

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 312

DATED 11th April 1896.

INDEXED. 617

[Despatch Abstract.]

BUDGET ESTIMATES.-

Revenue Dept. on Proceedings,
Recording, with remarks, Proceedings, Board of Revenue,
forwarding to the Accountant-General, Madras, the further report
called for by him on the feasibility of revising the estimates of
receipt under III, Salt, and VII, Customs, for 1894-95 and 1895-96.

BACK PAPERS

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

FURTHER PAPERS.

[illegible]

11TH APRIL 1895, No. 312, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT

READ—the following paper :—

G.O., dated 28th March 1895, Mis. No. 1339, Revenue.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), dated 6th March 1895, No. 107:—

Read—the following papers:—

From T. W. RAWLINS, Esq., Accountant-General, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Fort St. George, 7th February 1895, No. 275.

I have the honour to request that you will be good enough to inform me, without fail, on the 7th March next, for communication to the Government of India, whether the revised estimates of the current year under III. Salt and VII. Customs, as recently modified by the Board, require further modifications in the light of later actuals, and, if so, to what extent.

From T. W. RAWLINS, Esq., Accountant-General, to the Secretary to the
Commissioner of Salt, Abkari and Separate Revenue, dated Fort St. George,
15th February 1895, No. 362.

In continuation of my letter, No. 275, dated the 7th instant, I have the honour to request that you will be good enough, when furnishing me with the information therein called for in respect to the revised estimates under III. Salt and VII. Customs, also to state what modifications are necessary in the budget estimates for next year.

Resolution—dated 6th March 1895, No. 107.

The information asked for by the Accountant-General in the letters read above on the feasibility of further revising the revised estimate for the current year and the budget estimate for 1895-96 under III. Salt and VII. Customs will now be furnished.

2. *III. Salt—Madras*—(i) *Estimate for 1894-95*.—In Board's Proceedings, dated 15th January 1895, No. 7, the sales of salt for Home and Inland consumption and for *duty-paid* exports for the current year were estimated at 70 and 0.40 lakhs of maunds respectively, and the receipts (Imperial and Provincial) at 175.33 lakhs of rupees. The sales for Home and Inland consumption up to the third week of February last are roughly known to be 6,893,184 maunds. On this basis the probable sales for the remaining five weeks will be 743,393 maunds. The sales in the corresponding period of last year were 671,685 maunds. It will be safe to adopt 670,816 maunds as the estimated sales in the remaining five weeks. This will bring the total estimated sales for Home and Inland consumption to 7,064,000 maunds. The duty-paid exports amounted to 19,732 maunds in the first ten months of 1894-95 and are

not likely to exceed 26,000 maunds for the whole year. Adding these two items together, the total sales of salt on which duty is payable in this Presidency in the current year may be taken at 70.90 lakhs of maunds.

(ii) *Cash Receipts*.—The proportion of credit sales to total sales during the first ten months of the current official year was 66 per cent.* Assuming that the price of Government paper, which has been more or less steady from the beginning of the year, will continue to be so to

the close of the year, and allowing a margin for possible trade fluctuations, the Board considers that 60 per cent. may be taken as the estimated proportion of credit sales to total sales during the last two months of 1894-95. The sales during the first ten months, including duty-paid exports, amounted to 5,892,162 maunds. Deducting this quantity from the total estimated sales for the year (7,090,000 maunds), the sales for the last two months will be 1,197,838 maunds, of which 60 per cent. or 718,702 maunds will, according to the estimate adopted, be sold on credit and the remaining 479,136 maunds for cash. The estimated cash receipts will then be as follows:—

	RS.
(a) Collections on salt sold for cash up to the end of January 1895	49,31,895
(b) Collections on salt estimated to be sold for cash in February and March 1895	11,97,840
(c) Collections on salt sold for credit in the first six months of 1894-95, the duty on which is payable in the next six months	59,05,450
(d) Duty outstanding on credits issued in 1893-94, which is payable in the current year	50,21,301
(e) Cost price of Government salt	2,01,000
(f) Value of salt sold for fish-curing	1,35,000
(g) Value of salt sold to French Government	9,000
(h) Customs duty	22,000
(i) Miscellaneous (Provincial)	1,48,000
Total	1,75,71,486
or in round figures	175.70 lakhs.

(iii) *Estimates for 1895-96*.—The sales for Home and Inland consumption and for duty-paid exports were fixed at 70.40 lakhs of maunds, and the receipts—Imperial and Provincial—at Rs. 1,81,62,000. These figures were approved in G.O., dated 7th November 1894, Mis. No. 775, Revenue. Nothing has yet occurred to justify any revision of the estimate of sales. As regards cash receipts, the credit sales for the four months from October to January in the current year amounted to 1,557,224 maunds, and those for the remaining two months (at 60 per cent. on 1,197,838 maunds, the total sales estimated for those months) will be 718,702 maunds, making a total of 2,275,926 maunds for the latter half of the current year. The duty on this quantity will amount to Rs. 56,89,815 or 56.89 lakhs of rupees in round figures, against 50.29 lakhs (in round figures) estimated in the budget, or an excess of 6.60 lakhs. Adding this amount to the receipts (Imperial and Provincial) for 1895-96, viz., 1,81.62 lakhs approved in the Government order mentioned above, the total revenue for that year will amount to 188.22 lakhs of rupees.

This assumes that the credit sales of the last six months of 1895-96 as estimated in the budget (viz., 28 per cent. of the total sales) will not require revision; but if the proportion now adopted for the last two months of 1894-95 should continue for 1895-96, the credit sales in the latter half of that year will be 29 per cent. of the total sales in the year, and the revenue of that year will require to be reduced by the duty on (30-28) 2 per cent. of the total sales, or 140,800 maunds. The revenue will then be (188.22-3.52, or) 185 lakhs of rupees in round figures.

3. VII. *Customs*.—No alterations are required in the estimates for the current and ensuing years under this head.

(True Copies and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

To the Accountant-General, Madras.

Copy to the Secretary to Government, Revenue Department.

Order—dated 28th March 1895, Mis. No. 1339, Revenue.

Recorded.

(True Extract.)

(Signed) W. B. AYLING,
Under Secretary to Government.

To the Board of Revenue (Separate Revenue).

Copy to the Financial Department.

ORDER—dated 11th April 1895, No. 312, Financial.

Recorded, with the remark that the figures finally accepted by the Government of India are—

	III. Salt.	VII. Customs.
Revised Estimate, 1894-95—		
Imperial	178.52	34.65
Provincial	1.48	.60
Total	180.00	35.25
Budget Estimate, 1895-96—		
Imperial	180.00	41.50
Provincial	1.97	.61
Total	181.97	42.11

(True Extract.)

Chief Secretary.

To the Revenue Department.
Accountant-General.

Exd. A. Baill.

Gobt. of {1895} Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., 11th April 1895, No. 312.

APRIL.

Budget Estimates.

Recording, with remarks, Proceedings, Revenue Department, on Proceedings, Board of Revenue, forwarding to the Accountant-General, Madras, the further report called for by him on the feasibility of revising the estimates of receipts under III. Salt and VII. Customs for 1894-95 and 1895-96.

BOARD OF REVENUE (SEPARATE REVENUE), 6TH MARCH 1895, No. 107.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—the following letter from T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Fort St. George, 7th February 1895, No. 275:—

I have the honour to request that you will be good enough to inform me, without fail, on the 7th March next, for communication to the Government of India, whether the revised estimates of the current year under III. Salt and VII. Customs, as recently modified by the Board, require further modifications in the light of later actuals, and if so, to what extent.

READ—the following letter from T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Fort St. George, 15th February 1895, No. 362:—

In continuation of my letter, No. 275, dated the 7th instant, I have the honour to request that you will be good enough, when furnishing me with the information therein called for in respect to the revised estimates under III. Salt and VII. Customs, also, to state what modifications are necessary in the budget estimates for next year.

RESOLUTION—dated 6th March 1895, No. 107.

The information asked for by the Accountant-General in the letters read above on the feasibility of further revising the revised estimate for the current year and the budget estimate for 1895-96 under III. Salt and VII. Customs will now be furnished.

2. III. Salt—Madras—(i) Estimate for 1894-95.—In Board's Proceedings, dated 15th January 1895, No. 7, the sales of salt for Home and Inland consumption and for duty-paid exports for the current year were estimated at 70 and 0.40 lakhs of maunds respectively, and the receipts (Imperial and Provincial) at 175.33 lakhs of rupees. The sales for Home and Inland consumption up to the third week of February last are roughly known to be 6,393,184 maunds. On this basis the probable sales for the remaining five weeks will be 743,393 maunds. The sales in the corresponding period of last year were 671,685 maunds. It will be safe to adopt 670,816 maunds as the estimated sales in the remaining five weeks. This will bring the total estimated sales for Home and Inland consumption to 7,064,000 maunds. The duty-paid exports amounted to 19,732 maunds in the first ten months of 1894-95 and are not likely to exceed 26,000 maunds for the whole year. Adding these two items together, the total sales of salt on which duty is payable in this Presidency in the current year may be taken at 70.90 lakhs of maunds.

(ii) Cash receipts.—The proportion of credit sales to total sales during the first ten months of the current official year was 66 per cent. * Assuming that the price of Government paper, which has been more or less steady from the beginning of the year, will continue to be so to

				maunds.
* Total sales	...	...	...	5,892,162
Credit sales	...	...	...	3,919,404

the close of the year, and allowing a margin for possible trade fluctuations, the Board considers that 60 per cent. may be taken as the estimated proportion of credit sales to

total sales during the last two months of 1894-95. The sales during the first ten months, including duty-paid exports, amounted to 5,892,162 maunds. Deducting this quantity from the total estimated sales for the year, 7,090,000 maunds—the sales for the last two months will be 1,197,838 maunds, of which 60 per cent. or 718,702 maunds will, according to the estimate adopted, be sold on credit and the remaining 479,136 maunds for cash. The estimated cash receipts will then be as follows:—

	RS.
(a) Collections on salt sold for cash up to the end of January 1895	49,31,895
(b) Collections on salt estimated to be sold for cash in February and March 1895	11,97,840
(c) Collections on salt sold for credit in the first six months of 1894-95, the duty on which is payable in the next six months	59,05,450
(d) Duty outstanding on credits issued in 1893-94, which is payable in the current year	50,21,301
(e) Cost price of Government salt	2,01,000
(f) Value of salt sold for fish-curing	1,35,000
(g) Value of salt sold to French Government	9,000
(h) Customs duty	22,000
(i) Miscellaneous (Provincial)	1,48,300

Total ... 1,75,71,486
or in round figures ... 175·70 lakhs.

(iii) *Estimates for 1895-96.*—The sales for Home and Inland consumption and for duty-paid exports were fixed at 70·40 lakhs of maunds, and the receipts—Imperial and Provincial—at Rs. 1,81,62,000. These figures were approved in G.O., dated 7th November 1894, Mis. No. 775, Revenue. Nothing has yet occurred to justify any revision of the estimate of sales. As regards cash receipts, the credit sales for the four months from October to January in the current year amounted to 1,557,224 maunds, and those for the remaining two months (at 60 per cent. on 1,197,838 maunds, the total sales estimated for those months) will be 718,702 maunds, making a total of 2,275,926 maunds for the latter half of the current year. The duty on this quantity will amount to Rs. 56,89,815 or 56·89 lakhs of rupees in round figures against 50·29 lakhs (in round figures) estimated in the budget or an excess of 6·60 lakhs. Adding this amount to the receipts (Imperial and Provincial) for 1895-96, viz., 181·62 lakhs approved in the Government order mentioned above, the total revenue for that year will amount to 188·22 lakhs of rupees.

This assumes that the credit sales of the last six months of 1895-96 as estimated in the budget (viz., 28 per cent. of the total sales) will not require revision; but if the proportion now adopted for the last two months of 1894-95 should continue for 1895-96, the credit sales in the latter half of that year will be $\frac{2}{3}$ per cent. of the total sales in the year, and the revenue of that year will require to be reduced by the duty on (30-28) 2 per cent. of the total sales, or 140,800 maunds. The revenue will then be (188·22-3·52, or) 185 lakhs of rupees in round figures.

3. *VII. Customs.*—No alterations are required in the estimates for the current and ensuing years under this head.

(True Copies and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Accountant-General, Madras.

Copy to the Secretary to Government, Revenue Department.

REVENUE DEPARTMENT.

1895.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed March 25th.

Proceedings, 6th March 1895, No. 107.

Forwarding to the Accountant-General, Madras, the further report called for by him on the feasibility of revising the estimates of receipts under III. Salt and VII. Customs for 1894-95 and 1895-96.

P --1,000--28-12-04.
1

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Copy attached Read—Proceedings of the Board of Revenue, *Separate Revenue*,
dated *6th March* 1895, No. *107*.

Order thereon, *28th March* 1895, No. *1339* *misc.*

Recorded.

(True Extract.)

For under Secretary to Government.

To the Board of Revenue, (*Sup: Rev.*)

Copy to the Genl Dept. V.

Mr.

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Gobt. of 1895T Madras.
REVENUE.

Ch.
Rt.

Order of 11th April 1895/312

To

The Commissioner of

The Financial Dept.

Recorded into the remarks
that the figures accepted from
the Board by the Govt are:—
III Salt. VII Customs

Revised estimate 1894-95		34.65
Imperial	1.78.52	.60
Provincial	1.48	
Total	180.00	35.25
Budget est. 1895-96		41.50
Imperial	180.00	.61
Provincial	1.97	
Total	181.97	42.11

Encl. |

Dated

Reed. 14.95

Rsp 2/4

CHIEF SECRETARY
GOVERNMENT OF MADRAS
-1 APR. 1895

Mis. G.O., 28th March 1895, No. 339.
R.

SUBJECT.

Recording Proceedings
of the Bd of Rev (Sep. Rev), for-
warding to the Accountant-
General, Madras, the further
report called for by him on
the feasibility of revising
the estimates of receipts
under III Salt and VII Customs
for 1894-95 and 1895-96.

To the Rev. Secy. 7
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11TH APRIL 1895, No. 312, FINANCIAL.

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(True Copies and Extract.)

(Signed) D. D. MURDOCH,
Secretary.

To the Accountant-General, Madras.

Copy to the Secretary to Government, Revenue Department.

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Recorded.

(True Extract.)

(Signed) W. B. AYLING,
Under Secretary to Government.

To the Board of Revenue (Separate Revenue).

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(True Extract.)

Chief Secretary.

To the Revenue Department.
Accountant-General.

Govt. of {1895} Madras.
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G.O., 11th April 1895, No. 312.

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Budget Estimates.

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Order of Government.

Letter of Government.

Statement with notes.

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