Financial (1897) Department.

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[Despatch Abstract.]

Budget Estimates

Accepting the — for 1898-99
under 9 Customs

22/12/97

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1897} of Madras.

FINANCIAL.

Recd. }
Regd. } 1897.

Enclosures
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G.O., No. 1080, 22nd December 1897.

DECEMBER.

Budget Estimates.

Accepting the — for 1893-99 under 9. Customs.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 1061, Revenue, dated 17th December 1897.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 417, dated 5th October 1897 :—

Resolution—No. 417, dated 5th October 1897.

The accompanying budget estimates of refunds and drawbacks and of charges for 1898–99 for (1) Customs, (2) Establishment for the registration of sea-borne trade and (3) Printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

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

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

Copy to the Accountant-General, Madras, with budget estimates.
" " Collector of Sea Customs, Madras, with budget estimates.

Memo. No. 241.

The Board is requested to furnish information on the following points regarding the revised estimate of customs charges for the current year and the budget estimate for the ensuing year submitted with Board's Proceedings, No. 417, dated 5th October 1897 :—

(1) The Deputy Collector of Sea Customs, Madras, was on leave in the current year and the second appraiser is still on leave. The arrangements made in consequence must entail additional expenditure. Notwithstanding this fact, the figures of the sanctioned estimate have been repeated, under the revised estimate, for the current year against the officers referred to and the other officers who must have been affected by the chain of arrangements made. This absence of variation requires explanation.

(2) Under the arrangements to be made, with reference to G.O., No. 861, dated 9th October 1897, for transferring the custody and storage of goods landed to the Harbour Trust Board, there must be a saving in porterage charges. It should be stated under what head such charges have been shown hitherto and what saving is estimated for in the current and ensuing years in consequence of the introduction of the new arrangements.

(3) The variation between the sanctioned and the budget estimates in the number of Land Customs employés and of Sea Customs employés at outports, which has not been accounted for, should now be explained.

(4) It should be reported whether provision has been made in the customs budget for the pay of the female searcher at Kandamangalam (*vide* G.O., No. 5330, dated 12th October 1897).

(5) The necessity for the provision made for sweeper's allowance under Land Customs in the revised and budget estimates is not understood. It is observed that no such provision is made in the sanctioned estimate for the current year.

Fort St. George,
10th November 1897.

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Read—again the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5426, dated 8th December 1897 :—

Read—Official Memorandum, Revenue Department, No. 241, dated 10th November 1897, and Board's reference thereon, dated 12th November 1897, to the Collector of Sea Customs, Madras.

Read—also letter from the Collector of Malabar, dated 22nd November 1897, No. 430-Acct.

Abstract.—Reporting that charges on account of sweeper's allowance were for the first time entered in the revised estimate for the current year and the budget estimate for the ensuing year for certain reasons.

Read—also letter from the Collector of Sea Customs, Madras, dated 29th November 1897, No. 8068-G.

Abstract.—Submitting the information called for regarding certain items in his budget for 1898–99.

Read—also Official Memorandum, Revenue Department, No. 265, dated 4th December 1897.

Read—also letter from the Collector of Gódávari, dated 4th December 1897, Dis. No. 1705-Acc.

Abstract.—Submitting explanation as to why charges for "sweeper's allowance" under Land Customs were entered for the first time in the revised estimate for the current year and the budget for the ensuing year, and stating that it is now impossible to state under what head such charges were exhibited in previous years though incurred.

Resolution—Mis. No. 5426, dated 8th December 1897.

The Board begs to submit the information called for in the official memorandum from Government.

2. *Clause* 1 *of the Official Memorandum.*—The additional expenditure incurred in consequence of the Deputy Collector's privilege leave for three months, from the 6th July last, is reported to be Rs. 1,961. This amount will be added to Rs. 8,400 provided for the Deputy Collector under the revised estimate for 1897–98.

The Collector states that, the second appraiser having been granted sick leave, no additional expenditure is rendered necessary, as a moiety of his pay is available for the acting arrangements made in consequence. The figures of the revised estimate provided for the second appraiser, therefore, require no alteration.

3. *Clause* 2 *of the Memorandum.*—The Collector reports that, as the Customs Department has not hitherto paid anything on account of porterage charges which have always been incurred and recovered by the Harbour Trust Board subsequent to the constitution of that body and by porterage contractors previously, no provision for such charge has ever been made in the budget, and that, therefore, there could be no savings in consequence of the introduction of the new arrangements referred to.

4. *Clause* 3 *of the Memorandum.*—The variation referred to is explained in the appended statement.

5. *Clause* 4 *of the Memorandum.*—No provision has been made in the budget for the two female searchers to be transferred from the Salt to the Customs budget (*vide* also Board's Proceedings, Mis. No. 4982, dated 14th November 1897), as the budget was prepared before the receipt of the Government Order quoted. Provision will now be made for this charge and also for the other charges stated below : —

	Rs.
(1) For the construction of a wooden cabin on the Madras pier for the use of the Preventive staff of the Madras Customs House in 1898–99	423
(2) For the strengthening of the staff of peons, &c., in the Madras Customs House, now being proposed in separate Proceedings by the Board for 1898–99	1,218
(3) For the famine batta now applied for by the Collector of Kistna for 1897–98	50
(4) For the construction of a shed at Calicut destroyed by fire in 1897–98	125
(5) For the establishment sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, for the current and ensuing years ...	252
(6) For the preventive establishment sanctioned in G.O., Mis. No. 5780, dated 11th November 1897	372

6. *Clause 5 of the memorandum.*—Sweeper's allowance is entered in the budgets of South Arcot, Gódávari and Malabar. The Collector of South Arcot included this allowance under "Petty supplies, &c.," in his district budget for 1897–98, and the amount was included under "office expenses" in the Board's budget for the Presidency. There was an expense of Rs. 31 on this account in 1895–96 and of Rs. 33 in 1896–97. The Collector of Gódávari states that the charge was hitherto met from the total grant under "contingencies." There was an expense of Rs. 36 in 1895–96 and of Rs. 48 in 1896–97. The report of the Collector of Malabar shows that the item was not shown separately in the accounts of previous years. In Tanjore, sweepers are employed on Re. 1 each per mensem and are included under servants.

7. The budget estimate for 1898–99 for printing the trade and navigation returns is now raised from Rs. 3,900 to Rs. 4,000, as the actual expense on this account in 1897–98 was Rs. 3,925. The Accountant-General objected to pass an excess expenditure of Rs. 25 over the allotment of Rs. 3,900 for the current year without a separate allotment being made for the excess.

8. A spare copy of the budget containing the necessary alterations is submitted herewith.

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with an altered Board's Proceedings, No. 417,
dated 5th October 1897.

APPENDIX.

Number of employés.			Explanation for the variation.
1897–98.	1898–99. As entered in the budget.	1898–99. As now revised.	
Sea Customs outports. Superintendents (Rs. 60 to Rs. 100).			
11	12	12	The increase of one hand is due to the appointment of an Assistant Superintendent at Tuticorin, sanctioned in G.O., No. 33, Revenue, dated 18th January 1897.
Superintendents, &c. (Rs. 50 and under).			
38	37	37	The decrease is due to the abolition of the port of Ganjám (*vide* G.O., No. 232, Revenue, dated 1st April 1897), which had the following establishment— One Assistant Superintendent on Rs. 20 (half of this amount alone was chargeable to Customs). One peon on Rs. 6. One masalchi on Rs. 3.
Servants.			
322	320	320	
Land Customs Superintendents (Rs. 60 to Rs. 100).			
2	3	3	The increase of one hand is due to the appointment of a Sayer Superintendent at the Peralam Customs Chowki, sanctioned in G.O., No. 840, Revenue, dated 5th October 1897.
Superintendents (Rs. 40 and under).			
22	23	23	The increase of 22 to 23 is due to the fact that the Sayer clerk on Rs. 30 at Mortandi chavadi who was included under clerks in the budget for 1897–98 is now included under Superintendents in accordance with the recent proposition statements.
Clerks.			
21	22	23	The increase of 21 to 22 in the budget is due to the decrease referred to above and to the increase by two in consequence of two clerks having been sanctioned in G.O., No. 840, Revenue, dated 5th October 1897. This number is now raised to 23 owing to the inclusion of the clerk sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, omitted before.
Servants.			
53	56	61	The increase of servants from 53 to 56 in the budget is due to three peons having been sanctioned in G.O., No. 840, Revenue, dated 5th October 1897. This number is now further raised to 61 owing to the inclusion (1) of the peon sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, omitted before and (2) of the preventive establishment sanctioned in G.O., Mis. No. 5780, dated 11th November 1897.

Order—No. 1061, Revenue, dated 17th December 1897.

Separate Revenue No. 110.

The estimates of charges submitted by the Board of Revenue (Separate Revenue) with its Proceedings first read above, are approved subject to the following remarks, and transferred to the Financial Department:—

(i) In the case of the Superintendent, Import and Export department (page 4 of the Board's Proceedings), whose salary is progressive, a statement showing the actual salary earned on the 1st April has not been attached as required by Rule 58 of the budget rules as amended in G.O., No. 902, Financial, dated 26th December 1896. The same remark applies to the case of the second, third and fourth appraisers and preventive officers of the beach department. The Board of Revenue will be requested to furnish the statement direct to the Accountant-General.

(ii) The provision of Rs. 6 made under "contingencies", Sea Customs outports, for clock-winding will be struck out. The work should be entrusted in each office to a member of the establishment.

(True Extract.)

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

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

Order—No. 1080, Financial, dated 22nd December 1897.

The estimates are accepted as shown in the appendix to these proceedings.

(True Extract.)

Chief Secretary.

To the Revenue Department.
„ Board of Revenue (Separate Revenue).
„ Accountant-General.
Editors' Table.

Exd. A. F. Eccleston.

EXPENDITURE.

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, Establishment and Contingencies	9A	2,30,200	2,32,600	2,26,400	2,16,147
Land Customs—Salaries, Establishment and Contingencies	9B	24,200	20,200	18,600	16,656
TOTAL		2,54,400	2,52,800	2,45,000	2,32,803

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

SUMMARY.			
MADRAS	1,25,100	1,24,700	1,21,600	1,24,131
OUT-PORTS	1,05,100	1,07,900	1,04,800	92,016
TOTAL	2,30,200	2,32,600	2,26,400	2,16,147

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS.							
			MADRAS.							
Salaries—	1	1	Collector (*a*) (2,333⅓)[4]	26,880		26,880		26,880		26,880	
	1	1	Exchange Compensation Allowance.	2,667		2,660		2,938		3,441	
				29,547		29,540		29,818		30,321	
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration"	*9,849*		*9,847*		*9,939*		*10,107*	
					19,698		19,693		19,879		20,214
	1	1	Deputy Collector (700)	8,400		10,361		8,400		10,890	
					8,400		10,361		8,400		10,890
			TOTAL SALARIES		28,098		30,054		28,279		31,104
			GENERAL CORRESPONDENCE DEPARTMENT.								
Establishment—(b)	1	1	Manager (175—10—225)	2,700		2,700		2,700			
	5	5	Clerks (70) (50), (25), 2 (20)	2,220		2,220		2,220			
				4,920		4,920		4,920			
			RECORD DEPARTMENT.								
	1	1	Record-keeper (40)	480		480		480			
	1	1	Indexer (25)	300		300		300			
...	(*c*)1		Attender (8)	96		...		...			
				876		780		780			
			BONDING DEPARTMENT.								
	1	1	Supervisor (175)	2,100		2,100		2,100			
	1	1	Gauger (15)	180		180		180			
				2,280		2,280		2,280			
			IMPORT AND EXPORT DEPARTMENT.								
	1	1	Superintendent (150—10—200)	2,280		2,160		2,160			
	1	1	Deputy Superintendent (100)	1,200		1,200		1,200			
	8	8	Clerks (60), (50), 2 (35), 2 (30), 2 (15)	3,240		3,240		3,240			
	3	3	Weighers (10)	360		360		360			
				7,080		6,960		6,960			
			MISCELLANEOUS DEPARTMENT.								
	1	1	Superintendent (125)	1,500		1,500		1,500			
	8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660		3,660		3,660			
				5,160		5,160		5,160			
			Carried over	20,316	28,098	20,100	30,054	20,100	28,279		31,104

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

EXPLANATORY REMARKS.

The excess of the Revised estimate over the sanctioned budget for the current year is due to the provision made for the Land Customs establishment sanctioned in G.O., No. 840, dated 5th October 1897, for the Peralam Railway Station in Tanjore, for the special temporary officer and his establishment sanctioned in G.Os., Mis. No. 1572, Revenue, dated 23rd March and Mis. No. 2813, dated 3rd June 1897, for the additional expenditure incurred in consequence of the Deputy Collector's privilege leave for 3 months and for the famine batta.

* The figures for actual charges are furnished to the Board monthly by the Accountant-General [and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot therefore be furnished for customs charges.

(*b*) For scale of establishment—*vide* proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.

(*c*) Proposals will be submitted separately for this increase.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—*contd.*

	Numbers. 1897-98.	Numbers. 1898-99.	MADRAS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	20,316	28,098	20,100	30,054	20,100	28,279		31,104
			APPRAISER'S DEPARTMENT.								
Establishment—contd.	1	1	Head Appraiser (600)	7,200		7,200		7,200			
			Local Allowance (30)	360		360		360			
	1	1	Second Appraiser (400—20—500)	5,520		5,280		5,280			
	1	1	Third Appraiser (200—10—250)	2,880		2,760		2,760			
	1	1	Fourth Appraiser (150—10—200)	2,280		2,160		2,160			
	1	1	Head Examiner (80)	960		960		960			
	8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)	3,660		3,660		3,660			
	1	1	Gauger (20)	240		240		240			
	1	1	Exchange Compensation Allowance	552		526		582			
				23,652		23,146		23,202			
			ACCOUNT AND BILL DEPARTMENT.								
	1	1	Accountant (125)	1,500		1,500		1,500			
	1	1	Assistant Accountant (85)	1,020		1,020		1,020			
	2	2	Accountant and Bill Calculator (70), (50)	1,440		1,440		1,440			
	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660		3,660		3,660			
				7,620		7,620		7,620			
			CASH DEPARTMENT.								
	1	1	Cash-keeper (100)	1,200		1,200		1,200			
	1	1	Clerk (25)	300		300		300			
	3	3	Shroffs (25), (20), (15)	720		720		720			
				2,220		2,220		2,220			
			BAGGAGE DEPARTMENT.								
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020			
	1	1	Assistant do. (55)	660		660		660			
				1,680		1,680		1,680			77,698
			STATEMENT DEPARTMENT.								
	10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)	3,840		3,840		3,840			
			CHEMICAL TESTING DEPARTMENT.								
	2	2	Testers (125), (65)	2,280		2,280		2,280			
	1	1	Attender (8)	96		96		96			
				2,376		2,376		2,376			
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.								
	7	7	Clerks (35), (30), (25), (20), 3 (15)	1,860		1,860		1,860			
	1	1	Weigher (10)	120		120		120			
				1,980		1,980		1,980			
			BEACH DEPARTMENT (IRON AND TIMBER).								
	4	4	Preventive Officer (50—5—75)	3,060		2,820		2,820			
	4	4	Clerks (50), (30), (25), (20)	1,500		1,500		1,500			
	32	32	Tide Waiters (12)	4,608		4,608		4,608			
	1	1	Weigher (10)	120		120		120			
				9,288		9,048		9,048			
			OFFICE SERVANTS								
	71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552		6,552		6,552			
	...	12	(12), (10), 4 (8), 6 (7) *	1,152							
				7,704		6,552		6,552			
			OVERTIME FEES.								
			Fees to Clerks for working out of office hours	(a)5,000		(a 5,000		4,500		4,678	
					85,676		83,562		83,118		
			Add or *Deduct*—For rounding		*68*		19		*221*		
			TOTAL ESTABLISHMENT		85,608		83,581		82,897		82,376
			Carried over		1,13,706		1,13,635		1,11,176		1,13,480

EXPLANATORY REMARKS.

* Proposals will be submitted separately for this increase.

Average of three years.	Accounts. 1896-97.	1895-96.	1894-95.	First four months of 1897-98.
Rs.	Rs.	Rs.	Rs.	Rs.
4,269	4,678	4,289	3,842	1,935

(*a*) The Revised Estimate for the current year is raised to Rs. 5,000, with reference to the actuals for the first four months of the year and for the last 7 months of the past year; and this amount is repeated in the budget for the ensuing year.

EXPENDITURE.

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	MADRAS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		1,13,706		1,13,635		1,11,176		1,13,480
Allowances—	Travelling and Tentage Allowance	50		50		50		...	
	Conveyance Allowance	300		300		300		300	
			350		350		350		300
Supplies and Services—	Rewards	(*a*)3,000		3,200		2,500		3,692	
	Boat-hire	75		75		75		88	
	Registration Charges	4		9		4		...	
	Harbour Dues and Cranage on Unclaimed Goods	50		50		50		82	
	Remittance of Treasure	2		...		...		...	
	Petty Construction and Repairs	* 423		...		...		...	
			3,554		3,334		2,629		3,862
Contingencies—	Postage Charges	150		150		150		141	
	Telegraph Charges	60		60		30		50	
	Rents, Rates and Taxes	(*b*)3,500		4,155		5,240		4,717	
	Purchase of European articles each costing less than Rs. 5	...							
	Purchase of European articles each costing not less than Rs. 5	...		290		290		204	
	Purchase of Country articles each costing less than Rs. 50	(*c*) 310							
	Purchase of Country articles each costing not less than Rs. 50	...							
	Telephone Charge	15		15		...		8	
	Purchase of Periodicals	130		130		130		116	
	Subscription to Newspapers								
	Cost of Europe stores (including Freight)	(*d*)1,200		350		100		124	
	Landing and Shipping Charges	30		30		30		26	
	Petty Construction and Repairs	(*e*) 350		550		100		...	
	Liveries and Clothing of Servants	(*f*) 550		550		350		347	
	Peons' Belts and Badges	...		150		150		...	
	Carriage of Stationery and Records	20		20		20		9	
	Sweeper's Allowance	15		15		...		14	
	Cloth for Records	20		20		20		13	
	Record-racks, Boards, etc.								
	Table Cloth	30		30		30		...	
	Advertisements	20		20		20		...	
	Repairs to Instruments	25		27		25		...	
	Clock Repairing	40		40		40		40	
	Hot and Cold Weather Charges	(*g*) 420		370		370		211	
	Binding Charges	100		100		100		65	
	Lighting Charges	90		90		85		97	
	Office Expenses	(*c*) 335		189		136		222	
	Miscellaneous	(*c*) 30		30		29		29	
	Petty Repairs to Furniture	50		...		...		56	
			7,490		7,381		7,445		6,489
	TOTAL SEA CUSTOMS, MADRAS		1,25,100		1,24,700		1,21,600		1,24,131
Numbers 1897-98.	Numbers 1898-99.	OUT-PORTS.							
Salaries— 1	...	Special Temporary Officer †	...		(*h*)3,950		...		
Establishment— 8	8	Superintendents and Assistant Superintendents (150), (130), 4 (125), (120), (100)	12,000		9,975		12,000		
11	12	Superintendents and Assistant Superintendents 2 (85), 9 (70), (60)	10,320		10,030		9,480		30,363
38	37	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	14,520		14,465		14,580		
5	5	Exchange Compensation Allowance	624		620		687		618
99	99	Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	20,796		20,796		20,796		
322	320	Servants (10), 26 (7), 258 (6), 24 (5), (3), (2), 9 (1)	22,488		22,488		22,596		38,332
		Patrol Boat Establishment (Temporary)	1,000		1,000		1,000		
		Temporary Establishment	...		(*i*) 220		...		2,459
		Fees to Clerks for working out of office hours	11,475		11,475		11,675		10,948
				93,223		91,069		92,814	82,720
Allowances—		Travelling Allowance	1,095		(*j*) 1,725		1,105		878
		Famine Batta	...		250		...		...
				1,095		1,975		1,105	878
Supplies and Services—		Boat-hire	100		100		90		68
		Rewards	210		170		160		20
		Petty Construction and Repairs	(*k*)4,939		5,214		5,936		3,652
		Remittance of Treasure	224		224		157		178
		Cost of Sample Spirits	160		158		150		72
		Fees for accompanying Drawback Goods to Steamers	50		50		78		...
		Conveyance of suspected articles	20		14		14		22
		Registration Fees	10		5		5		13
				5,713		5,935		6,590	4,025
		Carried over		1,00,031		1,02,929		1,00,509	87,623

Average.	Accounts. 1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.
62	...	157	29
300	300	300	300
362	300	457	329

EXPLANATORY REMARKS.

* This is for the construction of a wooden cabin on the Madras pier for the use of the Preventive establishment.

	Average.	Accounts. 1896-97.	1895-96.	1894-95.	First four months of 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
Rewards	1,869	3,692	1,917	...	1,248
Other items under supplies and services.	88	170	93	...	31
Total ...	1,957	3,862	2,010	...	1,279

(*a*) The increase is estimated with reference to the actuals of the first four months of the current year. The payment of rewards under the revised rules sanctioned in G.O., No. 736, dated 13th November 1896, shows that a larger amount will be paid than was fixed in the sanctioned estimate for the current year.

—	Average.	Accounts. 1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes ...	4,213	4,717	4,662	3,260
Postage Charges	123	141	114	113
Telegraph Charges ...	33	50	24	25
Cost of Europe Stores ...	239	124	574	20
The remaining items of the Contingencies.	1,835	1457	2,127	1,921
	6,443	6,489	7,501	5,339

(*b*) The variation under this head is due to the discontinuance of the payment of ground-rent for the iron yard by the Customs Department to the Harbour Trust Board from 16th July 1897 owing to the rents collected on iron being now made over to that Board. The ground-rent amounted to Rs. 145 per mensem.

(*c*) Particulars are furnished in Appendix B to G.O., No. 1061, Revenue, dated 17th December 1897.

(*d*) As per forecast submitted in Board's Proceedings, Mis. No. 4170, dated 23rd September 1897.

(*e*) The revised estimate for the current year includes a sum of Rs. 450 for the construction of two wooden sheds for the use of the clerks in the iron yard and the budget for 1898-99, a sum of Rs. 250 for the construction of a wooden cabin on the pier for the use of the Preventive Officers.

(*f*) The increase is due to the supply of uniform to tide-waiters and 12 peons having been sanctioned in G.O., Mis. No. 3840, Revenue, dated 24th July 1897.

(*g*) There is an increase of Rs. 50 under this head owing to provision being made for 6 punkah-pullers for the several departments instead of 5, and to a sum of Rs. 26 being included for the repair of old punkahs.

† *Vide* G.O., Mis. No. 1572, Revenue, dated 23rd March 1897.

	Rs.
(*h*) The Special officer's pay as Assistant Commissioner for six months	3,000
His deputation allowance	600
Exchange Compensation Allowance	350
	3,950

Average.	Accounts. 1896-97.	1895-96.	1894-95.	First 4 months of 1897-98.
Rs. 10,682	Rs. 10,948	Rs. 10,870	Rs. 10,229	Rs. 3,803
954	878	1,106	878	267
...	...	...	...	86
52	68	88	...	53
7	20	1	...	20
3,943	3,652	5,459	2,719	45
468	285	221	897	...
4,470	4,025	5,769	3,616	...

(*i*) *Vide* G.O., Mis. No. 2813, dated 3rd June 1897. Provided for five months only.

(*j*) This includes Rs. 630 as travelling allowance to the Special Temporary Officer.

(*k*) Particulars are furnished in Appendix C to G.O., No. 1061, Revenue, dated 17th December 1897.

EXPENDITURE.

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

	OUT-PORTS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
	Brought forward		1,00,031		1,02,929		1,00,509		87,623
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	*70		11		11		...	
	Purchase of Country Articles each costing less than Rs. 50	448		404		404		85	
	Purchase of Country Articles each costing not less than Rs. 50	50		175		175		...	
	Purchase of Books	3		3		2		2	
	Purchase of Scales and Weights	†120		...		...		2	
	Cost of Europe Stores (including Freight)	100		100		...		396	
	Landing and Shipping Charges	55		55		45		1	
	Repairs to Furniture	90		75		...		48	
	Repairs to Boats	25		25		25		8	
	Liveries and Clothing of Servants	35		35		35		...	
	Peons' Belts and Badges	17		27		25		...	
	Carriage of Stationery and Records	202		202		88		107	
	Cloth for Records	73		70		...		55	
	Record-racks, Boards, etc.	65		41		79		21	
	Table Cloth	18		16		3		4	
	Clock-winding	...		1		1		2	
	Hot and Cold Weather Charges	110		110		110		36	
	Sweepers' Allowances	43		43		43		26	
	Cleaning Machines	50		50		...		42	
	Postage Charges	...		...		...		...	
	Telegraph Charges	190		190		135		85	
	Telephone Charges	...		...		...		70	
	Rents, Rates and Taxes	1,884		1,898		1,931		2,048	
	Binding Charges	94		90		163		33	
	Office Expenses	314		288		214		233	
	Oil for Lamps and other Saderward Charges	987		977		1,012		951	
	Petty Carriage and Cooly Charges	20		20		...		1	
	Items for which details not known	...		...		...		137	
			5,063		4,906		4,501		4,393
			1,05,094		1,07,835		1,05,010		92,016
	Add or Deduct—For rounding		6		65		*210*		...
	TOTAL OUT-PORTS		1,05,100		1,07,900		1,04,800		92,016

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies.

	Numbers 1897-98.	Numbers 1898-99.		Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.
Establishment—	2	3	Superintendents (150), 2 (60)	3,240		2,610		1,920		5,494	
	22	23	Superintendents (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520		5,537		5,160			
	21	23	Clerks (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984		3,739		3,744		7 390	
	53	61	Servants (12), (10), 9 (8), 19 (7), 24 (6), 7 (1)	4,536		4,038		3,876			
	...	2	Female Searchers	540		...		...		...	
					17,820		15,924		14,700		12,884
Allowances—			Travelling Allowance	190		190		150		142	
					190		190		150		142
Supplies and Services—			Rewards	510		480		80		22	
			Petty Construction and Repairs	(a)3,843		2,009		2,218		2,278	
			Repairs to Boats	...		20		20		...	
			Remittance of Treasure	30		30		30		21	
			Boat-hire	60		60		60		48	
			Registration Charges	5		5		...		1	
					4,448		2,604		2,408		2,370
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...		...		...		...	
			Purchase of European Articles each costing not less than Rs. 5	20		20		10		6	
			Purchase of country articles each costing less than Rs. 50	223		150		200		137	
			Purchase of Country Articles each costing not less than Rs. 50	...		...					
			Repairs to Furniture	8		8		...		1	
			Liveries and Clothing of Servants	...		25		25		...	
			Peons' Belts and Badges	...		...		...		...	
			Carried over	251	22,458	203	18,718	235	17,258	144	15,396

EXPLANATORY REMARKS.

	Rs.	A.	P.
* Covered lights for the Madura district	50	0	0
One time-piece for Kayalpatnam Sea Customs Office	5	8	0
Two Witmar kerosine-oil lamps for Tuticorin Sea Customs Office	12	0	0
Packing Charges, etc.	2	8	0
	70	0	0

—	Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	1,971	2,048	2,157	1,709
Postage Charges	...	...	...	...
Telegraph Charges	73	85	50	85
The remaining Items under Contingencies	3,232	2,260	4,680	2,754
	5,276	4,393	6,887	4,548

† This includes Rs. 114 for a big pair of scales with weights for the Mangalore Sea Customs Office.

—	Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95.	First four months of 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances	302	142	611	154	76
Supplies, etc.					
Rewards	33	22	63	13	134
Petty Construction and Repairs	1,338	2,278	933	804	...
Remittance of Treasure	15	21	24	...	...
Boat-hire	36	48	58	...	14
Registration Charges	...	1	...	...	2
	1,422	2,370	1,078	817	

(a) For particulars—*vide* Appendix C to G.O., No. 1061, Revenue, dated 17th December 1897.

EXPENDITURE.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	251	22,458	203	18,718	235	17,258	144	15,396
Contingencies—contd.	Cloth for Records	..		..		..		1	
	Carriage of Stationery and Records	25		25		25		3	
	Record-racks, Boards, &c.	18		18		15		30	
	Office Scales and Weights	250		1		120		25	
	Postage Charges	..		..		} 10		..	
	Telegraph Charges	20		20		}			
	Rents, Rates and Taxes	207		207		211		195	
	Binding Charges	16		20		20		3	
	Oil for Office Lamps, &c.	745		745		650		725	
	Office Expenses	80		80		56		53	
	Sweepers' Allowance	123		123		..		81	
			1,734		1,442		1,342		1,260
			24,192		20,160		18,600		16,656
	Add—For rounding ..		8		40		..		..
	Total ..		24,200		20,200		18,600		16,656

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS—Provincial Statistics.

Number. 1897-98.	Number. 1898-99.						
		PROVINCIAL.					
		REGISTRATION OF SEA-BORNE TRADE.					
19	19	Board's Establishment— Permanent— Clerks (150), (75), (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240		9,240		9,240		
3	3	Servants (10), (12), (7)	348		348		348		
		Temporary (four months only) 4 (25)	400		400		400		10,212
		Contingencies	..		..		..		
				9,988		9,988		9,988	10,212
15	15	District Establishments— Permanent (45), 10 (35), (30), 3 (15)	5,640		5,640		5,640		5,817
				5,640		5,640		5,640	5,817
Allowances— ..	..	Travelling Allowance	42		42		42		22
				42		42		42	22
		Total, Registration of Sea-borne Trade ..		15,670		15,670		15,670	16,051

DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING—Printing at Private Presses.

PROVINCIAL.				
Trade and Navigation returns	4,000	3,900	3,900	3,939

1. REFUNDS AND DRAWBACKS.

IMPERIAL.				
Customs—				
Refunds	39,700	39,700	40,000	49,035
Drawbacks	7,300	7,300	10,000	7,179
Total ..	47,000	47,000	50,000	56,214

EXPLANATORY REMARKS.

—	Average.	Accounts. 1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	197	195	196	201
Telegraph Charges	1	..	2	1
The remaining items under Contingencies ..	1,007	1,065	960	995
Total ..	1,205	1,260	1,158	1,197

Average of three years.	Accounts. 1896-97.	1895-96.	1894-95.	First four months of 1897-98.
Rs.	Rs.	Rs.	Rs.	Rs.
43,051	49,035	37,267	42,853	11,839
7,400	7,179	12,334	2,689	1,379

Refunds.—As the actuals of the past year were exceptionally large, the estimates for the current and ensuing years as framed by Collectors will be adopted with reference to the average of the actuals of 1895-96 and 1894-95 and of the first four months of the current year.

Drawbacks.—The Collectors estimate the drawbacks for each of the current and ensuing years at Rs. 10,350. But they cannot be safely taken at more than the average of the last three years as the actuals of the first four months of the current year show a large decrease.

APPENDIX A.

9.—CUSTOMS.

—	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
DETAILED ACCOUNT NOS. 9-A AND 9-B.																							
Sea Customs—Out Ports.																							
Superintendent and Assistant Superintendents (150) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Do. do. (130) ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (125) ..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2	4
Do. do. (120) ..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Do. do. (100) ..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (85) ..	1	..	1	..	1	..	..	..	..	..	..	..	2	..	..	1	1	..	..	..	1	1	9
Do. do. (70) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Do. do. (60) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	3	1	6
Do. do. (50) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	2	5	8
Do. do. (40) ..	..	..	..	1	..	..	..	..	..	..	..	..	..	5	..	3	1	..	..	..	..	2	12
Do. do. (30) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	3	4
Do. do. (25) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	5
Do. do. (20) ..	1	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2
Do. do. (15) ..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2	..	5
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (25)	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Do. (20)	2	2	3	1	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	1	5	11
Do. (15)	2	2	5	1	1	..	..	..	..	..	..	..	2	2	..	..	1	..	..	..	5	12	30
Do. (14)	..	..	..	2	..	..	..	..	..	..	..	..	2	5	..	4	5	..	..	..	8	15	50
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
														2	..	3	..	..	..	..	..	..	5
Servants (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Do. (7)	1	..	2	6	1	..	..	..	..	..	..	..	1	1	..	..	1	..	..	..	3	10	26
Do. (6)	14	12	21	13	11	..	..	..	..	..	..	..	8	25	..	21	16	..	..	..	28	89	258
Do. (5)	2	2	2	1	1	..	..	..	..	..	..	..	2	4	..	1	1	..	..	..	1	7	24
Do. (3)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (2)	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (1)	..	..	..	2	..	..	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	9
Land Customs.																							
Superintendent and Assistant Superintendents (150) ..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Do. do. (60) ..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	2
Do. do. (40) ..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Do. do. (30) ..	..	..	..	1	..	..	..	..	..	..	..	..	2	1	..	..	..	..	..	..	..	..	4
Do. do. (20) ..	..	..	..	1	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	4	8
Do. do. (15) ..	..	..	..	1	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	4	8
Do. do. (10) ..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	2
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	9	1	..	..	..	..	..	..	..	..	10
Do. (12)	..	..	..	..	..	..	..	..	..	..	..	..	5	1	..	..	..	..	..	..	..	..	6
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..	..	..	..	4
Female searchers (25) ..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Servants (12)	..	..	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (8)	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Do. (7)	..	..	10	..	..	..	..	..	..	..	..	..	8	1	..	..	..	..	..	..	..	..	19
Do. (6)	..	..	3	..	..	..	..	..	..	..	..	..	7	14	..	..	..	..	..	..	..	..	24
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7

Presented by

Government {1897} of Madras.

REVENUE.

Jul 1080 22/12/97

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 1061, 17th December 1897.

DECEMBER.

Budget Estimate.

Approving and transferring to the Financial Department with remarks the — of charges under customs, &c., for 1898-99.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 417, dated 5th October 1897:—

Resolution—No. 417, dated 5th October 1897.

The accompanying budget estimates of refunds and drawbacks and of charges for 1898–99 for (1) Customs, (2) Establishment for the registration of sea-borne trade and (3) Printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

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

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

Copy to the Accountant-General, Madras, with budget estimates.
" " Collector of Sea Customs, Madras, with budget estimates.

Memo. No. 241.

The Board is requested to furnish information on the following points regarding the revised estimate of customs charges for the current year and the budget estimate for the ensuing year submitted with Board's Proceedings, No. 417, dated 5th October 1897:—

(1) The Deputy Collector of Sea Customs, Madras, was on leave in the current year and the second appraiser is still on leave. The arrangements made in consequence must entail additional expenditure. Notwithstanding this fact, the figures of the sanctioned estimate have been repeated, under the revised estimate, for the current year against the officers referred to and the other officers who must have been affected by the chain of arrangements made. This absence of variation requires explanation.

(2) Under the arrangements to be made, with reference to G.O., No. 861, dated 9th October 1897, for transferring the custody and storage of goods landed to the Harbour Trust Board, there must be a saving in porterage charges. It should be stated under what head such charges have been shown hitherto and what saving is estimated for in the current and ensuing years in consequence of the introduction of the new arrangements.

(3) The variation between the sanctioned and the budget estimates in the number of Land Customs employés and of Sea Customs employés at outports, which has not been accounted for, should now be explained.

(4) It should be reported whether provision has been made in the customs budget for the pay of the female searcher at Kandamangalam (*vide* G.O., No. 5330, dated 12th October 1897).

(5) The necessity for the provision made for sweeper's allowance under Land Customs in the revised and budget estimates is not understood. It is observed that no such provision is made in the sanctioned estimate for the current year.

Fort St. George,
10th November 1897.

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

Read—again the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5426, dated 8th December 1897:—

Read—Official Memorandum, Revenue Department, No. 241, dated 10th November 1897, and Board's reference thereon, dated 12th November 1897, to the Collector of Sea Customs, Madras.

Read—also letter from the Collector of Malabar, dated 22nd November 1897, No. 430-Acct.

Abstract.—Reporting that charges on account of sweeper's allowance were for the first time entered in the revised estimate for the current year and the budget estimate for the ensuing year for certain reasons.

Read—also letter from the Collector of Sea Customs, Madras, dated 29th November 1897, No. 8068-G.

Abstract.—Submitting the information called for regarding certain items in his budget for 1898–99.

Read—also Official Memorandum, Revenue Department, No. 265, dated 4th December 1897.

Read—also letter from the Collector of Gódávari, dated 4th December 1897, Dis. No. 1705-Acc.

Abstract.—Submitting explanation as to why charges for "sweeper's allowance" under Land Customs were entered for the first time in the revised estimate for the current year and the budget for the ensuing year, and stating that it is now impossible to state under what head such charges were exhibited in previous years though incurred.

Resolution—Mis. No. 5426, dated 8th December 1897.

The Board begs to submit the information called for in the official memorandum from Government.

2. *Clause* 1 *of the Official Memorandum.*—The additional expenditure incurred in consequence of the Deputy Collector's privilege leave for three months, from the 6th July last, is reported to be Rs. 1,961. This amount will be added to Rs. 8,400 provided for the Deputy Collector under the revised estimate for 1897–98.

The Collector states that, the second appraiser having been granted sick leave, no additional expenditure is rendered necessary, as a moiety of his pay is available for the acting arrangements made in consequence. The figures of the revised estimate provided for the second appraiser, therefore, require no alteration.

3. *Clause* 2 *of the Memorandum.*—The Collector reports that, as the Customs Department has not hitherto paid anything on account of porterage charges which have always been incurred and recovered by the Harbour Trust Board subsequent to the constitution of that body and by porterage contractors previously, no provision for such charge has ever been made in the budget, and that, therefore, there could be no savings in consequence of the introduction of the new arrangements referred to.

4. *Clause* 3 *of the Memorandum.*—The variation referred to is explained in the appended statement.

5. *Clause* 4 *of the Memorandum.*—No provision has been made in the budget for the two female searchers to be transferred from the Salt to the Customs budget (*vide* also Board's Proceedings, Mis. No. 4982, dated 14th November 1897), as the budget was prepared before the receipt of the Government Order quoted. Provision will now be made for this charge and also for the other charges stated below:—

	Rs.
(1) For the construction of a wooden cabin on the Madras pier for the use of the Preventive staff of the Madras Customs House in 1898–99	423
(2) For the strengthening of the staff of peons, &c., in the Madras Customs House, now being proposed in separate Proceedings by the Board for 1898–99	1,248
(3) For the famine batta now applied for by the Collector of Kistna for 1897–98	50
(4) For the construction of a shed at Calicut destroyed by fire in 1897–98	125
(5) For the establishment sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, for the current and ensuing years ...	252
(6) For the preventive establishment sanctioned in G.O., Mis. No. 5780, dated 11th November 1897	372

6. *Clause 5 of the memorandum.*—Sweeper's allowance is entered in the budgets of South Arcot, Gódávari and Malabar. The Collector of South Arcot included this allowance under "Petty supplies, &c.," in his district budget for 1897–98, and the amount was included under "office expenses" in the Board's budget for the Presidency. There was an expense of Rs. 31 on this account in 1895–96 and of Rs. 33 in 1896–97. The Collector of Gódávari states that the charge was hitherto met from the total grant under "contingencies." There was an expense of Rs. 36 in 1895–96 and of Rs. 48 in 1896–97. The report of the Collector of Malabar shows that the item was not shown separately in the accounts of previous years. In Tanjore, sweepers are employed on Re. 1 each per mensem and are included under servants.

7. The budget estimate for 1898–99 for printing the trade and navigation returns is now raised from Rs. 3,900 to Rs. 4,000, as the actual expense on this account in 1897–98 was Rs. 3,925. The Accountant-General objected to pass an excess expenditure of Rs. 25 over the allotment of Rs. 3,900 for the current year without a separate allotment being made for the excess.

8. A spare copy of the budget containing the necessary alterations is submitted herewith.

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with an altered Board's Proceedings, No. 417,
dated 5th October 1897.

APPENDIX.

Number of employés.			Explanation for the variation.
1897–98.	1898–99. As entered in the budget.	1898–99. As now revised.	
Sea Customs outports. Superintendents (Rs. 60 to Rs. 100).			
11	12	12	The increase of one hand is due to the appointment of an Assistant Superintendent at Tuticorin, sanctioned in G.O., No. 33, Revenue, dated 18th January 1897.
Superintendents, &c. (Rs. 50 and under).			
38	37	37	The decrease is due to the abolition of the port of Ganjám (*vide* G.O., No. 232, Revenue, dated 1st April 1897), which had the following establishment—
Servants.			
322	320	320	One Assistant Superintendent on Rs. 20 (half of this amount alone was chargeable to Customs). One peon on Rs. 6. One masalchi on Rs. 3.
Land Customs Superintendents (Rs. 60 to Rs. 100).			
2	3	3	The increase of one hand is due to the appointment of a Sayer Superintendent at the Peralam Customs Chowki, sanctioned in G.O., No. 840, Revenue, dated 5th October 1897.
Superintendents (Rs. 40 and under).			
22	23	23	The increase of 22 to 23 is due to the fact that the Sayer clerk on Rs. 30 at Mortandi chavadi who was included under clerks in the budget for 1897–98 is now included under Superintendents in accordance with the recent proposition statements.
Clerks.			
21	22	23	The increase of 21 to 22 in the budget is due to the decrease referred to above and to the increase by two in consequence of two clerks having been sanctioned in G.O., No. 840, Revenue, dated 5th October 1897. This number is now raised to 23 owing to the inclusion of the clerk sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, omitted before.
Servants.			
53	56	61	The increase of servants from 53 to 56 in the budget is due to three peons having been sanctioned in G.O., No. 840, Revenue, dated 5th October 1897. This number is now further raised to 61 owing to the inclusion (1) of the peon sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, omitted before and (2) of the preventive establishment sanctioned in G.O., Mis. No. 5780, dated 11th November 1897.

Order—No. 1061, Revenue, dated 17th December 1897.

Separate Revenue No. 110.

The estimates of charges submitted by the Board of Revenue (Separate Revenue) with its Proceedings first read above, are approved subject to the following remarks, and transferred to the Financial Department:—

(i) In the case of the Superintendent, Import and Export department (page 4 of the Board's Proceedings), whose salary is progressive, a statement showing the actual salary earned on the 1st April has not been attached as required by Rule 58 of the budget rules as amended in G.O., No. 902, Financial, dated 26th December 1896. The same remark applies to the case of the second, third and fourth appraisers and preventive officers of the beach department. The Board of Revenue will be requested to furnish the statement direct to the Accountant-General.

(ii) The provision of Rs. 6 made under "contingencies", Sea Customs outports, for clock-winding will be struck out. The work should be entrusted in each office to a member of the establishment.

(True Extract.)

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

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

Pers
Financial order should come here. Estimates to be printed as appendix to Financial order
Clerk
22.12.97

Exd. A. F. Eccleston.

60 Copies.

[Appendix.

~~APPENDIX.~~

EXPENDITURE.

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, Establishment and Contingencies	9A	2,30,200	2,32,600	2,26,400	2,16,147
Land Customs—Salaries, Establishment and Contingencies	9B	24,200	20,200	18,600	16,656
TOTAL		2,54,400	2,52,800	2,45,000	2,32,803

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

SUMMARY.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS	1,25,100		1,24,700		1,21,600		1,24,131	
OUT-PORTS	1,05,100		1,07,900		1,04,800		92,016	
TOTAL		2,30,200		2,32,600		2,26,400		2,16,147

Numbers. 1897-98.	Numbers. 1898-99.	DETAILS.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		MADRAS.								
Salaries— 1	1	Collector (*a*) (2,333⅓)[4]	26,880		26,880		26,880		26,880	
1	1	Exchange Compensation Allowance.	2,667		2,660		2,938		3,441	
			29,547		29,540		29,818		30,321	
		Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" ~~(p. 31)~~	*9,849*		*9,847*		*9,939*		*10,107*	
				19,698		19,693		19,879		20,214
1	1	Deputy Collector (700)	8,400		10,361		8,400		10,890	
				8,400		10,361		8,400		10,890
		TOTAL SALARIES		28,098		30,054		28,279		31,104
		GENERAL CORRESPONDENCE DEPARTMENT.								
Establishment— (*b*) 1	1	Manager (175—10—225)	2,700		2,700		2,700			
5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20).	2,220		2,220		2,220			
			4,920		4,920		4,920			
		RECORD DEPARTMENT.								
1	1	Record-keeper (40)	480		480		480			
1	1	Indexer (25)	300		300		300			
...	(*c*)1	Attender (8)	96		~~96~~		~~96~~			
			876		~~780~~		~~780~~			
		BONDING DEPARTMENT.								
1	1	Supervisor (175)	2,100		2,100		2,100			
1	1	Gauger (15)	180		180		180			
			2,280		2,280		2,280			
		IMPORT AND EXPORT DEPARTMENT.								
1	1	Superintendent (150—10—200)	2,280		2,160		2,160			
1	1	Deputy Superintendent (100)	1,200		1,200		1,200			
8	8	Clerks (60), (50), 2 (35), 2 (30), 2 (15)	3,240		3,240		3,240			
3	3	Weighers (10)	360		360		360			
			7,080		6,960		6,960			
		MISCELLANEOUS DEPARTMENT.								
1	1	Superintendent (125)	1,500		1,500		1,500			
8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660		3,660		3,660			
			5,160		5,160		5,160			
		Carried over	20,316	28,098	20,100	30,054	20,100	28,279		31,104

(*a*) Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, ~~see Notes (*a*) and (*c*), pages — and —~~

EXPLANATORY REMARKS.

The excess of the Revised estimate over the sanctioned budget for the current year is due to the provision made for the Land Customs establishment sanctioned in G.O., No. 840, dated 5th October 1897, for the Peralam Railway Station in Tanjore, for the special temporary officer and his establishment sanctioned in G.Os., Mis. No. 1572, Revenue, dated 23rd March and Mis. No. 2813, dated 3rd June 1897, for the additional expenditure incurred in consequence of the Deputy Collector's privilege leave for 3 months and for the famine batta.

The figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot therefore be furnished for customs charges.

(*b*) For scale of establishment—*vide* proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.

(*c*) Proposals will be submitted separately for this increase.

EXPENDITURE.

Detailed Account No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—*contd.*

	Numbers. 1897-98.	Numbers. 1898-99.	MADRAS—*contd.*	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Revised Estimate, 1897-98. Rs.	Revised Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Budget Estimate, 1897-98. Rs.	Accounts, 1896-97. Rs.	Accounts, 1896-97. Rs.	Explanatory Remarks.
			Brought forward	20,316	28,098	20,100	30,054	20,100	28,279		31,104	
			Appraiser's Department.									
Establishment—contd.	1	1	Head Appraiser (600)	7,200		7,200		7,200				
			Local Allowance (30)	360		360		360				
	1	1	Second Appraiser (400—20—500)	5,520		5,280		5,280				
	1	1	Third Appraiser (200—10—250)	2,880		2,760		2,760				
	1	1	Fourth Appraiser (150—10—200)	2,280		2,160		2,160				
	1	1	Head Examiner (80)	960		960		960				
	8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)	3,660		3,660		3,660				
	1	1	Gauger (20)	240		240		240				
	1	1	Exchange Compensation Allowance	552		526		582				
				23,652	✓	23,146	✓	23,202	✓			
			Account and Bill Department.									
	1	1	Accountant (125)	1,500		1,500		1,500				
	1	1	Assistant Accountant (85)	1,020		1,020		1,020				
	2	2	Accountant and Bill Calculator (70), (50)	1,440		1,440		1,440				
	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660		3,660		3,660				
				7,620	✓	7,620	✓	7,620	✓			
			Cash Department.									
	1	1	Cash-keeper (100)	1,200		1,200		1,200				
	1	1	Clerk (25)	300		300		300				
	3	3	Shroffs (25), (20), (15)	720		720		720				
				2,220	✓	2,220	✓	2,220	✓			
			Baggage Department.									
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020				
	1	1	Assistant do. (55)	660		660		660			77,698	
				1,680	✓	1,680	✓	1,680	✓			
			Statement Department.									
	10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)	3,840	✓	3,840	✓	3,840	✓			
			Chemical Testing Department.									
	2	2	Testers (125), (65)	2,280		2,280		2,280				
	1	1	Attender (8)	96		96		96				
				2,376	✓	2,376	✓	2,376	✓			
			Boat Note and Cargo Registration Department.									
	7	7	Clerks (35), (30), (25), (20), 3 (15)	1,860		1,860		1,860				
	1	1	Weigher (10)	120		120		120				
				1,980	✓	1,980	✓	1,980	✓			
			Beach Department (Iron and Timber).									
	4	4	Preventive Officer (50—5—75)	3,060		2,820		2,820				
	4	4	Clerks (50), (30), (25), (20)	1,500		1,500		1,500				
	32	32	Tide Waiters (12)	4,608		4,608		4,608				
	1	1	Weigher (10)	120		120		120				
				9,288	✓	9,048	✓	9,048	✓			
			Office Servants									
	71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552		6,552		6,552				
	...	12	(12), (10), 4 (8), 6 (7) *	1,152								
				7,704	✓	6,552	✓	6,552	✓			
			Overtime Fees.									
			Fees to Clerks for working out of office hours	(a) 5,000	✓	(a) 5,000	✓	4,500	✓	4,678		
					85,676	✓	83,562	✓	83,118	✓			
			Add or *Deduct*—For rounding		*68*		*19*		*221*			
			Total Establishment		85,608	✓	83,581	✓	82,897	✓		82,376
			Carried over		1,13,706	✓	1,13,635	✓	1,11,176	✓		1,13,480

* Proposals will be submitted separately for this increase.

Average of three years.	Accounts. 1896-97.	1895-96.	1894-95.	First four months of 1897-98.
Rs. 4,269	Rs. 4,678	Rs. 4,289	Rs. 3,842	Rs. 1,935

(a) *Fees to Clerks, &c.*—The Revised Estimate for the current year is raised to Rs. 5,000, with reference to the actuals for the first four months of the year and for the last 7 months of the past year; and this amount is repeated in the budget for the ensuing year.

EXPENDITURE.

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

	MADRAS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		1,13,706		1,13,635		1,11,176		1,13,480
Allowances—	Travelling and Tentage Allowance	50		50		50		...	
	Conveyance Allowance	300		300		300		300	
			350		350		350		300
Supplies and Services—	Rewards	(a) 3,000		3,200		2,500		3,692	
	Boat-hire	75		75		75		88	
	Registration Charges	4		9		4		...	
	Harbour Dues and Cranage on Unclaimed Goods	50		50		50		82	
	Remittance of Treasure	2		...		...		...	
	* Petty Construction and Repairs	423		...		...		...	
			3,554		3,334		2,629		3,862
Contingencies—	Postage Charges	150		150		150		141	
	Telegraph Charges	60		60		30		50	
	Rents, Rates and Taxes	(b) 3,500		4,155		5,240		4,717	
	Purchase of European articles each costing less than Rs. 5								
	Purchase of European articles each costing not less than Rs. 5								
	Purchase of Country articles each costing less than Rs. 50	(c) 310		290		290		204	
	Purchase of Country articles each costing not less than Rs. 50								
	Telephone Charge	15		15		...		8	
	Purchase of Periodicals	130		130		130		116	
	Subscription to Newspapers								
	Cost of Europe stores (including Freight)	(d) 1,200		350		100		124	
	Landing and Shipping Charges	30		30		30		26	
	Petty Construction and Repairs	(e) 350		550		100		...	
	Liveries and Clothing of Servants	(f) 550		550		350		347	
	Peons' Belts and Badges	...		150		150		...	
	Carriage of Stationery and Records	20		20		20		9	
	Sweeper's Allowance	15		15		...		14	
	Cloth for Records	20		20		20		13	
	Record racks, Boards, etc.								
	Table Cloth	30		30		30		...	
	Advertisements	20		20		20		...	
	Repairs to Instruments	25		27		25		...	
	Clock-winding and Repairing	40		40		40		40	
	Hot and Cold Weather Charges	(g) 420		370		370		211	
	Binding Charges	100		100		100		65	
	Lighting Charges	90		90		85		97	
	Office Expenses	(h)* 335		189		136		222	
	Miscellaneous	(h)* 30		30		29		29	
	Petty Repairs to Furniture	50		...		...		56	
			7,490		7,381		7,445		6,489
	TOTAL SEA CUSTOMS, MADRAS		1,25,100		1,24,700		1,21,600		1,24,131
	OUT-PORTS.								
Salaries—	Special Temporary Officer †	...		(c) 3,950		...		...	
Establishment—	Superintendents and Assistant Superintendents (150), (130), (125), (120), (100)	12,000		9,975		12,000			
	Superintendents and Assistant Superintendents 2 (85), 9 (70), (60)	10,320		10,030		9,480		30,363	
	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	14,520		14,465		14,580			
	Exchange Compensation Allowance	624		620		687		618	
	Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	20,796		20,796		20,796			
	Servants (10), 26 (7), 258 (6), 24 (5), (3), (2), 9 (1)	22,488		22,488		22,596		38,332	
	Patrol Boat Establishment (Temporary)	1,000		1,000		1,000			
	Temporary Establishment	...		(d) 220		...		2,459	
	Fees to Clerks for working out of office hours	11,475		11,475		11,675		10,948	
			93,223		91,069		92,814		82,720
Allowances—	Travelling Allowance	1,095		(e) 1,725		1,105		878	
	Famine Batta	...		250		...		...	
			1,095		1,975		1,105		878
Supplies and Services—	Boat-hire	100		100		90		68	
	Rewards	210		170		160		20	
	Petty Construction and Repairs	(b) 4,939		5,214		5,936		3,652	
	Remittance of Treasure	224		224		157		178	
	Cost of Sample Spirits	160		158		150		72	
	Fees for accompanying Drawback Goods to Steamers	50		50		78		...	
	Conveyance of suspected articles	20		14		14		22	
	Registration Fees	10		5		5		13	
			5,713		5,935		6,590		4,025
	Carried over		1,00,031		1,02,929		1,00,509		87,623

Numbers. 1897-98.	Numbers. 1898-99.
1	...
8	8
11	12
38	37
5	5
99	99
322	320

Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95.
	Rs.	Rs.	Rs.
62	...	157	29
300	300	300	300
362	300	457	329

Explanatory Remarks.

* This is for the construction of a wooden cabin on the Madras pier for the use of the Preventive establishment.

	Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95.	First four months of 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
Rewards	1,869	3,692	1,917	...	1,248
Other items under supplies and services.	88	170	93	...	31
Total ...	1,957	3,862	2,010	...	1,279

(a) *Rewards.*—The increase is estimated with reference to the actuals of the first four months of the current year. The payment of rewards under the revised rules sanctioned in G.O., No. 736, dated 13th November 1896, shows that a larger amount will be paid than was fixed in the sanctioned estimate for the current year.

—	Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes ...	4,213	4,717	4,662	3,260
Postage Charges	123	141	114	113
Telegraph Charges ...	33	50	24	25
Cost of Europe Stores ...	239	124	574	20
The remaining items of the Contingencies.	1,835	1,457	2,127	1,921
	6,443	6,489	7,501	5,339

(b) *Rents, rates and taxes.*—The variation under this head is due to the discontinuance of the payment of ground-rent for the iron yard by the Customs Department to the Harbour Trust Board from 16th July 1897 owing to the rents collected on iron being now made over to that Board. The ground-rent amounted to Rs. 145 per mensem.

Petty Construction and Repairs under Madras.—The revised estimate for the current year includes a sum of Rs. 450 for the construction of two wooden sheds for the use of the clerks in the iron yard and the budget for 1898-99, a sum of Rs. 250 for the construction of a wooden cabin on the pier for the use of the Preventive Officers.

(c) *Liveries, &c.*—The increase is due to the supply of uniform to tide-waiters and 12 peons having been sanctioned in G.O., Mis. No. 3840, Revenue, dated 24th July 1897.

(g) *Hot and Cold Weather Charges.*—There is an increase of Rs. 50 under this head owing to provision being made for 6 punkah-pullers for the several departments instead of 5, and to a sum of Rs. 26 being included for the repair of old punkahs.

(a) For scale of establishment—*vide* Appendix A.

† *Vide* G.O., Mis. No. 1572, Revenue, dated 23rd March 1897.

	Rs.
(c) The Special officer's pay as Assistant Commissioner for six months	3,000
His deputation allowance	600
Exchange Compensation Allowance	350
	3,950

Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95.	First 4 months of 1897-98.
Rs. 10,682	Rs. 10,948	Rs. 10,870	Rs. 10,229	Rs. 3,803
954	878	1,106	878	267
...	...	...	...	86
52	68	88	...	53
7	20	1	...	20
3,943	3,652	5,459	2,719	45
468	285	221	897	...
4,470	4,025	5,769	3,616	...

(d) *Vide* G.O., Mis. No. 2813, dated 3rd June 1897. Provided for five months only.

(e) This includes Rs. 630 as travelling allowance to the Special Temporary Officer.

(b) *Petty Construction and Repairs.*—A list of Petty Construction and Repairs works (Appendix C) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 1,049.

* Particulars are furnished in Appendix B.

† *Cost of Europe Stores.*—As per forecast submitted in Board's Proceedings, Mis. No. 4170, dated 23rd September 1897.

EXPENDITURE.

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

	OUT-PORTS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		1,00,031		1,02,929		1,00,509		87,623
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	*70		11		11		...	
	Purchase of Country Articles each costing less than Rs. 50	448		404		404		85	
	Purchase of Country Articles each costing not less than Rs. 50	50		175		175		...	
	Purchase of Books	3		3		2		2	
	Purchase of Scales and Weights	†120		...		...		2	
	Cost of Europe Stores (including Freight)	100		100		...		396	
	Landing and Shipping Charges	55		55		45		1	
	Repairs to Furniture	90		75		...		48	
	Repairs to Boats	25		25		25		8	
	Liveries and Clothing of Servants	35		35		35		...	
	Peons' Belts and Badges	17		27		25		...	
	Carriage of Stationery and Records	202		202		88		107	
	Cloth for Records	73		70		...		55	
	Record-racks, Boards, etc.	65		41		79		21	
	Table Cloth	18		16		3		4	
	Clock-winding	...		1		1		2	
	Hot and Cold Weather Charges	110		110		110		36	
	Sweepers' Allowances	43		43		43		26	
	Cleaning Machines	50		50		...		42	
	Postage Charges	...		...		...		...	
	Telegraph Charges	190		190		135		85	
	Telephone Charges	...		...		...		70	
	Rents, Rates and Taxes	1,884		1,898		1,931		2,048	
	Binding Charges	94		90		163		33	
	Office Expenses	314		288		214		233	
	Oil for Lamps and other Saderward Charges	987		977		1,012		951	
	Petty Carriage and Cooly Charges	20		20		...		1	
	Items for which details not known	...		...		...		137	
			5,063		4,906		4,501		4,393
			1,05,094		1,07,835		1,05,010		92,016
	Add or Deduct—For rounding		6		65		*210*		...
	TOTAL OUT-PORTS		1,05,100		1,07,900		1,04,800		92,016

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

	Numbers. 1897-98.	Numbers. 1898-99.								
Establishment— (a)	2	3	Superintendents (150), 2 (60)	3,240		2,610		1,920		5,494
	22	23	Superintendents (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520		5,537		5,160		
	21	23	Clerks (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984		3,739		3,744		7 390
	53	61	Servants (12), (10), 9 (8), 19 (7), 24 (6), 7 (1)	4,536		4,038		3,876		
			~~Additional Establishment~~	...		...		...		...
	...	2	Female Searchers	540		...		...		...
			~~Local Allowance~~	...		...		...		...
					17,820		15,924		14,700		12,884
Allowances—			Travelling Allowance	190		190		150		142
					190		190		150		142
Supplies and Services—			Rewards	510		480		80		22
			Petty Construction and Repairs	(b) 3,843		2,009		2,218		2,278
			Repairs to Boats	...		20		20		...
			Remittance of Treasure	30		30		30		21
			Boat-hire	60		60		60		48
			Registration Charges	5		5		...		1
					4,448		2,604		2,408		2,370
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...		...		...		...
			Purchase of European Articles each costing not less than Rs. 5	20		20		10		6
			Purchase of country articles each costing less than Rs. 50	223		150		200		137
			Purchase of Country Articles each costing not less than Rs. 50	...		...				
			Repairs to Furniture	8		8		...		1
			Liveries and Clothing of Servants	...		25		25		...
			Peons' Belts and Badges	...		...		...		...
			Carried over	251	22,458	203	18,718	235	17,258	144	15,396

Explanatory Remarks.

	Rs.	A.	P.
* Covered lights for the Madura district	50	0	0
One time-piece for Kayalpatnam Sea Customs Office	5	8	0
Two Witmar kerosine-oil lamps for Tuticorin Sea Customs Office	12	0	0
Packing Charges, etc.	2	8	0
	70	0	0

—	Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	1,971	2,048	2,157	1,709
Postage Charges	...	...	...	...
Telegraph Charges	73	85	50	85
The remaining Items under Contingencies	3,232	2,260	4,680	2,754
	5,276	4,393	6,887	4,548

† This includes Rs. 114 for a big pair of scales with weights for the Mangalore Sea Customs Office.

(a) ~~For scale of establishment—*vide* Appendix A.~~

(b) For particulars—*vide* Appendix C. ~~The amount, which is entered as reserve for incomplete and urgent works, is Rs. 634.~~

—	Average.	Accounts. 1896-97.	Accounts. 1895-96.	Accounts. 1894-95.	First four months of 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances	302	142	611	154	76
Supplies, etc.					
Rewards	33	22	63	13	134
Petty Construction and Repairs	1,338	2,278	933	804	...
Remittance of Treasure	15	21	24	...	14
Boat-hire	36	48	58	...	2
Registration Charges	...	1	...	...	
	1,422	2,370	1,078	817	

EXPENDITURE.

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	251	22,458	203	18,718	235	17,258	144	15,396
Contingencies—contd.	Cloth for Records	...		...		...		1	
	Carriage of Stationery and Records . .	25		25		25		3	
	Record-racks, Boards, etc. . . .	18		18		15		30	
	Office Scales and Weights . . .	250		1		120		25	
	Postage Charges	...		...		10		...	
	Telegraph Charges	20		20					
	Rents, Rates and Taxes . . .	207		207		211		195	
	Binding Charges	15		20		20		3	
	Oil for Office Lamps, etc. . . .	745		745		650		725	
	Office Expenses	80		80		56		53	
	Sweepers' Allowance	123		123		...		81	
			1,734		1,442		1,342		1,260
			24,192		20,160		18,600		16,656
	Add—For rounding .		8		40		...		...
	TOTAL .		24,200		20,200		18,600		16,656

Detailed Account No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS—*Provincial Statistics.*

Number. 1897-98.	Number. 1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Registration of Sea-borne Trade.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Board's Establishment—								
19	19	Permanent—								
		Clerks (150), (75), (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240		9,240		9,240			
3	3	Servants (10), (12), (7)	348		348		348		10,212	
		Temporary (four months only) 4 (25)	400		400		400			
		Contingencies	..		..		..			
				9,988		9,988		9,988		10,212
		District Establishments—								
Allowances— 15	15	Permanent (45), 10 (35), (30), 3 (15)	5,640		5,640		5,640		5,817	
				5,640		5,640		5,640		5,817
		Travelling Allowance	42		42		42		22	
				42		42		42		22
		Total, Registration of Sea-borne Trade ..		15,670		15,670		15,670		16,051

Detailed Account No. 30D.—STATIONERY AND PRINTING—*Printing at Private Presses.*

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
Trade and Navigation returns	4,000	3,900	3,900	3,939

1. REFUNDS AND DRAWBACKS.—*Customs.*

—	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts 1896-97.
	Rs.	Rs.	Rs.	Rs.
Imperial—				
Refunds	39,700	39,700	40,000	49,035
Drawbacks	7,300	7,300	10,000	7,179
Total ..	47,000	47,000	50,000	56,214

Explanatory Remarks.

—	Average.	Accounts. 1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes .	197	195	196	201
Telegraph Charges . .	1	...	2	1
The remaining items under Contingencies . .	1,007	1,065	960	995
Total .	1,205	1,260	1,158	1,197

Accounts.

—	Average of three years.	1896-97.	1895-96.	1894-95.	First four months of 1897-98.
	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	43,051	49,035	37,267	42,853	11,839
Drawbacks	7,400	7,179	12,334	2,689	1,379

Explanatory Remarks.

Refunds.—As the actuals of the past year were exceptionally large, the estimates for the current and ensuing years as framed by Collectors will be adopted with reference to the average of the actuals of 1895-96 and 1894-95 and of the first four months of the current year.

Drawbacks.—The Collectors estimate the drawbacks for each of the current and ensuing years at Rs. 10,350. But they cannot be safely taken at more than the average of the last three years as the actuals of the first four months of the current year show a large decrease.

APPENDIX A.

9.—CUSTOMS.

—	Ganjam.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Detailed Account Nos. 9-A and 9-B.																							
Sea Customs—Out Ports.																							
Superintendent and Assistant (150)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Superintendents (130)	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2	4
Do. do. (125)	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Do. do. (120)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (100)	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. (85)	..	..	1	..	1	..	..	..	..	..	..	..	2	..	..	1	1	..	..	..	1	1	9
Do. do. (70)	1	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Do. do. (60)	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	3	1	6
Do. do. (50)	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	2	5	8
Do. do. (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	5	..	3	1	..	..	..	..	2	12
Do. do. (30)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	3	4
Do. do. (25)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2	..	5
Do. do. (20)	1	..	1	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2
Do. do. (15)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	1	5	11
Do. (25)	1	1	1	..	..	..	..	..	..	..	..	..	2	2	..	..	1	..	..	..	5	12	30
Do. (20)	2	2	3	1	..	..	..	..	..	..	..	..	2	5	..	4	5	..	..	..	8	15	50
Do. (15)	2	2	5	1	1	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	2
Do. (12)	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	3	..	..	..	..	..	..	5
Servants (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1
Do. (7)	1	..	2	6	1	..	..	..	..	..	..	..	1	1	..	..	1	..	..	..	3	10	26
Do. (6)	14	12	21	13	11	..	..	..	..	..	..	..	8	25	..	21	16	..	..	..	28	89	258
Do. (5)	2	2	2	1	1	..	..	..	..	..	..	..	2	4	..	1	1	..	..	..	1	7	24
Do. (3)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (2)	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (1)	..	..	..	2	..	..	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	9
Land Customs.																							
Superintendent and Assistant (150)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Superintendents (60)	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	2
Do. do. (40)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Do. do. (30)	..	..	1	..	..	..	..	..	..	..	..	..	2	1	..	..	..	..	..	..	..	4	8
Do. do. (20)	..	..	1	..	..	..	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	4	8
Do. do. (15)	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. (10)	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	2
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	10
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	9	1	..	..	..	..	..	..	..	..	6
Do. (12)	..	..	..	..	..	..	..	..	..	..	..	..	5	1	..	..	..	..	..	..	..	..	4
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..	..	..	..	1
Female searchers (25)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Servants (12)	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Do. (10)	..	..	..	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (8)	..	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Do. (7)	..	..	..	10	..	..	..	..	..	..	..	..	8	1	..	..	..	..	..	..	..	..	19
Do. (6)	..	..	..	3	..	..	..	..	..	..	..	..	7	14	..	..	..	..	..	..	..	..	24
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7

[F. 4.]

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Financial Department.

GOVERNMENT OF MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper :—

C.W.-4056.

Proceedings of the Revenue Department, No. 1060, dated 17th December 1897, transferring the budget estimates for 1898-99 under 9. Customs.

Order—No. 1080, dated 22nd Dec 1897.

The estimates are accepted as shown in the appendix to these proceedings

~~(True Extract)~~ Chs Wills 23/12/97

~~for Chief Secretary.~~

To

The Revenue Department. 6

„ Board of Revenue (~~Separate Revenue~~). 10 Signed copies desp. 24.12.97. A

„ Accountant-General. 4

Editors' Table. — given 27.12.97.

Thos 24/12/97

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A 22/12/97 Date.

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