

Financial (1897) Department.

G.O., No. 1010

DATED 4 12 97

[Despatch Abstract.]

Budget Estimates.

Accepting the — of revenue
and receipts of the Salt
Deptt: in Madras for
1898-99.

~~7.12.97~~

<i>Recd.</i>	} 1897.	<i>Enclosures</i>
<i>Reqd.</i>		<i>Spare copies</i>

DECEMBER.

Accepting the — of revenue and receipts of the Salt Department in Madras for 1898-99.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 1003, Revenue, dated 1st December 1897.

Read—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 457, dated 23rd October 1897.

Resolution—No. 457, dated 23rd October 1897.

Submitted to Government.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General, Madras.

" Deputy and Assistant Commissioners of Salt,
Abkari and Customs Department.

Order—No. 1003, Revenue, dated 1st December 1897.

Separate Revenue No. 102.

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

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

" the Financial Department.
" the Accountant-General.

ORDER—No. 1010, Financial, dated 4th December 1897.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Revenue Department.

" Board of Revenue (Separate Revenue).
" Accountant-General.

Editors' Table.

[Appendix.

Ed. A. F. Eccleston.

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
<i>IMPERIAL.</i>					
Customs Duty on Salt		Rs. 12,000	Rs. 12,000	Rs. 12,000	Rs. 11,617
Proceeds of Sale of Government Salt	IIIA	5,57,000	5,21,000	7,63,000	3,43,121
Excise Duty on Salt	IIIB	1,84,00,000	1,75,00,000	1,75,00,000	1,63,28,199
Miscellaneous		...	...	...	...
TOTAL IMPERIAL		1,89,69,000	1,80,33,000	1,82,75,000	1,66,82,937
<i>PROVINCIAL.</i>					
Rents of Warehouses		300	300	300	...
Fees and Cesses		82,200	75,700	99,200	1,02,389
Fines and Forfeitures		1,500	1,400	1,400	960
Miscellaneous		26,000	22,600	26,100	30,019
TOTAL PROVINCIAL		1,10,000	1,00,000	1,27,000	1,33,368
TOTAL		1,90,79,000	1,81,33,000	1,84,02,000	1,68,16,305

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

<i>MADRAS.</i>				
<i>IMPERIAL.</i>				
Salt sold for Home and Inland Consumption		4,04,000	3,73,000	6,04,000
Salt sold for Fish-curing		1,45,000	1,40,000	1,52,000
Cost price of Salt supplied to French Government		8,000	8,000	7,000
TOTAL		5,57,000	5,21,000	7,63,000
				3,43,121

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

<i>MADRAS.</i>				
Imperial		1,84,00,000	1,75,00,000	1,75,00,000
				1,63,28,199

Receipts in the first six months of				EXPLANATORY REMARKS.
1894-95.	1895-96.	1896-97.	1897-98.	
Rs. 11,282	Rs. 4,082	Rs. 4,983	Rs. 5,101	<i>Customs duty.</i> —The revised and budget estimates have been based on the actuals of the first six months of the current year and on those of 1896-97.
1,47,842	1,47,685	1,66,728	1,74,656	
85,47,350	96,08,235	86,67,913	76,74,149	<i>Proceeds of sale of Government salt.</i> —The revised and budget estimates have been fixed with reference to the actuals of the last five years and those of the first six months of the current year and also to the anticipated increase in the sales of Government salt at the Madras Depot in consequence of the reduction of the sale price from 5 annas to 3 annas 6 pies a maund and of the special concessions granted to Messrs. Arbuthnot & Co. for the export of salt therefrom to Calcutta. They also include the cost price (at 3 annas a maund) of the quantity expected to be sold at Calingapatam out of the salt purchased by Government from the excise licensees who have consented to revert to the monopoly system. The large decrease in the revised estimate as compared with the sanctioned estimate for 1897-98 is due to the unexpectedly poor sales at the Madras Depot, which, at the time of the framing of the last budget, were estimated at 1,000,000 maunds, but which have now been reduced to 550,000 maunds with reference to the actuals for the first six months of the current year.
87,06,474	97,60,002	88,39,624	78,53,906	<i>Excise duty on salt.</i> —The increase in the revised estimate as compared with the actuals of 1896-97 is due to the large realizations on account of previous credits in consequence of the increase in the credit sales in the second half of 1896-97. The increase in the budget estimate is due similarly to the large quantity estimated to be sold on credit in the second half of 1897-98, the duty on which will be realized in 1898-99, and to the comparatively larger cash sales estimated for 1898-99, and also to an anticipated increase in sales. In framing the estimate of receipts the proportion of credit sales in the last six months in the current and ensuing years has been taken at 36 and 33 per cent., respectively, of the total sales in those years at factories at which credit sales take place. The estimate is merely approximate as it depends on whether the price of Government paper rises or falls.
111	21	...	...	
68,857	64,293	47,022	27,854	<i>Provincial receipts.</i> —The only item, the variations in which call for any remarks, is "Fees and Cesses." The receipts under this head vary with the expenditure on works incurred by Government on behalf of the licensees in excise factories and the sales of excise salt by a cess on which this expenditure is recouped. The fall in the revised and budget estimates as compared with the sanctioned estimate for 1897-98 and with the actuals for 1896-97 is partly due to the reversion of the factories in the Calingapatam, Kanuparti, Vayalur and Ennore Circles to the monopoly system and partly to greater economy having been exercised in the expenditure on works executed on behalf of the excise licensees elsewhere.
731	2,121	534	714	
6,484	5,322	11,827	7,235	
76,183	71,762	59,383	35,803	
87,82,657	98,31,764	88,99,007	78,89,709	
1,06,811	99,584	1,16,991	1,28,806	
36,515	44,322	47,062	42,586	
4,516	3,779	2,675	3,264	
1,47,842	1,47,685	1,66,728	1,74,656	
85,47,350	96,08,235	86,67,913	76,74,149	

Financial (189) Department.

Read the following papers:-

CURRENT No. 3827.

G.O. N° 1003 Revenue 31/12/97

VE

From

The Revenue Department.

Order No. 1010 & 4.12.97.

The estimates are accepted

No. 1003.

Cmb.
m/s
3.12.97

Dated 1st December 1897.

Received 3. 12. 97

Registered 3-12-97

Enclosures -/

Spare copies

SUBJECT.

Approving and transferring to the Finl. Dept. B.P. submitting the budget estimate of revenue and receipts of the Salt Dept. in Madras for 1898-99.

Rev. Dept. 6

Acct. Genl. 4

Bd. of Rev(S. R.) 10

Advisory Table - given 15.xii.97

Despd
15.xii.97.

Press
Please print the estimate
as appended in G.O. N° 1003.

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189

DATED

CURRENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH EITTO.

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