of the absence, from sickness or other unavoidable cause, of one of the two Clerks, or of the only Accountant, serious inconvenience must result. If we would avoid this, the strength of the establishment maintained must be somewhat greater than in exact proportion to the work to be done. It is thus that small offices appear to disadvantage as to cost.

8. The annexed statement* of the value of bullion assayed annually since the re-establishment of the Mint in 1841, and for five years previous to that period, will show that, while the work of the Assay Department is subject to very great fluctuation, it has, on the whole, increased of late years, and that the largest quantity of bullion which the Assay Master has been called upon to assay in one year is upwards of three quarters of a million.

* Enclosure H.

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No. 32. ORDER THEREON, 14th September 1867, No. 421.

Under the circumstances stated in the foregoing report, the Governor in Council considers it inexpedient to make any reduction in the strength of the establishment attached to the Assay Office.

(True Extract).

Chief Secretary.

To the Mint Master.
To V. Ramiengar.

Exd. J. H. Burns.

Memo 5 6

50 Masters of Private Silver Bars from Nos 12. to 61. are offered this day for assay.

Mint Treasury 19 May 1866. 3 P.M.

P. Price
Bullion Keeper & Treas.r

To
The Assay Office.

Memo

34 Muckers of Private Silver Bars from Nos 62 to 95 - are offered this day for Assay.

Mint Treasury
21st May 1866.

J. E. Price.
Bullion Mr & Teasr.

To
The Assay Office.

Memo

35 Monsters of Private Silver
Bars from Nos 96 to 130 are
offered this day for Assay.

Mint Treasury
22d May 1866. } S/ J. E. Price
Bullion Keeper & Treas.

To
The Assay Office

No 12. B. Five Francs.

Private Silver Bullion

19th May 1866.-

№ 12. 7 Five Francs.

Private Silver Bullion

19th May 1866.-

No 9.

Assay Report on 67 Silver Musters of Private Bullion

			Dwts.
No 8	Stated to be	Private Bullion	W 4.
9	do	do	B 19.
10	do	do	B 19.
11	do	do	Standard.
12	do	do	W 4½.
13	do	do	W 4½.
14	do	do	W 4½.
15	do	do	W 4½.
16	do	do	W 4½.
17	do	do	W 4½
18.	do	do	W 4½.
19	do	do	W 4½.
20	do	do	W 4½
21	do	do	W 4½.
22	do	do	W 4½.
23	do	do	W 4½
24	do	do	W 4½.
25	do	do	W 4½.
26	do	do	W 4½.
27	do	do	W 4½.
28	do	do	W 4½.
29	do	do	W 4½.
30	do	do	W 4.
31	do	do	W 4½.
32	do	do	W 4½.
33	do	do	W 4½.
34	do	do	W 4½.
35	do	do	W 4½.
36	do	do	W 4½.
37	do	do	W 4½.
38	do	do	W 4½.
39	do	do	W 4½.
40	do	do	W 4½.
41	do	do	W 4½.
42	do	do	W 4½
43	do	do	W 4½.
44	do	do	W 4½.
45	do	do	W 4½.
46	do	do	W 4½.
47	do	do	W 4½.
48	do	do	W 4½.
49	do	do	W 4½.
50	do	do	W 4½.
51	do	do	W 4½.

			Dwts.
№ 52	Stated to be Private Bullion		W 4½
53	do	do	W 4½
54	do	do	W 4½
55	do	do	W 4½
56	do	do	W 4½
57	do	do	W 4½
58	do	do	W 4½
59	do	do	W 4½
60	do	do	W 4½
61	do	do	W 4½
62	do	do	W 4½
63	do	do	W 4½
64	do	do	W 4½
65	do	do	W 4½
66	do	do	W 4½
67	do	do	W 4½
68	do	do	W 4½
69	do	do	W 4½
70	do	do	W 4½
71	do	do	W 4½
72	do	do	W 4½
73	do	do	W 4½
74	do	do	W 4½

Fort St George
H. M. Assay Office
21st May 1866.

(Signed) H. E. Busteed
Actg. Assay Master

To
The Acting Mint Master

№ 13

Assay Report on 18 Silver Musters of Private Bullion

			Dwts.
№ 75	Stated to be Private Bullion		W 4½
76	do	do	W 4½
77	do	do	W 4½
78	do	do	W 4½
79	do	do	W 4½
80	do	do	W 4½
81	do	do	W 4½
82	do	do	W 4½
83	do	do	W 4½
84	do	do	W 4½
85	do	do	W 4½
86	do	do	W 4½
87	do	do	W 4½
88	do	do	W 4½
89	Stated to be Private Bullion		W 4½
90	do	do	W 4½
91	do	do	W 4½
92	do	do	W 4½

Fort St George
H. M. Assay Office
22nd May 1866.

(Signed) H. E. Busteed
Actg. Assay Master

To
The Acting Mint Master

№ 14

Assay Report on 38 Silver Musters of Private Bullion

			Dwts.
№ 93	Stated to be Private Bullion		W 4½
94	do	do	W 6
95	do	do	B 19
96	do	do	B 19
97	do	do	B 19
98	do	do	B 19
99	do	do	W 4½
100	do	do	W 4½
101	do	do	W 4½
102	do	do	W 4½
103	do	do	W 4½
104	do	do	W 4½
105	do	do	W 4½
106	do	do	W 4½
107	do	do	W 4½
108	do	do	W 4½
109	do	do	W 4½
110	do	do	W 4½
111	do	do	W 4½
112	do	do	W 4½
113	do	do	W 4½
114	do	do	W 4
115	do	do	B 19
116	do	do	B 19
117	do	do	B 19
118	do	do	B 18½
119	do	do	B 19½
120	do	do	B 19
121	do	do	B 19½
122	do	do	

			Duty.
№ 123	Stated to be Private Bullion		10 4/5
124	do	do	10 4/5
125	do	do	B 19/20
126	do	do	B 19/20
127	do	do	B 19/20
128	do	do	10 5/8
129	do	do	10 4/5
130	do	do	B 7/8

Fort St George.
H. M. Assay Office
23rd May 1866.

(Signed) H. C. Busteed
Acting Assay Master.

To
The Acting Mint Master.

Dr. Ex. Sy

Silver (Eight) 2:13:024 ½

(Received from) W. & C. Nicholson Esqrs Acting
Agents to Chartered Mercantile Bank of India
London and China on the seventeenth
day of May 1866 Silver Bullion (in Eighty
Bars as per margin weighing Gross
Each Thirteen thousand and twenty
and a quarter

Fort St George
23rd May 1866.

(Signed) G. E. Wilkinson
Actg: Mint Master.

197

№ 1.

№	Gross.	Nett.	Remarks.
12	2:5:5½		
13	2:5:2½		
14	2:5:3½		
15	2:5:1½		
16	2:5:2½		
17	2:5:3½		
18	2:5:4½		
19	2:5:5½		
20	2:5:5½		
21	2:5:5½		
22	2:5:5½		
23	2:5:4½		
24	2:5:4½		
25	2:5:3½		
26	2:5:2½		
27	2:5:1½		
28	2:5:0½		
29	2:5:0½		
30	2:5:1½		
31	2:5:2½		
32	2:5:3½		
33	2:5:5½		
34	2:5:5½		
35	2:5:4½		
36	2:5:3½		
37	2:5:2½		
38	2:5:1½		
39	2:5:0½		
40	2:5:0½		
41	2:5:1½		
42	2:5:2½		
43	2:5:3½		
44	2:5:4½		
45	2:5:5½		
46	2:5:5½		
47	2:5:4½		
48	2:5:3½		
49	2:5:2½		
50	2:5:1½		
51	2:5:0½		
52	2:5:0½		
53	2:5:1½		
	Carried forward	106:5:3.	

	Brought forward	106:5:3.
54	2:5:2½	
55	2:5:3½	
56	2:5:4½	
57	2:5:5½	
58	2:5:5½	
59	2:5:4½	
60	2:5:3½	
61	2:5:2½	
62	2:5:1½	
63	2:5:0½	
64	2:5:0½	
65	2:5:1½	
66	2:5:2½	
67	2:5:3½	
68	2:5:4½	
69	2:5:5½	
70	2:5:5½	
71	2:5:4½	
72	2:5:3½	
73	2:5:2½	
74	2:5:1½	
75	2:5:0½	
76	2:5:0½	
77	2:5:1½	
78	2:5:2½	
79	2:5:3.	
80	2:5:2½	
81	2:5:1½	
82	2:5:0½	
83	2:5:0½	
84	2:5:1½	
85	2:5:2½	
86	2:5:3½	
87	2:5:4½	
88	2:5:5½	
89	2:5:5½	
90	2:5:4½	
91	2:5:3½	
92	2:5:2½	
93	2:5:1½	
94	2:5:0½	
95	2:5:0½	
96	2:5:1½	
	Total	213:024½

82	1	do	do	2,357.	12.	"	Mr A ½
84	1	do	do	2,359.	9.	"	Mr A ½
85	1	do	do	2,353.	6.	"	Mr A ½
86	1	do	do	2,358.	8.	"	Mr A ½
87	1	do	do	2,353.	12.	"	Mr A ½
88	1	do	do	2,355.	12.	"	Mr A ½
89	1	do	do	2,354.	8.	"	Mr A ½
90	1	do	do	2,351.	9.	"	Mr A ½
91	1	do	do	2,362.	6.	"	Mr A ½
92	1	do	do	2,350.	12.	"	Mr A ½
93	1	do	do	2,405.	6.	"	Mr A ½
94	1	do	do	2,351.	10.	"	Mr A ½
95	1	do	do	354.	"	"	Mr A ½
96	1	do	do	357.	12.	"	Mr A ½
97	1	do	do	359.	9.	"	Mr A ½
98	1	do	do	353.	6.	"	Mr A ½
99	1	do	do	358.	8.	"	Mr A ½
100	1	do	do	353.	12.	"	Mr A ½
101	1	do	do	355.	12.	"	Mr A ½
102	1	do	do	354.	8.	"	Mr A ½
103	1	do	do	351.	9.	"	Mr A ½
104	1	do	do	362.	6.	"	Mr A ½
105	1	do	do	350.	12.	"	Mr A ½
106	1	do	do	405.	6.	"	Mr A ½
107	1	do	do	351.	10.	"	Mr A ½
108	1	do	do	354.	"	"	Mr A ½

Mean — 4,335. 4. 7/8.

8A Bars — 2,139,09A. A. n.

Mean — 4,335. A. 7/8

Amt. Coined as per Mint Challan No 91 dtd — 208,468. 15. A.

Add Difference — 4,382. 0. 9.

Amt Credited — 204,286. 14. 7.

One lac, four thousand, two hundred and eighty six Rupees fourteen annas and seven pice.

(Signed) W. K. Nicholson.
Agent Chartered Mercantile Bank of India London & China.

Govt. of Fort George
& Mint Master's Office
25th May 1866.

To Govt. Mint Madras.

A. M. Assay Office 25 May 1866.

Received from the Acting Assay Master a Bullion Certificate No 6 in lieu of this receipt dated 25 May 1866 for Eighty four bars of Silver Bullion weighing Tolas 213024-4 the property of W. K. Nicholson Esqre Agent Chartered Mercantile Bank of India London & China amounting to Rupees 204286 -14-7.

(Sd) E Mootialloo B.C.

In Fl. No 419/67

Copy

No 6.

Ass't Sec. Outturn for Mr. Receipt
12 Sheets Outturns and Lists
required for 12 Receipts.

Assay and Outturn Report on Eighty four Silver Bars belonging to W. Ke. Nicholson Esq
Ag: Agent Chartered Mercantile Bank of India, London and China on account of the Mint.

				Tolas. as. Q. Touch	Tolas. as. Q.
No 12.	1 Bar stated to Weigh		2,551. 14. ".	Wt 4 1/2	
13.	1 do	do	2,552. 12. ".	Wt 4 1/2	
14	1 do	do	2,555. " 4 ".	Wt 4 1/2	
15	1 do	do	2,556. 14. ".	Wt 4 1/2	
16.	1 do	do	2,546. 8. ".	Wt 4 1/2	
17	1 do	do	2,546. 12. ".	Wt 4 1/2	
18	1 do	do	2,554. 2. ".	Wt 4 1/2	
19	1 do	do	2,550. 12. ".	Wt 4 1/2	
20	1 do	do	2,553. 6. ".	Wt 4 1/2	
21	1 do	do	2,552. 14. ".	Wt 4 1/2	
22	1 do	do	2,552. 10. ".	Wt 4	
23	1 do	do	2,553. 4. ".	Wt 4 1/2	
24	1 do	do	2,554. 10. ".	Wt 4 1/2	
25	1 do	do	2,549. 8. ".	Wt 4 1/2	
26	1 do	do	2,555. 14. ".	Wt 4 1/2	
27	1 do	do	2,550. 4. ".	Wt 4 1/2	
28	1 do	do	2,559. 2. ".	Wt 4 1/2	
29	1 do	do	2,557. 14. ".	Wt 4 1/2	
31	1 do	do	2,553. 8. ".	Wt 4 1/2	
32	1 do	do	2,553. 12. ".	Wt 4 1/2	
33	1 do	do	2,555. ". ".	Wt 4 1/2	
34	1 do	do	2,552. 6. ".	Wt 4 1/2	
35	1 do	do	2,556. 14. ".	Wt 4 1/2	
36	1 do	do	2,553. ". ".	Wt 4 1/2	
37	1 do	do	2,551. 4. ".	Wt 4 1/2	
38	1 do	do	2,554. 4. ".	Wt 4 1/2	
39	1 do	do	2,555. 2. ".	Wt 4 1/2	
40	1 do	do	2,510. 10. ".	Wt 4 1/2	
41	1 do	do	2,557. 10. ".	Wt 4 1/2	
42	1 do	do	2,554. 8. ".	Wt 4 1/2	
43	1 do	do	2,553. ". ".	Wt 4 1/2	
44	1 do	do	2,552. 14. ".	Wt 4 1/2	
45	1 do	do	2,554. 2. ".	Wt 4 1/2	
46	1 do	do	2,554. 12. ".	Wt 4 1/2	
47	1 do	do	2,552. 2. ".	Wt 4 1/2	
48	1 do	do	2,555. 10. ".	Wt 4 1/2	
49	1 do	do	2,559. 10. ".	Wt 4 1/2	
50	1 do	do	2,552. 2. ".	Wt 4 1/2	
51	1 do	do	2,555. ". ".	Wt 4 1/2	
52	1 do	do	2,553. 2. ".	Wt 4 1/2	
53	1 do	do	2,298. 2. ".	Wt 4 1/2	
54	1 do	do	2,554. 4. ".	Wt 4 1/2	
55	1 do	do	2,555. 8. ".	Wt 4 1/2	
56	1 do	do	2,557. 8. ".	Wt 4 1/2	
57	1 do	do	2,551. 14. ".	Wt 4 1/2	
58	1 do	do	2,552. 8. ".	Wt 4 1/2	
59	1 do	do	2,553. 6. ".	Wt 4 1/2	
60	1 do	do	2,548. 4. ".	Wt 4 1/2	
				Worse	4,293. 12. 7 5/8
Carried Over 48			122,274. 10. ".		4,293. 12. 7 5/8

Brought Down 48 ——— 122,274. 10. 11

Silver ... 2,293. 12. 7½

No.				
62	1	Bar	Platinum	2,549.
63	1	do	do	2,550.
64	1	do	do	2,551.
65	1	do	do	2,552.
66	1	do	do	2,549.
67	1	do	do	2,548.
68	1	do	do	2,552.
69	1	do	do	2,551.
70	1	do	do	2,550.
71	1	do	do	2,551.
72	1	do	do	2,547.
73	1	do	do	2,554.
74	1	do	do	2,549.
75	1	do	do	2,550.
76	1	do	do	2,550.
77	1	do	do	2,558.
78	1	do	do	2,555.
79	1	do	do	2,553.
80	1	do	do	2,549.
81	1	do	do	2,546.
82	1	do	do	2,550.
	1	do	do	2,553.
	1	do	do	2,559.

Press No. 4551, G. M.-4—14-66—200.

HER MAJESTY'S ASSAY OFFICE MADRAS

Copy.

No. 6

Tolas. As. P.

SILVER WEIGHT 2,13,024. 4. 0. or Rupees 2,04,286. As. P. 14. 7.

Having Assayed Eighty four Musters of Silver Bullion from the Bars Nos. 12 to 95

Weighing Two Lacs, thirteen thousand and twenty four Tolas and four Annas

acknowledged to have been received from W. H. Nicholson Esqre Acting Agent Chartered

Mercantile Bank of India London & China on the 17th of May 1866

as per the Mint Master's Receipt for the same, No. 6 bearing date the 23d of May 1866

I hereby Certify, the said quantity Two Lacs, thirteen thousand and twenty four

Tolas and four Annas

will produce (after deducting all the charges) Rupees Two Lacs, four thousand, two

hundred and eighty six, Annas fourteen and Pice seven

being found to be Two Lacs, eight thousand, six hundred and sixty

eight Tolas, fifteen Annas and four and one eighth Pice

Tolas. As. P.

Standard Silver 2,08,668. 15 4 1/8.

Fort St. George,
H. M.'s Assay Office.
25th May 1866.

Sd/ H. E. Bustead.
Assay Master.

This Certificate will be paid on demand at the Bank of Madras, or at the Office of the Commissioner of Issue at the Bank, one clear working day after application has been made for Notes at the Mint.

No. 6

Date 25th May 1866

Tolas. As. P.

Gross Weight 2,13,024. 4. 0.

Tolas. As. P.

Standard Weight 2,08,668. 15. 4 1/8.

Fineness 82 11/12, 11/12 & 1/16.

As. P.

Value Rs. 2,04,286. 14. 7.

Proprietor W. H. Nicholson Esq
Acting Agent Chartered
Mercantile Bank of
India London & China.
P.P.

Sd/ H.E.B.

The Acting Assay Master

To The Secretary and Treasure

Bank of Madras

Dated 25th May 1866.

Recd

No 45

Pros. 14th Sept. 67 Ln No. 31. –

Register of Certificate granted to Individuals on the Assay of Private Gold and Silver Bullion tendered for sale to the Mint.

Ln D. Robtg 15

No 15.

Register of Certificates granted to Individuals on the Assay of Private Gold and Silver Bullion tendered for sale to the Mint.

Date when the Bullion was received at the Mint	Date when the Certificates were granted	No. of the Certificate	Names of Individuals	Gold: Amount of each Certificate issued	Silver: Amount of each Certificate issued	Gold: Total Amount of the Certificates issued	Silver: Total Amount of the Certificates issued	Grand Total
				Gm. a. s. o	Rs a o	Rs a o	Rs a o	Rs a p.
			Brought Over	" " " " " "	" " "	" " "	42,154. 4. 9.	42,154. 4. 9.
1866 May 17th	1866 May 25th	6.	W.K. Nicholson Esq. Ag. Agent Chartered Mercantile Bank of India, London & China	" " " " " "	2,04,286. 14. 7.			
" " "	" " "	7.	Messrs Leod and Co.	" " " " " "	13,089. 10. 3.			
" " "	" " "	8.	Do.	" " " " " "	6,117. 1. 0.			
" " "	" " "	9.	Do.	" " " " " "	32,638. 13. 4.			
" " "	" " "	10.	W.K. Nicholson Esq. Ag. Agent Chartered Mercantile Bank of India, London & China	" " " " " "	16,313. 6. 1.			
" " "	" " "	11	Do.	" " " " " "	10,219. 6. 2.			
" " "	" 18th "	12.	P. Soobaroya Moodelly	" " " " " "	13,857. 15. 11.			
" " "	" " "	13.	N. Govinda Chetty	" " " " " "	6,118. 4. 2.			
" " "	" " "	14.	C.V. Sashachellah Chetty	" " " " " "	6,608. 11. 9.			
" " "	" 19th "	15.	P. Soobaroya Moodelly	" " " " " "	2,034. 14. 3.			
" " "	" 21st "	16.	C.V. Sashachellah Chetty	" " " " " "	3,076. 2. 5.			
" " "	" " "	17.	C.D. Mosthien Chetty	" " " " " "	3,837. 15. 0.			
						" " "	3,18,179. 2. 11.	3,18,179. 2. 11.
			Total Rupees				3,60,333. 7. 8.	3,60,333. 7. 8.

Fort St George
H. Ms Assay Office
25th May 1866.

To,
The Secretary and Treasurer
Bank of Madras.

(Signed) H. E. Busteed
Actg: Assay Master.

Memorandum of the value of Gold and Silver Public and Private Bullion assayed in H. M's Assay Office. Madras.

Years	Monthly cost of Assay Office Establishm[t]	Private Bullion									Public Bullion								Remarks
		Gold			Silver			Total			Uncurrent Coins			Ingots			Coins			Total.		
	Rs	Rs	as	P	Rs	as	P	Rs	as	P	Rs	as	P								
1830/31	612[a]	1,59,451	13	1	5,41,095	11	10				27,94,045	8	4								[a] This includes the Operative Department also
1831/32	"	44,188	15	6	5,86,912	10	4				5,39,710	4	11								
1832/33	"	7,24,534	12	0	6,71,716	2	4				14,26,432	6	6								
1833/34	"	32,81,798	10	7	19,26,753	3	5				29,27,312	7	4								
1834/35	"	20,15,545	9	0	16,61,932	12	0				26,64,651	11	4								
		62,25,519	12	2	53,88,410	7	11	116,13,930	4	1	103,52,152	6	5								
1841/42	[b] Rs 552 : 8 as	10,232	4	1	4,67,879	5	1				22,53,679	6	9								[b] Do Do
1842/43	[c] 484 : 8	27,595	9	3	8,92,761	10	1				8,07,270	9	8								[c] The Establishment of the Assay Office i.e the operative and accountants Departments was in Sept. 1842 reduced to 484 : 8 — of which only Rs 339 is the cost of the Accountants Department
1843/44	"	"	"	"	11,69,669	2	5				36,17,818	7	4								
1844/45	"	3,663	11	4	3,88,265	5	4				20,31,129	13	0								
1845/46	"	7,067	15	9	5,21,125	1	5				25,51,078	11	0								
		48,559	8	5	34,39,700	8	4	34,88,260	"	9	112,60,976	14	9								
1846/47	[c] Rs 484 : 8 as	99,13	13	9	197,520	9	4				52,38,761	15	2								Do Do
1847/48	"	9,368	7	5	1,01,654	0	4				28,90,539	8	9								
1848/49	"	1,271	7	10	172,985	1	9				12,11,847	7	7								
1849/50	"	4,363	9	8	2,35,057	6	5				9,46,903	8	6								
1850/51	"	3,199	15	2	11,72,868	9	6				19,15,784	7	0								
		28,117	5	10	1879,485	11	4	1907,603	1	2	122,03,836	15	0								
1851/52	[c] Rs 484 : 8 as	354,531	1	0	14,85,811	12	7				7,68,019	10	9								Do Do
1852/53	"	181,613	10	2	43,91,280	0	6				7,78,359	10	3								
1853/54	"	40,737	15	2	48,24,336	15	1				6,80,439	9	10								
1854/55	"	16,808	11	10	8,91,728	0	5				4,00,710	5	0								
1855/56	"	2,340	7	5	66,65,392	9	4				3,70,937	12	10								
		595,481	12	7	182,59,069	5	11	188,53,551	3	6	29,98,487	0	8								
1856/57	[c] Rs 484 : 8 as	"	"	"	7830,046	6	4				6,59,994	5	0								Do Do
1857/58	"	"	"	"	7883,808	4	2				2,71,851	10	9								
1858/59	"	"	"	"	4720,269	8	6				2,17,537	4	1								
1859/60	"	"	"	"	51,95,318	4	9				2,60,353	12	4								
1860/61	"	"	"	"	44,72,012	15	6				65,587	12	3								
		"	"	"	300,53,353	7	3	300,53,353	7	3	14,53,326	10	5								Do Do
1861/62	[c] Rs 484 : 8 as	"	"	"	4376,604	14	4				2,12,473	5	6								
1862/63	"	"	"	"	58,84,760	6	1				1,93,559	3	1								
1863/64	"	"	"	"	39,20,996	9	4				88,892	14	10								
1864/65	"	"	"	"	60,58,427	1	10				1,53,335	2	6								
1865/66 x	"	"	"	"	32,66,595	1	7				77,280	1	4								x In 1866 Besides the Public and Private Bullion received and assayed 20 lacs of Public Bullion was assayed and shipped to Europe
		"	"	"	255,06,364	1	2	255,06,364	1	2	7,25,520	11	3								

D. Ramaiyer
J. A

No 453 of Fusly 1277

Madras 31st

General Stamp Office

6th September 1867.

From The Superintendent of Stamps

Madras

To The Honorable R. S. Ellis C.B.

Acting Chief Secretary

to Government

Sir,

With reference to the Order of Government dated 18th June last No 264, I have the honor to report the result of my enquiry into the work of the Assay Department, and the Establish=ment which I consider necessary for the perform=ance of that work in, at the busiest time of the year.

2 The present strength of the Establishment to which my enquiry has been directed consists of,

1 Head Accountant on 200 Rupees per Mensem

1 Deputy Do on 70 Rupees Do

Note. There is another small Establishment maintained at a cost of 145½ Rupees a month. This is called the operative Department of the Assay Office and attends to the adjust=ment of Weights and Measures

1 Clerk on 30 Rupees per Mensem

1 D° on 25 Rupees " D°

1 D° on 14 Rupees " D°

or five Servants in all on an aggregate monthly salary of 339 Rupees. I find that the Assay Master has had this Establishment since September 1842, when it was reduced to its present strength in assimilation to the scale of the corresponding Office at Calcutta.

3 The Mint Master considers this staff of two Accountants and three Clerks to be needlessly large for the work of the Office. He states that "assuming the Assay Master and his Deputy to "do the delicate parts of the practical Assay and to "make or verify the calculation of value of tenders, the "clerical work of the Assay Office is not, at the busiest "time of the year, more than one good Clerk or Account= "=ant could conveniently perform, and that a Deputy "Accountant is only absolutely requisite to be maintained "in case of the absence from sickness or other cause "of the Head Accountant, while the whole staff of "Writers is altogether unnecessary.". I have paid several visits to the Assay Office and have endeavoured to make myself acquainted with the extent and nature of the work

Vide paras 548 of his letter dated 23 March 1867 recorded in G. O 18th June 1867. N° 260.

to

to be performed by the establishment. To convey a clear idea of the same, I shall describe as briefly as possible the several processes gone through on receipt of bullion for Assay, taking an actual case from the Books of the Department.

4 On the 25th of May 1866, than, which I have taken at random as a day in the busiest time of last year, there were 12 tenders of Silver bullion consisting of 119 bars presented for Assay. On receipt of them, the Mint Department sent the usual intimation to the Assay Office, whereupon one of the Accountants proceeded to take musters from each bar of silver. Two musters were taken one from the top and one from the bottom of each bar and wrapped up in labels prepared by the third Clerk on 14 Rupees, the number of such labels being twice the number of bars or 2 × 119 = 238 in the case now referred to. The musters thus taken were weighed in the first instance by the Superintendent of Musters, and afterwards by the Head and Deputy Accountants. The finer weighments and the practical Assay were next attended to by the Assay Master or his Deputy. The Assay Master recorded the results with his own hand in a Book called the "Assay Report Book" kept by him for the purpose.

Vide Enclo: A

Enclo: B

A

on

A copy of this was sent to the Mint Master who — Enclo: C
thereupon furnished to the owners of the Bullion, receipts Enclo: D
showing the weight of each bar of Silver comprised
in each tender. These receipts were presented at the
Assay Office by the owners or their Agents, upon which
the Head and Deputy Accountants proceeded to calculate,
independently of each other, the value of the bullion
comprised in each of the twelve tenders. This was done
with reference to the Assay Report which records the
degree in which each bar varies from the standard.
All those which were of the same quality, that is, which
deviated in the same degree from the standard were
grouped together, each such group involving a separate
calculation of value. The 12 tenders now in question
entailed 29 different calculations. The results arrived
at by the two Accountants, working apart as already
stated, were then compared and on being found to agree
were tabulated, and what is called an out-turn report Enclo: E.
for each tender or 12 such reports in all were furnished
to the Mint Master. From these twelve out-turn reports,
twelve "Bullion Certificates" showing the value of each Enclo: F
tender or each Merchants' bullion were prepared at the
same time and delivered to the parties who had
presented the Mint Master's receipts for the bullion, —
their

their signatures being taken on the back of D in
acknowledgment of their having received the Bullion
Certificates. A Register or advice was likewise simulta=
=neously prepared and sent to the Bank to enable
them to check the Bullion Certificates before making
payment. Finally, all these transactions were recorded
in Books kept in the Office of which there are the
following:- Enclo: G

1 Assay Report Book for Silver
2 ____ Dº ____ for Gold
3 Out-turn Report Book for Silver
4 ____ Dº ____ for Gold
5 Dº ____ for uncurrent coins
6 Alloy Report Book for Gold
7 The Bullion Certificate Book for Silver
8 ____ Dº ____ for Gold
9 The Bank Advice Book for Silver
10 ____ Dº ____ for Gold

The foregoing description applies to
every tender of bullion presented.

5 While, as already stated, the com=
=putations of value were made by the Head and Deputy
Accountants in a manner calculated to ensure accu=
=racy, the 12 fair Copies of the out-turn reports were pre=
=pared by the Clerk on 25 Rupees, the 12 bullion
Certificates and the Advice to the Bank by the Clerk
on

on 30 Rupees, while the 14 Rupee Writer copied all these reports into the Office Registers. So that according to the present distribution of work, all the hands now available appear to me to be more or less fully employed while there is Assaying going on to any considerable extent in the Department.

6 Colonel Carpendale's opinion that the Establishment is susceptible of reduction is based on the assumption that the Assay Master and his Deputy make or verify the calculations of the value of tenders. If such were the case, doubtless one at least of the Accountants could be dispensed with; and it is for Government to decide whether it is or desirable to require the Assay Master to make for himself the computations now made by his Accountants. My own opinion is that such work is far better left, under the control of course of the Departmental head, to trained office Accountants than to the head himself. Every good Assayer is not necessarily a good Accountant, and although the calculations are very simple involving but simple Multiplication and Division and the Rule of three, their accuracy is of the highest importance as the Bullion Certificates on which the Bank pays money to the Merchants are based upon them. I would therefore adhere

adhere to the present division of labor as a far more safe and consequently a more economical arrangement in the long run, than saddling the Head of the Department with work which may be thought foreign to his proper duties and for which he may not possess the necessary aptitude.

7. The Mint Master considers that the whole clerical work of the Office is not more than one good Clerk could conveniently perform. As already shewn, there is much Copying work while Assay is going on. The Muster Tickets, the Assay Report, the Out-turn Reports, the Bullion Certificates, the Advice to the Bank — all these have to be prepared with despatch either for transmission to other Offices or for delivery to Merchants, and they have also all to be copied into the Office Registers, of which there are so many as ten as already shewn. I consider it impossible for any one Clerk to do all this without allowing the work to fall in arrears. It is true that in some of the Office Registers — in those, for instance, intended for recording the transactions in gold, there has of late been little or nothing to register, but this state of things cannot, I presume, be always reckoned upon. When work does flow in, the Establishment should be such as to be able to cope with

with it, and this is all the more necessary in an Office like that of the Assay where the work is precise and where delay in the performance of the work might occasion hardship and expose the Department to the just complaints of the Mercantile Community. From all that I have seen, my impression is that the present distribution of work gives fair, if not quite full employment to the three Clerks at the busiest time. By reducing the three Clerks to two, and the two Accountants to one, the work could perhaps be got on with a little pressure, but I question whether it would be done as well as it is under the present division and allotment of labor; and, in case of the absence from sickness or other unavoidable cause of one of the two Clerks or of the only Accountant, serious inconvenience must result. If we would avoid this, the strength of the Establishment maintained must be somewhat greater than in exact proportion to the work to be done. It is thus that small Offices appear to disadvantage as to cost.

8 The annexed Statement of the value of Bullion assayed annually since the re-establishment of the Mint in 1841 and for five years previous to that period, will show that while the work of the Assay Department is subject to very great fluctuation, it has, on the whole, increased of late years, and that the largest quantity of bullion which the Assay Master has been called upon to assay in one year is upwards of three quarters of a Million.

I have the honor to be,

Sir,

Your most obedient Servant

E. Ramsey Jr

Superintendent of Stamps.

Genl 1867. Dept
No 421
From The Superintendt of Stamps
To The Acting Chief Secretary to Government
Dated 6th / Rec'd 9th } September 1867.

With 8 Enclosures. ✓

No 419

Reporting the result of his enquiring into the work of the Assay Department and the Establishment necessary for the performance of the work.

With an order

Pro: 18th June 67 - 42 - 45

No 421 of 14 Sept 67

Under the circumstances stated in the foregoing report, the Governor in Council considers it inexpedient to make any reduction in the strength of the establishment attached to the Assay Office.

18 LNO

To the Asst Master
" V. Ramiengar } dispd 17/9

C 13 Sep.
R 14 "

31. 32.