Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 1022.

Dated 18th Dec: 1895.

INDEXED.

19/20

[Despatch Abstract.]

BUDGET ESTIMATES OF CHARGES.-

Accepting the ----of Customs for 1896-97.

[B/D]

950—20-9-95.

Entered in Budget Register.

21/12/95 Date.

~~Tho~~ P C. 21/12/1895

~~46~~ B C. 21/12/1895.

Cm

BACK PAPERS.

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

FURTHER PAPERS.

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

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., No. 1022, 18th Dec. 1895.

DECEMBER.

Budget Estimates of Charges.

Accepting the — for 1896-97 under Customs.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 778, Revenue, dated 28th November 1895.

Read—again the following G.O., Mis. No. 4319, Rev., dated 31st October 1895 :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4218, dated 3rd October 1895 :—

Resolution—Mis. No. 4218, dated 3rd October 1895.

The accompanying budget estimates of charges for 1896–97 (1) Customs, (2) Establishment for the registration of sea-borne trade, and (3) printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department,
with budget statements.

Order—Mis. No. 4319, Revenue, dated 31st October 1895.

The budgets of charges for the registration of sea-borne trade and for the printing of the Trade and Navigation returns are approved and transferred to the Financial Department.

2. The estimates relating to Customs will be returned to the Board for correction and completion with reference to the following remarks :—

(1) *Madras—Office servants.*—The total for 1896–97 as per details given works up to "68" and not to "69."

(2) Provision is made for 1896–97 on account of cost of uniform (Rs. 350) and purchase and repair of furniture (Rs. 275). A note stating when the last purchase was made and explaining the necessity for the proposed expenditure should have been added—*vide* rule 82.

(3) The following amounts appear against "Other items" for 1896–97 contrary to rule 80. Details should be given :—

(*a*) Madras—Details of other Contingencies—Other items, Rs. 527.
(*b*) Out-ports—Details of other Charges—Other items, Rs. 1,921.
(*c*) Out-ports—Supplies and Services—Other items, Rs. 243.
(*d*) Land Customs—Supplies and Services—Other items, Rs. 50.
(*e*) Land Customs—Details of other Contingencies—Other items, Rs. 439.

(4) It is presumed that the amount of Rs. 100 under "Europe Stores" includes the provision to be made under rule 54 for freight.

(5) The Board should have explained the necessity for increased provision for "Petty construction and repairs" under Sea and Land Customs as compared with the actuals of 1894-95.

(6) The certificate prescribed in rule 10 has not been appended.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Financial Department (paragraph 1), with two statements.
„ the Accountant-General (ditto.)
„ the Board of Revenue (Separate Revenue), with budget returned.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4819, dated 12th November 1895 :—

Read—G.O., Mis. No. 4319, Revenue, dated 31st October 1895.

Resolution—Mis. No. 4819, dated 12th November 1895.

The Customs budget is re-submitted to Government with the information called for in paragraph 2 of the Government Order read above.

2. (1) The figure 69 has been altered to 68.

(2) *Cost of uniform, Rs. 350.*—Annual supply of the uniform was sanctioned in G.O., No. 411, Revenue Department, dated 1st July 1895.

Purchase and repair of furniture, Rs. 275.—The last purchase was made in May 1895 for the establishment entertained in consequence of the imposition of cotton duties. A sum of Rs. 200 is intended for the purchase of the following articles :—

One glass almirah for the Appraiser's department for preserving samples.
One large table for examining and measuring piece-goods.
One table and cover for the wrap reel.
One table for the Head Appraiser.
One almirah with pigeon-holes for the Appraiser's current papers and records.
Two whatnots for the Head Appraiser and the Manager.

The remaining sum of Rs. 75 is provided for petty repairs to tables, chairs, almirahs, &c., most of which are old and require repairs and varnishing.

(3) (*a*) to (*e*)—The information called for from Collectors having now been received, is embodied in the Appendix A.

(4) The amount of Rs. 100 includes freight also.

(5) A list of petty construction and repair works (Appendix B), compiled from the statements furnished by Collectors, is submitted herewith to show the necessity for the provision made in the budget. The total provision for petty construction and repairs is nearly the same as that sanctioned for the current year. A sum of Rs. 500 has now been transferred from this head to "Rewards" in Madras, with reference to the proposal submitted to Government in Board's Proceedings, Mis. No. 4266, dated 7th October 1895.

The total provision as now revised falls short of that sanctioned for the current year by Rs. 488. The amount which is left as reserve for incomplete and urgent works is Rs. 556.

(6) As already stated in the first page of the budget, figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors

and the audited figures are adopted by the Board. The rule requiring a certificate is not therefore applicable in the case of Customs charges.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department, with budget returned and Appendices A and B.

Order—No. 778, Revenue, dated 28th November 1895.

Separate Revenue No. 139.

The estimates are approved and will be transferred to the Financial Department for sanction.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Order—No. 1022, Financial, dated 18th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Revenue Department.
„ Accountant-General.
Editors' Table.

Exd. C. M. Brisson.

APPENDIX A.

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS—CUSTOMS.

IMPERIAL.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
	RS.	RS.	RS.	RS.
Refunds	43,000	43,000	71,000	42,853
Drawbacks	7,000	7,000	3,000	2,689
TOTAL ..	50,000	50,000	74,000	45,542

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
		RS.	RS.	RS.	RS.
Sea Customs—Salaries, Establishment and Contingencies ..	9A	2,22,400	2,19,800	2,21,000	1,86,535
Land Customs—Salaries, Establishment and Contingencies.	9B	17,600	16,200	15,000	14,561
TOTAL ..		2,40,000	2,36,000	2,36,000	2,01,096

DETAILED ACCOUNT No. 9A.—CUSTOMS—Sea Customs —Salaries, Establishments and Contingencies.

SUMMARY.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
MADRAS	1,19,660		1,15,430		1,18,692		91,414	
OUT-PORTS	1,02,740		1,04,370		1,02,308		95,121	
TOTAL ..		2,22,400		2,19,800		2,21,000		1,86,535

	Number. 1895-96.	Number. 1896-97.	DETAILS.							
			MADRAS.							
Salaries—	1	1	Collector * (2,333⅓)[4]	26,880		26,880		26,880		27,465	
	1	1	Exchange compensation allowance.	5,128		5,109		5,128		4,483	
				32,008		31,989		32,008		31,948	
			Deduct—One-third transferred to "3. Land Revenue—Charges of District Administration" (page)	*10,669*	21,339	*10,663*	21,326	*10,669*	21,339	*10,649*	21,299
	1	1	Deputy Collector (700)	8,400		(a) 7,000		8,400		6,000	
			Local allowances	..		(b) 665		..		1,140	
					8,400		7,665		8,400		7,140
			Total ..		29,739		28,991		29,739		28,439

* Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, see note (a), page .

EXPLANATORY REMARKS.

The estimate of refunds is fixed with reference to the actuals of the past official year.
The estimate of drawbacks is fixed with reference to the actuals of the first four months of the current year.

Figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors.

(a) At Rs. 500 for first seven months and at Rs. 700 for last five months—*vide* proposition statement approved in G.O., No. 104, Revenue Department, dated 22nd February 1895.
(b) Personal allowance for seven months.

EXPENDITURE.

Detailed Account No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies—*cont.*

	Number. 1895-96.	Number. 1896-97.	MADRAS—*cont.*	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			* General Correspondence Department.								
Establishment—	1	1	Manager (175—10—225)	† 2,700		2,700		2,220			
	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20)	2,220		2,220		2,220			
					4,920		4,920		4,440		
			Record Department.								
	1	1	Record-keeper (40)	480		480		480			
	1	1	Indexer (25)	300		300		300			
					780		780		780		
			Bonding Department.								
	1	1	Supervisor (175)	2,100		2,100		2,100			
	1	1	Gauger (15)	180		180		180			
					2,280		2,280		2,280		
			Import and Export Department.								
	1	1	Superintendent (150—10—200)	1,920		1,800		1,920			
	1	1	Deputy Superintendent (100)	1,200		1,200		1,200			
	8	8	Clerks 1 (60), 1 (50), 2 (35), 2 (30), 2 (15) ..	3,240		3,240		3,240			
	3	3	Weighers (10)	360		360		360			
					6,720		6,600		6,720		
			Inspector's Department.								
	1	1	Inspector (125)	1,500		1,500		1,500			
	8	8	Clerks 1 (80), 1 (50), 1 (40), 1 (35), 1 (30), 2 (25), 1 (20)	3,660		3,660		3,660			
					5,160		5,160		5,160		
			Appraiser's Department.								
	1	1	Head Appraiser (600)	‡† 7,200		3,600		..			
	1	1	Second Appraiser (400—20—500)	‡ 5,040		4,800		4,900			
	1	1	Third Appraiser (200—10—250)	2,520		2,400		2,520			
	1	1	Fourth Appraiser (150—10—200)	1,920		1,800		1,920			
	1	1	Head Examiner (80)	960		960		960			
	4	8	Clerks 1 (60), 2 (50), 1 (40), 1 (35), 1 (30), 1 (25), 1 (15)	3,660		3,660		1,680			
	1	..	Market Reporter (50+15)	..		342		1,200			
	1	1	Gauger (20)	240		240		240			
			Provision for Additional Establishment ..	..		..		10,500			
					21,540		17,802		23,920		
			Exchange compensation allowance	973		923		..			
					973		923		..		
			Account and Bill Department.								
	1	1	Accountant (125)	1,500		1,500		1,500			
	..	1	Assistant Accountant (85)	1,020		1,020		..			
	2	2	Accountant and Bill Collector (70), (50) ..	1,440		1,440		1,440			
	8	11	Clerks 1 (40), 2 (35), 2 (30), 3 (25), 3 (20) ..	3,660		3,660		2,400			
			Provision for Additional Establishment ..	..		..		2,280			
					7,620		7,620		7,620		
			Cash Department.								
	1	1	Cash-keeper (100)	1,200		1,200		1,200			
	1	1	Clerk (25)	300		300		300			
	3	3	Shroffs (25), (20), (15)	720		720		720			
			Provision for Additional Establishment ..	..		38		840			
					2,220		2,258		3,060		
			Baggage Department.								
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020			
	1	1	Assistant ditto (55)	660		660		660			
					1,680		1,680		1,680		
			Statement Department.								
	10	10	Clerks 1 (75), 1 (40), 1 (35), 3 (30), 1 (25), 2 (20), 1 (15)	3,840		3,840		3,840			
					3,840		3,840		3,840		
			Chemical Testing Department.								
	2	2	Testers (125), (65)	2,280		2,280		2,280			
	1	1	Attender (8)	96		96		96			
					2,376		2,376		2,376		
			Boat Note and Cargo Regulation Dept.								
	7	7	Clerks 1 (35), 1 (30), 1 (25), 1 (20), 3 (15) ..	1,860		1,860		1,860			
	1	1	Weigher (10)	120		120		120			
					1,980		1,980		1,980		
			Carried over ..		62,089		58,219		63,856		

Explanatory Remarks.

* For scale of establishment—*vide* proposition statement approved in Government Order, No. 104, Revenue Department, dated 22nd February 1895.

† Government has sanctioned the Collector's proposal to allow the manager to draw the maximum salary, G.O. Mis. No. 2682, Revenue Department dated 6th July 1895.

‡ *Vide*—Government Order, Mis. No. 3444, Revenue Department, dated 26th August 1895.

EXPENDITURE.

Detailed Account No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies—*cont.*

	Number. 1895-96.	Number. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			MADRAS—*cont.*								
			Brought forward ..		62,089		58,219		63,856		
			Beach Department (Iron and Timber).								
Establishment—cont.	4	4	Preventive Officer (50—5—75) ..	2,640		2,400		2,560			
	4	4	Clerks (50), (30), (25), (20) ..	1,500		1,500		1,500			
	32	32	Tide Writers (12)	4,608		4,608		4,608			
	1	1	Weigher (10)	120		120		120			
					8,868		8,628		8,788		
			Office Servants.								
	69	71	Servants 1 (14), 1 (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552		6,552		6,408			
			Provision for Additional Establishment	..		..		264			
					6,552		6,552		6,672		
									79,316		
			Deduct—Probable Savings ..						*1,051*		
			Total Establishment ..		77,509		73,399		78,265		53,465
Allowances—			Travelling and tentage allowance..	50		(*a*) 150		50		29	
			Conveyance allowance	300		300		300		300	
					350		450		350		329
Supplies and Services—			Rewards	500		..		..		..	
			Cost of Europe stores	100		850		850		20	
			Fee to clerks for working out of office hours	4,500		4,500		4,000		3,842	
					(*b*) 5,100		5,350		4,850		3,862
Contingencies—			Rents, rates and taxes	(*c*) 5,240		5,240		3,500		3,260	
			Service postage	100		100		100		113	
			Service telegrams	30		30		20		25	
			Hot and cold weather charges ..	200							
			Periodicals and newspapers ..	80							
			Cost of uniform	(*d*) 350							
			Purchase and repair of furniture ..	(*e*) 275							
			Advertisements	20							
			Binding charges (glue, paste, &c.) ..	100							
			Record room charges	20							
			Carriage of stationery	20							
			Boat hire for the Baggage Superintendent and his Assistant ..	50							
			Carriage hire for an Ordnancer Artificer for supervising the working of the fire engine	12							
			Grease, neatsfoot oil, cocoanut oil, wax and camphor for cleaning the fire engine	36							
			Lamp oil, cocoanut oil, matches, winnows, brooms and pots for night guards round the Custom house and also on the pier when goods are permitted to be landed after sunset	84	1,592	1,870		1,868		1,921	
			Firewood for preparing red ink, tin vessels and funnels	6							
			Landing and cooly charges on packages landed from vessels to the Agent for Government Consignments	30							
			Repairs to hydrants and pipes ..	25							
			Winding and repairing clocks ..	40							
			Harbour dues and cranage on unclaimed goods	29							
			Carriage hire to clerks and shroffs..	15							
			Ice, towels, soda, matches, washerman's hire, wicks for spirit lamps and petty repairs to the pipe, still and for the use of the Testing and Bonding Departments ..	100							
			Petty repairs to office building ..	100							
					6,962		7,240		5,488		5,319
			TOTAL SEA CUSTOMS MADRAS ..		1,19,660		1,15,430		1,18,692		91,414

Explanatory Remarks.

Average.	Accounts. 1894-95.	Accounts. 1893-94.	Accounts. 1892-93.
Rs.	Rs.	Rs.	Rs.
76	29	158	41
291	300	300	275
367	329	458	316
..	..	..	..
313	20	348	571
3,826	3,842	3,632	4,006
4,139	3,862	3,980	4,577
3,279	3,260	3,288	3,288
104	113	80	120
12	25	7	5
1,622	1,921	1,527	1,417
5,017	5,319	4,902	4,830

(*a*) An expenditure of Rs. 132 has already been incurred in connection with the appointment of the present Collector.

(*b*) The increase is due to the payment of overtime fees to the additional preventive staff entertained recently.

(*c*) The increase under 'Rents, rates and taxes' is due to the payment of rent for the ground rented from the Harbour Trust Board for the storage of iron.

(*d*) *Cost of uniform Rs.* 350.—Annual supply of the uniform was sanctioned in Government Order No. 411, Revenue Department, dated 1st July 1895.

(*e*) *Purchase and repair of furniture, Rs.* 275. The last purchase was made in May 1895 for the establishment entertained in consequence of the imposition of cotton duties. A sum of Rs. 200 is intended for the purchase of the following articles:—One glass almirah for the appraiser's department for preserving samples; one large table for examining and measuring piece-goods; one table and cover for the wrapreel: one table for the Head appraiser; one almirah with pigeon holes for the appraiser's current papers and records; two whatnots for the Head appraiser and the Manager. The remaining sum of Rs. 75 is provided for petty repairs to tables, chairs, almirahs, &c., most of which are old and require repairs and varnishing.

EXPENDITURE.

Detailed Account No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies—*cont.*

	Number. 1895-96.	Number. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			OUT-PORTS.								
Establishment—	6	6	Superintendents and Assistant Superintendents 1 (130), 1 (120), 4 (100).	7,800				7,800			
	13	11	Do. 2 (85), 1 (80), 6 (70), 2 (60).	9,480		32,460		11,340		32,447	
	41	43	Do. 7 (50), 5 (40), 5 (35), 5 (30), 2 (25), 12 (20), 6 (15), 1 (10)	15,180				14,340			
			Exchange compensation allowance.	1,200		1,200		1,200		1,071	
	101	85	Clerks 1 (30), 10 (25), 25 (20), 41 (15), 2 (14), 6 (10)	17,796		37,806		21,000		37,188	
	322	288	Servants 1 (10), 24 (7), 224 (6), 25 (5), 3 (3), 1 (2), 9 (1), 1 ($\frac{1}{2}$) ..	20,010				22,470			
			Patrol Boat Establishment (temporary)	(*a*) 1,000		1,000		870		..	
		44	Additional Establishment	7,530		7,470		..		5,101	
					79,996		79,936		79,020		75,807
Allowances—			Travelling allowance	930		930		800		877	
			Fees to clerks for working out of office hours	11,675		11,676		11,275		10,229	
					12,605		12,606		12,075		11,106
Supplies and Services—			Rewards	160		145		210		..	
			Petty construction and repairs ..	(*b*) 5,100		6,900		7,032		2,719	
			Remittance of treasure	160							
			Fees for accompanying drawback goods to steamer	78		245		160		897	
			Registration fees	5							
			Telephone charges	50		50		50		44	
					5,553		7,340		7,452		3,660
Contingencies—			Rents, rates and taxes	1,710		1,710		1,670		1,709	
			Service postage	..		..		..		..	
			Service telegrams	180		180		225		85	
			Hot and cold weather charges ..	100							
			Country articles costing Rs. 50 and more	80							
			Country articles costing less than Rs. 50 each	430							
			Binding charges	80							
			Record room charges	47							
			Repairs to furniture	78							
			Books costing less than one rupee.	15							
			Boat hire	40							
			Carriage of stationery	40							
			Boat repairs	15							
			Oil for lamps and other saderward charges	930							
			Conveyance of packages	25		2,364	2,598	2,550		2,754	
			Brooms, matches and wicks ..	15							
			Bamboo screens	10							
			Carriage of records	10							
			Gums, glue, paste and dufter cloths.	225							
			Sweepers' allowance	35							
			Oil for cleaning machines	13							
			Cost of sample spirits	100							
			Cost of sending suspected articles to the Chemical Examiner ..	14							
			Rubber stamps	15							
			Peons' belts and badges	5							
			Cats' food	35							
			Table cloth	5							
			Landing charges	2							
					4,254		4,488		4,445		4,548
					1,02,408				1,02,992		
			For rounding ..		+ 332				— 684		
			TOTAL OUT-PORTS ..		1,02,740		1,04,370		1,02,308		95,121

Explanatory Remarks.

(*a*) Sanctioned in G.Os., Revenue Department, Mis. No. 3877, dated 6th October 1894, and Mis. No. 2731, dated 9th July 1895.

Average.	Accounts. 1894-95.	1893-94.	1892-93.
Rs.	Rs.	Rs.	Rs.
747	878	640	723
11,217	10,229	9,045	14,379
11,964	11,107	9,685	15,102
..	..	..	..
3,284	2,719	4,353	2,780
773	897	594	827
43	44	42	44
4,100	3,660	4,989	3,651
1,676	1,709	1,785	1,534
2	..	7	..
88	85	92	88
2,272	2,754	2,175	1,886
4,038	4,548	4,059	3,508

(*b*) A list of petty construction and repair works (Appendix B), compiled from the statements furnished by Collectors, is submitted herewith to show the necessity for the provision made in the budget. The total provision for petty construction and repairs is nearly the same as that sanctioned for the current year. A sum of Rs. 500 has now been transferred from this head to "Rewards" in Madras, with reference to the proposal submitted to Government in Board's Proceedings, No. 4266, Mis., dated 7th October 1895. The total provision as now revised falls short of that sanctioned for the current year by Rs. 488. The amount which is left as reserve for incomplete and urgent works is Rs. 556.

EXPENDITURE.

Detailed Account No. 9B.—CUSTOMS—Land Customs—Salaries, Establishments and Contingencies.

	Number. 1895-96.	Number. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
Establishment—	2	(a)2	Superintendents (100), (60)	1,920		6,864		1,920		3,491	
	22	22	Do. 1 (40), 2 (30), 8 (20), 8 (15), 1(12), 2 (10)	4,944				4,944			
	17	17	Clerks 1 (30), 1 (25), 1 (20), 8 (15), 6 (12) ..	3,204		6,096		3,204		6,537	
	43	43	Servants 18 (7), 18 (6), 7 (1)	2,892				2,892			
		4	Additional establishment	756		756		..		2,365	
					13,716		13,716		12,960		12,393
Allowances—			Travelling allowance	140		130		130		154	
			Night allowance	..				..			
					140		130		130		154
Supplies and Services—			Rewards	130		120		100		13	
			Petty construction and repairs	(b) 2,590		1,099		1,146		804	
			Repairs to boats and clocks	20		45		45		..	
			Remittance of treasure	30							
					2,770		1,264		1,291		817
Contingencies—			Rents, rates and taxes	250		210		250		201	
			Service postage	20		20		20		1	
			Service telegrams								
			Country articles costing less than Rs. 50 ..	155							
			Purchase and repair of furniture	55							
			Record room charges	20							
			Peons' belts and badges	20							
			Binding charges	15							
			Oil for office lamps	291							
			Sweepers' allowance	30	694	860		889		995	
			Boat hire	60							
			Brooms, matches, wicks	2							
			Glue, paste, gums and dufter cloths ..	16							
			Coir rope	10							
			Carriage of stationery	15							
			Books costing less than one rupee	5							
					964		1,090		1,159		1,197
					17,590				15,540		
			For rounding		+ 10				— 540		
			TOTAL ..		17,600		16,200		15,000		14,561

Explanatory Remarks.

(a) *Vide* scale of establishment annexed hereto.

Accounts. Average.	1894-95.	1893-94.	1892-93.
Rs. 138 ..	Rs. 154 ..	Rs. 136 ..	Rs. 124 ..
138	154	136	124
4 1,248 ..	13 804 ..	1 1,398 ..	.. 1,542 ..
1,252	817	1,399	1,542
218	201	226	226
3	1	2	8
1,029	995	1,200	893
1,250	1,197	1,428	1,127

(b) For particulars *vide* Appendix B.

APPENDIX B.

List of Customs Works under Civil Buildings in charge of Civil officers for 1896-97.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1896-97.
			SEA CUSTOMS.	
			Original Works—*Nil.*	Rs.
			Repairs.	
Ganjám ..	Gopalpur	1	Repairs to the Customs building	100
	Baruva	2	Do. do. do.	20
	Calingapatam	3	Do. do. do. and cook-house..	100
	Pundi	4	Do. to the office building	20
			Total, Repairs ..	240
			Original Works—*Nil.*	
			Repairs.	
Vizagapatam ..	Vizagapatam	1	Petty repairs to and whitewashing and tarring the office of the Customs Collector.	40
		2	Renewing the cut-stone pavement and verandah of the north godown attached to the office of the Customs Collector.	120
	Bimlipatam	3	Petty repairs to and whitewashing the office of the Collector of Customs.	100
			Total, Repairs ..	260
			Original Works—*Nil.*	
			Repairs.	
Godávari ..	Cocanada	1	Whitewashing the Sea Customs House	100
	Narsapur	2	Do. do. do.	10
	Coringa	3	General repairs to the Sea Custom ghati shed, &c.	50
			Total, Repairs ..	160
			Original Works—*Nil.*	
			Repairs.	
Kistna	Masulipatam	1	Repairing pandals of the Sea Customs office ..	25
		2	Whitewashing the buildings	20
		3	Up-keep of Port boats	40
	Nizampatnam	4	Repairing office building	706
	Ipurupalem	5	Do. the pandal and whitewashing the office.	12
			Total, Repairs ..	803
			Original Works—*Nil.*	
			Repairs.	
South Arcot ..	Cuddalore	1	Repairs to the Sea Customs building	250
	Porto Novo	2	Do. do do.	500
		3	Do. to the weighing shed	200
			Total, Repairs ..	950
			Original Works.	
Tanjore	Tranquebar	1	Erecting a shed in front of the Sea Customs office for keeping the weighing machine.	30
			Total, Original Works ..	30
			Repairs.	
	Negapatam	1	Plastering with chunam and white and yellow washing the whole of the Sea Customs building.	200
		2	Putting seven sets of teak-wood batten doors to the godown room with hinges, &c., complete.	158
		3	Raising up to the roof the western wall of the room declared to be a public warehouse with one set of batten doors complete.	60

List of Customs Works under Civil Buildings in charge of Civil officers for 1896-97—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1896-97.
			SEA CUSTOMS—*cont.*	Rs.
			Repairs—cont.	
Tanjore—*cont.* ..	Negapatam—*cont.* ..	4	Painting doors and windows	50
		5	Placing iron-bars to a window near the cash-chest.	10
	Tranquebar	6	Plastering and yellow washing the ceiling and the walls of the record room	40
	Tirumulavasal	7	Whitewashing the main building and the weighing shed	7
			Total, Repairs ..	525
			Total, Original Works and Repairs ..	555
			Original Works—*Nil.*	
			Repairs.	
Madura	Pamban	1	Repairing and retiling the latrine attached to the Sea Customs office.	85
		2	Re-roofing the thatched shed attached to the Sea Customs office.	69
		3	Plastering the verandahs	32
		4	Flooring the entrance of the Sea Customs office room.	5
	Devipatnam	5	Replacing the rotten rafters and repairing a window.	8
		6	Whitewashing the walls	5
	Kilakarai	7	Changing the front verandah into an office room for the Sea Customs Superintendent.	126
	Tondi			
			Total, Repairs ..	330
			Original Works—*Nil.*	
			Repairs.	
Tinnevelly ..	Tuticorin	1	Whitewashing the Sea Customs office and the godown.	15
	Kulasekarapatnam ..	2	Whitewashing the Sea Customs house	7
			Total, Repairs ..	22
			Original Works.	
South Canara ..	Mangalore	1	Constructing a latrine in the Customs yard for the use of the establishment of the Sea Customs office.	65
			Repairs.	
		1	Annual monsoon repairs to and whitewashing the Sea Customs buildings in the district.	200
		2	Renewing the entrance wooden-barred door and repairing the railings of the verandah of the Sea Customs office.	150
		3	Repairing the broken windows and shutters ..	15
		4	Do. the compound wall of the Sea Customs office.	25
	Kasaragod	5	Repairing the roof of the Sea Customs office ..	15
	Coondapoor		Total, Repairs ..	405
			Total, Original Works and Repairs ..	470
			Original Works—*Nil.*	
			Repairs.	
Malabar	Tellicherry	1	Repairing the Customs house	255
	Badagara	2	Do. do.	39
	Quilandi	3	Do. do.	58
	Calicut	4	Do. do. (old and new) ..	293
	Beypore	5	Do. do.	43

List of Customs Works under Civil Buildings in charge of Civil officers for 1896-97—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1896-97.
			SEA CUSTOMS—*cont.*	Rs.
			Repairs—cont.	
Malabar—*cont.* ..	Tanur	6	Repairing the Customs house	16
	Cochin	7	Do. do.	300
			Total, Repairs ..	1,004
			Total allotment for works ..	4,794
			Reserve ..	306
			Grand Total ..	5,100
			LAND CUSTOMS.	
			ORIGINAL WORKS.	
Gódávari ..	....	..	Constructing ghati sheds, &c.	100
			Repairs.	
	....	..	General repairs to the wooden bridge and Land Customs ghati sheds, &c.	200
			Total, Original Works and Repairs ..	300
			ORIGINAL WORKS.	
	Karadikuppam Sayer ..	1	Constructing a Sayer cutcherry	480
		2	Do. a house for the use of the Sayer peon.	260
			Total, Original Works ..	740
			Repairs.	
South Arcot ..	Karadikuppam Sayer ..	1	Repairing the Sayer gumastah's house	150
	Mortandichavadi Sayer ..	2	Do. do. Superintendent's house ..	75
		3	Do. do. peon's house	20
	Kandamangalam Railway Sayer.	4	Do. the Railway Sayer Cutcherry at the Railway station	350
		5	Do. the peon's house	30
	Valdavoor Sayer	6	Do. the gumastah's house	250
		7	Re-roofing the peon's house	70
	Kottakuppam Sayer ..	8	Repairing the do.	40
		9	Renewing the pandal in front of the Sayer Cutcherry and whitewashing the same.	15
	Kondappachavadi Sayer ..	10	Repairing the Sayer Cutcherry	10
			Total, Repairs ..	1,010
			Total, Original Works and Repairs ..	1,750
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Tanjore	Sennamangalam	1	Plastering the walls round the Chowki building ..	100
	Seshamoolai	2	Repairing the shed in front of the Chowki ..	30
	Velangudi	3	Do. the Chowki building	70
		4	Do. the shed in front of the above	30
			Total, Repairs ..	230
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Malabar	Kallayi	1	Repairing Land Customs Chowkies	60
			Total, Repairs ..	60
			Total allotment for works ..	2,340
			Reserve ..	250
			Grand Total ..	2,590

3360

953:13-11-94
953:5-11-94
172:18.2.95

Govt. of {1895} Madras.

REVENUE.

Issued 28-11-95

Recd. 18-12-95 Encl.

G.O., No. 778, 28th November 1895.

NOVEMBER.

Budget Estimates.

Approving and transferring to the Financial Department, for sanction, the — of Customs charges for 1896-97.

Order No. 1022 d/18 Dec 95

The Estimates are accepted.

CMS
MCS
18.12.95

Rev. Dept. dd 20/12
Accl. Genl. 510 20/12
Sdeon Tabs.

No. 778, Revenue, 28th November 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—again the following G.O., Mis. No. 4319, Rev., dated 31st October 1895:—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4218, dated 3rd October 1895:—

Resolution—Mis. No. 4218, dated 3rd October 1895.

The accompanying budget estimates of charges for 1896–97 (1) Customs, (2) Establishment for the registration of sea-borne trade, and (3) printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department,
with budget statements.

Order—Mis. No. 4319, Revenue, dated 31st October 1895.

The budgets of charges for the registration of sea-borne trade and for the printing of the Trade and Navigation returns are approved and transferred to the Financial Department.

2. The estimates relating to Customs will be returned to the Board for correction and completion with reference to the following remarks:—

(1) *Madras—Office servants.*—The total for 1896–97 as per details given works up to "68" and not to "69."

(2) Provision is made for 1896–97 on account of cost of uniform (Rs. 350) and purchase and repair of furniture (Rs. 275). A note stating when the last purchase was made and explaining the necessity for the proposed expenditure should have been added—*vide* rule 82.

(3) The following amounts appear against "Other items" for 1896–97 contrary to rule 80. Details should be given:—

(*a*) Madras—Details of other Contingencies—Other items, Rs. 527.
(*b*) Out-ports—Details of other Charges—Other items, Rs. 1,921.
(*c*) Out-ports—Supplies and Services—Other items, Rs. 243.
(*d*) Land Customs—Supplies and Services—Other items, Rs. 50.
(*e*) Land Customs—Details of other Contingencies—Other items, Rs. 439.

(4) It is presumed that the amount of Rs. 100 under "Europe Stores" includes the provision to be made under rule 54 for freight.

(5) The Board should have explained the necessity for increased provision for "Petty construction and repairs" under Sea and Land Customs as compared with the actuals of 1894-95.

(6) The certificate prescribed in rule 10 has not been appended.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Financial Department (paragraph 1), with two statements.
„ the Accountant-General (ditto.)
„ the Board of Revenue (Separate Revenue),
with budget returned.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4819, dated 12th November 1895 :—

Read—G.O., Mis. No. 4319, Revenue, dated 31st October 1895.

Resolution—Mis. No. 4819, dated 12th November 1895.

The Customs budget is re-submitted to Government with the information called for in paragraph 2 of the Government Order read above.

2. (1) The figure 69 has been altered to 68.

(2) *Cost of uniform, Rs. 350.*—Annual supply of the uniform was sanctioned in G.O., No. 411, Revenue Department, dated 1st July 1895.

Purchase and repair of furniture, Rs. 275.—The last purchase was made in May 1895 for the establishment entertained in consequence of the imposition of cotton duties. A sum of Rs. 200 is intended for the purchase of the following articles :—

One glass almirah for the Appraiser's department for preserving samples.
One large table for examining and measuring piece-goods.
One table and cover for the wrap reel.
One table for the Head Appraiser.
One almirah with pigeon-holes for the Appraiser's current papers and records.
Two whatnots for the Head Appraiser and the Manager.

The remaining sum of Rs. 75 is provided for petty repairs to tables, chairs, almirahs, &c., most of which are old and require repairs and varnishing.

(3) (*a*) to (*e*).—The information called for from Collectors having now been received, is embodied in the Appendix A.

(4) The amount of Rs. 100 includes freight also.

(5) A list of petty construction and repair works (Appendix B), compiled from the statements furnished by Collectors, is submitted herewith to show the necessity for the provision made in the budget. The total provision for petty construction and repairs is nearly the same as that sanctioned for the current year. A sum of Rs. 500 has now been transferred from this head to "Rewards" in Madras, with reference to the proposal submitted to Government in Board's Proceedings, Mis. No. 4266, dated 7th October 1895.

The total provision as now revised falls short of that sanctioned for the current year by Rs. 488. The amount which is left as reserve for incomplete and urgent works is Rs. 556.

(6) As already stated in the first page of the budget, figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors

and the audited figures are adopted by the Board. The rule requiring a certificate is not therefore applicable in the case of Customs charges.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with budget returned and Appendices A and B.

Order—No. 778, Revenue, dated 28th November 1895.

Separate Revenue No. 139.

The estimates are approved and will be transferred to the Financial Department for sanction.

(True Extract.)

for Secretary to Government.

To the Financial Department.
„ the Board of Revenue (Separate Revenue).
„ the Accountant-General.

Bxd. C. M. Brisson.

45 Copies.

APPENDIX A.

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS—CUSTOMS.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Refunds	43,000	43,000	71,000	42,853
Drawbacks	7,000	7,000	3,000	2,689
TOTAL ..	50,000	50,000	74,000	45,542

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
		Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, Establishment and Contingencies ..	9A	2,22,400	2,19,800	2,21,000	1,86,535
Land Customs—Salaries, Establishment and Contingencies.	9B	17,600	16,200	15,000	14,561
TOTAL ..		2,40,000	2,33,000	2,36,000	2,01,096

DETAILED ACCOUNT No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies.

SUMMARY.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS	1,19,660		1,15,430		1,18,692		91,414	
OUT-PORTS	1,02,740		1,04,370		1,02,308		95,121	
TOTAL ..		2,22,400		2,19,800		2,21,000		1,86,535

Number. 1895-96.	Number. 1896-97.	DETAILS.							
		MADRAS.							
Salaries—									
1	1	Collector * (2,333⅓)[4]	26,880		26,880		26,880		27,465
1	1	Exchange compensation allowance.	5,128		5,109		5,128		4,483
			32,008		31,989		32,008		31,948
		Deduct—One-third transferred to "3. Land Revenue—Charges of District Administration" (page)	*10,669*		*10,663*		*10,669*		*10,649*
				21,339		21,326		21,339	21,299
1	1	Deputy Collector (700)	8,400		(a) 7,000		8,400		6,000
		Local allowances	..		(b) 665		..		1,140
				8,400		7,665		8,400	7,140
		Total ..		29,739		28,991		29,739	28,439

* Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, see note (*a*), page .

EXPLANATORY REMARKS.

The estimate of refunds is fixed with reference to the actuals of the past official year.
The estimate of drawbacks is fixed with reference to the actuals of the first four months of the current year.

Figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors.

(*a*) At Rs. 500 for first seven months and at Rs. 700 for last five months—*vide* proposition statement approved in G.O., No. 104, Revenue Department, dated 22nd February 1895.
(*b*) Personal allowance for seven months.

EXPENDITURE.

Detailed Account No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies—*cont.*

	Number. 1895-96.	Number. 1896-97.	MADRAS—*cont.*	Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
			* General Correspondence Department.								
Establishment—	1	1	Manager (175—10—225)	† 2,700		2,700		2,220			
	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20)	2,220		2,220		2,220			
					4,920		4,920		4,440		
			Record Department.								
	1	1	Record-keeper (40)	480		480		480			
	1	1	Indexer (25)	300		300		300			
					780		780		780		
			Bonding Department.								
	1	1	Supervisor (175)	2,100		2,100		2,100			
	1	1	Gauger (15)	180		180		180			
					2,280		2,280		2,280		
			Import and Export Department.								
	1	1	Superintendent (150—10—200)	1,920		1,800		1,920			
	1	1	Deputy Superintendent (100)	1,200		1,200		1,200			
	8	8	Clerks 1 (60), 1 (50), 2 (35), 2 (30), 2 (15) ..	3,240		3,240		3,240			
	3	3	Weighers (10)	360		360		360			
					6,720		6,600		6,720		
			Inspector's Department.								
	1	1	Inspector (125)	1,500		1,500		1,500			
	8	8	Clerks 1 (80), 1 (50), 1 (40), 1 (35), 1 (30), 2 (25), 1 (20)	3,660		3,660		3,660			
					5,160		5,160		5,160		
			Appraiser's Department.								
	1	1	Head Appraiser (600)	‡ 7,200		3,600		..			
	1	1	Second Appraiser (400—20—500)	5,040		4,800		4,900			
	1	1	Third Appraiser (200—10—250)	2,520		2,400		2,520			
	1	1	Fourth Appraiser (150—10—200)	1,920		1,800		1,920			
	1	1	Head Examiner (80)	960		960		960			
	4	8	Clerks 1 (60), 2 (50), 1 (40), 1 (35), 1 (30), 1 (25), 1 (15)	3,660		3,660		1,680			
	1	..	Market Reporter (50+15)	..		342		1,200			
	1	1	Gauger (20)	240		240		240			
			Provision for Additional Establishment ..	..		..		10,500			
					21,540		17,802		23,920		
			Exchange compensation allowance	973		923		..			
					973		923		..		
			Account and Bill Department.								
	1	1	Accountant (125)	1,500		1,500		1,500			
	..	1	Assistant Accountant (85)	1,020		1,020		..			
	2	2	Accountant and Bill Collector (70), (50) ..	1,440		1,440		1,440			
	8	11	Clerks 1 (40), 2 (35), 2 (30), 3 (25), 3 (20) ..	3,660		3,660		2,400			
			Provision for Additional Establishment ..	..		..		2,280			
					7,620		7,620		7,620		
			Cash Department.								
	1	1	Cash-keeper (100)	1,200		1,200		1,200			
	1	1	Clerk (25)	300		300		300			
	3	3	Shroffs (25), (20), (15)	720		720		720			
			Provision for Additional Establishment ..	..		38		840			
					2,220		2,258		3,060		
			Baggage Department.								
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020			
	1	1	Assistant ditto (55)	660		660		660			
					1,680		1,680		1,680		
			Statement Department.								
	10	10	Clerks 1 (75), 1 (40), 1 (35), 3 (30), 1 (25), 2 (20), 1 (15)	3,840		3,840		3,840			
					3,840		3,840		3,840		
			Chemical Testing Department.								
	2	2	Testers (125), (65)	2,280		2,280		2,280			
	1	1	Attender (8)	96		96		96			
					2,376		2,376		2,376		
			Boat Note and Cargo Regulation Dept.								
	7	7	Clerks 1 (35), 1 (30), 1 (25), 1 (20), 3 (15) ..	1,860		1,860		1,860			
	1	1	Weigher (10)	120		120		120			
					1,980		1,980		1,980		
			Carried over ..		62,089		58,219		63,856		

Explanatory Remarks.

* For scale of establishment—*vide* proposition statement approved in Government Order, No. 104, Revenue Department, dated 22nd February 1895.

† Government has sanctioned the Collector's proposal to allow the manager to draw the maximum salary, G.O. Mis. No. 2682, Revenue Department dated 6th July 1895.

‡ *Vide*—Government Order, Mis. No. 3444, Revenue Department, dated 26th August 1895.

EXPENDITURE.

Detailed Account No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies—*cont.*

	Number. 1896-96.	Number. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MADRAS—*cont.*								
			Brought forward ..		62,089		58,219		63,856		
			Beach Department (Iron and Timber).								
Establishment—cont.	4	4	Preventive Officer (50—5—75) ..	2,640		2,400		2,560			
	4	4	Clerks (50), (30), (25), (20) ..	1,500		1,500		1,500			
	32	32	Tide Writers (12)	4,608		4,608		4,608			
	1	1	Weigher (10)	120		120		120			
					8,868		8,628		8,788		
			Office Servants.								
	69	71	Servants 1 (14), 1 (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552		6,552		6,408			
			Provision for Additional Establishment	..		..		264			
					6,552		6,552		6,672		
									79,316		
			Deduct—Probable Savings ..						*1,051*		
			Total Establishment ..		77,509		73,399		78,265		53,465
Allowances—			Travelling and tentage allowance..	50		(a) 150		50		29	
			Conveyance allowance	300		300		300		300	
					350		450		350		329
Supplies and Services—			Rewards	500		..		..		..	
			Cost of Europe stores	100		850		850		20	
			Fee to clerks for working out of office hours	4,500		4,500		4,000		3,842	
					(b) 5,100		5,350		4,850		3,862
Contingencies—			Rents, rates and taxes	(c) 5,240		5,240		3,500		3,260	
			Service postage	100		100		100		113	
			Service telegrams	30		30		20		25	
			Hot and cold weather charges ..	200							
			Periodicals and newspapers ..	80							
			Cost of uniform	(d) 350							
			Purchase and repair of furniture ..	(e) 275							
			Advertisements	20							
			Binding charges (glue, paste, &c.) ..	100							
			Record room charges	20							
			Carriage of stationery	20							
			Boat hire for the Baggage Superintendent and his Assistant ..	50							
			Carriage hire for an Ordnancer Artificer for supervising the working of the fire engine	12							
			Grease, neatsfoot oil, cocoanut oil, wax and camphor for cleaning the fire engine	36							
			Lamp oil, cocoanut oil, matches, winnows, brooms and pots for night guards round the Custom house and also on the pier when goods are permitted to be landed after sunset	84		1,592	1,870	1,868		1,921	
			Firewood for preparing red ink, tin vessels and funnels	6							
			Landing and cooly charges on packages landed from vessels to the Agent for Government Consignments	30							
			Repairs to hydrants and pipes ..	25							
			Winding and repairing clocks ..	40							
			Harbour dues and cranage on unclaimed goods	29							
			Carriage hire to clerks and shroffs..	15							
			Ice, towels, soda, matches, washerman's hire, wicks for spirit lamps and petty repairs to the pipe, still and for the use of the Testing and Bonding Departments ..	100							
			Petty repairs to office building ..	100							
					6,962		7,240		5,488		5,319
			TOTAL SEA CUSTOMS MADRAS ..		1,19,660		1,15,430		1,18,692		91,414

Explanatory Remarks.

Average.	Accounts. 1894-95.	Accounts. 1893-94.	Accounts. 1892-93.
Rs. 76	Rs. 29	Rs. 158	Rs. 41
291	300	300	275
367	329	458	316
..	..	..	..
313	20	348	571
3,826	3,842	3,632	4,006
4,139	3,862	3,980	4,577
3,279	3,260	3,288	3,288
104	113	80	120
12	25	7	5
1,622	1,921	1,527	1,417
5,017	5,319	4,902	4,830

(a) An expenditure of Rs. 132 has already been incurred in connection with the appointment of the present Collector.

(b) The increase is due to the payment of overtime fees to the additional preventive staff entertained recently.

(c) The increase under 'Rents, rates and taxes' is due to the payment of rent for the ground rented from the Harbour Trust Board for the storage of iron.

(d) *Cost of uniform Rs.* 350.—Annual supply of the uniform was sanctioned in Government Order No. 411, Revenue Department, dated 1st July 1895.

(e) *Purchase and repair of furniture, Rs.* 275. The last purchase was made in May 1895 for the establishment entertained in consequence of the imposition of cotton duties. A sum of Rs. 200 is intended for the purchase of the following articles:—One glass almirah for the appraiser's department for preserving samples; one large table for examining and measuring piecegoods; one table and cover for the wrapreel; one table for the Head appraiser; one almirah with pigeon holes for the appraiser's current papers and records; two whatnots for the Head appraiser and the Manager. The remaining sum of Rs. 75 is provided for petty repairs to tables, chairs, almirahs, &c., most of which are old and require repairs and varnishing.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS—Sea Customs—Salaries, Establishments and Contingencies—*cont.*

	Number. 1895-96.	Number. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			OUT-PORTS.								
Establishment—	6	6	Superintendents and Assistant Superintendents 1 (130), 1 (120), 4 (100).	7,800				7,800			
	13	11	Do. 2 (85), 1 (80), 6 (70), 2 (60).	9,480		32,460		11,340		32,447	
	41	43	Do. 7 (50), 5 (40), 5 (35), 5 (30), 2 (25), 12 (20), 6 (15), 1 (10)	15,180		1,200		14,340 1,200		1,071	
			Exchange compensation allowance.	1,200							
	101	85	Clerks 1 (30), 10 (25), 25 (20), 41 (15), 2 (14), 6 (10)	17,796		37,806		21,000		37,188	
	322	288	Servants 1 (10), 24 (7), 224 (6), 25 (5), 3 (3), 1 (2), 9 (1), 1 ($\frac{1}{2}$) ..	20,010				22,470			
			Patrol Boat Establishment (temporary)	(*a*) 1,000		1,000		870		5,101	
		44	Additional Establishment	7,530		7,470		..			
					79,996		79,936		79,020		75,807
Allowances—			Travelling allowance	930		930		800		877	
			Fees to clerks for working out of office hours	11,675		11,676		11,275		10,229	
					12,605		12,606		12,075		11,106
Supplies and Services—			Rewards	160		145		210		..	
			Petty construction and repairs ..	(*b*) 5,100		6,900		7,032		2,719	
			Remittance of treasure	160							
			Fees for accompanying drawback goods to steamer	78		245		160		897	
			Registration fees	5						44	
			Telephone charges	50		50		50			
					5,553		7,340		7,452		3,660
Contingencies—			Rents, rates and taxes	1,710		1,710		1,670		1,709	
			Service postage	..		..	180	..	225	..	85
			Service telegrams	180							
			Hot and cold weather charges ..	100							
			Country articles costing Rs. 50 and more	80							
			Country articles costing less than Rs. 50 each	430							
			Binding charges	80							
			Record room charges	47							
			Repairs to furniture	78							
			Books costing less than one rupee.	15							
			Boat hire	40							
			Carriage of stationery	40							
			Boat repairs	15							
			Oil for lamps and other saderward charges	930	2,364	2,598		2,550		2,754	
			Conveyance of packages	25							
			Brooms, matches and wicks ..	15							
			Bamboo screens	10							
			Carriage of records	10							
			Gums, glue, paste and dufter cloths.	225							
			Sweepers' allowance	35							
			Oil for cleaning machines	13							
			Cost of sample spirits	100							
			Cost of sending suspected articles to the Chemical Examiner ..	14							
			Rubber stamps	15							
			Peons' belts and badges	5							
			Cats' food	35							
			Table cloth	5							
			Landing charges	2							
					4,254		4,488		4,445		4,548
					1,02,408				1,02,992		
			For rounding ..		+ 332				— 684		95,121
			TOTAL OUT-PORTS ..		1,02,740		1,04,370		1,02,308		

EXPLANATORY REMARKS.

(*a*) Sanctioned in G.Os., Revenue Department, Mis. No. 3877, dated 6th October 1894, and Mis. No. 2731, dated 9th July 1895.

Average.	Accounts. 1894-95.	Accounts. 1893-94.	Accounts. 1892-93.
Rs.	Rs.	Rs.	Rs.
747	878	640	723
11,217	10,229	9,045	14,379
11,964	11,107	9,685	15,102
..	..	..	..
3,284	2,719	4,353	2,780
773	897	594	827
43	44	42	44
4,100	3,660	4,989	3,651
1,676	1,709	1,785	1,534
2	..	7	..
88	85	92	88
2,272	2,754	2,175	1,886
4,038	4,548	4,059	3,508

(*b*) A list of petty construction and repair works (Appendix B), compiled from the statements furnished by Collectors, is submitted herewith to show the necessity for the provision made in the budget. The total provision for petty construction and repairs is nearly the same as that sanctioned for the current year. A sum of Rs. 500 has now been transferred from this head to "Rewards" in Madras, with reference to the proposal submitted to Government in Board's Proceedings, No. 4266, Mis., dated 7th October 1895. The total provision as now revised falls short of that sanctioned for the current year by Rs. 488. The amount which is left as reserve for incomplete and urgent works is Rs. 556.

EXPENDITURE.

Detailed Account No. 9B.—CUSTOMS—Land Customs—Salaries, Establishments and Contingencies.

	Number. 1895-96.	Number. 1896-97.		Budget Estimate, 1896-97. Rs.	Budget Estimate, 1896-97. Rs.	Revised Estimate, 1895-96. Rs.	Revised Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Budget Estimate, 1895-96. Rs.	Accounts, 1894-95. Rs.	Accounts, 1894-95. Rs.
Establishment—	2	(a)2	Superintendents (100), (60)	1,920		6,864		1,920		3,491	
	22	22	Do. 1 (40), 2 (30), 8 (20), 8 (15), 1 (12), 2 (10)	4,944				4,944			
	17	17	Clerks 1 (30), 1 (25), 1 (20), 8 (15), 6 (12) ..	3,204		6,096		3,204		6,537	
	43	43	Servants 18 (7), 18 (6), 7 (1)	2,892				2,892		2,365	
		4	Additional establishment	756	13,716	756	13,716	..	12,960		12,393
Allowances—			Travelling allowance	140		130		130		154	
			Night allowance	..				..			154
					140		130		130		
Supplies and Services—			Rewards	130		120		100		13	
			Petty construction and repairs	(a) 2,590		1,099		1,146		804	
			Repairs to boats and clocks	20		45		45		..	
			Remittance of treasure	30							817
					2,770		1,264		1,291		
Contingencies—			Rents, rates and taxes	250		210		250		201	
			Service postage	20		20		20		1	
			Service telegrams								
			Country articles costing less than Rs. 50 ..	155							
			Purchase and repair of furniture	55							
			Record room charges	20							
			Peons' belts and badges	20							
			Binding charges	15							
			Oil for office lamps	291		860		889		995	
			Sweepers' allowance	30	694						
			Boat hire	60							
			Brooms, matches, wicks	2							
			Glue, paste, gums and dufter cloths ..	16							
			Coir rope	10							
			Carriage of stationery	15							
			Books costing less than one rupee	5							
					964		1,090		1,159		1,197
					17,590				15,540		
			For rounding		+ 10				— 540		
			TOTAL ..		17,600		16,200		15,000		14,561

Explanatory Remarks.

(a) *Vide* scale of establishment annexed hereto.

Accounts. Average.	1894-95.	1893-94.	1892-93.
Rs. 138 ..	Rs. 154 ..	Rs. 136 ..	Rs. 124 ..
138	154	136	124
4	13	1	..
1,248	804	1,398	1,542
..	..	..	..
1,252	817	1,399	1,542
218	201	226	226
3	1	2	8
1,029	995	1,200	893
1,250	1,197	1,428	1,127

(a) For particulars *vide* Appendix B.

APPENDIX B.

List of Customs Works under Civil Buildings in charge of Civil officers for 1896-97.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1896-97.
			SEA CUSTOMS.	
			ORIGINAL WORKS—*Nil.*	Rs.
			Repairs.	
Ganjám ..	Gopalpur	1	Repairs to the Customs building	100
	Baruva	2	Do. do. do.	20
	Calingapatam	3	Do. do. do. and cook-house ..	100
	Pundi	4	Do. to the office building	20
			Total, Repairs ..	240
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Vizagapatam ..	Vizagapatam	1	Petty repairs to and whitewashing and tarring the office of the Customs Collector.	40
		2	Renewing the cut-stone pavement and verandah of the north godown attached to the office of the Customs Collector.	120
	Bimlipatam	3	Petty repairs to and whitewashing the office of the Collector of Customs.	100
			Total, Repairs ..	260
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Gódávari ..	Cocanada	1	Whitewashing the Sea Customs House	100
	Narsapur	2	Do. do. do.	10
	Coringa	3	General repairs to the Sea Custom ghati shed, &c.	50
			Total, Repairs ..	160
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Kistna	Masulipatam	1	Repairing pandals of the Sea Customs office ..	25
		2	Whitewashing the buildings	20
		3	Up-keep of Port boats	40
	Nizampatnam	4	Repairing office building	706
	Ipurupalem	5	Do. the pandal and whitewashing the office.	12
			Total, Repairs ..	803
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
South Arcot ..	Cuddalore	1	Repairs to the Sea Customs building	250
	Porto Novo	2	Do. do do.	500
		3	Do. to the weighing shed	200
			Total, Repairs ..	950
			ORIGINAL WORKS.	
Tanjore	Tranquebar	1	Erecting a shed in front of the Sea Customs office for keeping the weighing machine.	30
			Total, Original Works ..	30
			Repairs.	
	Negapatam	1	Plastering with chunam and white and yellow washing the whole of the Sea Customs building.	200
		2	Putting seven sets of teak-wood batten doors to the godown room with hinges, &c., complete.	158
		3	Raising up to the roof the western wall of the room declared to be a public warehouse with one set of batten doors complete.	60

List of Customs Works under Civil Buildings in charge of Civil officers for 1896-97—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1896-97.
			SEA CUSTOMS—*cont.*	Rs.
			Repairs—cont.	
Tanjore—*cont.* ..	Negapatam—*cont.* ..	4	Painting doors and windows	50
		5	Placing iron-bars to a window near the cash-chest.	10
	Tranquebar	6	Plastering and yellow washing the ceiling and the walls of the record room	40
	Tirumulavasal	7	Whitewashing the main building and the weighing shed	7
			Total, Repairs ..	525
			Total, Original Works and Repairs ..	555
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Madura	Pamban	1	Repairing and retiling the latrine attached to the Sea Customs office.	85
		2	Re-roofing the thatched shed attached to the Sea Customs office.	69
		3	Plastering the verandahs	32
		4	Flooring the entrance of the Sea Customs office room.	5
	Devipatnam	5	Replacing the rotten rafters and repairing a window.	8
		6	Whitewashing the walls	5
	Kilakarai	7	Changing the front verandah into an office room for the Sea Customs Superintendent.	126
	Tondi		Total, Repairs ..	330
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Tinnevelly ..	Tuticorin	1	Whitewashing the Sea Customs office and the godown.	15
	Kulasekarapatnam ..	2	Whitewashing the Sea Customs house	7
			Total, Repairs ..	22
			ORIGINAL WORKS.	
South Canara ..	Mangalore	1	Constructing a latrine in the Customs yard for the use of the establishment of the Sea Customs office.	65
			Repairs.	
		1	Annual monsoon repairs to and whitewashing the Sea Customs buildings in the district.	200
		2	Renewing the entrance wooden-barred door and repairing the railings of the verandah of the Sea Customs office.	150
		3	Repairing the broken windows and shutters ..	15
		4	Do. the compound wall of the Sea Customs office.	25
	Kasaragod	5	Repairing the roof of the Sea Customs office ..	15
	Coondapoor		Total, Repairs ..	405
			Total, Original Works and Repairs ..	470
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Malabar	Tellicherry	1	Repairing the Customs house	255
	Badagara	2	Do. do.	39
	Quilandi	3	Do. do. (old and new) ..	58
	Calicut	4	Do. do.	293
	Beypore	5	Do. do.	43

List of Customs Works under Civil Buildings in charge of Civil officers for 1896-97—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1896-97.
			SEA CUSTOMS—*cont.*	
				RS.
			Repairs—cont.	
Malabar—*cont.* ..	Tanur	6	Repairing the Customs house	16
	Cochin	7	Do. do.	300
			Total, Repairs ..	1,004
			Total allotment for works ..	4,794
			Reserve ..	306
			Grand Total ..	5,100
			LAND CUSTOMS.	
			ORIGINAL WORKS.	
Gódávari ..	....	..	Constructing ghati sheds, &c.	100
			Repairs.	
	....	..	General repairs to the wooden bridge and Land Customs ghati sheds, &c.	200
			Total, Original Works and Repairs ..	300
			ORIGINAL WORKS.	
South Arcot ..	Karadikuppam Sayer ..	1	Constructing a Sayer cutcherry	480
		2	Do. a house for the use of the Sayer peon.	260
			Total, Original Works ..	740
			Repairs.	
	Karadikuppam Sayer ..	1	Repairing the Sayer gumastah's house	150
	Mortandichavadi Sayer ..	2	Do. do. Superintendent's house ..	75
		3	Do. do. peon's house	20
	Kandamangalam Railway Sayer.	4	Do. the Railway Sayer Cutcherry at the Railway station	350
		5	Do. the peon's house	30
	Valdavoor Sayer	6	Do. the gumastah's house	250
		7	Re-roofing the peon's house	70
	Kottakuppam Sayer ..	8	Repairing the do.	40
		9	Renewing the pandal in front of the Sayer Cutcherry and whitewashing the same.	15
	Kondappachavadi Sayer ..	10	Repairing the Sayer Cutcherry	10
			Total, Repairs ..	1,010
			Total, Original Works and Repairs ..	1,750
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Tanjore	Sennamangalam	1	Plastering the walls round the Chowki building ..	100
	Seshamoolai	2	Repairing the shed in front of the Chowki ..	30
	Velangudi	3	Do. the Chowki building	70
		4	Do. the shed in front of the above	30
			Total, Repairs ..	230
			ORIGINAL WORKS—*Nil.*	
			Repairs.	
Malabar	Kallayi	1	Repairing Land Customs Chowkies	60
			Total, Repairs ..	60
			Total allotment for works ..	2,340
			Reserve ..	250
			Grand Total ..	2,590

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