

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No 988.

Dated 11th Dec. 1895.

INDEXED 14/15

[Despatch Abstract.]

BUDGET ESTIMATE OF CHARGES.--

Accepting the ---- for items under the control of the Board
of Revenue (Separate Revenue).

[F
19]

400-20-2-92.

Entered in Budget Register.

18/12/95 Date.

PC. 18/12/1895.

BC. 15/10/1895.

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. 988, FINANCIAL, 11TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 803, Revenue, dated 7th December 1895.

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 463, dated 30th September 1895.

ABSTRACT.—Submitting to Government the budget estimate of charges of the Salt and Abkari Department for 1896-97.

Read—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5040, dated 27th November 1895.

ABSTRACT.—Submitting to Government certain further remarks on the revised estimate of charges under 5. Salt for 1895-96.

Order—No. 803, Revenue, dated 7th December 1895.

Separate Revenue No. 143.

The Board's revised estimate for the current year under 5. Salt and 7. Excise will be amended with reference to

its remarks in the second of its Proceedings read above, No. 5040, dated 27th November 1895.

2. As regards the next year the Board's estimates will be amended as follows :—

(a) Considering that it is under contemplation to extend the tree-tax system next year throughout the Presidency, excepting only those tracts which are situated in out-of-the-way places and where the system will not pay either directly or indirectly by affecting the revenue in adjoining tree-tax areas, the provision of Rupees 10,000 made by the Board for "additional establishment for the tree-tax system" will be raised to Rs. 50,000 and the Board of Revenue will be requested to submit, before the middle of February next, its proposals for this extension and for the additional establishments required therefor.

(b) As it appears to Government that the Board's estimates under several of the items comprised under "Supplies and services" and "Contingencies" are excessive, the Board's figures will be reduced so as to effect a saving of Rs. 73,000 under the former head and of Rs. 10,000 under the latter.

3. The estimates revised with reference to the foregoing remarks will be transferred to the Financial Department.

4. With reference to the increase in the revised estimate for the current year under "Salt, purchase and freight" which, it is observed, is due to the re-introduction of the monopoly system into certain excise factories, the Board's attention will be invited to paragraph 4 of this Government's letter No. 195, dated 31st March 1895, in which it was stated that an estimate of the requirements of the current year in

excess of the budget grant would be submitted as soon as information was available on the point, and the Board should submit, as early as practicable, an application for the additional grant required.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue),
with copy of letter No. 195, dated 31st March 1895.
„ the Accountant-General.
„ the Financial Department.

ORDER—No. 988, Financial, dated 11th December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

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

APPENDIX.

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APPENDIX.
EXPENDITURE.
5.—SALT. (a)

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Salaries, Establishments and Contingencies	5A.	RS. 28,50,000	RS. 25,81,000	RS. 25,95,000	RS. 23,53,225
Salt Purchase and Freight	5B.	6,68,000	5,70,000	4,76,000	3,40,107
		35,18,000	31,51,000	30,71,000	26,93,332
		8,11,000	7,24,000	6,83,000	6,15,871
Deduct—Amount chargeable to "7.—Excise" (page)					
TOTAL (b) ..		27,07,000	24,27,000	23,88,000	20,77,471
IMPERIAL ..		19,72,000	17,49,000	16,95,000	15,01,229
PROVINCIAL ..		7,35,000	6,78,000	6,93,000	5,76,242

(a) The expenditure is controlled by the Commissioner of Salt, Abkari and Separate Revenue.

(b) Vide note at page 44.

DETAILED ACCOUNT No. 5A.—SALT—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—									
Salaries		9,90,000		9,11,700		8,36,484		8,37,030	
Establishment		9,64,900		8,20,200		8,05,218		7,69,433	
Allowances		1,10,400		1,05,400		99,110		98,785	
Supplies and Services		5,35,200		5,13,900		6,12,990		4,35,721	
Contingencies		1,05,500		1,06,800		97,220		92,552	
TOTAL, MADRAS ..		27,06,000		24,58,000		24,51,022		22,33,521	
ORISSA—									
Salaries		57,400		53,500		58,510		50,410	
Establishment		45,100		44,200		45,672		29,429	
Allowances		8,900		8,400		8,900		8,351	
Supplies and Services		29,900		14,500		28,716		19,506	
Contingencies		2,700		2,400		2,180		2,018	
TOTAL, ORISSA ..		1,44,000		1,23,000		1,43,978		1,19,714	
TOTAL, MADRAS AND ORISSA ..		28,50,000		25,81,000		25,95,000		23,53,235	

Numbers.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
1895-96.	1896-97.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
DETAILS.									
MADRAS.									
Salaries—	1	1	Portion of the salaries of Commissioners of Land Revenue transferred from 18.—General Administration, Board of Revenue, &c. (page)	38,160	37,870	38,160	40,871		
	1	1	Secretary to the Commissioner (1,500—60—1,800)	18,660	19,310	18,420	16,720		
	3	3	Deputy Commissioners (1,200—40—1,400) ..	46,460	45,060	46,550	45,203		
	10	(a) 11	Assistant Commissioners 1 (800), 2 (700), 3 (600), 5 (500)	78,000	72,450	69,600	73,197		
			House-rent allowance	5,030	4,700	4,990	4,941		
	+1	1	Assistant Secretary (700)	8,400	9,400	8,400	8,400		
	63	(b) 73	Inspectors ‡ 10 (400), 17 (350), 19 (300), 27 (250)	2,68,800	2,27,900	2,27,400	1,74,668		
	96	(c) 99	Assistant Inspectors ‡ 34 (175), 33 (150), 32 (125)	1,78,800	1,81,600	1,73,100	1,95,001		
	554	677§	Sub-Inspectors 57 (70), 84 (60), 128 (50), 171 (40), and 237 (30)	3,52,560	3,13,680	2,86,650	2,50,370		
			Exchange compensation allowance	35,000	33,850	30,571	26,787		
			Local allowance	900	880		872		
				10,30,770	9,46,700	9,03,871	8,37,030		
			Deduct—Probable Savings (e) ..	40,770	35,000	67,387			
			Total, Salaries ..	9,90,000	9,11,700	8,36,484	8,37,030		

* The figures in column 2 are the correct numbers relating to Madras only.

† This officer is of the grade of Assistant Commissioner.

‡ Includes provision for 2 Sub-Inspectors, 1 for the Madras Town Circle in connection with the redistribution of the preventive force and 1 for the Madras Depot Circle in connection with the supply of clothing to petty officers and peons.

§ Inspectors and Assistant Inspectors, Madras, have free quarters.

EXPLANATORY REMARKS.

Commissioner.—The salary of the Commissioner has been taken at one-fourth of the combined salary, less the annuity deduction, of all the four Commissioners constituting the Board.

Secretary.—The pay of the Secretary has been taken at Rs. 1,620 per mensem for 1895-97. The increase in the revised as compared with the sanctioned estimate is due to the inclusion in this item of the allowances of the Acting Secretary during the absence of the permanent Secretary on privilege leave.

Assistant Commissioners.—Provision has been made for the additional Assistant Commissioner sanctioned for the Bellary Sub-Division for five months in 1895-96 and the whole of 1896-97.

Inspectors, Assistant Inspectors and Sub-Inspectors.—The budget estimates under these heads are, as usual, based on the sanctioned salaries. They include provision for the additional officers of these classes sanctioned recently in connection with the extension of the tree-tax system. The slight increase in the revised as compared with the sanctioned estimate under Assistant Inspectors is due to some of the officers of this class being placed in charge of Circles, which are ordinarily managed by Inspectors, with the extra charge allowance of Rs. 25 each.

Exchange Compensation allowance.—The estimate under this head has been framed with reference to the percentages of salaries fixed by the Government of India for the current and ensuing years and communicated by the Accountant-General in his letter No. 2387, dated 6th September 1895.

(a) One Assistant Commissioner sanctioned for the new Bellary Sub-Division (vide G.O., No. 483, Revenue, dated 25th July 1895).

(b) Nine Inspectors for the nine circles newly created in connection with the extension of the tree-tax system, and one Inspector for the Madanapalle Circle which was until recently in charge of an Assistant Inspector (G.O., No. 488, Revenue, dated 25th July 1895).

(c) Two Assistant Inspectors sanctioned in 1894-95 (since submission of last budget) for the Krishnapatnam and Coimbatore Circles in connection with the tree-tax system (G.Os., No. 694, Revenue, dated 26th September 1894, and No. 688, Revenue, dated 25th September 1894) and one Assistant Inspector sanctioned in the current year for the Vinukonda Circle (G.O., No. 561, Revenue, dated 17th August 1895).

(d) The figure at time of submission of last budget was 554. Since then, 33 Sub-Inspectors were sanctioned in 1894-95 (vide G.Os., No. 678, Revenue, dated 20th September 1894, No. 694, Revenue, dated 26th September 1894, No. 695, Revenue, dated 26th September 1894, No. 688, Revenue, dated 25th September 1894, and No. 4204, Revenue, dated 31st October 1894); 83 Sub-Inspectors have been sanctioned in 1895-96 on account of tree-tax (vide G.O., No. 571, Revenue, dated 22nd August 1895); and two additional Sub-Inspectors have been proposed, one for the Madras Town Circle and the other for the Madras Depot Circle (Board's Proceedings, No. 362, dated 2nd August 1895, and No. 439, dated 10th September 1895).

	RS.
(e) Actuals of first six months of 1895-96 ..	4,33,222
Do. of last do. of 1894-95 ..	4,17,970
	8,51,192
Additional cost of establishments entertained during second half of 1895-96 ..	50,100
	9,01,292
As per revised estimate	9,46,700
Savings ..	45,408
or in round numbers ..	45,000
Deduct ..	10,000 for increase.
	35,000 by promotion.

(e) Net addition of six clerks was sanctioned in G.Os., No. 688, Revenue, dated 25th September 1894, and No. 571, dated 22nd August 1895.

(f) Eight men were sanctioned in G.O., No. 571, dated 22nd August 1895.

(g) After the submission of the last budget, eight clerks on account of tree-tax and one female searcher for the Kandamangalam Sayer station in the Villupuram Circle were sanctioned in 1894-95 (*vide* G.Os., No. 695, Revenue, dated 26th September 1894, No. 694, Revenue, dated 26th September 1894, No. 678, Revenue, dated 20th September 1894, Mis. No. 188, Revenue, dated 17th January 1895, No. 688, Revenue, dated 25th September 1894). A net addition of 22 clerks on account of tree-tax has been sanctioned (in G.Os., No. 564, Revenue, dated 17th August 1895, and No. 571, Revenue, dated 22nd August 1895) and one female searcher for the Sennamangalam Sayer station in the Tranquebar Circle has been proposed in Board's Proceedings, No. 407, dated 27th August 1895. Two clerks hitherto treated as temporary have been recommended to be brought on to the permanent establishment—*vide* Board's Proceedings, No. 439, dated 10th September 1895.

(h) After the submission of the last budget, a net addition of 174 petty officers and peons was sanctioned in 1894-95 (*vide* G.Os., No. 695, Revenue, dated 26th September 1894, No. 694, Revenue, dated 26th September 1894, No. 678, Revenue, dated 20th September 1894, No. 688, Revenue, dated 25th September 1894, and Mis. No. 3719, Revenue, dated 22nd September 1894); in 1895-96 a net addition of 401 petty officers and peons has been sanctioned on account of the extension of the tree-tax system and the redistribution of the preventive force in the Salem, South Trichinopoly and Ponnaguduru Circles (*vide* G.Os., Mis. No. 3030, Revenue, dated 30th July 1895, Mis. No. 2988, Revenue, dated 26th July 1895, No. 564, Revenue, dated 17th August 1895, and No. 571, Revenue, dated 22nd August 1895), and proposals for the entertainment of a scavenger for the Calingapatnam factory and of eight additional peons for the Madras Depot and Madras Town Circles have been submitted to Government (*vide* Board's Proceedings, No. 422, dated 3rd September 1895, No. 439, dated 10th September 1895, and No. 362, dated 2nd August 1895).

(i) Ten amins were sanctioned in G.O., No. 507, Revenue, dated 3rd August 1895.

(j) After the submission of the last budget, one petty officer and two peons have been transferred from the temporary to the permanent establishment and one petty officer abolished in 1895-96 (G.Os., Mis. No. 2624, Revenue, dated 2nd July 1895, (Mis. No. 3781, Revenue, dated 27th September 1894).

(k) Eighteen clerks were sanctioned in 1894-95 after the submission of the last budget; 22 were sanctioned in 1895-96 (G.Os., Mis. No. 208, Revenue, dated 18th January 1895, Mis. No. 3617, Revenue, dated 17th September 1894, Mis. No. 3781, Revenue, dated 27th September 1894, Mis. No. 3867, Revenue, dated 5th October 1894, Mis. No. 205, dated 18th January 1895, Mis. No. 364, dated 28th January 1895, No. 563, Revenue, dated 17th August 1895), and three were proposed in Board's Proceedings, Nos. 411, dated 28th August 1895 and 442, dated 13th September 1895.

(l) Six peons have been sanctioned in 1895-96 (G.O., No. 563, Revenue, dated 17th August 1895).

	Rs.
(m) Actuals of first six months of 1895-96 ..	4,00,120
Do. last ..	3,94,897
	7,95,017
Add cost of additional establishments entertained during the second half of 1895-96 ..	25,152
	8,20,169
As per revised estimate ..	8,46,200
Savings ..	26,031 or in round numbers 26,000.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies—cont.

		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
MADRAS—cont.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Allowances—	Travelling allowance of officers	110,400	1,05,400	99,110	98,785	98,785	98,785	98,785	98,785
	Do. of establishments }								
		1,10,400	1,05,400	99,110	98,785	98,785	98,785	98,785	98,785
Supplies and Services, Divi- ded Heads—	Registration charges	7,400	7,400	12,405	5,265	5,265	5,265	5,265	5,265
	Law charges	1,000	3,530	1,935	919	919	919	919	919
	Rewards	1,45,000	1,64,020	1,66,870	1,27,818	1,27,818	1,27,818	1,27,818	1,27,818
	Freight and other charges for export and import of salt	30,850	35,850	30,850	26,363	26,363	26,363	26,363	26,363
	Cost, freight, &c., of spirits	..	..	..	14	14	14	14	14
	Charges for destroying spontaneous salt	540	460	1,590	552	552	552	552	552
	Remittance charges	1,140	1,140	1,140	870	870	870	870	870
	Charges for examining salt heaps	6,430	6,430	5,770	5,056	5,056	5,056	5,056	5,056
	Charges for conveying salt to French Government	5,750	5,750	5,950	6,009	6,009	6,009	6,009	6,009
	Charges for conveying salt to fish-curing yards	17,650	17,650	17,900	12,221	12,221	12,221	12,221	12,221
	Boat charges	600	600	430	407	407	407	407	407
	Arms, accoutrements and ammunitions	2,540	1,520	2,950	6,563	6,563	6,563	6,563	6,563
	Purchase, repair and carriage of tents	22,000	25,700	21,950	15,249	15,249	15,249	15,249	15,249
	Petty construction and repairs	1,80,000	1,28,700	1,83,590	1,20,420	1,20,420	1,20,420	1,20,420	1,20,420
	Other items, including compensation for suppression of manufacture of salt	36,300	35,150	31,660	32,163	32,163	32,163	32,163	32,163
	Probable savings	4,57,200	4,33,900	4,84,990	..	..	..	..	..
	PROVINCIAL.	4,57,200	4,18,900	4,84,990	13,59,889	13,59,889	13,59,889	13,59,889	13,59,889
	Excise Licensees' Work.	78,000	95,000	1,28,000	75,832	75,832	75,832	75,832	75,832
	Petty construction and repairs	78,000	95,000	1,28,000	75,832	75,832	75,832	75,832	75,832
	Total Supplies and Services	5,35,200	5,13,900	6,12,990	4,35,721	4,35,721	4,35,721	4,35,721	4,35,721
Contingencies—	Rents, rates and taxes	8,080	7,590	7,900	7,425	7,425	7,425	7,425	7,425
	Service postage	30,970	29,990	26,810	24,296	24,296	24,296	24,296	24,296
	Bearing postage	1,200	1,200	..	1,170	1,170	1,170	1,170	1,170
	Service telegrams	1,870	2,720	3,130	1,548	1,548	1,548	1,548	1,548
	Hot and cold weather charges	..	..	..	360	360	360	360	360
	Periodicals and newspapers	70	70	..	65	65	65	65	65
	Clothing for servants	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500
	Other contingencies	35,810	37,730	31,880	30,188	30,188	30,188	30,188	30,188
	Total Contingencies	1,05,500	1,06,800	97,220	92,552	92,552	92,552	92,552	92,552

Numbers.
1895-96.
1896-97.

DETAILS.

ORISSA.

Salaries—	2	2	Assistant Commissioners (800), (500).	15,600	14,080	15,600	11,840
	5	5	Inspectors 1 (400), 1 (350), 2 (300), 1 (250)	19,200	17,400	19,200	15,761
	8	8	Assistant Inspectors 2 (175), 3 (150), 3 (125)	14,100	12,530	14,100	11,610
	15	15	Sub-Inspectors 1 (70), 2 (60), 2 (50), 2 (40), 8 (30)	7,320	7,900	7,320	8,991
			House-rent of one Assistant Commis- sioner at 46-2-6	550	550	554	554
			Exchange compensation allowances	630	1,040	1,736	1,654
			Assistant Commissioners' establish- ments—	57,400	53,500	58,510	50,410
Establishments—	8	8	Clerks 2 (70), 2 (30), 2 (20), 2 (15).	5,160	4,890	5,160	4,642
	3	3	Duffadars (10)				
	18	18	Peons 6 (8), 10 (7), 2 (6)	34,990	33,150	34,812	31,121
			Circle and Factory establishments—				
	5	5	Clerks (30)	4,150	3,820	5,700	2,681
	5	6	Engine Drivers 2 (30), 3 (25) 1 (15)				
	15	15	Jemadars 6 (15), 9 (12)	800	..	..	985
	29	29	Duffadars 14 (10), 15 (9)				
	311	311	Peons 71 (8), 108 (7), 129 (6), 3 (5).	45,100	44,200	45,672	39,429
	2	2	Firemen (15)				
			Temporary establishments	..	..	..	..
			Medical establishments	..	..	..	..
			Boat establishment	..	..	..	..

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies—cont.

Average.	1894-95.	1893-94.	1892-93.	EXPLANATORY REMARKS.
RS.	RS.	RS.	RS.	
93,562	98,785	94,184	87,717	
93,562	98,785	94,184	87,717	
4,801	5,265	3,975	5,164	Travelling allowance.—The increase in the budget and revised estimates as compared with the sanctioned estimates is due to the increase in the number of officers sanctioned for tree-tax work and to increased itineration expected to be made by the superior officers.
314	919	..	22	Rewards.—The increase in the budget estimate as compared with the sanctioned estimate is due to an anticipated improvement in Abkari detection consequent on the extension of the tree-tax system. It is also due to the grant of special rewards to encourage the detection of important cases of illicit distillation, smuggling, &c.
1,41,221	1,27,818	1,70,771	1,25,074	Freight and other charges for export and import of salt.—This is the freight on the quantity of salt to be transported from the Tinnevely Sub-Division to the West Coast for fish-curing purposes. The increase in the revised estimate as compared with the budget is due to the purchase of gunny bags for Rs. 5,000 in the current year.
25,631	26,363	20,619	23,911	Purchase, repair and carriage of tents.—The estimates under this head include provision for the renewal of tents which have been worn out by long use. The revised estimate for 1895-96 includes also provision for the tents supplied to the new Circles and to the Assistant Commissioner, Bellary Sub-Division.
1,821	14	3,905	45	Petty construction and repairs.—Out of the provision in the sanctioned estimate, a sum of Rs. 15,000 provided on account of quarters and offices in certain Circles could not be utilized in the current year. A sum of Rs. 10,000, however, was allotted therefrom towards the cost of the Railway bungalow at Nellore purchased for the Assistant Commissioner and certain other works. The decrease in the revised estimate is mainly due to smaller provision made during the current year in connection with the opening of the Muttupet factory. The increase in the budget as compared with the revised estimate is due to the provision made for quarters for the officers of the newly created Circles, and provision for some of the works required in connection with the opening of the Muttupet factory and in connection with the scheme for establishing a Salt depot at Papakoil in place of the one at Negapatam.
352	552	384	120	Excise licensees' works.—The decrease in the budget as compared with the revised estimate is due to the conversion of the Excise factories in the Kanuparti, Vayalur and Ennore Circles into Monopoly ones from the season of 1896, owing to which works hitherto executed at the cost of the Excise licensees will hereafter have to be done at the cost of Government.
935	870	969	966	Other items including compensation for suppression of manufacture of salt.—This item includes a provision of Rs. 13,600 to be paid to the Madras Municipality as compensation for profession tax leviable from arrack and toddy shopkeepers.
5,114	5,056	4,588	5,698	Contingencies.—The revised estimate for the current year and the budget estimate for 1896-97 have been raised with reference to the actuals of 1894-95 in view of the general expansion of the department. The provision against "clothing for servants" is the amount sanctioned in G.O., Mis. No. 2012, Revenue, dated 23rd May 1894.
5,292	6,009	3,966	5,902	
13,140	12,221	12,318	14,882	
445	407	624	303	
10,232	6,563	23,432	700	
14,395	15,249	12,436	15,501	
1,55,935	1,20,420	2,00,063	1,47,321	
36,819	32,163	39,278	39,104	
61,469	75,332	54,339	54,237	
4,77,446	4,35,721	5,51,667	4,44,950	
7,630	7,425	7,606	7,859	
23,249	24,296	23,497	21,955	
1,384	1,170	1,371	1,611	
2,110	1,548	2,725	2,057	
177	360	158	14	
57	65	65	40	
19,829	27,500	11,826	20,161	
28,515	30,158	29,550	25,807	
82,951	92,552	76,798	79,504	

ORISSA.

Salaries—Assistant Commissioners, Inspectors, Assistant Inspectors and Sub-Inspectors.—The revised estimates under these heads have been framed with reference to the actuals of 1894-95 and the first five months of the current year, while the budget estimates have been fixed with reference to the number and the pay of the officers of these classes sanctioned for Orissa.

Medical establishment.—The increase in the revised estimate as compared with the budget estimate is due to the refund in 1895-96 to the District Board of Puri (with reference to Bengal G.O., No. 5609, Medical, dated 6th December 1894) of a sum of Rs. 1,765-13-8 being a moiety contributed by that Board towards the salary and local allowance of the officer in charge of the Satpara dispensary from the 1st July 1892 to 10th August 1894.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies—cont.

		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
DETAILS—cont.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	LS.
ORISSA—cont.									
Allowances—	Travelling allowances	8,900		8,400		8,900		8,351	
			8,900		8,400		8,900		8,351
Supplies and Services—	Law charges	2,030		2,030		3,100		2,018	
	Rewards	40		40		60		1,564	
	Remittance charges	10		10		40		21	
	Charges for destroying spontaneous salt	150		100		100		81	
	Charges for examining salt heaps	1,000		1,000		1,500		781	
	Boat charges								
	Freight and other charges for export and import of salt	380		330		380		41	
	Tents	25,500		10,200		22,250		13,742	
	Petty construction and repairs	790		790		786		969	
	Other items								
			29,900		14,500		28,716		19,506
Contingencies—	Rents, rates and taxes	100		100		80		90	
	Service postage	800		800		850		782	
	Bearing postage	50		50				30	
	Service telegrams	200		200		250		191	
	Other charges *	1,550		1,250		1,000		925	
			2,700		2,400		2,180		2,018

DETAILED ACCOUNT No. 5B.—SALT—Salt Purchase and Freight.

SUMMARY.							
MADRAS		6,15,000		5,31,000		4,05,978	3,05,797
ORISSA		53,000		39,000		70,022	34,310
	TOTAL ..	6,68,000		5,70,000		4,76,000	3,40,107
DETAILS.							
MADRAS.							
Rents, rates and taxes		3,80,000		3,35,830		2,11,648	2,05,953
Purchase of salt (manufacturer's share)							
Do. for supply to French Government							
Do. for fish-curing purposes							
Conveying and storing salt		1,16,890		1,22,600		34,620	24,215
Cost and repair of salt-weighing machines		6,190		13,700		14,150	19,457
Cost of gathering spontaneous salt		8,020		520		8,000	886
Petty works for manufacture and storage of salt		98,000		52,300		1,32,110	51,609
Sundry miscellaneous charges		5,900		6,050		5,450	3,677
	TOTAL MADRAS ..	6,15,000		5,31,000		4,05,978	3,05,797
ORISSA.							
Repair of salt-weighing machines		20		20		20	2
Purchase of salt (manufacturer's share)		48,220		36,070		59,652	31,618
Conveying and storing of salt		940		710		1,250	1,271
Works for manufacture and storage of salt		3,500		1,800		9,050	1,224
Sundry miscellaneous charges		320		400		50	195
	TOTAL ORISSA ..	53,000		39,000		70,022	34,310

* Details will follow.

EXPLANATORY REMARKS.

Average.	1894-95.	1893-94.	1892-93.
RS. 8,333	RS. 8,351	RS. 8,766	RS. 7,882
8,333	8,351	8,766	7,882
805	2,018	300	96
2,004	1,564	733	3,715
31	21	26	45
43	81	5	42
540	781	618	221
13	41	224	292
268	289	17,241	21,838
17,607	13,742	1,043	1,463
1,158	969		
22,469	19,506	20,190	27,712
90	90	114	66
780	782	757	800
33	30	29	39
258	191	249	334
862	925	808	854
2,023	2,018	1,957	2,093

Petty construction and repairs.—The decrease in the revised as compared with the sanctioned estimate is due to the provision of Rs. 12,000 on account of quarters for the Inspector and Assistant Inspector of the Basudebpur Circle not being likely to be utilized in the current year as the question as to where the head-quarters of the Circle should be fixed has not yet been settled. The increase in the budget over the revised estimate is due to the provision of Rs. 10,000 for the quarters above referred to and of Rs. 5,000 in connection with the proposal, now under consideration, for opening a factory at Astrang.

MADRAS.

Purchase of salt manufacturer's share.—The revised estimate includes, in addition to the usual payments of kudivaram to the manufacturers in the Government factories and Extensions, provision for the purchase on account of Government of a portion of the old stock of the licensees of the Excise factories of the Vayalur Circle and of the salt manufactured by most of the licensees in the current season in those factories and in the Excise factories of the Kanuparti and Ennore Circles. These factories will be worked from the season of 1896 on account of Government and provision has been made in the budget for the manufacturer's share payable on the quantity likely to be manufactured that year. The increase in the budget is due to there having been no manufacture at Karambalam in the season of 1895, and to the increased outturn expected at Chinna Ganjam, Kanuparti and Kattumavadi.

Conveying and storing salt.—The large increase in the revised and budget estimates as compared with the actuals of 1894-95 and the sanctioned estimate for 1895-96 is due to provision being made for charges on account of the transport of Government salt from the factories in the Ennore and Vayalur Circles to the Madras Depot for storage. The increase in the revised estimate is due to the larger quantity transported and stored in 1895-96.

Cost and repair of salt-weighing machines.—The decrease in the budget as compared with the revised estimate is due to the fact that most of the factories will have been supplied with machines before the end of the current year.

Petty works for manufacture and storage of salt.—The decrease in the revised as compared with the sanctioned estimate is due to the omission of the provision on account of revetment of platforms in the Chingleput Sub-Division owing to the reversion to the original system of storage at the Madras Depot. The increase in the budget as compared with the revised estimate is due to the provision for works relating to manufacture and storage of salt for the factories of the Kanuparti, Ennore and Vayalur Circles, which will be worked under the Monopoly system from 1896 and for similar works at Muttupet and Negapatam.

ORISSA.

Purchase of salt manufacturer's share.—The decrease in the revised as compared with the sanctioned estimate is due to the outturn in the Lake factories not having been so large as was anticipated. An increased outturn over that of the current year is expected in 1896-97, for which provision has accordingly been made.

Works for manufacture and storage of salt.—The decrease in the revised as compared with the sanctioned estimate is due to the omission of the provision for the construction of a new platform at Tua. The increase in the budget as compared with the revised estimate is due to the provision for works in connection with the proposed Astrang factory.

[illegible]

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.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 988, 11th December 1895.

DECEMBER.

Budget Estimate of Charges.

Accepting the — for items under the control of the Board of Revenue (Separate Revenue).

No. 803, REVENUE, 7TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Proceedings of the Board of Revenue (Separate Revenue), No. 463, dated 30th September 1895.

ABSTRACT.—Submitting to Government the budget estimate of charges of the Salt and Abkari Department for 1896-97.

READ—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5040, dated 27th November 1895.

ABSTRACT.—Submitting to Government certain further remarks on the revised estimate of charges under 5. Salt for 1895-96.

ORDER—No. 803, Revenue, dated 7th December 1895.

Separate Revenue No. 143.

The Board's revised estimate for the current year under 5. Salt and 7. Excise will be amended with reference to

its remarks in the second of its Proceedings read above, No. 5040, dated 27th November 1895.

2. As regards the next year the Board's estimates will be amended as follows:—

(a) Considering that it is under contemplation to extend the tree-tax system next year throughout the Presidency, excepting only those tracts which are situated in out-of-the-way places and where the system will not pay either directly or indirectly by affecting the revenue in adjoining tree-tax areas, the provision of Rupees 10,000 made by the Board for "additional establishment for the tree-tax system" will be raised to Rs. 50,000 and the Board of Revenue will be requested to submit, before the middle of February next, its proposals for this extension and for the additional establishments required therefor.

(b) As it appears to Government that the Board's estimates under several of the items comprised under "Supplies and services" and "Contingencies" are excessive, the Board's figures will be reduced so as to effect a saving of Rs. 73,000 under the former head and of Rs. 10,000 under the latter.

3. The estimates revised with reference to the foregoing remarks will be transferred to the Financial Department.

4. With reference to the increase in the revised estimate for the current year under "Salt, purchase and freight" which, it is observed, is due to the re-introduction of the monopoly system into certain excise factories, the Board's attention will be invited to paragraph 4 of this Government's letter No. 195, dated 31st March 1895, in which it was stated that an estimate of the requirements of the current year in excess of the budget grant would be submitted as soon as information was available on the point, and the Board should submit, as early as practicable, an application for the additional grant required.

(True Extract.)

Secretary to Government.

To the Board of Revenue (Separate Revenue),
with copy of letter No. 195, dated 31st March 1895.

„ the Accountant-General.
„ the Financial Department.

Exd. Shaik Karim.

60 Copies.

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APPENDIX.

EXPENDITURE.

5.—SALT. (a)

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Salaries, Establishments and Contingencies	5A.	RS. 28,50,000	RS. 25,81,000	RS. 25,95,000	RS. 23,53,235
Salt Purchase and Freight	5B.	6,68,000	5,70,000	4,76,000	3,40,107
		35,18,000	31,51,000	30,71,000	26,93,342
Deduct—Amount chargeable to "7.—Excise" (page 46)		8,11,000	7,24,000	6,83,000	6,15,871
TOTAL (b) ..		27,07,000	24,27,000	23,88,000	20,77,471
IMPERIAL ..		19,72,000	17,49,000	16,95,000	15,01,229
PROVINCIAL ..		7,35,000	6,78,000	6,93,000	5,76,242

(a) The expenditure is controlled by the Commissioner of Salt, Abkari and Separate Revenue. (b) Vide note at page 44.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies.

		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
SUMMARY.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
MADRAS—									
SALARIES		9,90,000	9,11,700	8,36,484	8,37,030				
ESTABLISHMENT		9,64,900	8,20,200	8,05,218	7,69,433				
ALLOWANCES		1,10,400	1,05,400	99,110	98,785				
SUPPLIES AND SERVICES		5,35,200	5,13,900	6,12,990	4,35,721				
CONTINGENCIES		1,05,500	1,06,800	97,220	92,552				
TOTAL, MADRAS ..		27,06,000	24,58,000	24,51,022	22,33,521				
ORISSA—									
SALARIES		57,400	53,500	58,510	50,410				
ESTABLISHMENT		45,100	44,200	45,672	29,429				
ALLOWANCES		8,900	8,400	8,900	8,351				
SUPPLIES AND SERVICES		29,900	14,500	28,716	19,506				
CONTINGENCIES		2,700	2,400	2,180	2,018				
TOTAL, ORISSA ..		1,44,000	1,23,000	1,43,978	1,19,714				
TOTAL, MADRAS AND ORISSA ..		28,50,000	25,81,000	25,95,000	23,53,235				

Vide APPENDIX D, PAGES

		Numbers.			Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
		1895-96.	1896-97.	DETAILS.	RS.	RS.	RS.	RS.
				MADRAS.				
Salaries—	1	1		Portion of the salaries of Commissioners of Land Revenue transferred from 18.—General Administration, Board of Revenue, &c. (page 67) ..	38,160	37,870	38,160	40,871
	1	1		Secretary to the Commissioner (1,500—60—1,800) ..	18,660	19,310	18,420	16,720
	3	3		Deputy Commissioners (1,200—40—1,400) ..	46,460	45,060	46,550	45,203
	10	(a) 11		Assistant Commissioners 1 (800), 2 (700), 3 (600), 5 (500) ..	78,000	72,450	69,600	73,197
				House-rent allowance ..	5,030	4,700	4,990	4,941
	† 1	1		Assistant Secretary (700) ..	8,400	9,400	8,400	8,400
	63	(b) 73		Inspectors † 10 (400), 17 (350), 19 (300), 27 (250) ..	2,68,800	2,27,900	2,27,400	1,74,668
	96	(c) 99		Assistant Inspectors † 34 (175), 33 (150), 32 (125) ..	1,78,800	1,81,600	1,73,100	1,95,001
	554	677§		Sub-Inspectors 57 (70), 84 (60), 128 (50), 171 (40), and 237 (30) ..	3,52,560	3,13,680	2,86,680	2,50,370
				Exchange compensation allowance ..	35,000	33,850	30,571	26,787
				Local allowance ..	900	880		872
					10,30,770	9,46,700	9,03,871	8,37,030
				Deduct—Probable Savings (c) ..	40,770	35,000	67,387	
				Total, Salaries ..	9,90,000	9,11,700	8,36,484	8,37,030

* The figures in column 2 are the correct numbers relating to Madras only. † Inspectors and Assistant Inspectors, Madras, have free quarters.
 ‡ This officer is of the grade of Assistant Commissioner. § Includes provision for 2 Sub-Inspectors, 1 for the Madras Town Circle in connection with the redistribution of the preventive force and 1 for the Madras Depot Circle in connection with the supply of clothing to petty officers and peons.

3

EXPLANATORY REMARKS.

Commissioner.—The salary of the Commissioner has been taken at one-fourth of the combined salary, less the annuity deduction, of all the four Commissioners constituting the Board.

Secretary.—The pay of the Secretary has been taken at Rs. 1,620 per mensem for 1896-97. The increase in the revised as compared with the sanctioned estimate is due to the inclusion in this item of the allowances of the Acting Secretary during the absence of the permanent Secretary on privilege leave.

Assistant Commissioners.—Provision has been made for the additional Assistant Commissioner sanctioned for the Bellary Sub-Division for five months in 1895-96 and the whole of 1896-97.

Inspectors, Assistant Inspectors and Sub-Inspectors.—The budget estimates under these heads are, as usual, based on the sanctioned salaries. They include provision for the additional officers of these classes sanctioned recently in connection with the extension of the tree-tax system. The slight increase in the revised as compared with the sanctioned estimate under Assistant Inspectors is due to some of the officers of this class being placed in charge of Circles, which are ordinarily managed by Inspectors, with the extra charge allowance of Rs. 25 each.

Exchange Compensation allowance.—The estimate under this head has been framed with reference to the percentages of salaries fixed by the Government of India for the current and ensuing years and communicated by the Accountant-General in his letter No. 2387, dated 6th September 1895.

(a) One Assistant Commissioner sanctioned for the new Bellary Sub-Division (vide G.O., No. 488, Revenue, dated 25th July 1895).

(b) Nine Inspectors for the nine circles newly created in connection with the extension of the tree-tax system, and one Inspector for the Madanapalle Circle which was until recently in charge of an Assistant Inspector (G.O., No. 488, Revenue, dated 25th July 1895).

(c) Two Assistant Inspectors sanctioned in 1894-95 (since submission of last budget) for the Krishnapatnam and Coimbatore Circles in connection with the tree-tax system (G.Os., No. 694, Revenue, dated 26th September 1894, and No. 688, Revenue, dated 25th September 1894) and one Assistant Inspector sanctioned in the current year for the Vinukonda Circle (G.O., No. 564, Revenue, dated 17th August 1895).

(d) The figure at time of submission of last budget was 554. Since then, 38 Sub-Inspectors were sanctioned in 1894-95 (vide G.Os., No. 678, Revenue, dated 20th September 1894, No. 694, Revenue, dated 26th September 1894, No. 695, Revenue, dated 26th September 1894, No. 688, Revenue, dated 25th September 1894, and Mis. No. 4204, Revenue, dated 21st October 1894); 83 Sub-Inspectors have been sanctioned in 1895-96 on account of tree-tax (vide G.O., No. 571, Revenue, dated 22nd August 1895); and two additional Sub-Inspectors have been proposed, one for the Madras Town Circle and the other for the Madras Depot Circle (Board's Proceedings, No. 362, dated 2nd August 1895, and No. 439, dated 10th September 1895).

(e) Actuals of first six months of 1895-96:..	RS. 4,33,222
Do. of last do. of 1894-95 ..	4,17,970

Additional cost of establishments entered during second half of 1895-96..	50,100
	9,01,292

As per revised estimate	9,46,700
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Savings ..	45,408
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or in round numbers ..	45,000
Deduct ..	10,000 for increase.

35,000 by promotion.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies—cont.

Vide—APPENDIX D, PAGES

Establishment	Numbers.		MADRAS—cont.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	1895-96.	1896-97.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			Commissioner, Deputy Commissioners and Assistant Commissioners' Establishments—								
			Clerk (200—10—250)								
			Do. (100—10—150)								
			Clerks 4 (100), 3 (85), 1 (80), 4 (75), 11 (70), 4 (60)	56,220		55,150		57,950		55,229	
(e)	83	88	Clerks 4 (50), 1 (45), 2 (40), 5 (35), 21 (30), 17 (25), 25 (20), 13 (15)								
	131	139	Servants—								
			Jemadars 1 (17½)								
			Pressman 1 (15)								
			Muchi 1 (14), 1 (10), 11 (8)	13,040		12,460		14,286		11,922	
			Duffadars 15 (10)								
			Attenders 7 (10), 1 (12)								
			Peons 41 (8), 38 (7), 15 (6), 4 (5), 1 (3), 1 (2), 1 (1)								
			Deduct—Probable Savings	69,260	240			72,236	1,916		
			Establishment in the Chemical Examiner's office for Salt Tests—								
			Assistant (60—5—90)	840		850		1,000		738	
			Do. (30—3—45)	540		540		500		540	
			Total, Commissioner, Deputy and Assistant Commissioners' Establishments		70,400		67,610		70,320		67,151
			Circle and Factory Establishments (including Boat Establishments)—								
			Clerks 1 (50), 2 (35), 42 (30), 46 (25), 79 (20), 95 (15), 1 (12), 17 (10)	69,320		61,380		63,084		48,991	
			Engine Drivers 2 (30)								
			Servants—								
			Jemadars 107 (15), 150 (12)								
			Duffadars 250 (10), 293 (9)	5,96,200		5,64,040		5,75,556		5,15,744	
			Peons 913 (8), 2,349 (7), 2,830 (6), 4 (5), 2 (4)	8,240		6,920				6,003	
			Saltpetre Amins 25 (15), 26 (12)								
			Deduct—Probable Savings	6,73,760	3,760			6,38,940	34,896		
			Servants (Fish-curing Establishment)—								
			Jemadars 2 (15), 14 (12)	19,880		16,550		19,656		17,791	
			Duffadars 17 (10), 77 (9)								
			Peons 6 (8), 57 (7), 24 (6), 1 (5)								
			Servants (Temporary Establishment)—								
			Factory and Preventive Fish-curing	80,280		68,000		86,808		63,660	
			Additional establishment which may be required for the working of new factories to be opened in sub-divisions	4,500		4,160		3,850		3,383	
			Total, Circle and Factory Establishments		7,340		88,710		7,000		84,834
			Purely Abkari Establishments (Permanent)—								
			Board's Office—								
			Clerk (150—10—200)	2,160		2,080		2,040		2,014	
			Clerks (75), (35), (30), (25), (20)	2,220		2,180		2,220		2,130	
			Servant (10)	120		120		120		120	
			Establishment in the Collectorate—								
			Clerks 1 (40), 10 (30), 7 (25), 28 (20), 173 (15)	44,040		41,100		35,520		34,444	
			Servants 34 (6), 9 (5)	2,990		2,700		2,556		2,540	
			Distillery Establishment, Presidency—								
			Clerk (25)	300		300		300		308	
			Servants—								
			Jemadars 21 (12)	10,670		7,670		10,608		3,876	
			Peons 21 (8), 62 (7), 5 (6)								
			Additional establishment for the tree-tax system	50,000				75,000			
			Total, Abkari Establishments		1,12,500		56,150		1,28,364		45,432
			Medical establishment					960		960	
			Deduct—Probable Savings (m)		9,64,900		8,20,200		9,22,502		1,17,284
			Total, Establishments								7,69,433

EXPLANATORY REMARKS.

(e) Net addition of six clerks was sanctioned in G.Os., No. 688, Revenue, dated 25th September 1894, and No. 571, dated 22nd August 1895.

(f) Eight men were sanctioned in G.O., No. 571, dated 22nd August 1895.

(g) After the submission of the last budget, eight clerks on account of tree-tax and one female searcher for the Kandamangalam Sayer station in the Villupuram Circle were sanctioned in 1894-95 (vide G.Os., No. 695, Revenue, dated 26th September 1894, No. 694, Revenue, dated 26th September 1894, No. 678, Revenue, dated 20th September 1894, Mis. No. 183, Revenue, dated 17th January 1895, No. 688, Revenue, dated 25th September 1894). A net addition of 22 clerks on account of tree-tax has been sanctioned (in G.Os., No. 564, Revenue, dated 17th August 1895, and No. 571, Revenue, dated 22nd August 1895) and one female searcher for the Sennamangalam Sayer station in the Tranquebar Circle has been proposed in Board's Proceedings, No. 407, dated 27th August 1895. Two clerks hitherto treated as temporary have been recommended to be brought on to the permanent establishment—vide Board's Proceedings, No. 439, dated 10th September 1895.

Establishments in the Chemical Examiner's Office.—The increase in the revised as compared with the budget is due to the increment for a portion of 1894-95 due to one of the Assistants having been paid in 1895-96.

Circle and Factory Establishments and Establishments in Collectorate.—The increase in the budget estimate is due to the additional establishments sanctioned in connection with the extension of the tree-tax system and to full provision being made for the sanctioned strength.

(h) After the submission of the last budget, a net addition of 174 petty officers and peons was sanctioned in 1894-95 (vide G.Os., No. 695, Revenue, dated 26th September 1894, No. 694, Revenue, dated 26th September 1894, No. 678, Revenue, dated 20th September 1894, No. 688, Revenue, dated 25th September 1894, and Mis. No. 3719, Revenue, dated 22nd September 1894); in 1895-96 a net addition of 401 petty officers and peons has been sanctioned on account of the extension of the tree-tax system and the redistribution of the preventive force in the Salem, South Trichinopoly and Penuaguduru Circles (vide G.Os., Mis. No. 3030, Revenue, dated 30th July 1895, Mis. No. 2988, Revenue, dated 26th July 1895, No. 564, Revenue, dated 17th August 1895, and No. 571, Revenue, dated 22nd August 1895), and proposals for the entertainment of a scavenger for the Calingapatam factory and of eight additional peons for the Madras Depot and Madras Town Circles have been submitted to Government (vide Board's Proceedings, No. 422, dated 3rd September 1895, No. 439, dated 10th September 1895, and No. 362, dated 2nd August 1895).

(i) Ten amins were sanctioned in G.O., No. 507, Revenue, dated 3rd August 1895.

(j) After the submission of the last budget, one petty officer and two peons have been transferred from the temporary to the permanent establishment and one petty officer abolished in 1895-96 (G.Os., Mis. No. 2624, Revenue, dated 2nd July 1895, (Mis. No. 3781, Revenue, dated 27th September 1894).

(k) Eighteen clerks were sanctioned in 1894-95 after the submission of the last budget; 22 were sanctioned in 1895-96 (G.Os., Mis. No. 208, Revenue, dated 18th January 1895, Mis. No. 3617, Revenue, dated 17th September 1894, Mis. No. 3781, Revenue, dated 27th September 1894, Mis. No. 3367, Revenue, dated 5th October 1894, Mis. No. 205, dated 18th January 1895, Mis. No. 364, dated 28th January 1895, No. 563, Revenue, dated 17th August 1895), and three were proposed in Board's Proceedings, Nos. 411, dated 28th August 1895 and 442, dated 13th September 1895.

(l) Six peons have been sanctioned in 1895-96 (G.O., No. 563, Revenue, dated 17th August 1895).

	RS.
(m) Actuals of first six months of 1895-96 ..	4,00,120
Do. last do. of 1894-95 ..	3,94,897
	7,95,017
Add cost of additional establishments entertained during the second half of 1895-96	25,152
	8,20,169
As per revised estimate	8,46,200
Savings	26,031 or in round numbers 26,000.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies—cont.

Vide APPENDIX D, PAGES

		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.									
Allowances—	Travelling allowance of officers Do. of establishments }	110,400	✓	1,05,400	✓	99,110	✓	98,785	✓
			1,10,400		1,05,400		99,110		98,755
Supplies and Services, Divi- ded Heads—	Registration charges	7,400		7,400		12,405		5,265	
	Law charges	1,000		3,530		1,935		919	
	Rewards	1,45,000		1,64,020		1,66,870		1,27,818	
	Freight and other charges for export and import of salt	30,850		35,850		30,850		26,363	
	Cost, freight, &c., of spirits	540		460		1,590		14	
	Charges for destroying spontaneous salt ..	1,140		1,140		5,770		552	
	Remittance charges	6,430		6,430		5,770		870	
	Charges for examining salt heaps	5,750		5,750		5,950		5,056	
	Charges for conveying salt to French Government	17,650		17,650		17,900		6,009	
	Charges for conveying salt to fish-curing yards	600		600		430		12,221	
	Boat charges	2,540		1,520		2,950		407	
	Arms, accoutrements and ammunitions ..	22,000		25,700		21,950		6,563	
	Purchase, repair and carriage of tents ..	9,11,000	180	1,28,700	✓	1,83,590		15,249	
	Petty construction and repairs	36,300		35,150		31,660		1,20,420	
	Other items, including compensation for suppression of manufacture of salt	4,33,900		15,000		4,84,990		32,163	
	Probable savings	4,18,900		4,18,900		4,84,990			
PROVINCIAL.									
EXCISE LICENSEES' WORK.									
	Petty construction and repairs	78,000	✓	95,000	✓	1,28,000	✓	75,832	✓
	Total Supplies and Services	5,35,200		5,13,900		6,12,990		4,35,721	
Contingencies—	Rents, rates and taxes	8,080		7,590		7,900		7,425	
	Service postage	30,970		29,990		26,810		24,296	
	Bearing postage	1,200		1,200		1,170		1,170	
	Service telegrams	1,870		2,720		3,130		1,548	
	Hot and cold weather charges	70		70		70		367	
	Periodicals and newspapers	27,500		27,500		27,500		65	
	Clothing for servants	35,810	✓	37,730	✓	31,880	✓	27,500	✓
	Other contingencies							30,188	✓
	Total Contingencies	1,05,500		1,06,800		97,220		92,552	
DETAILS.									
ORISSA.									
Salaries—	2 2 Assistant Commissioners (800), (500).	15,600		14,080		15,600		11,840	
	5 5 Inspectors 1 (400), 1 (350), 2 (300), 1 (250)	19,200		17,400		19,200		15,761	
	8 8 Assistant Inspectors 2 (175), 3 (150), 3 (125)	14,100		12,530		14,100		11,610	
	15 15 Sub-Inspectors 1 (70), 2 (60), 2 (50), 2 (40), 8 (30)	7,320		7,900		7,320		8,991	
	House-rent of one Assistant Commis- sioner at 46-2-6	550	✓	550	✓	554	✓	554	✓
	Exchange compensation allowances ..	630		1,040		1,736		1,654	
Establishments—	Assistant Commissioners' establish- ments—	57,400		53,500		58,510		50,410	
	8 8 Clerks 2 (70), 2 (30), 2 (20), 2 (15).	5,160		4,890		5,160		4,642	
	3 3 Duffadars (10)								
	18 18 Peons 6 (8), 10 (7), 2 (6)	34,990		33,150		34,812		31,121	
	Circle and Factory establishments—								
	5 5 Clerks (30)								
	5 6 Engine Drivers 2 (30), 3 (25) 1 (15)								
	15 15 Jemadars 6 (15), 9 (12)								
	29 29 Duffadars 14 (10), 15 (9)								
	311 311 Peons 71 (8), 108 (7), 129 (6), 3 (5).								
	2 2 Firemen (15)	4,150		3,820		5,700		2,681	
	Temporary establishments	800		2,340				985	
	Medical establishments								
	Boat establishment								
		45,100		44,200		45,672		39,429	

Average.	1894-95.	1893-94.	1892-93.	EXPLANATORY REMARKS.
RS.	RS.	RS.	RS.	
93,562	98,785	94,184	87,717	
93,562	98,785	94,184	87,717	
4,801	5,265	3,975	5,164	
314	919		22	
1,41,221	1,27,818	1,70,771	1,25,074	
25,631	26,363	20,619	29,911	
1,321	14	3,905	45	
352	552	884	120	
935	870	969	966	
5,114	5,056	4,538	5,698	
5,292	6,009	3,966	5,902	
13,140	12,221	12,318	14,882	
445	407	624	303	
10,232	6,563	23,432	700	
14,395	15,249	12,436	15,501	
1,55,935	1,20,420	2,00,063	1,47,321	
36,849	32,163	39,278	39,104	
61,469	75,332	54,339	54,237	
4,77,446	4,35,721	5,51,667	4,44,950	
7,630	7,425	7,606	7,859	
23,249	24,296	23,497	21,955	
1,384	1,170	1,371	1,611	
2,110	1,518	2,725	2,057	
177	360	158	14	
57	65	65	40	
19,829	27,500	11,826	20,161	
28,515	30,188	29,550	25,807	
82,951	92,552	76,798	79,504	

ORISSA.

Salaries—Assistant Commissioners, Inspectors, Assistant Inspectors and Sub-Inspectors.—The revised estimates under these heads have been framed with reference to the actuals of 1894-95 and the first five months of the current year, while the budget estimates have been fixed with reference to the number and the pay of the officers of these classes sanctioned for Orissa.

Medical establishment.—The increase in the revised estimate as compared with the budget estimate is due to the refund in 1895-96 to the District Board of Puri (with reference to Bengal G.O., No. 5609, Medical, dated 6th December 1894) of a sum of Rs. 1,765-13-8 being a moiety contributed by that Board towards the salary and local allowance of the officer in charge of the Satpara dispensary from the 1st July 1892 to 10th August 1894.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT—Salaries, Establishments and Contingencies—cont.

DETAILS—cont.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
ORISSA—cont.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	LS.
Allowances—	Travelling allowances	8,900		8,400		8,900		8,351	
Supplies and Services—	Law charges		8,900		8,400		8,900		8,351
	Rewards	2,030		2,030		500		2,018	
	Remittance charges	40		40		3,100		1,564	
	Charges for destroying spontaneous salt	10		10		60		21	
	Charges for examining salt heaps	150		100		100		81	
	Boat charges	1,000		1,000		1,500		781	
	Freight and other charges for export and import of salt								
	Tents	380		330		380		41	
	Petty construction and repairs	25,500		10,200		22,250		289	
	Other items	790		790		786		13,742	
Contingencies—	Rents, rates and taxes		29,900		14,500		28,716		19,506
	Service postage	100		100		80		90	
	Bearing postage	800		800		850		782	
	Service telegrams	50		50		250		30	
	Other charges *	200		200		1,000		191	
		1,550		1,250				925	
			2,700		2,400		2,180		2,018

EXPLANATORY REMARKS.

Average.	1894-95.	1893-94.	1892-93.
RS. 8,333	RS. 8,351	RS. 8,766	RS. 7,882
8,333	8,351	8,766	7,882
805	2,018	300	96
2,004	1,564	733	3,715
31	21	26	45
43	81	5	42
540	781	618	221
13	41	224	292
268	289	17,241	21,838
17,607	13,742	1,043	1,463
1,158	969		
22,469	19,506	20,190	27,712
90	90	114	66
780	782	757	800
33	30	29	39
258	191	249	334
862	925	808	854
2,023	2,018	1,957	2,093

Petty construction and repairs.—The decrease in the revised as compared with the sanctioned estimate is due to the provision of Rs. 12,000 on account of quarters for the Inspector and Assistant Inspector of the Basudebpur Circle not being likely to be utilized in the current year as the question as to where the head-quarters of the Circle should be fixed has not yet been settled. The increase in the budget over the revised estimate is due to the provision of Rs. 10,000 for the quarters above referred to and of Rs. 5,000 in connection with the proposal, now under consideration, for opening a factory at Astrang.

DETAILED ACCOUNT No. 5B.—SALT—Salt Purchase and Freight.

SUMMARY.		MADRAS.		ORISSA.	
MADRAS	ORISSA	RS.	RS.	RS.	RS.
6,15,000	53,000	5,21,000	39,000	4,05,978	70,022
TOTAL		6,68,000	5,70,000	4,76,000	3,40,107
DETAILS.		MADRAS.		ORISSA.	
Rents, rates and taxes					
Purchase of salt (manufacturer's share)		3,80,000	3,35,830	2,11,648	2,05,953
Do. for supply to French Government					
Do. for fish-curing purposes					
Conveying and storing salt		1,16,890	1,22,600	34,620	24,215
Cost and repair of salt-weighing machines		6,190	13,700	14,150	19,457
Cost of gathering spontaneous salt		8,020	520	8,000	886
Petty works for manufacture and storage of salt		98,000	52,300	1,32,110	51,609
Sundry miscellaneous charges		5,900	6,050	5,450	3,677
TOTAL MADRAS		6,15,000	5,31,000	4,05,978	3,05,797
ORISSA.					
Repair of salt-weighing machines		20	20	20	2
Purchase of salt (manufacturer's share)		48,220	36,070	59,652	31,618
Conveying and storing of salt		940	710	1,250	1,271
Works for manufacture and storage of salt		3,500	1,800	9,050	1,224
Sundry miscellaneous charges		320	400	50	195
TOTAL ORISSA		53,000	39,000	70,022	34,310

* Details will follow.

MADRAS.

Purchase of salt manufacturer's share.—The revised estimate includes, in addition to the usual payments of kudivaram to the manufacturers in the Government factories and Extensions, provision for the purchase on account of Government of a portion of the old stock of the licensees of the Excise factories of the Vayalur Circle and of the salt manufactured by most of the licensees in the current season in those factories and in the Excise factories of the Kanuparti and Ennore Circles. These factories will be worked from the season of 1896 on account of Government and provision has been made in the budget for the manufacturer's share payable on the quantity likely to be manufactured that year. The increase in the budget is due to there having been no manufacture at Karambalam in the season of 1895, and to the increased outturn expected at Chinna Ganjam, Kanuparti and Kattumavadi.

Conveying and storing salt.—The large increase in the revised and budget estimates as compared with the actuals of 1894-95 and the sanctioned estimate for 1895-96 is due to provision being made for charges on account of the transport of Government salt from the factories in the Ennore and Vayalur Circles to the Madras Depot for storage. The increase in the revised estimate is due to the larger quantity transported and stored in 1895-96.

Cost and repair of salt-weighing machines.—The decrease in the budget as compared with the revised estimate is due to the fact that most of the factories will have been supplied with machines before the end of the current year.

Petty works for manufacture and storage of salt.—The decrease in the revised as compared with the sanctioned estimate is due to the omission of the provision on account of revetment of platforms in the Chingleput Sub-Division owing to the reversion to the original system of storage at the Madras Depot. The increase in the budget as compared with the revised estimate is due to the provision for works relating to manufacture and storage of salt for the factories of the Kanuparti, Ennore and Vayalur Circles, which will be worked under the Monopoly system from 1896 and for similar works at Muttupet and Negapatam.

ORISSA.

Purchase of salt manufacturer's share.—The decrease in the revised as compared with the sanctioned estimate is due to the outturn in the Lake factories not having been so large as was anticipated. An increased outturn over that of the current year is expected in 1896-97, for which provision has accordingly been made.

Works for manufacture and storage of salt.—The decrease in the revised as compared with the sanctioned estimate is due to the omission of the provision for the construction of a new platform at Tua. The increase in the budget as compared with the revised estimate is due to the provision for works in connection with the proposed Astrang factory.

EXPENDITURE.

NOTE.—Distribution between Imperial and Provincial.

	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Cost of Combined Departments of Salt and Excise	35,18,000		31,51,000		30,71,000		26,93,342	
Deduct—								
Salt charges in Orissa (Page 278)	1,97,000		1,62,000		2,14,000		1,54,024	
Salt charge on account of licensees' works (Page 6)	78,000		95,000		1,28,000		75,832	
Remainder	32,43,000		28,94,000		27,29,000		24,63,486	
One-fourth debitable to 7. Excise. { Imperial share—three-fourths	6,08,000		5,43,000		5,12,000		4,61,903	
{ Provincial share—one-fourth	2,03,000		1,81,000		1,71,000		1,53,968	
Three-fourths debitable to 5. Salt	24,32,000		2,170,000		20,46,000		18,47,615	
Add salt charges in Orissa	1,97,000		1,62,000		2,14,000		1,54,024	
Imperial proportion—three-fourths	19,72,000		17,49,000		16,95,000		15,01,229	
Provincial proportion—one-fourth	6,57,000		5,83,000		5,65,000		5,00,410	
Add licensees' works	78,000		95,000		1,28,000		75,832	
Provincial share debited to 5. Salt	7,35,000		6,78,000		6,93,000		5,76,242	
Total debits to 5. Salt	27,07,000		24,27,000		23,88,000		20,77,471	
Do. to 7. Excise	8,11,000		7,24,000		6,83,000		6,15,871	
Total Imperial share	25,80,000		22,92,000		22,07,000		19,63,132	
Total Provincial share	9,38,000		8,59,000		8,64,000		7,30,210	
Grand Total	35,18,000		31,51,000		30,71,000		26,93,342	

7.—EXCISE.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
	RS.	RS.	RS.	RS.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 40)	8,11,000	✓ 7,24,000	✓ 6,83,000	✓ 6,15,871
District Executive Establishment	..	..	* 1,000	..
TOTAL ..	8,11,000	✓ 7,24,000	✓ 6,84,000	✓ 6,15,871
IMPERIAL SHARE—THREE-FOURTHS ..	6,08,000	✓ 5,43,000	✓ 5,13,000	✓ 4,61,903
PROVINCIAL SHARE—ONE-FOURTH ..	2,03,000	✓ 1,81,000	✓ 1,71,000	✓ 1,53,968

* Details for this figure are not available.

EXPLANATORY REMARKS.

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.

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G.O., No. 803, 7th December 1895.

DECEMBER.

Budget of Charges.

Passing orders on the — for the items under
the control of the Board of Revenue (Separate
Revenue).

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DIBTS

PAPERS NOT FILLED UP, BRING MEANT FOR DESPATCH
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