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MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No.	Press / Mis.
	112-113
Dated	18

10/11

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
20th August 1874.

No. 112. Read the following circular from H. A. MANGLES, Esq., Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 2nd August 1874, No. 186 :—

The instructions given in the following paragraphs supersede no instructions of this office, and merely reproduce, in a form convenient for reference and for note of future orders, orders issued at different times by the Government of India, with a few rulings on special points communicated to one or other office of account.

1. Under the Indian Coinage Act XXIII. of 1870, the following coins may be issued :—

(*a.*) GOLD.—Gold Mohur (or fifteen rupee piece) weighing 180 grains; and also a thirty rupee, a ten rupee, and a five rupee piece.
Not legal tender.

(*b.*) SILVER.—Rupee piece weighing 180 grains, half rupee (or 8 annas), quarter (or 4 annas), eighth (or 2-anna piece).
The rupee and half rupee pieces are legal tender to any amount, the other pieces only for fractions of rupees.

(*c.*) COPPER.—Double pice (or half anna) weighing 200 grains; single pice, half pie, and pie (or one-third pice).
Legal tender only for fractions of a rupee.

Silver coined under XVII. of 1835 and later Acts, copper coined under XXI. of 1835 and later Acts, and declared by those Acts to be a legal tender, are still a legal tender under the new Coinage Act and no others; they were of the same denominations as those under the present Act.

2. Although gold coins are not legal tender, the above named will be taken at all treasuries in payments to Government, provided that they have not lost above one part in five hundred of their weight; so will also sovereigns and half sovereigns (of the Royal Mints of England and Australia) at a rate of Rupees 10-4-0 and Rupees 5-2-0, respectively, provided they do not weigh less than $122\frac{3}{4}$ and $61\frac{1}{2}$ grains, respectively.

Brass minimum weights for these several gold coins, and also for rupee and half rupee pieces, can be obtained from the Mint Master.

3. Copper and small silver coin will be received in payments to Government to any amount, and should also be issued freely to persons wishing for either, either in payment of claims against Government, or in exchange for rupees or for currency notes which the treasury is cashing. There should be no objection to issuing such coins so long as there are any in stock, and a further supply should be asked for as soon as it is required.

4. Care is also to be taken to keep sub-treasuries supplied with small silver and copper to meet the local demand, to let it be openly known that all small coins are so obtainable both at the district and sub-treasuries without obstacle and without charge for exchange, and to secure that they really are so obtainable; the order that copper should only be issued when applied for in parcels of the value of 5 Rupees has been cancelled. On the reverse of the monthly cash balance report, note is to be made of the amount of copper received during the month into each

treasury, and also of the amount issued from each treasury and sub-treasury in exchange for silver.

The consolidated cash balance report will not separate the transactions of the head from those of the sub-treasuries.

5. Section 13 of the Act lays down the conditions of currency of silver coin. The rupee and half rupee are legal tender, provided that the coin has not—(1) lost more than two per cent. in weight, or (2) been clipped or filed, or defaced or diminished otherwise than by use. The smaller silver coins (4 anna and 2 anna pieces) are current, subject only to the *second* proviso. Defaced coin should be returned to the person tendering it; but a coin may be defaced by accident, and should, as a rule, be received if of full weight (*i.e.*, if it have not lost more than two per cent.). Any coin to which a piece of solder has been attached, should be rejected as defaced.

6. Under Financial Notification, No. 3299, of 4th October 1872 (published at page 911 of *Gazette of India*), every officer in charge of a Government treasury; every Commissioner, Deputy or Assistant Commissioner of the Department of Issue of the Government Paper Currency; and, but in respect only of coin received by him on behalf of Government, the Secretary and Treasurer of each of the Banks of Bengal, Madras, and Bombay, and every Agent in charge of a branch of any of the said Banks; is authorized to cut or break coin as described in Section 16 of the Indian Coinage Act of 1870. The rules are here reprinted.

Tahsildars and other officers in charge of sub-treasuries must simply refuse to receive light and counterfeit coins.

"1. When any silver coin, purporting to be coined and issued under the authority of the Government of India, is tendered to any of the officers authorized by this Notification to act under Section 16 of the Indian Coinage Act, 1870, who has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut and break such coin, and, under Section 16 of the said Act, return the pieces to the person tendering the coin.

"2. When any rupee or half rupee, purporting to be coined and issued under the authority of the Government of India, is tendered to any such officer who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he shall cut or break such coin, and, at the option of the person tendering the coin, return to him the pieces, or retain them and pay to him their value at the rate of one rupee for one hundred and eighty grains troy weight.

"3. A quarter rupee or an eighth of a rupee tendered to such an officer must, under Section 13 of the Act, be accepted as legal tender for a fraction of a rupee, even though it have lost by reasonable wearing more than two per cent. in weight.

"4. If, by reason of the obliteration of the device upon it, or for any other cause, any quarter rupee or eighth of a rupee that shall come into the possession of such an officer shall appear to him to be unfit for further circulation, it shall not be cut or broken, but shall, whatever be its weight, be withdrawn from circulation and dealt with in the manner prescribed in Rule 5. But quarter rupees and eighths of a rupee shall not be withdrawn from circulation, if they appear to be

Proceedings of the Madras Government, Financial Department,
20th August 1874.

otherwise fit to circulate, only because they have lost by reasonable wearing more than two per cent. in weight.

"5. The pieces of coin cut or broken and paid for under Rule 2, and the coin withdrawn from circulation under Rule 4, shall be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta. Meanwhile the actual sum paid for the cut or broken pieces and the nominal value of the coin withdrawn shall be entered in the statement of the cash balance of the officer who has received them as "uncurrent coin." Upon their receipt at the Mint, the Master of the Mint shall give credit for them at the same values, and any loss incurred in their recoinage shall be a charge of the Mint."

The broken coin shall not be sent to the Mint till a sum of Rupees 20 has accumulated.

7. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale; whereas rupees and half rupees withdrawn and cut on account of reduction by ordinary wear are taken over at Rupee 1 a tola. But any coins (whether rupees, half, quarter, or one-eighth rupees) rejected on account of being reduced in weight otherwise than by fair wear could be taken over by the Mint only as bullion, *i.e.*, at Rupee 1 a tola, less the charge for seigniorage.

8. Any counterfeit coins found in any remittance should be broken and returned to the remitter, though in the case of a remittance unaccompanied by a potdar the Bank might agree to realize the value of the metal and credit the remitting treasury.

9. Counterfeit coins should after being broken be sent to the Mint at Calcutta or Bombay, whenever it can be done with the consent of the tenderers. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date, whereby it may be traced with certainty in the event of any correspondence.

10. Coin of British mintage is alone received in treasuries. It may, however, be well to record the old rule that troops returning from a campaign where they had been paid in foreign money were allowed to exchange it at the treasury nearest the frontier (or at the next on a certificate that the frontier treasury had not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops, or detachment, certified the rate, and also the fact that the coins had been issued in part of pay. Such coins were held apart for ultimate disposal, and any loss was charged off under support of the commanding officer's certificate above referred to.

11. Uncurrent coins may chance to be paid into a treasury as part of a deposit eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value, be assigned to such currency.

The only other case of their receipt would be that of uncurrent gold coins paid in as part of an exceptional present to Government at a local durbar; credit should be given at what is believed to be the assay value.

12. Officers in charge of Government treasuries, and the Presidency Banks wherever they act as bankers for the Government, will freely receive all copper coins, however greatly worn, which bears any trace of Government mintage, but will take effective steps to prevent the payment to the public of any copper coin which has not previously been examined in detail, and found fit for reissue. The Currency Department too, which already issues good copper coin in exchange for silver, will similarly give picked in exchange for worn coins.

13. Uncurrent copper coins lying in a treasury in the interior should, under instructions from the local Accountant-General, be cut in half and sold as old copper, either on the spot or in some other market, if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the treasury officer must certify that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money.

14. The nominal value of the uncurrent coin so destroyed should be charged off distinctly in the List of Payments as "loss by sale of uncurrent copper coin;" the certificate of the treasury officer above referred to must be sent as a voucher in support of the charge, in order that it may be adjusted by the Accountant-General against the Government of India under Mint. The gross realizations on account of the sale should also be distinctly shown as sale proceeds of broken copper coin; the cost of breaking up the coin should be charged on a separate bill.

15. Uncurrent copper coin may not be sent to the Mint unless the operation is profitable, and in considering the prudence of such a despatch the cost and risk of breaking and defacing the coin have to be set against the price locally realizable on one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the Presidency town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separate from the mass. A large quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used; but as a small quantity would be broken up by hand, it would be more cheaply broken in the interior where labor is cheaper. No directions can be given, for the cost of breaking the coin and the price to be realized for the copper are found to vary much, and each case must be dealt with separately.

16. Copper coin of British mintage has occasionally been supplied to Native States; local authorities, however, have no power to issue the coin save at its full nominal value, and consequently such applications must be submitted to the Government of India.

RETURNS.

17. Immediately after submission of the detailed cash balance report for 30th November, an indent for the small silver and copper coin required for use in the coming year should be submitted in the form annexed. It opens with the balances in hand on 1st December in the preceding year, and closes with those on hand at the time. Both these lines can be verified from the cash balance reports, and the

accuracy of the statements prepared to supply the intervening lines will be tested by their working out the actual balance. Should the indent be, under any head, very different from the want indicated by the experience of the year, some words of explanation should be given. The indent should reach the Accountant-General's Office by 10th December, as his provincial indent due in Calcutta on 1st January of the new year. The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the new year, but are not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

18. As early as possible in January of each year should be submitted a report on the working (during the past calendar year) of the rules reprinted in paragraph 6. This report will show the number of coins of *each* denomination, cut and broken, because they were believed to—

(*a*) have lost by reasonable wearing more than two per cent. in weight;
(*b*) be counterfeit;
(*c*) have been reduced in weight otherwise than by reasonable wearing.

Any necessary remarks should of course be appended.

19. Some notes on the weight of coins may be useful for guidance in making remittance.

A lakh of full weight rupees weigh net 31¼ maunds, and, packed for remittance, probably a little less than thirty-five maunds. Accordingly, where a higher rate is charged for remittances not exceeding thirty-five maunds in weight, it will be well not to remit less than 1¼ lakhs. Taking thirty-five maunds as the weight of a lakh of Rupees packed for despatch, the railway charge will be equivalent to 1 anna per cent. for each distance of 171½ miles; the cost of packing, carrying to station, loading, &c., must be added in calculating the gross percentage for comparison with bill rates. When remittances of not less than twenty lakhs are made at once, the Railway Companies charge half rates only; but notice should be given some time beforehand in order that trucks of convenient sizes may be brought together, as the charge may be made by the gross carrying capacity of each truck.

Copper coin of the nominal value of Rupees 2-4-0 weighs one seer; of coin packed for remittance one maund is found to contain the value of Rupees 82. When comparing the cost of despatching copper by sea and by land, pains should be taken to ascertain how freight will really be calculated; one line of steamers charges by the ton of ten hundredweight, whereas another works by the ton of twenty hundredweight (27¾ maunds).

STATEMENT of Copper and small Silver Coin, showing the actual results of 1874, and probable requirements of 1875.

Particulars.	Small Silver.			Copper.				Remarks.
	Eight-anna pieces.	Four-anna pieces.	Two-anna pieces.	Double pice.	Single pice.	Half pice.	Pie pieces.	
Balance on 1st December 1874	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Received in 1874 {Local Receipts	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Received in 1874 {from other Treasuries	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Total Receipts ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Expended in 1874 {Local Disbursements	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Expended in 1874 {sent to other Treasuries ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Total Disbursements ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Balance on 1st December 1874	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Additional supply required for 1875	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	

TREASURY,
2nd December 1874.

Collector.
Deputy Commissioner.

Proceedings of the Madras Government, Financial Department, 20th August 1874.

No. 113. ORDER THEREON, 20th August 1874, No. 1385.

Copy furnished to the Board of Revenue.

(True Extract.)

Acting Chief Secretary.

To the Board of Revenue.

Exd. J. Wright

Govt. of {1874} Madras.

FINANCIAL.

THE BOARD OF REVENUE.

dated August, 20th.

ed.

G.O., 20th August 1874, No. 1385.

AUGUST.
Nos. 112-113.

Coin.—Circular of the Comptroller-General, issuing certain instructions regarding coin, communicated to the Board of Revenue.

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1

COIN.

Comptroller General's Office;
Calcutta, the 2nd August 1874.

CIRCULAR No. 186.

FROM
THE COMPTROLLER GENERAL,

TO
ALL ACCOUNTANTS GENERAL.

SIR,

The instructions given in the following paragraphs supersede no instructions of this office, and merely reproduce, in a form convenient for reference and for note of future orders, orders issued at different times by the Government of India, with a few rulings on special points communicated to one or other office of accoun.t

1. Under the Indian Coinage Act XXIII of 1870, the following coins may be issued:—

(*a*) GOLD.—Gold Mohur (or fifteen-rupee piece) weighing 180 grains; and also a thirty-rupee, a ten-rupee, and a five-rupee piece.
Not legal tender.

(*b*) SILVER.—Rupee piece weighing 180 grains, half rupee (or 8 annas), quarter (or 4 annas), eighth (or 2-anna piece).
The rupee and half rupee pieces are legal tender to any amount, the other pieces only for fractions of rupees.

(*c*) COPPER.—Double pice (or half anna) weighing 200 grains; single pice, half pice, and pie (or one-third pice).
Legal tender only for fractions of a rupee.

Silver coined under XVII of 1835 and later Acts, copper coined under XXI of 1835 and later Acts, and declared by those Acts to be a legal tender, are still a legal tender under the new Coinage Act and no others; they were of the same denominations as those under the present Act.

2. Although gold coins are not legal tender, the abovenamed will be taken at all treasuries in payments to Government, provided that they have not lost above one part in five hundred of their weight; so will also sovereigns and half sovereigns (of the Royal Mints of England and Australia) at a rate of Rs. 10-4-0 and Rs. 5-2-0 respectively, provided they do not weigh less than $122\frac{3}{4}$ and $61\frac{1}{2}$ grains respectively.

Brass minimum weights for these several gold coins, and also for rupee and half rupee pieces, can be obtained from the Mint Master.

3. Copper and small silver coin will be received in payments to Government to any amount, and should also be issued freely to persons wishing for either, either in payment of claims against Government, or in exchange for rupees or for currency notes which the

treasury is cashing. There should be no objection to issuing such coins so long as there are any in stock, and a further supply should be asked for as soon as it is required.

4. Care is also to be taken to keep sub-treasuries supplied with small silver and copper to meet the local demand, to let it be openly known that all small coins are so obtainable both at the district and sub-treasuries without obstacle and without charge for exchange, and to secure that they really are so obtainable; the order that copper should only be issued when applied for in parcels of the value of 5 rupees has been cancelled. On the reverse of the monthly cash balance report, note is to be made of the amount of copper received during the month into each treasury, and also of the amount issued from each treasury and sub-treasury in exchange for silver.

The consolidated cash balance report will not separate the transactions of the head from those of the sub-treasuries.

5. Section 13 of the Act lays down the conditions of currency of silver coin. The rupee and half rupee are legal tender, provided that the coin has not—(1) lost more than two per cent. in weight, or (2) been clipped or filed, or defaced or diminished otherwise than by use. The smaller silver coins (4-anna and 2-anna pieces) are current, subject only to the *second* proviso. Defaced coin should be returned to the person tendering it; but a coin may be defaced by accident, and should, as a rule, be received if of full weight (*i. e.*, if it have not lost more than two per cent.) Any coin to which a piece of solder has been attached, should be rejected as defaced.

6. Under Financial Notification No. 3299 of 4th October 1872 (published at page 911 of *Gazette of India*), every officer in charge of a Government treasury; every Commissioner, Deputy or Assistant Commissioner, of the Department of Issue of the Government Paper Currency; and, but in respect only of coin received by him on behalf of Government, the Secretary and Treasurer of each of the Banks of Bengal, Madras, and Bombay, and every Agent in charge of a branch of any of the said Banks; is authorized to cut or break coin as described in Section 16 of the Indian Coinage Act of 1870: the rules are here reprinted.

Tehsildars and other officers in charge of sub-treasuries must simply refuse to receive light and counterfeit coins.

"1. When any silver coin, purporting to be coined and issued under the authority of the Government of India, is tendered to any of the officers authorized by this Notification to act under Section 16 of the Indian Coinage Act, 1870, who has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut and break such coin, and, under Section 16 of the said Act, return the pieces to the person tendering the coin.

"2. When any rupee or half-rupee, purporting to be coined and issued under the authority of the Government of India, is tendered to any such officer who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he shall cut or break such coin, and, at the option of the person tendering the coin, return to him the pieces, or retain them and pay to him their value at the rate of one rupee for one hundred and eighty grains troy weight.

"3. A quarter rupee or an eighth of a rupee tendered to such an officer must, under Section 13 of the Act, be accepted as legal tender for a fraction of a rupee, even though it have lost by reasonable wearing more than two per cent. in weight.

"4. If, by reason of the obliteration of the device upon it, or for any other cause, any quarter rupee or eighth of a rupee that shall come into the possession of such an officer shall appear to him to be unfit for further circulation, it shall not be cut or broken, but shall, whatever be its weight, be withdrawn from circulation and dealt with in the manner prescribed in Rule 5. But quarter rupees and eighths of a rupee shall not be withdrawn from circulation, if they appear to be otherwise fit to circulate, only because they have lost by reasonable wearing more than two per cent. in weight.

"5. The pieces of coin cut or broken and paid for under Rule 2, and the coin withdrawn from circulation under Rule 4, shall be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta. Meanwhile the actual sum paid for the cut or broken pieces and the nominal value of the coin withdrawn shall be entered in the statement of the cash balance of the officer who has received them as 'uncurrent coin.' Upon their receipt at the Mint, the Master of the Mint shall give credit for them at the same values, and any loss incurred in their re-coinage shall be a charge of the Mint."

The broken coin shall not be sent to the Mint till a sum of Rs. 20 has accumulated.

7. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale; whereas rupees and half rupees withdrawn and cut on account of reduction by ordinary wear are taken over at Re. 1 a tola. But any coins (whether rupees, half, quarter, or one-eighth rupees) rejected on account of being reduced in weight otherwise than by fair wear could be taken over by the Mint only as bullion, *i. e.*, at Re. 1 a tola, less the charge for seignorage.

8. Any counterfeit coins found in any remittance should be broken and returned to the remitter, though in the case of a remittance unaccompanied by a potdar the Bank might agree to realise the value of the metal and credit the remitting treasury.

9. Counterfeit coins should after being broken be sent to the Mint at Calcutta or Bombay, whenever it can be done with the consent of the tenderers. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date, whereby it may be traced with certainty in the event of any correspondence.

10. Coin of British mintage is alone received in treasuries. It may, however, be well to record the old rule that troops returning from a campaign where they had been paid in foreign money were allowed to exchange it at the treasury nearest the frontier (or

at the next on a certificate that the frontier treasury had not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops, or detachment, certified the rate, and also the fact that the coins had been issued in part of pay. Such coins were held apart for ultimate disposal, and any loss was charged off under support of the commanding officer's certificate above referred to.

11. Uncurrent coins may chance to be paid into a treasury as part of a deposit eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value, be assigned to such currency.

The only other case of their receipt would be that of uncurrent gold coins paid in as part of an exceptional present to Government at a local durbar; credit should be given at what is believed to be the assay value.

12. Officers in charge of Government treasuries, and the Presidency Banks wherever they act as bankers for the Government, will freely receive all copper coins, however greatly worn, which bears any trace of Government mintage, but will take effective steps to prevent the payment to the public of any copper coin which has not previously been examined in detail, and found fit for re-issue. The Currency Department too, which already issues good copper coin in exchange for silver, will similarly give picked in exchange for worn coins.

13. Uncurrent copper coins lying in a treasury in the interior should, under instructions from the local Accountant General, be cut in half and sold as old copper, either on the spot or in some other market, if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the treasury officer must certify that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money.

14. The nominal value of the uncurrent coin so destroyed should be charged off distinctly in the List of Payments as "loss by sale of uncurrent copper coin;" the certificate of the treasury officer above referred to must be sent as a voucher in support of the charge, in order that it may be adjusted by the Accountant General against the Government of India under Mint. The gross realizations on account of the sale should also be distinctly shown as sale proceeds of broken copper coin; the cost of breaking up the coin should be charged on a separate bill.

15. Uncurrent copper coin may not be sent to the Mint unless the operation is profitable, and in considering the prudence of such a despatch the cost and risk of breaking and defacing the coin have to be set against the pri locally realizable on one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the Presidency to wn on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separate from the mass. A large quantity could be broken up more cheaply in a Mint than in the interior,

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as machinery would be used; but as a small quantity would be broken up by hand, it would be more cheaply broken in the interior where labour is cheaper. No directions can be given, for the cost of breaking the coin and the price to be realized for the copper are found to vary much, and each case must be dealt with separately.

16. Copper coin of British mintage has occasionally been supplied to Native States; local authorities, however, have no power to issue the coin save at its full nominal value, and consequently such applications must be submitted to the Government of India.

RETURNS.

17. Immediately after submission of the detailed cash balance report for 30th November, an indent for the small silver and copper coin required for use in the coming year should be submitted in the form annexed. It opens with the balances in hand on 1st December in the preceding year, and closes with those on hand at the time: both these lines can be verified from the cash balance reports, and the accuracy of the statements prepared to supply the intervening lines will be tested by their working out the actual balance. Should the indent be, under any head, very different from the want indicated by the experience of the year, some words of explanation should be given. The indent should reach the Accountant General's Office by 10th December, as his provincial indent due in Calcutta on 1st January of the new year. The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the new year, but are not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

18. As early as possible in January of each year should be submitted a report on the working (during the past calendar year) of the rules reprinted in paragraph 6. This report will show the number of coins of *each* denomination, cut and broken, because they were believed to—

(*a*) have lost by reasonable wearing more than two per cent. in weight;

(*b*) be counterfeit;

(*c*) have been reduced in weight otherwise than by reasonable wearing.

Any necessary remarks should of course be appended.

19. Some notes on the weight of coins may be useful for guidance in making remittance.

A lac of full weight rupees weigh net 31¼ maunds, and, packed for remittance, probably a little less than 35 maunds. Accordingly, where a higher rate is charged for remittances not exceeding 35 maunds in weight, it will be well not to remit less than 1¼ lac. Taking 35 maunds as the weight of a lac of rupees packed for despatch, the railway charge will be equivalent to 1 anna per cent. for each distance of 171½ miles; the cost of packing, carrying to station, loading, &c., must be added in calculating the gross percentage for comparison with bill rates. When remittances of not less than 20 lacs are made at once, the railway companies charge half rates only; but notice should be given some

time beforehand in order that trucks of convenient sizes may be brought together, as the charge may be made by the gross carrying capacity of each truck.

Copper coin of the nominal value of Rs. 2-4 weighs one seer; of coin packed for remittance one maund is found to contain the value of Rs. 82. When comparing the cost of despatching copper by sea and by land, pains should be taken to ascertain how freight will really be calculated; one line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅝ maunds).

I have the honor to be,

SIR,

Your obedient Servant,

H. A. MANGLES,

Offg. Comptroller General.

Statement of Copper and small Silver Coin, showing the actual results of 1874, *and probable requirements of* 1875.

PARTICULARS.	SMALL SILVER.			COPPER.				REMARKS.
	Eight-anna pieces.	Four-anna pieces.	Two-anna pieces.	Double pice.	Single pice.	Half pice.	Pie pieces.	
Balance on 1st December 1874 ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Received in 1874 { Local Receipts ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Received in 1874 { from other Treasuries	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Total Receipts ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Expended in 1874 { Local Disbursements	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Expended in 1874 { sent to other Treasuries	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Total Disbursements ...	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Balance on 1st December 1874	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	
Additional supply required for 1875	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	00 0 0	

Collector.

Deputy Commissioner.

1871 TREASURY,

The 2nd December 1874.

O. S. G. P.—No. 311 C. G. (1671)—5-8-74.—175.

(Part 1 place copy)

To The Secretary to the Govt of Madras

1385

Treas. 1874. DEPT.

From

Comptroller General

Circ. No. 186

Dated 2nd Augt. } 1874.

Received 14th augt. }

E. 1 114

S. C. No. 1659

Opening certain instructions regarding Coin.

Entered 20 Augt 1874 No 1385.

Copy furnished to the Bd of Rev. asd 27/8

The Bd of Rev. 15/8/74.

C1/61. R19/c.

Govt. of {1874} Madras.

Mis. 5

To,
The Board of Revenue

G. O. 20 Augt. 1874. No. 1385.

Nos. 112-113.

Coin circular of the Comptroller General ~~from~~, issuing certain instructions regarding coin, communicated to the Board of Revenue.

151