

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 750.

DATED 3rd Dec. 1895.

INDEXED. 16/17

[Despatch Abstract.]

BUDGET ESTIMATES.--

Accepting the - of revenue and receipts of the Salt Department, for 1896-97.

[F]
[W]

100-20-2-95.

Entered in Budget Register.

14/12/95 Date.

For P.C. 14/12/1895

16 B.C. 16/12/1895

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 950, FINANCIAL, 3RD DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 770, Revenue, dated 27th November 1895.

Read—again G.O., Mis. No. 4542, dated 13th November 1895, on the following :—

- (1) Proceedings of the Board of Revenue (Separate Revenue), No. 501, Press, dated 30th October 1895, submitting to Government the Board's revised estimates of receipts for 1895-96 and the budget estimate for 1896-97 under V. Excise.
- (2) Proceedings of the Board of Revenue (Separate Revenue), No. 510, Press, dated 1st November 1895.

Read—also Proceedings of the Board of Revenue, (Separate Revenue), Mis. No. 4935, dated 19th November 1895, resubmitting to Government the Board's budget estimates under III. Salt and V. Excise with certain information called for, duly furnished.

Order—No. 770, Revenue, dated 27th November 1895.

The estimates under III. Salt are approved and will be transferred to the Financial Department.

(True Extract).

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Financial Department.

ORDER—No. 950, Financial, dated 3rd December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

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

Exd. J. P. Oliver.

[Appendix

APPENDIX A.

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
IMPERIAL.					
Customs Duty on Salt	IIIA	Rs. 18,000	Rs. 18,000	Rs. 22,000	Rs. 18,390
Proceeds of Sale of Government Salt	IIIB	5,18,000	3,94,500	4,03,500	3,64,076
Excise Duty on Salt	IIIC	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461
Miscellaneous		500	500	1,500	453
TOTAL, IMPERIAL ..		1,82,90,000	1,81,07,000	1,80,00,000	1,77,95,380
PROVINCIAL.					
Rents of Warehouses		300	300	300	
Fees and Cesses		1,39,700	1,25,800	1,75,000	264
Fines and Forfeitures		1,800	3,400	1,600	1,32,559
Miscellaneous	IIIC	29,200	28,500	20,100	1,910
TOTAL, PROVINCIAL ..		1,71,000	1,58,000	1,97,000	23,424
TOTAL ..		1,84,61,000	1,82,65,000	1,81,97,000	1,58,157
					1,79,53,537

DETAILED ACCOUNT NO. IIIA.—SALT—Proceeds of Sale of Government Salt.

Madras—Imperial.					
Salt sold for Home and Inland Consumption		3,56,500	2,38,000		
Do. for Fish curing		1,25,000	1,25,000	2,07,000	2,18,645
Cost price of Salt supplied to French Government		9,000	9,000	1,35,000	1,26,739
Total ..		4,90,500	3,72,000	3,51,000	3,54,910
Orissa—Imperial.					
Salt sold for Home and Inland Consumption		27,500	22,500	52,500	9,166
TOTAL ..		5,18,000	3,94,500	4,03,500	3,64,076

DETAILED ACCOUNT NO. IIIB.—SALT—Excise Duty on Salt.

Madras	1,74,78,500	1,74,69,000	1,70,48,000	1,73,14,373
Orissa	2,75,000	2,25,000	5,25,000	97,788
TOTAL ..	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461

DETAILED ACCOUNT NO. IIIC.—SALT—Miscellaneous.

IMPERIAL.					
Orissa	500	500			
PROVINCIAL.					
Madras	29,200	28,500	20,100	23,424	
TOTAL ..	29,700	29,000	21,600	23,877	

EXPLANATORY REMARKS.

Customs duty.—The revised estimate for the current year has been based on the actuals of the first six months of the current year and the accounts of 1894-95.

Proceeds of sale of Government Salt.—The increase under this head in the revised estimate, as compared with the actuals of 1894-95, is due to arrangements having been made for the sale of a portion of the reserve stocks in the current year. The decrease, as compared with the sanctioned estimate for 1895-96, is solely in Orissa where the sales have been considerably short of the Board's expectation. The budget estimate for 1896-97 has been based on the assumption that larger quantities of Government salt will be sold in that year in the reserve factories and in Kanuparti and that sales of Government salt at the Madras Depot will commence from the 1st December 1896.

Excise duty on Salt.—The budget estimate for 1895-96 under this head which was fixed by the Board at Rs. 1,81,17,000 has been reduced in the civil budget estimates to Rs. 1,75,73,000. The decrease of 4-23 lakhs in the revised estimate as compared with the Board's original estimate for the current year is due to an expected decrease of 3 lakhs in the Orissa revenue and of 1-23 lakhs in the Madras receipts, the latter being chiefly the result of an increase in credit transactions.

Provincial receipts.—Of the Provincial receipts the only item in which there is marked variation between the estimates is "Fees and Cesses." The receipts under this head vary with the sales of excise salt in individual factories and the expenditure on works that Government has to incur on behalf of the licensees in each factory.

APPENDIX B.

STATEMENT showing the actual revenue and receipts of the Madras Presidency and Orissa under III. Salt for the first six months of 1895-96 as compared with those of the corresponding period of the three preceding years.

	First six months of 1892-93.	First six months of 1893-94.	First six months of 1894-95.	First six months of 1895-96.
	RS.	RS.	RS.	RS.
IMPERIAL.				
Customs Duty on Salt	1,863	7,395	11,282	4,082
Proceeds of Sale of Government Salt, IIIA	1,39,514	1,48,494	1,51,569	1,57,713
Excise Duty on Salt, IIIB	86,82,693	75,19,606	85,88,873	97,08,516
Miscellaneous, IIIC	224	928	339	296
Total, Imperial	88,24,294	76,76,423	87,52,063	98,70,607
PROVINCIAL.				
Rent of warehouses	150	127	111	21
Fees and cesses	70,430	53,986	68,857	64,298
Fines and forfeitures	925	530	731	2,121
Miscellaneous, IIIC	9,800	6,487	6,484	5,322
Total, Provincial	81,305	61,130	76,183	71,762
Total	89,05,599	77,37,553	88,28,246	99,42,369

Detailed Account No. IIIA.—Salt—Proceeds of sale of Government Salt.

MADRAS—IMPERIAL.				
Salt sold for Home and Inland consumption	89,251	1,07,739	1,06,811	99,584
Do. for fish-curing	38,328	34,904	36,515	44,322
Cost price of salt supplied to French Government	5,153	2,331	4,516	3,779
Total	1,32,732	1,44,974	1,47,842	1,47,685
ORISSA—IMPERIAL.				
Salt sold for Home and Inland consumption	6,782	3,520	3,727	10,028
Total	1,39,514	1,48,494	1,51,569	1,57,713

Detailed Account No. IIIB.—Salt—Excise Duty on Salt.

Madras	85,64,334	74,50,443	85,47,350	96,08,235
Orissa	1,18,359	69,163	41,523	1,00,281
Total	86,82,693	75,19,606	85,88,873	97,08,516

Detailed Account No. IIIC.—Salt—Miscellaneous.

IMPERIAL.				
Orissa	224	928	339	296
PROVINCIAL.				
Madras	9,800	6,487	6,484	5,322
Total	10,024	7,415	6,823	5,618

EXPLANATORY REMARKS.

The actuals for the first six months of the current year under "Excise Duty" have not been taken as a guide for estimating the total revenue for that year, as the former includes a sum of Rs. 16 lakhs paid on account of credit transactions of the first six months of the current year in advance of the due dates, which advance payments the Board does not anticipate will continue in respect of the credit transactions of the second half of the year, considering the present price of Government paper.

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 950, 3rd December 1895.

DECEMBER.

Budget Estimates.

Accepting the — of revenue and receipts of the
Salt Department for 1896-97.

F 5,000-4-3-1895.

Gobt. of {1895} Madras.
REVENUE.

To

The Financial Dept.

Dated 27-11-95

Recd. 2/12/95

Encl. 2

G.O., 27th Nov. 1895, No. 770

SUBJECT.

Approving and trans-
ferring to the Finl.
Dept. Budget Estimates
Under III "Salt".

WITH ORDER

976: 12-11-94
172: 18-2-95.

ORDER No. 950 d/3 Dec '95

The estimates are
accepted

Clk. 3.12.95

Rev. Dept. 7 d/14/12
Accl. Genl. V. P. Chinnappa SFC d/14/12
Editor's Talk.

H.C.

Send Accl. Genl. today a
mu. copy of the order reading
Currents P and getting O.C.
of Board Pro to send him
Then send to Press (V.S.)
in printing. Reading Currents
in full but printing the
Salaries and Appends Statist
as an Appendix to the
Financial S.O.

Appendix A
BOARD OF REVENUE (SEPARATE REVENUE), No. 510, 1st NOVEMBER 1895.

2nd 950

Ans Hunt

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

Read—the following paper :—

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
IMPERIAL.					
Customs Duty on Salt	IIIA	rs. 18,000	rs. 18,000	rs. 22,000	rs. 18,390
Proceeds of Sale of Government Salt	IIIB	5,18,000	3,94,500	4,03,500	3,64,076
Excise Duty on Salt	IIIC	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461
Miscellaneous		500	500	1,500	453
TOTAL, IMPERIAL ..		1,82,90,000	1,81,07,000	1,80,00,000	1,77,95,380
PROVINCIAL.					
Rents of Warehouses		300	300	300	264
Fees and Cesses		1,39,700	1,25,800	1,75,000	1,32,559
Fines and Forfeitures		1,800	3,400	1,600	1,910
Miscellaneous		29,200	28,500	20,100	23,424
TOTAL, PROVINCIAL ..		1,71,000	1,58,000	1,97,000	23,424
TOTAL ..		1,84,61,000	1,82,65,000	1,81,97,000	1,58,157
					1,79,53,537

DETAILED ACCOUNT No. IIIA.—SALT—Proceeds of Sale of Government Salt.

Madras—Imperial.					
Salt sold for Home and Inland Consumption		3,56,500	2,38,000	2,07,000	2,19,645
Do. for Fish curing		1,25,000	1,25,000	1,35,000	1,26,739
Cost price of Salt supplied to French Government		9,000	9,000	9,000	8,526
Total ..		4,90,500	3,72,000	3,51,000	3,54,910
Orissa—Imperial.					
Salt sold for Home and Inland Consumption		27,500	22,500		
TOTAL ..		5,18,000	3,94,500	4,03,500	3,64,076

DETAILED ACCOUNT No. IIIB.—SALT—Excise Duty on Salt.

Madras	1,74,78,500	1,74,69,000	1,70,48,000	1,73,14,073
Orissa	2,75,000	2,25,000	5,25,000	97,788
TOTAL ..	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461

DETAILED ACCOUNT No. IIIC.—SALT—Miscellaneous.

IMPERIAL.				
Orissa	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
	rs. 500	rs. 500	rs. 1,500	rs. 453
PROVINCIAL.				
Madras	29,200	28,500	20,100	23,424
TOTAL ..	29,700	29,000	21,600	23,877

EXPLANATORY REMARKS.

Customs duty.—The revised estimate for the current year has been based on the actuals of the first six months of the current year and the accounts of 1894-95.

Proceeds of sale of Government Salt.—The increase under this head in the revised estimate, as compared with the actuals of 1894-95, is due to arrangements having been made for the sale of a portion of the reserve stocks in the current year. The decrease, as compared with the sanctioned estimate for 1895-96, is solely in Orissa where the sales have been considerably short of the Board's expectation. The budget estimate for 1896-97 has been based on the assumption that larger quantities of Government salt will be sold in that year in the reserve factories and in Kanuparti and that sales of Government salt at the Madras Depot will commence from the 1st December 1896.

Excise duty on Salt.—The budget estimate for 1895-96 under this head which was fixed by the Board at Rs. 1,81,17,000 has been reduced in the civil budget estimates to Rs. 1,75,73,000. The decrease of 4.23 lakhs in the revised estimate as compared with the Board's original estimate for the current year is due to an expected decrease of 3 lakhs in the Orissa revenue and of 1.23 lakhs in the Madras receipts, the latter being chiefly the result of an increase in credit transactions.

Provincial receipts.—Of the Provincial receipts the only item in which there is marked variation between the estimates is "Fees and Cesses." The receipts under this head vary with the sales of excise salt in individual factories and the expenditure on works that Government has to incur on behalf of the licensees in each factory.

Certified that the actuals as entered above are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General, and all discrepancies noticed have been duly pointed out to him.

4 BOARD OF REVENUE (SEPARATE REVENUE), No. 510, 1st NOVEMBER 1895.

RESOLUTION—No. 510, dated 1st November 1895.

Submitted to Government.

(True Extract.)

(Signed)

D. D. MURDOCH,
Secretary.

(True Copy.)

(Signed)

EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General, Madras.

" " Deputy Commissioners of Salt and Abkari Revenue.

" " Assistant Commissioners of Salt and Abkari Revenue.

REVENUE DEPARTMENT.

1895.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed November 16th.

Proceedings, No. 510, 1st November 1895.

Submitting to Government the budget estimate of revenue and receipts of the Salt Department for 1896-97.

No. 770, REVENUE, 27TH NOVEMBER 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again G.O., Mis. No. 4542, Revenue, dated 13th November 1895.

ABSTRACT.—Returning to the Board of Revenue the budget estimate under III. Salt and V. Excise for compliance with budget rule No. 37 and resubmission at an early date.

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4935, dated 19th November 1895:—

Read—G.O., Mis. No. 4542, Revenue, dated 13th November 1895.

Resolution—Mis. No. 4935, dated 19th November 1895.

The Board begs leave to resubmit the budget estimates under III. Salt, and V. Excise, returned with the Government order read above, with the information called for duly furnished in statements A and B for "Salt" and "Excise" respectively.

2. The statements I to IX on which the Board's estimates under III. "Salt" were based are also forwarded in original with a request that they may be returned when no longer required.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with two statements A and B, two budget estimates
and statements I to IX relating to the Salt Budget.

ORDER—No. 770, Revenue, dated 27th November 1895.

Separate Revenue No. 137.

The estimates under III. Salt are approved and will be transferred to the Financial Department.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Brisson.

50 Copies.

[Appendix.]

APPENDIX I.

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
IMPERIAL.					
Customs Duty on Salt	IIIA	Rs. 18,000	Rs. 18,000	Rs. 22,000	Rs. 18,390
Proceeds of Sale of Government Salt	IIIB	5,18,000	3,94,500	4,03,500	3,64,076
Excise Duty on Salt	IIIC	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461
Miscellaneous		500	500	1,500	453
TOTAL, IMPERIAL ..		1,82,90,000	1,81,07,000	1,80,00,000	1,77,95,380
PROVINCIAL.					
Rents of Warehouses		300	300	300	264
Fees and Cesses		1,39,700	1,25,800	1,75,000	1,32,559
Fines and Forfeitures		1,800	3,400	1,800	1,910
Miscellaneous		29,200	28,500	20,100	23,424
TOTAL, PROVINCIAL ..		1,71,000	1,58,000	1,97,000	1,58,157
TOTAL ..		1,84,61,000	1,82,65,000	1,81,97,000	1,79,53,537

DETAILED ACCOUNT NO. IIIA.—SALT—Proceeds of Sale of Government Salt.

Madras—Imperial.					
Salt sold for Home and Inland Consumption		3,56,500	2,38,000		
Do. for Fish curing		1,25,000	1,25,000		
Cost price of Salt supplied to French Government		9,000	9,000		
Total ..		4,90,500	3,72,000	2,07,000	2,10,645
Orissa—Imperial.					
Salt sold for Home and Inland Consumption		27,500		3,51,000	3,54,910
TOTAL ..		5,18,000	3,94,500	52,500	9,166
				4,03,500	3,64,076

DETAILED ACCOUNT NO. IIIB.—SALT—Excise Duty on Salt.

Madras	1,74,78,500	1,74,69,000	1,70,48,000	1,73,14,573
Orissa	2,75,000	2,25,000	5,25,000	97,788
TOTAL ..	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461

DETAILED ACCOUNT NO. IIIC.—SALT—Miscellaneous.

IMPERIAL.					
Orissa	500	500			
PROVINCIAL.					
Madras	29,200		1,500	453	
TOTAL ..	29,700	28,500	20,100	23,424	
			21,600	23,877	

EXPLANATORY REMARKS.

Customs duty.—The revised estimate for the current year has been based on the actuals of the first six months of the current year and the accounts of 1894-95.

Proceeds of sale of Government Salt.—The increase under this head in the revised estimate, as compared with the actuals of 1894-95, is due to arrangements having been made for the sale of a portion of the reserve stocks in the current year. The decrease, as compared with the sanctioned estimate for 1895-96, is solely in Orissa where the sales have been considerably short of the Board's expectation. The budget estimate for 1896-97 has been based on the assumption that larger quantities of Government salt will be sold in that year in the reserve factories and in Kanuparti and that sales of Government salt at the Madras Depot will commence from the 1st December 1896.

Excise duty on Salt.—The budget estimate for 1895-96 under this head which was fixed by the Board at Rs. 1,81,17,000 has been reduced in the civil budget estimates to Rs. 1,75,73,000. The decrease of 4-23 lakhs in the revised estimate as compared with the Board's original estimate for the current year is due to an expected decrease of 3 lakhs in the Orissa revenue and of 1-23 lakhs in the Madras receipts, the latter being chiefly the result of an increase in credit transactions.

Provincial receipts.—Of the Provincial receipts the only item in which there is marked variation between the estimates is "Fees and Cesses." The receipts under this head vary with the sales of excise salt in individual factories and the expenditure on works that Government has to incur on behalf of the licensees in each factory.

APPENDIX II.

STATEMENT showing the actual revenue and receipts of the Madras Presidency and Orissa under
 III. Salt for the first six months of 1895-96 as compared with those of the corresponding
 period of the three preceding years.

		First six months of year			
		1892-93.	1893-94.	1894-95.	1895-96.
<i>Imperial.</i>		RS.	RS.	RS.	RS.
Customs duty on Salt		1,863	7,395	11,282	4,082
Proceeds of sale of Government Salt—III-A		1,39,514	1,48,494	1,51,569	1,57,713
Excise duty on Salt—III-B		86,82,693	75,19,606	85,88,873	97,08,516
Miscellaneous—III-C		224	928	339	296
Total, Imperial		88,24,294	76,76,423	87,52,063	98,70,607
<i>Provincial.</i>					
Rent of warehouses		150	127	111	21
Fees and cesses		70,430	53,986	68,857	64,298
Fines and forfeitures		925	530	731	2,121
Miscellaneous—III-C		9,800	6,487	6,484	5,322
Total, Provincial		81,305	61,130	76,183	71,762
Total		89,05,599	77,37,553	88,28,246	99,42,369

DETAILED ACCOUNT No. IIIA—SALT—Proceeds of sale of Government salt.

<i>Madras—Imperial</i>		RS.	RS.	RS.	RS.
Salt sold for Home and Inland consumption		89,251	1,07,739	1,06,811	99,584
Do. for fish-curing		38,328	34,904	36,515	44,322
Cost price of salt supplied to French Government		5,153	2,331	4,516	3,779
Total		1,32,732	1,44,974	1,47,842	1,47,685
<i>Orissa—Imperial.</i>					
Salt sold for Home and Inland consumption		6,782	3,520	3,727	10,028
Total		1,39,514	1,48,494	1,51,569	1,57,713

DETAILED ACCOUNT No. IIIB—SALT—Excise duty on salt.

		RS.	RS.	RS.	RS.
Madras		85,64,334	74,50,443	85,47,350	96,08,235
Orissa		1,18,359	69,163	41,523	1,00,281
Total		86,82,693	75,19,606	85,88,873	97,08,516

DETAILED ACCOUNT No. IIIC—SALT—Miscellaneous.

<i>Imperial.</i>		RS.	RS.	RS.	RS.
Orissa		224	928	339	296
<i>Provincial.</i>					
Madras		9,800	6,487	6,484	5,322
Total		10,024	7,415	6,823	6,618

REMARKS.—The actuals for the first six months of the current year under "Excise duty" have not been taken as a guide for estimating the total revenue for that year, as the former includes a sum of 16 lakhs of rupees paid on account of credit transactions of the first six months of the current year in advance of the due dates, which advance payments the Board does not anticipate will continue in respect of the credit transactions of the second half of the year, considering the present price of Government paper.

3249

Gobt. of {1895} Madras.
REVENUE.

Issued 27-11-95

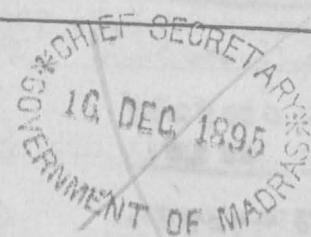
Recd. 16-12-95

Reg. 17-12-95

Encl.

G.O., No. 770, 27th November 1895.

NOVEMBER.



Budget Estimates of Receipts.

Approving and transferring to the Financial Department the — under III. Salt.

P.S.

Order No 1021 of 14 Dec 95

The estimates are

accepted

Here

Printed estimates
as appendix to
Financial Order.
Proof not wanted

To The Revenue Dept.
with final
Editor's Table.

17/12/95

W.O.

3178
Revenue Department.
G.O. No 770 of 27-11-95
Proceedings of the Madras Government.

Read again the following G.O. dated

13th November 1895, No 4542 Mis on the following:-

(1) Proceedings of the Board of Revenue, Separate Revenue, dated 30 October 1895, No 501 Press, submitting to Government the Board's revised Estimates of receipts for 1895-96 and the budget Estimate for 1896-97 under V Excise.

* Cops attached. (2) Proceedings of the Board of Revenue Separate Revenue dated 1st November 1895, No 510 Press.

Order.

Returned to the Board of Revenue, Separate Revenue, with the request that the provisions of Rule 37 of the Instructions relating to the preparation of budget estimates may be complied with and the budgets resubmitted without delay.

2 In resubmitting the budget under III Salt the Board is requested to forward in original the Statements on which its estimates are based.

Read also the Proceedings of the Board of Revenue, Separate Revenue, dated 19th November 1895, No 4935 Mis, resubmitting to Government the Board's budget Estimates under III Salt and V Excise with certain information called for, duly furnished.

Order thereon, dated 27th November 1895, No 770 Press.

The estimates under III Salt are approved and will be transferred to the Financial Department.

(True Extract)

Secretary to Government.

To
The Board of Revenue, S.R.
" Financial Department.

Statement showing the actual revenue and receipts of the Madras Presidency and Crissa under III Salt for the first six months of 1895-96 as compared with those of the corresponding period of the three preceding years.

	First six months of 1892-93	First six months of 1893-94	First six months of 1894-95	First six months of 1895-96	Remarks.
Imperial					
Customs duty on Salt	1,863	7,395	11,282	4,082	
Proceeds of Sale of Government Salt - III-A	1,39,514	1,48,494	1,51,569	1,57,713	
Excise Duty on Salt - III-B	86,82,693	75,9,606	85,88,73	97,08,516	
Miscellaneous - III-C	224	928	339	296	
Total Imperial	88,24,294	76,76,423	87,52,063	98,70,607	
Provincial					
Rent of Warehouses	150	127	111	21	
Fees and Licenses	79,430	53,986	68,857	64,298	
Fines and Forfeitures	925	530	731	2,121	
Miscellaneous III-C	9800	6487	6484	5322	
Total Provincial	81,305	61,130	76,183	71,762	
Total	89,05,599	77,37,553	88,28,246	99,42,369	
Detailed Account No III A - Salt. Proceeds of Sale of Govt. Salt.					
Madras Imperial					
Salt sold for Home and Inland Consumption -	89,251	107,739	106,811	99,584	
Do. for fish curing	38,328	34,904	36,515	44,322	
Cost price of Salt supplied to French Govt.	5153	2331	4516	3779	
Total	132,732	144,974	147,842	147,685	
Crissa Imperial					
Salt sold for Home and Inland Consumption -	6782	3520	3727	10028	
Total	139,514	148,494	151,569	157,713	
Detailed Account No III B - Salt. Excise Duty on Salt					
Madras	8564334	7450443	8547350	9608235	
Crissa	118359	69163	41523	100281	
Total	8682693	7519606	8588873	9708516	
Detailed account No III C - Salt. Miscellaneous					
Imperial Crissa	224	928	339	296	
Provincial Madras	9800	6487	6484	5322	
Total	10024	7415	6823	6618	

The actual for the first six months of the current year under Crissa duty have not been taken as a guide for estimating the total revenue for that year, as the former includes a sum of Rs 16 lakhs paid on account of credit transactions of the 1st six months of the current year in advance of the due dates which advance payments the Board does not anticipate with confidence in respect of the credit transactions of the 2nd half of the year, considering the present price of Govt. salt.

[Faint handwritten notes and bleed-through from the reverse side of the page, including phrases like "Statement showing the actual revenue and receipts of the Madras Presidency and Crissa under III Salt for the first six months of 1895-96 as compared with those of the corresponding period of the three preceding years."]

[Faint, mostly illegible handwritten text and tables on the left page, likely a continuation of the financial report.]

1750
 12/12
 Chief Clerk
 In G.O. No. 950
 73-12-95 just sent
 to the Board, please alter
 the last figure under
 actuals on page 4
 Appendix B from
 6618 to 5618

DECEMBER 1895.

F MADRAS.

PARTMENT.

November 1895.

November 1895, on the following:—
 (Separate Revenue), No. 501, Press,
 to Government the Board's revised
 and the budget estimate for 1896-97

(Separate Revenue), No. 510, Press,

(Separate Revenue), Mis. No. 4935,
 to Government the Board's budget
 Excise with certain information called

November 1895.

The estimates under III. Salt are approved and will be transferred to the Financial Department.

(True Extract).

(Signed) E. GIBSON,
 Secretary to Government.

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

ORDER—No. 950, Financial, dated 3rd December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

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

Exd. J. P. Oliver.

[Appendix

[Faint handwritten notes and signatures at the bottom of the right page.]

APPENDIX A.

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1896-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
IMPERIAL.					
Customs Duty on Salt	IIIA	Rs. 18,000	Rs. 18,000	Rs. 22,000	Rs. 18,390
Proceeds of Sale of Government Salt	IIIB	5,18,000	3,94,500	4,03,500	3,64,076
Excise Duty on Salt	IIIC	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461
Miscellaneous		500	500	1,500	453
TOTAL, IMPERIAL ..		1,82,90,000	1,81,07,000	1,80,00,000	1,77,95,380
PROVINCIAL.					
Rents of Warehouses		300	300	300	264
Fees and Cesses		1,39,700	1,25,800	1,75,000	1,32,559
Fines and Forfeitures		1,800	3,400	1,600	1,910
Miscellaneous	IIIC	29,200	28,500	20,100	23,424
TOTAL, PROVINCIAL ..		1,71,000	1,58,000	1,97,000	23,424
TOTAL ..		1,84,61,000	1,82,65,000	1,81,97,000	1,79,53,537

EXPLANATORY REMARKS.

Customs duty.—The revised estimate for the current year has been based on the actuals of the first six months of the current year and the accounts of 1894-95.

Proceeds of sale of Government Salt.—The increase under this head in the revised estimate, as compared with the actuals of 1894-95, is due to arrangements having been made for the sale of a portion of the reserve stocks in the current year. The decrease, as compared with the sanctioned estimate for 1895-96, is solely in Orissa where the sales have been considerably short of the Board's expectation. The budget estimate for 1896-97 has been based on the assumption that larger quantities of Government salt will be sold in that year in the reserve factories and in Kanuparti and that sales of Government salt at the Madras Depot will commence from the 1st December 1896.

Excise duty on Salt.—The budget estimate for 1895-96 under this head which was fixed by the Board at Rs. 1,81,17,000 has been reduced in the civil budget estimates to Rs. 1,75,73,000. The decrease of 4-23 lakhs in the revised estimate as compared with the Board's original estimate for the current year is due to an expected decrease of 3 lakhs in the Orissa revenue and of 1-23 lakhs in the Madras receipts, the latter being chiefly the result of an increase in credit transactions.

Provincial receipts.—Of the Provincial receipts the only item in which there is marked variation between the estimates is "Fees and Cesses." The receipts under this head vary with the sales of excise salt in individual factories and the expenditure on works that Government has to incur on behalf of the licensees in each factory.

DETAILED ACCOUNT NO. IIIA.—SALT—Proceeds of Sale of Government Salt.

Madras—Imperial.					
Salt sold for Home and Inland Consumption		3,56,500	2,38,000	2,07,000	2,19,645
Do. for Fish curing		1,25,000	1,25,000	1,35,000	1,26,739
Cost price of Salt supplied to French Government		9,000	9,000	9,000	8,526
Total ..		4,90,500	3,72,000	3,51,000	3,54,910
Orissa—Imperial.					
Salt sold for Home and Inland Consumption		27,500	22,500	52,500	9,166
TOTAL ..		5,18,000	3,94,500	4,03,500	3,64,076

DETAILED ACCOUNT NO. IIIB.—SALT—Excise Duty on Salt.

Madras	1,74,78,500	1,74,69,000	1,70,48,000	1,73,14,673
Orissa	2,75,000	2,25,000	5,25,000	97,788
TOTAL ..	1,77,53,500	1,76,94,000	1,75,73,000	1,74,12,461

DETAILED ACCOUNT NO. IIIC.—SALT—Miscellaneous.

IMPERIAL.										Miscellaneous.						
Orissa										500		500		1,500		453
PROVINCIAL.																
Madras										29,200		28,500		20,100		23,424
TOTAL ..										29,700		29,000		21,600		23,877

APPENDIX B.

STATEMENT showing the actual revenue and receipts of the Madras Presidency and Orissa under III. Salt for the first six months of 1895-96 as compared with those of the corresponding period of the three preceding years.

					of the three preceding years.			
					First six months of 1892-93.	First six months of 1893-94.	First six months of 1894-95.	First six months of 1895-96.
					RS.	RS.	RS.	RS.
IMPERIAL.								
Customs Duty on Salt	..	..	..	..	1,863	7,395	11,282	4,082
Proceeds of Sale of Government Salt, IIIA	..	..	..	..	1,39,514	1,48,494	1,51,569	1,57,711
Excise Duty on Salt, IIIB	..	..	..	..	86,82,693	75,19,606	85,88,873	97,08,516
Miscellaneous, IIIC	..	..	..	..	224	928	339	296
Total, Imperial				..	88,24,294	76,76,423	87,52,063	98,70,607
PROVINCIAL.								
Rent of warehouses	..	..	..	..	150	127	111	21
Fees and cesses	..	..	..	..	70,430	53,986	68,857	64,298
Fines and forfeitures	..	..	..	..	925	530	731	2,121
Miscellaneous, IIIC	..	..	..	..	9,800	6,487	6,484	5,322
Total, Provincial				..	81,305	61,130	76,183	71,762
Total				..	89,05,599	77,37,553	88,28,246	99,42,369
Detailed Account No. IIIA—Salt								

Detailed Account No. IIIA.—Salt—Proceeds of sale of Government Salt.

MADRAS—IMPERIAL.				
Salt sold for Home and Inland consumption	89,251	1,07,739	1,06,811	99,584
Do. for fish-curing	38,328	34,904	36,515	44,322
Cost price of salt supplied to French Government	5,153	2,331	4,516	3,779
Total	1,32,732	1,44,974	1,47,842	1,47,685
ORISSA—IMPERIAL.				
Salt sold for Home and Inland consumption	6,782	3,520	3,727	10,028
Total	1,39,514	1,48,494	1,51,569	1,57,713

Detailed Account No. IIIB.—Salt—Excise Duty on Salt.

Madras	85,64,334	74,50,443	85,47,350	96,08,235
Orissa	1,18,359	69,163	41,523	1,00,281
Total	86,82,693	75,19,606	85,88,873	97,08,516

Detailed Account No. IIIC.—Salt—Miscellaneous.

IMPERIAL.				
Orissa	224	928	339	296
PROVINCIAL.				
Madras	9,800	6,487	6,484	5,322
Total	10,024	7,415	6,823	5,618

EXPLANATORY REMARKS.

The actuals for the first six months of the current year under "Excise Duty" have not been taken as a guide for estimating the total revenue for that year, as the former includes a sum of Rs. 16 lakhs paid on account of credit transactions of the first six months of the current year in advance of the due dates, which advance payments the Board does not anticipate will continue in respect of the credit transactions of the second half of the year, considering the present price of Government paper.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 950, 3rd December 1895;

DECEMBER.

Budget Estimates.

Accepting the — of revenue and receipts of the
Salt Department for 1896-97.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No.

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LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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