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Financial (1897) Department.

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[Despatch Abstract.]

Budget Estimates

Accepting the — charges under
5 Sale & 7 Excise

BACK PAPERS.

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FURTHER PAPERS.

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

Government {1897} of Madras.

FINANCIAL.

Read. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1035, 23rd December 1897.

DECEMBER.

Budget Estimates.

Accepting the — of charges under 5. Salt and 7. Excise.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., No. 1070, Revenue, dated 18th December 1897.

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 433, dated 9th October 1897.

Abstract.—Submitting to Government the budget estimate of charges of the Salt and Abkári Department for 1898–99 and the revised estimate for 1897–98.

Read—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4505, dated 15th October 1897.

Abstract.—Submitting to Government the Board's estimate of charges under 7. Excise for 1898–99.

Official Memo. No. 264.

With reference to Board's Proceedings, No. 433, dated 9th October 1897, the undersigned has the honour to request that information on the following points may be furnished with the least practicable delay:—

(i) In fixing the budget estimate under "Salt purchase and freight" for the ensuing year at Rs. 4·22 lakhs the Board anticipates that a dittam of 12 lakhs of maunds will have to be given to the licensees of the Ennore and Vayalur Circles. It should be reported how sales are now going on at the Madras Depôt, whether there is reason to suppose that 12 lakhs of maunds will be needed to replace the salt that may have been sold by the time storage commences, and whether room can be found for this quantity if so much be manufactured.

(ii) Under "Supplies and services" provision is made for an expenditure of Rs. 31,000 as freight and other charges for export and import of salt. It would appear that this item should properly be shown under "5-B. Salt purchase and freight—Imperial." The reason for not adopting this procedure should be explained.

(iii) The revised estimate under "Petty works of construction" exceeds the budget estimate for the current year by Rs. 25,800. A full and detailed explanation of the increase should be furnished before it can be allowed to stand.

(iv) It is presumed that in the revised estimate for the current year provision has been made for the payment of famine batta.

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

3rd December 1897.

To the Board of Revenue (Separate Revenue).

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5476, dated 12th December 1897:—

Read—Official Memorandum from the Government of Madras, Revenue Department, No. 264, dated 3rd December 1897.

Resolution—Mis. No. 5476, dated 12th December 1897.

With reference to paragraph 1 (i) of the Government Order read above, the Board begs to state that at the time it passed the budget it was anticipated that with the reduced cost price of salt from the 1st October 1897, sales at the depôt would amount to an average of about 70,000 maunds per mensem and that at this rate the space that would be available by the commencement of the transport and storage seasons next year would be sufficient to accommodate ($8 \times 70{,}000$ or) nearly $5\frac{1}{2}$ lakhs of maunds. It was further anticipated that Messrs. Arbuthnot & Co. would avail themselves of the concession granted to them and export about 2 lakhs of maunds of the salt of 1897 and 3 lakhs of that to be manufactured in 1898. With the storage space available at the time of the preparation of the budget (*i.e.*, $1\frac{1}{2}$ lakhs of maunds nearly), it was anticipated that a dittam of 12 lakhs of maunds could be given to the manufacturers in the season of 1898. From the statement of sales at the depôt submitted herewith, however, it is observed that whereas sales in October last when the sale price was reduced from 5 annas to $3\frac{1}{2}$ annas a maund were 60,932 maunds those of November fell to 40,873 maunds and the results of the first week of December indicate a further decrease. This decrease is most probably due to the rain at the end of November. Though the sales have not improved to the extent expected by the Board, it may be safely assumed that not less than 50,000 maunds will be sold every month hereafter. At this rate, about 3 lakhs of maunds at least may be removed from the depôt before the commencement of the next storage season. This added to the present available storage space (266,318 maunds) will allow of the storage of nearly $5\frac{1}{2}$ lakhs of maunds of 1898 salt. As to Messrs. Arbuthnot & Co.'s exports, they have up to date amounted only to 22,392 maunds. Allowing at this rate for the export of at least $\frac{3}{4}$ of a lakh for the rest of the current year and about $1\frac{1}{2}$ lakhs for 1898–99, and making allowance also for the storage space that will be set free by the sales of June and July 1898, the Board considers that a dittam of $8\frac{3}{4}$ lakhs of maunds may well be given for 1898. As, however, nothing can with certainty be stated of the future demands on the depôt stocks when all the saleable excise stocks at the outfactories are cleared, the Board considers that it is too early yet to revise its estimate and accordingly recommends that the budget allotment may be left undisturbed.

2. As regards paragraph 1 (ii) of the Government Order, the provision of Rupees 31,000 made in the budget for 1898–99 under the detailed head "freight and other charges for export and import of salt," is intended to cover the charges for the transport by sea of the Government salt of the Tuticorin circle to the gollahs on the West Coast for issue to the fish-curing yards. The charges connected with the fish-curing industry have all along been treated as appertaining to the "revenue" as distinguished from the "manufacturing" branch of the department and provision for the conveyance of the salt to the West Coast has accordingly been all along made under the head "Supplies and services." If, however, Government considers that such charges should be shown under "Salt purchase and freight," the revised classification will be brought into force from 1st April 1898. Such an arrangement will benefit provincial revenues, as "salt purchase and freight" is purely imperial while "Supplies and services" is a divided head.

3. Regarding paragraph 1 (iii) of the Government Order, the excess in the revised estimate over the sanctioned estimate of the current year under "Petty works of construction" is intended to be met from the probable savings under "Salt purchase and freight." Full explanation for the increase has been given in Board's Proceedings, No. 426, dated 6th October 1897, to which reference is solicited.

4. The presumption of Government in the concluding paragraph of the official memorandum is correct. The Board begs to refer Government to Board's Proceedings, Mis. No. 5112, dated 22nd November 1897, in which it was reported that the amount likely to be incurred on account of famine batta in 1897–98 could be met from savings under establishments.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

Enclosure.

Statement showing the Sales at the Madras Depôt.

Month.	First week, maunds.	Second week, maunds.	Third week, maunds.	Fourth week, maunds.	Total maunds.
Sales at As. 5 per maund.					
January 1897	10,863	4,399	3,629	984	19,875
February ,, ...	2,944	16	..	..	2,960
March ,, ...	1,333	9,843	..	757	11,933
April ,, ...	..	7,896	6,801	3,802	18,499
May ,, ...	6,945	4,684	9,343	4,440	25,412
June ,, ...	9,158	10,236	5,493	735	25,622
July ,, ...	9,979	4,541	624	8,268	23,412
August ,, ...	4,257	566	7,038	4,550	16,411
September ,, ...	9,956	2,277	35	..	12,268
Total ..	..	..	..	..	156,392
Sales at As. 3-6 per maund.					
October 1897	21,140	20,134	11,716	7,942	60,932
November ,, ...	12,123	16,716	7,156	4,878	40,873
December ,, ...	4,194	..	..	..	..

Messrs. Arbuthnot & Co. have exported 22,392 maunds to Calcutta up to the end of November 1897. The quantity in store at the end of first week of December 1897 amounts to 3,058,257 maunds.

Order—No. 1070, Revenue, dated 18th December 1897.

Separate Revenue, No. 111.

The Board's revised estimates of charges under 5. Salt and 7. Excise for the current year and the budget estimates for 1898–99 are approved subject to the following remarks:—

(1) 5–*A Establishment.*—A provision of Rs. 28,000 has been made in the budget estimate for 1898–99 for additional establishments for the better control of distilleries, but no explanation has been furnished as to how it is proposed to spend the money. This should now be done.

(2) *Supplies and Services.*—The item "freight and other charges for export and import of salt" will be transferred to "5-B. Salt purchase and freight."

(3) Under "Petty works of construction" the Board provides Rs. 1·725 lakhs for 1898–99, which cannot be sanctioned in the absence of full information which has not been furnished. The figure will be cut down to Rs. 1·20 lakhs provisionally pending explanation.

(4) From the information furnished in the last paper read above, the Government does not consider that a dittam of more than 10 lakhs of maunds will be needed in the Chingleput factories. The provision under "Salt purchase and freight" will accordingly be reduced by Rs. ·32 lakhs, Rs. ·22 lakhs under "Purchase of salt manufacturer's share" and Rs. ·10 lakhs under "Conveying and storing salt."

(5) The Government is also of opinion that the following reductions should be made considering the financial position at present:—

	Rs.
Budget estimate, 1898–99—Salaries	10,000
Establishment	30,000
Supplies and services—Purchase, repair and carriage of tents ...	5,000
Total ...	45,000

(6) As provision for the female searchers at Kandamangalam and Sennamangalam has been made under "Customs," a reduction of Rs. 540 will be made in the budget estimate for 1898–99 under circle and factory establishments.

2. Details have not been furnished for the four items under contingencies relating to the purchase of European and country articles. The information should be furnished to the Accountant-General.

3. A statement showing the actual salary earned on 1st April in the case of each progressive salary has not been attached to the budget report as required by rule 58 of the budget rules. The omission should be supplied.

(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. 1085, Financial, dated 23rd December 1897.

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

(True Extract.)

A. T. ARUNDEL,
Chief Secretary.

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

Exd. A. F. Eccleston.

EXPENDITURE.

5.—SALT (*a*).

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.	Explanatory Remarks.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	
Salt Purchase and Freight	5B	4,21,000	3,00,000	(*a*) 4,86,000	5,10,314	(*a*) Includes } Freight and other charges for Export and Import of salt for fish curing. (*b*) Excludes }
SHARED.						
Salaries, Establishments and Contingencies .	5A	26,51,500	25,81,000	(*b*) 25,51,000	23,53,474	
		26,51,500	25,81,000	25,51,000	23,53,474	
Deduct—Amount chargeable to "7. Excise" .		*10,38,200*	*10,12,240*	* *9,90,800*	*9,25,654*	* Corrected with reference to the Government of India order No. 3499 A, dated 9th August 1897.
		16,13,300	15,68,760	15,60,200	14,27,820	
Total debits to 5. Salt Excluding Salt Purchase and Freight in Madras (Imperial). { *IMPERIAL* .		11,67,975	11,38,770	11,14,650	10,41,362	
{ *PROVINCIAL* .		4,45,325	4,29,990	4,45,550	3,86,458	
TOTAL .		16,13,300	15,68,760	15,60,200	14,27,820	
Total debits to 5. Salt Including Salt Purchase and Freight Madras (Imperial). { *IMPERIAL* .		15,88,975	14,38,770	16,00,650	15,51,676	
{ *PROVINCIAL* .		4,45,325	4,29,990	4,45,550	3,86,458	
TOTAL .		20,34,300	18,68,760	20,46,200	19,38,134	

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

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

Summary.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
MADRAS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES	10,65,000		10,45,000		10,15,500		9,73,053	
ESTABLISHMENT	9,60,000		9,26,400		9,33,000		8,51,716	
ALLOWANCES	1,30,900		1,25,900		1,10,500		1,22,039	
SUPPLIES AND SERVICES	3,89,370		3,79,560		3,89,990		3,04,849	
CONTINGENCIES	1,06,230		1,04,140		1,02,010		1,01,817	
TOTAL MADRAS .		26,51,500		25,81,000		25,51,000		23,53,474

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	Details.	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.
			MADRAS.								
			SALARIES.								
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (p.)								
	1	1	Secretary to the Commissioner (1,500—60—1,800)[4] . .	(*a*)38,160		39,704		38,160		38,183	
	3	4	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200-40-1,400)[4] 1 (800—25—1,000) . . .	(*b*)17,740		20,276		17,280		17,729	
	11	12	Assistant Commissioners 2 (800), 2 (700), 3 (600), 5 (500) . .	(*c*)56,009		56,435		45,504		45,003	
	1	1	Assistant Secretary * (700) . .	(*d*)87,600		83,484		78,000		82,082	
			House-rent Allowance—Assistant Secretary (46-2-6); Assistant Commissioners 1 (50), 7 (46-2-6)	8,400		8,400		8,400		8,400	
	76	78	Inspectors, (†) 10 (400), 18 (350), 20 (300), 30 (250) . .	5,031		4,923		5,031		4,942	
	104	106	Assistant Inspectors, (†) 36 (175), 35 (150), 35 (125) . .	2,85,600 (*e*)		2,57,864		2,79,000		2,07,053	
	752	786	Sub-Inspectors 65 (70), 98 (60), 148 (50), 199 (40), 276 (30) .	1,91,100		2,02,204		1,87,500		2,22,782	
	34	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	4,08,840		3,75,518		3,91,320		3,21,641	
			Local Allowance—Assistant Inspector (35); Sub-Inspectors 7 (15), 1 (10)	23,500		22,500		22,650		24,368	
				1,800		1,277		1,260		870	
				11,23,780		10,72,585		10,74,105		9,73,053	
			Deduct—Probable Savings .	58,780		27,585		58,605		...	
			TOTAL SALARIES .		10,65,000		10,45,000		10,15,500		9,73,053
			ESTABLISHMENTS.								
Establishment—			Commissioner, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250) . .								
	1	1	Clerk (100—10—150) . .								
	28	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60) .	(*f*) 60,000		59,281		57,600		56,534	
	90	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15) . . .								
	140	151	Servants—								
			Jamadar (17½) . . .								
			Pressman (15) . . .								
			Muchis (14), (10), 12 (8) .	(*g*) 14,214		13,581		13,182		12,768	
			Duffadars 17 (10) . .								
			Attenders 7 (10), 2 (12) .								
			Peons, &c. 44 (8), 42 (7), 16 (6), 4 (5), (3), (2), (1) .								
				74,214		72,862		70,782		69,302	
			Deduct—Probable Savings .	209		895		1,722		...	
					74,005		71,967		69,060		69,302
			Carried over .		74,005		71,967		69,060		69,302

* This Officer is of the Grade of Assistant Commissioner.

† Inspectors and Assistant Inspectors have free quarters.

EXPLANATORY REMARKS.

(*a*) The salary of the Commissioner has been taken at one-fourth of the combined salaries, less the annuity deductions, of all the members constituting the Board.

(*b*) The pay of the Secretary has been taken at Rs. 1,540 per mensem in 1898-99. The decrease as compared with the revised estimate for 1897-98 is due to the pay of the officer for February 1897 when he was on privilege leave having been drawn in April 1897 and also to the pay of Mr. R. H. Shipley for the days he acted as Secretary in March 1897 in place of Mr. N. S. Brodie then on privilege leave having been credited to this head in April 1897.

(*c*) The increase in the revised as compared with the budget estimate for 1897-98 is due to provision having been made for the pay of the Deputy Commissioner of Abkari newly sanctioned for the supervision of distilleries.

(*d*) The revised estimate for 1897-98 represents the actuals for the first five months of the year and the sanctioned rate of pay for the remaining seven months and the pay of an Assistant Commissioner for the Cuddalore Sub-Division for five months. The increase in the budget estimate is due to provision having been made in it for the pay of the Assistant Commissioner, Cuddalore Sub-Division, for twelve months (*vide* G.O., No. 653, Revenue, dated 30th July 1897).

(*e*) The budget estimate under these heads is, 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 increase in the revised as compared with the sanctioned estimate under Assistant Inspectors is due to some of the officers of this class having been placed in charge of circles with an extra charge allowance of Rs. 25 each in lieu of appointing Inspectors.

Inspectors.—Two Inspectors sanctioned for the two circles, viz., Hospet and Penukonda, newly created in connection with the extension of the tree-tax system (G.O., No. 336, Revenue, dated 15th May 1897).

Assistant Inspectors.—One Assistant Inspector sanctioned for each of the Nizampatam and Arni Circles (G.O., Mis. No. 3601, Revenue, dated 14th July 1897) in connection with the opening of ganjah store-houses.

Sub-Inspectors.—The figure at the time of submission of the last budget was 752. Two Sub-Inspectors sanctioned in 1896-97 (since submission of last budget) for the Tuticorin Circle (G.O., Mis. No. 1023, Revenue, dated 20th February 1897) and 31 Sub-Inspectors sanctioned in the current year, 27 on account of the extension of the tree-tax system (G.O., No. 336, dated 15th May 1897), one for the guarding of the Kistna-Hyderabad frontier and one for each of the Bellary distillery, Calicut Excise depot and Ponnani salt gollah (G.Os., Mis. Nos. 493, Revenue, dated 23rd August 1897; 4565, Revenue, dated 31st August 1897; and 4579, Revenue, dated 1st September 1897) and two proposed in Board's Proceedings, No. 356, dated 24th August 1897, in connection with the extension of the tree-tax system in the Bhavani Circle, less the abolition of one in the Kurnool Circle proposed in Board's Proceedings, No. 385, dated 10th September 1897.

(*f*) An increase of one clerk was sanctioned in G.O., Mis. No. 2195, Revenue, dated 1st May 1897, and a net increase of four clerks has been proposed in Board's Proceedings, Mis. No. 3853, dated 1st September 1897, with reference to G.O., Mis. No. 658, Revenue, dated 30th July 1897.

(*g*) An increase of four men was sanctioned in G.O., Mis. No. 2195, Revenue, dated 1st May 1897, and a further increase of seven has been proposed in Board's Proceedings, Mis. No. 3853, dated 1st September 1897, with reference to G.O., Mis. No. 658, Revenue, dated 30th July 1897.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments 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.	
			ESTABLISHMENTS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		74,005		71,967		69,060		69,302
			Establishment in the Chemical Examiner's Office for Salt Tests—								
Establishment—	1	1	Assistant (60—5—90) . .	755		793		900		1,415	
contd.	1	1	Assistant (30—3—45) . .	540		540		540			
					1,295		1,333		1,440		1,415
					75,300		73,300		70,500		70,717
			Circle and Factory Establishments (including Boat Establishments)—								
	306	308	Clerks 2 (50), (40), 3 (35), 50 (30), 61 (25), 78 (20), 95 (15), (12), 17 (10) . .	77,964		73,425		77,064		62,212	
	2	2	Engine Drivers (30) . .								
	7,395	7,481	Servants—								
			Jamadars 109 (15), 153 (12).								
			Duffadars 246 (10), 278 (9) .	6,40,056		6,08,947		6,33,324		5,76,921	
			Peons, &c. 1,030 (8), 2,685 (7), 2,973 (6), 4 (5), 3 (4).								
	51	51	Saltpetre Amins 25 (15), 26 (12)	8,244		7,556		8,244		5,839	
			Local Allowance—								
			Peons 183 (2), 235 (1), 24 (½) .								
			Petty Officers 3 (1), 1 (2) .	8,874		7,396		8,214		5,739	
			Temporary Peons, six months 103 (1), 70 (2) . .								
				7,35,138		6,97,324		7,26,846			
			Deduct—Probable Savings .	*15,138*		*324*		*26,846*			
					7,20,000		6,97,000		7,00,000		6,50,711
	199	196	Servants (Fish-curing Establishment)—								
			Jamadars 2 (15), 13 (12) .								
			Duffadars 17 (10), 72 (9) .	19,572		18,623		19,824		16,443	
			Peons 8 (8), 60 (7), 23 (6), (5) .								
			Servants (Temporary Establishment)—								
			Factory and Preventive . .	66,267		65,607		68,238		55,118	
			Fish-curing	4,041		3,778		4,209		3,801	
			Additional Establishment which may be required for the working of new Factories to be opened in Sub-Divisions	7,120		1,992		2,329		...	
					97,000		90,000		94,600		75,362
			Purely Abkári Establishments (Permanent)—								
			Board's Office—								
	1	1	Clerk (150—10—200) . .	2,400		2,320		2,280		2,060	
	5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,220		2,220		2,227	
	1	1	Servant (10)	120		120		120		117	
			Establishment in the Collectorates—								
	239	267	Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10) . .	53,100		50,966		48,120		43,993	
	43	56	Servants 42 (6), 14 (5) . .	3,864		2,589		2,988		2,525	
			Distillery Establishment, Presidency—								
	...	...	Clerk	...		...		...		125	
			Servants—								
	109	109	Jamadars 21 (12) . . .	10,608		7,810		10,608		3,879	
			Peons 21 (8), 62 (7), 5 (6) . .								
			Additional Establishment for the better control of distilleries .	28,000		...		48,000		...	
				1,00,312		66,025		1,14,336			
			Add—For rounding .	88		75		64			54,926
					1,00,400		66,100		1,14,400		
					9,92,700		9,26,400		9,79,500		
			Deduct—Probable Savings . .		*32,700*		...		*46,500*		
			TOTAL ESTABLISHMENTS .		9,60,000		9,26,400		9,33,000		8,51,716
			ALLOWANCES.								
Allowances—			Travelling Allowance of Officers .								
			Travelling Allowance of Establishments	1,30,000		1,25,000		1,09,960		1,22,039	
			Horse allowance 5 (15) . .	900		900		540		...	
			TOTAL ALLOWANCES .		1,30,900		1,25,900		1,10,500		1,22,039

EXPLANATORY REMARKS.

Circle and Factory Establishments and Establishments in Collectorates.—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.

Circle and Factory Establishments—Clerks.—After the submission of the last budget four clerks have been sanctioned for the two newly-formed circles, Hospet and Penukonda (G.O., No. 336, Revenue, dated 18th May 1897, and increase of pay to (1) a female searcher at Kandamangalam and (2) to a clerk of the Bhavâni circle, has been proposed (*vide* Board's Proceedings, R. No. 2668, dated 21st September 1897, and Board's Proceedings, No. 356, dated 24th August 1897).

Circle and Factory Servants.—After the submission of the last budget there has been a net increase of eighty-six hands as detailed below:—Six transferred from the temporary to the permanent list in the Merkanam and Mangalore Circles (G.Os., Mis. Nos. 4190, Revenue, dated 26th October 1896, and 1887, dated 7th April 1897); 65 sanctioned on account of the extension of the tree-tax system into the Bellary and Anantapur districts (G.O., No. 336, Revenue, dated 15th May 1897); sixteen for the guarding of the Kistna-Hyderabad frontier (G.O., Mis. No. 613, dated 23rd July 1897); four orderly peons for the two Assistant Inspectors sanctioned for the new ganja storehouses (G.O., Mis. No. 3601, Revenue, dated 14th July 1897); four for the guarding of the Madras Town Treasury (G.O., Mis. No. 1798, Revenue, dated 3rd April 1897), and one scavenger for the Madras Depôt (G.O., No. 2446, Revenue, dated 13th May 1897). A net addition of seven hands has been proposed for the working of the tree-tax system in certain parts of the Bhavâni and Polavaram Circles (Board's Proceedings, No. 356, dated 24th August 1897, and No. 382, dated 6th September 1897); one servant shown less in last budget by mistake is now included. Eighteen men in the Kurnool Circle have been proposed to be abolished in Board's Proceedings, No 385, dated 10th September 1897.

Servants (Fish-curing Establishments).—The changes that took place since submission of the last budget were a net addition of three petty officers and two peons and the transfer of one petty officer and one peon from the temporary to the permanent list (G.O., No. 349, Revenue, dated 18th May 1897).

Establishments in the Collectorates.—Of the twenty-eight additional clerks shown in the present budget over the number shown in the last budget, eight clerks, three for Kistna and five for the Ganjám district were sanctioned before the 31st March 1897 (*vide* G.Os., Mis. Nos. 3975 and 883, Revenue, dated 5th October 1896 and 15th February 1897, respectively). The rest were sanctioned in the current year for the Nellore, Vizagapatam, Bellary and Gódávari districts (G.Os., Mis. No. 1885, Revenue, dated 7th April 1897, Mis. No. 3521, Revenue, dated 10th July 1897, No. 336, Revenue, dated 15th May 1897, and Board's Proceedings, No. 249, dated 23rd June 1897.

Average of last three years.	Accounts. 1896-97.	1895-96.	1894-95.
Rs. 1,08,285	Rs. 1,22,039	Rs. 1,04,030	Rs. 98,785

Travelling Allowance.—The increase in the budget estimate for 1898-99, as compared with the sanctioned estimate for 1897-98, is due to the increase in the number of officers sanctioned for tree-tax work and to the appointment of a new Deputy Commissioner for Abkári. It is also due to the increased itineration expected to be made by the superior officers.

EXPENDITURE.

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

	MADRAS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	SUPPLIES AND SERVICES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—	Registration Charges	4,000		3,500		5,000		3,845	
	Law Charges	1,000		1,000		1,000		73	
	Rewards	1,15,000		1,11,800		1,25,000		1,09,188	
	Cost, Freight, etc., of Spirits	500		200		500		...	
	Charges for destroying Spontaneous Salt	500		500		500		2,175	
	Remittance Charges	1,000		1,000		900		1,071	
	Charges for examining Salt Heaps	4,500		4,000		4,500		3,814	
	Charges for conveying Salt to French Government	6,000		5,000		6,000		3,568	
	Charges for conveying Salt for Fish-curing purposes	14,000		14,000		16,000		13,688	
	Boat Charges	500		600		500		255	
	Arms, Accoutrements and Ammunitions	3,000		3,000		3,000		2,292	
	Medical Charges	1,000		800		1,000		808	
	Purchase, Repair and Carriage of Tents	20,000		25,000		18,000		19,146	
	Petty works of Construction	1,20,000		1,15,800		90,000		67,936	
	Other Items, including Compensation for suppression of Manufacture of Salt	3,880		3,660		5,500		...	
	Cost of Treasure Bags	100		100		100		92	
	Stencil Plates	250		250		250		50	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	30		30		30		23	
	Atlas Sheets	50		50		50		...	
	Charges for making Sieves	...		30		50		1,309	
	Sifting Charges	...		1,700		20		88	
	Remuneration to Railway Clerks	1,400		1,400		1,200		1,365	
	Purchase of Paints	8,000		7,500		8,000		6,136	
	Cost and Despatch of Gunny-bags	4,250		3,960		4,500		3,685	
	Overtime Fees	1,500		1,500		1,500		2,073	
	Carriage of Stores	7,500		7,500		7,500		7,145	
	Sand Spit Plantation Establishment	80		80		80		78	
	Charges for Copying Judgments	120		100		100		123	
	Batta to Prisoners	350		300		350		207	
	Batta to Witnesses	600		600		600		461	
	Conveyance of Contraband Articles	200		200		200		297	
	Steam Launch Charges	50		50		50		157	
	Fish-curing Sundries	400		400		400		756	
		3,33,370		3,29,160		3,15,990		2,65,511	
	PROVINCIAL.								
	Excise Licensees' work.								
	Petty Construction and Repairs	56,000		50,400		74,000		39,338	
	TOTAL SUPPLIES AND SERVICES		3,89,370		3,79,560		3,89,990		3,04,849
	CONTINGENCIES.								
Contingencies—	Purchase of European Articles each costing less than Rs. 5								
	Purchase of European Articles each costing not less than Rs. 5	6,000		6,000		6,000		5,022	
	Purchase of Country Articles each costing less than Rs. 50								
	Purchase of Country Articles each costing not less than Rs. 50								
	Purchase of Books	150		120		150		118	
	Purchase of Periodicals	50		50		50		...	
	Subscription to Newspapers								
	Landing and Shipping Charges	300		300		900		201	
	Petty Repairs	150		150		...		146	
	Repairs to Machines and Instruments	2,000		2,000		500		1,582	
	Repairs to Furniture	1,000		900		1,000		860	
	Liveries and Clothing of Servants	30,000		29,300		31,000		30,310	
	Peons' Belts and Badges	500		500		300		1,923	
	Carriage of Stationery and Records	12,500		12,500		13,500		11,114	
	Cloth for Records	350		350		350		313	
	Table Cloth	100		100		100		37	
	Office Scales and Weights	150		500		150		...	
	Advertisements	500		500		500		198	
	Tolls	100		100		350		27	
	Supply of Drinking Water	300		260		400		206	
	Clock-winding	...		...		20		16	
	Hot and Cold Weather Charges	500		500		460		471	
	Postage Charges	30,750		30,500		28,000		30,323	
	Carried over	85,400		84,630		83,730		82,867	

Average of last three years.	Actuals. 1896-97.	1895-96.	1894-95.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
4,489	3,845	4,358	5,265	*"Supplies and Services" and Contingencies.*—Except in the following cases which require special remarks, the budget estimate for 1898-99 and the revised estimate for the current year have generally been framed with reference to the actuals of 1896-97 and of the preceding years and those of the first five months of 1897-98.
486	73	466	919	
1,22,323	1,09,188	1,29,962	1,27,818	
6	...	5	14	
934	2,175	76	552	
936	1,071	866	870	
4,265	3,814	3,924	5,056	
5,114	3,568	5,763	6,009	
13,227	13,688	13,770	12,221	
337	255	348	407	
3,990	2,292	3,116	6,563	*Purchase, Repair and Carriage of Tents.*—The budget and revised estimates provide, in addition to the usual charges for repair and carriage of tents, for the gradual renewal of the existing tents which have become worn out by fair wear and tear.
954	808	1,463	589	
18,347	19,146	20,646	15,249	
94,588	67,936	95,407	1,20,420	
3,010	...	5,286	3,743	
87	92	72	98	
152	50	230	176	
13,607	13,607	13,607	13,607	
27	23	8	50	
47	...	...	141	
1,103	1,309	2,000	...	
103	88	222	...	
1,023	1,365	809	896	
4,575	6,136	7,294	295	
3,993	3,685	4,255	4,038	
1,527	2,073	1,424	1,084	
7,039	7,145	8,112	5,860	
77	78	76	78	
62	123	32	32	
337	207	340	464	
528	461	596	528	
228	297	181	205	
52	157	...	...	
477	756	395	279	
56,388	39,338	53,994	75,832	*Excise Licensees' Works.*—The decrease of about Rs. 24,000 under the revised, as compared with the sanctioned estimate, is chiefly due to the non-utilization of the lump provision of Rs. 10,000 made for the execution of unforeseen works, to a saving of Rs. 5,000 consequent on the absence of channel-clearing at Karasa, to the very low expenditure on repairs to manufacturing works at Naupada, Calingapatam and Konada, and to the non-execution of certain new works proposed to be executed at the Védáranniyam and Thambikkanallavankottai factories at a cost of Rs. 6,200.
3,93,457	3,33,708	4,10,938	4,35,721	
5,386	5,022	6,407	4,729	
122	118	153	96	
35	...	40	65	
365	201	893	...	
110	146	120	64	
1,293	1,582	2,298	...	
820	860	875	724	
28,413	30,310	27,429	27,500	*Liveries and Clothing of Servants.*—The revised and the budget estimates exclude the provision hitherto made for the Orissa establishments.
710	1,923	206	...	
10,620	11,114	12,002	8,744	
314	313	335	293	
12	37	...	...	
79	...	237	...	
267	198	210	393	
9	27	...	...	
101	206	97	...	
18	16	18	18	
405	471	384	360	
27,798	30,323	27,605	25,466	
76,877	82,867	79,309	68,452	

EXPENDITURE.

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

	MADRAS—*contd.* 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	85,400		84,630		83,730		82,867	
Contingencies—contd.	Telegraph Charges	2,200		2,000		1,800		1,735	
	Rents, Rates and Taxes	9,300		8,300		7,500		7,297	
	Binding Charges	500		500		500		454	
	Packing Charges	600		600		700		519	
	Lighting Charges	4,200		4,200		4,000		4,594	
	Petty Carriage and Cooly Charges	1,700		1,700		2,500		1,565	
	Office Expenses	750		1,000		150		1,011	
	Miscellaneous	1,580		1,210		1,130		1,775	
	TOTAL CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817

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

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	4,21,000		3,00,000		4,86,000		4,81,455	
DETAILS.								
MADRAS.								
Rents, Rates and Taxes	...		...		...		...	
Purchase of Salt (Manufacturer's Share)	2,48,000		1,75,000		2,67,000		3,01,662	
Purchase of Salt for Supply to French Government	...		...		...		47	
Purchase of Salt for Fish-curing Purposes	1,800		2,000		1,800		1,377	
Charges for Conveying and Storing Salt	65,500		33,000		74,450		1,26,905	
Freight and other Charges for Export and Import of Salt for fish-curing	31,000		31,000		35,000		28,859	
Purchase of Salt-weighing Machines	6,500		5,400		7,000		8,563	
Cost of gathering Spontaneous Salt	5,000		2,000		8,000		62	
Petty Works for Manufacture and Storage of Salt	58,500		49,600		82,000		39,934	
Sundry Miscellaneous Charges	4,700		2,000		10,750		2,905	
TOTAL MADRAS		4,21,000		3,00,000		4,86,000		5,10,314

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	30,72,500		28,81,000		30,37,000		28,63,788
Deduct—							
Salt Charge on account of Licensees' Works (Provincial).	*56,000*		*50,400*		*74,000*		*39,338*
Salt Purchase and Freight in Madras (Imperial)	4,21,000		3,00,000		4,86,000		5,10,314
Remainder	25,95,500		25,30,600		24,77,000		23,14,136
Two-fifths debitable to "7. Excise." Imperial Share—three-fourths.	*7,78,650*		*7,59,180*		*7,43,100*		*6,94,240*
Two-fifths debitable to "7. Excise." Provincial Share—one-fourth.	*2,59,550*		*2,53,060*		*2,47,700*		*2,31,414*
Three-fifths debitable to "5. Salt"	15,57,300		15,18,360		14,86,200		13,88,482
Imperial Proportion—three-fourths	**11,67,975**		**11,38,770**		**11,14,650**		**10,41,362**
Add—Salt Purchase and Freight	4,21,000		3,00,000		4,86,000		5,10,314
Imperial Proportion debitable to "5. Salt"	**15,88,975**		**14,38,770**		**16,00,650**		**15,51,676**
Provincial Proportion—one-fourth	3,89,325		3,79,590		3,71,550		3,47,120
Add—Licensees' Works	56,000		50,400		74,000		39,338
Provincial Share debitable to "5. Salt"	**4,45,325**		**4,29,990**		**4,45,550**		**3,86,458**
Total debitable to "5. Salt"	20,34,300		18,68,760		20,46,200		19,38,134
Total debitable to "7. Excise"	10,38,200		10,12,240		9,90,800		9,25,654
Total Imperial Share	23,67,625		21,97,950		23,43,750		22,45,916
Total Provincial Share	7,04,875		6,83,050		6,93,250		6,17,872
GRAND TOTAL		30,72,500		28,81,000		30,37,000		28,63,788

Average for the last three years.	Accounts. 1896-97.	1895-96.	1894-95.	EXPLANATORY REMARKS.
Rs. 76,877	Rs. 82,867	Rs. 79,309	Rs. 68,452	
1,685	1,735	1,772	1,548	
7,347	7,297	7,321	7,425	
440	454	361	506	
538	519	696	400	
3,591	4,594	3,970	2,208	
1,368	1,565	2,538	...	
416	1,011	130	107	
4,575	1,775	45	11,906	
96,837	1,01,817	96,142	92,552	*Total Contingencies.*—The revised estimate for the current year and the budget estimate for 1898-99 have been raised with reference to the actuals of 1896-97 in view of the general expansion of operations of the department.
				Madras.
				Purchase of Salt Manufacturer's Share.—The revised estimate has been framed with reference to the latest information available regarding the quantity of salt likely to be taken into store.
				Conveying and Storing Salt.—The budget and revised estimates under this head include also provision for the adjustment of wharfage fees payable on salt transported from the factories of the Ennore and Vayalur Circles to the Madras Depôt. The estimates under this head vary with the quantity manufactured or expected to be manufactured and stored for Government in each monopoly factory in each year.
				Purchase of Salt-weighing Machines.—The budget estimates provide for a weighbridge for Tuticorin regarding which Government will be separately addressed.
				Works for Manufacture and Storage of Salt.—The decrease in the revised as compared with the sanctioned estimate is chiefly due to the non-utilization of the provision of Rs. 20,000 made for the Muttupet scheme and for the opening of new factories and extensions and generally to the execution of repairs only in cases where they were absolutely necessary. The increase in the budget as compared with the revised estimate is due to the provision of Rs. 9,000 under new works for extending the Beypore gollah and for constructing an iron-roofed gollah at Udipi.
29,019	28,859	31,835	26,363	

APPENDIX D.

5.—SALT.

—	Board's office.*	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.	Remarks.
DETAILED ACCOUNT No. 5A.																			
Commissioner's and Deputy and Assistant Commissioners' Establishments.																			
Clerks.																			
Clerk (200—10—250)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Do. (100—10—150)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Clerks (100)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4	
Do. (85)	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	
Clerk (80)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	(a) Includes 1 analyst on Rs. 60—5—90.
Clerks (75)	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	
Do. (70)	..	..	..	..	..	1	1	1	1	1	1	1	1	..	..	..	..	12	
Do. (60)	(a)3	1	1	1	1	..	..	..	..	..	..	..	1	1	1	1	1	7	
Do. (50)	1	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3	
Do. (45)	(b)2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	(b) Includes 1 analyst on Rs. 30—3—45.
Do. (40)	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	
Do. (35)	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5	
Do. (30)	4	1	2	1	..	2	2	1	1	1	1	2	1	1	1	1	1	23	
Do. (25)	10	1	1	1	..	1	..	1	1	2	..	1	..	1	1	1	1	23	
Do. (20)	4	2	1	1	..	1	1	1	1	2	1	1	2	1	1	1	1	22	
Do. (15)	..	..	1	1	..	2	1	1	1	1	1	2	1	..	..	1	1	14	
Total ..	42	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	127	
Servants.																			
Jemadar (17½)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Pressman (15)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Muchi (14)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Duffadars (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	17	
Attenders (10)	4	1	(c)2	(c)2	..	..	..	..	..	..	..	..	..	..	..	..	..	9	(c) Includes 1 on Rs. 12.
Muchi (10)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Muchis (8)	..	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	1	12	
Store Lascar (8)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Peons (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	43	
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41	
Ball man (7)	1	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	1	16	
Masaljis (6)	1	1	1	1	..	1	1	1	1	1	1	1	..	..	..	..	..	1	
Sweepers (5)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4	
Scavenger (3)	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	
Do. (2)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	151	
Total ..	29	10	11	11	4	7	7	7	7	7	7	7	8	7	7	7	8		

—	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5A—*contd.*													
Circle and Factory Establishments.													
Clerks and Shroffs—													
On Rs. 50	..	..	..	..	2	..	..	..	..	..	..	..	2
„ „ 40	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 35	..	..	..	..	3	..	..	..	..	..	..	..	3
„ „ 30	4	2	2	1	2	7	10	3	1	3	9	8	52
„ „ 25	8	4	3	5	8	7	5	4	4	2	6	6	62
„ „ 20	8	8	6	5	11	..	9	6	8	9	6	3	79
„ „ 15	18	9	4	7	18	..	..	6	12	11	1	9	95
„ „ 12	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 10	4	..	..	3	4	..	..	2	3	1	..	..	17
Total ..	42	23	15	21	50	14	24	21	28	26	22	26	312
Menials—													
Jemadars (15)	11	3	6	5	13	8	6	5	10	8	13	21	109
Do. (12)	16	5	5	9	23	9	7	14	14	13	13	25	153
Duffadars (10)	46	15	11	14	35	8	9	16	22	22	16	32	246
Do. (9)	55	15	14	15	42	7	7	23	26	23	19	32	278
Peons (8)	86	37	53	51	92	104	112	75	58	65	108	189	1,030
Do. (7)	149	90	151	113	195	334	389	181	120	174	270	519	2,685
Do. (6)	504	199	166	199	327	136	212	209	233	230	348	210	2,973
Scavengers (5)	3	..	..	..	..	..	..	..	1	..	..	..	4
Do. (4)	..	..	..	..	3	..	..	..	..	..	..	..	3
Total ..	870	364	406	406	730	606	742	523	484	535	787	1,028	7,481
Servants (Fish-curing Establishments)—													
Jemadars (15)	..	..	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	4	1	..	..	2	..	..	..	2	3	..	1	13
Duffadars (10)	4	..	2	1	1	..	..	2	3	2	..	2	17
Do. (9)	24	4	2	8	1	..	..	1	5	5	..	22	72
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	3	..	..	..	..	..	..	..	..	57	60
Do. (6)	..	5	2	9	4	..	..	..	..	3	..	..	23
Superintendent (5)	..	..	1	..	..	..	..	..	..	..	..	..	1
Total ..	32	10	10	18	9	..	..	3	10	14	..	90	196

* The Abkári establishments in the Board's Office have been omitted from this statement as the form of the statement does not provide for their inclusion.

5.—SALT—*contd.*

—	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.
Abkári Establishment in the Collectorates.																							
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1
Clerks (30)	..	..	1	..	1	1	1	..	1	..	..	1	1	1	1	1	1	1	..	1	..	1	14
Do. (25)	..	1	..	1	..	..	..	1	..	..	1	..	..	..	..	1	1	1	..	1	1	1	5
Do. (20)	..	..	3	1	..	1	1	1	1	..	1	1	1	..	..	1	1	1	..	1	6	10	33
Do. (15)	6	15	14	23	11	11	8	6	8	..	5	15	9	11	5	16	9	11	..	9	6	10	208
Do. (10)	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Total ..	6	16	24	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	267
Peons (6)	..	..	5	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	42
Do. (5)	..	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Total ..	..	14	5	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	56

EXPENDITURE.

7.—EXCISE.

—	Budget estimate, 1898-99.	Revised estimate, 1897-98.	Budget estimate, 1897-98.	Accounts, 1896-97.
	RS.	RS.	RS.	RS.
Portion of the combined Salt and Excise Establishment (transferred from 5.—Salt, page 50).	10,38,200	10,12,240	9,90,800	9,25,654
District Executive Establishment	1,000	1,000	..	957
Loss by dryage and wastage of Opium	..	..	..	..
Total ..	10,39,200	10,13,240	(a) 9,90,800	9,26,611
Imperial share—three-fourths ..	7,79,400	7,59,930	(a) 7,43,100	6,94,958
Provincial share—one-fourth ..	2,59,800	2,53,310	(a) 2,47,700	2,31,653

(a) Corrected with reference to the Government of India order communicated with G.O., Mis. No. 4333, Revenue, dated 18th August 1897.

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REVENUE.

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Recd. } 1897. *Enclosures*

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G.O., No. 1070, 18th December 1897.

DECEMBER.

Budget Estimate.

Approving, subject to certain remarks, the Board's revised estimate of charges for the current year and the — for the ensuing year under 5. "Salt" and 7. "Excise."

checked 23/12

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 433, dated 9th October 1897.

Abstract.—Submitting to Government the budget estimate of charges of the Salt and Abkári Department for 1898–99 and the revised estimate for 1897–98.

Read—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4505, dated 15th October 1897.

Abstract.—Submitting to Government the Board's estimate of charges under 7. Excise for 1898–99.

Official Memo. No. 264.

With reference to Board's Proceedings, No. 433, dated 9th October 1897, the undersigned has the honour to request that information on the following points may be furnished with the least practicable delay:—

(i) In fixing the budget estimate under "Salt purchase and freight" for the ensuing year at Rs. 4·22 lakhs the Board anticipates that a dittam of 12 lakhs of maunds will have to be given to the licensees of the Ennore and Vayalur Circles. It should be reported how sales are now going on at the Madras Depôt, whether there is reason to suppose that 12 lakhs of maunds will be needed to replace the salt that may have been sold by the time storage commences, and whether room can be found for this quantity if so much be manufactured.

(ii) Under "Supplies and services" provision is made for an expenditure of Rs. 31,000 as freight and other charges for export and import of salt. It would appear that this item should properly be shown under "5-B. Salt purchase and freight—Imperial." The reason for not adopting this procedure should be explained.

(iii) The revised estimate under "Petty works of construction" exceeds the budget estimate for the current year by Rs. 25,800. A full and detailed explanation of the increase should be furnished before it can be allowed to stand.

(iv) It is presumed that in the revised estimate for the current year provision has been made for the payment of famine batta.

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

3rd December 1897.

To the Board of Revenue (Separate Revenue).

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5476, dated 12th December 1897:—

Read—Official Memorandum from the Government of Madras, Revenue Department, No. 264, dated 3rd December 1897.

Resolution—Mis. No. 5476, dated 12th December 1897.

With reference to paragraph 1 (i) of the Government Order read above, the Board begs to state that at the time it passed the budget it was anticipated that with the reduced cost price of salt from the 1st October 1897, sales at the depôt would amount to an average of about 70,000 maunds per mensem and that at this rate the space that would be available by the commencement of the transport and storage seasons next year would be sufficient to accommodate (8×70,000 or) nearly 5½ lakhs of maunds. It was further anticipated that Messrs. Arbuthnot & Co. would avail themselves of the concession granted to them and export about 2 lakhs of maunds of the salt of 1897 and 3 lakhs of that to be manufactured in 1898. With the storage space available at the time of the preparation of the budget (*i.e.*, 1½ lakhs of maunds nearly), it was anticipated that a dittam of 12 lakhs of maunds could be given to the manufacturers in the season of 1898. From the statement of sales at the depôt submitted herewith, however, it is observed that whereas sales in October last when the sale price was reduced from 5 annas to 3½ annas a maund were 60,932 maunds, those of November fell to 40,873 maunds and the results of the first week of December indicate a further decrease. This decrease is most probably due to the rain at the end of November. Though the sales have not improved to the extent expected by the Board, it may be safely assumed that not less than 50,000 maunds will be sold every month hereafter. At this rate, about 3 lakhs of maunds at least may be removed from the depôt before the commencement of the next storage season. This added to the present available storage space (266,318 maunds) will allow of the storage of nearly 5½ lakhs of maunds of 1898 salt. As to Messrs. Arbuthnot & Co.'s exports, they have up to date amounted only to 22,392 maunds. Allowing at this rate for the export of at least ¾ of a lakh for the rest of the current year and about 1½ lakhs for 1898–99, and making allowance also for the storage space that will be set free by the sales of June and July 1898, the Board considers that a dittam of 8¾ lakhs of maunds may well be given for 1898. As, however, nothing can with certainty be stated of the future demands on the depôt stocks when all the saleable excise stocks at the outfactories are cleared, the Board considers that it is too early yet to revise its estimate and accordingly recommends that the budget allotment may be left undisturbed.

2. As regards paragraph 1 (ii) of the Government Order, the provision of Rupees 31,000 made in the budget for 1898–99 under the detailed head "freight and other charges for export and import of salt," is intended to cover the charges for the transport by sea of the Government salt of the Tuticorin circle to the gollahs on the West Coast for issue to the fish-curing yards. The charges connected with the fish-curing industry have all along been treated as appertaining to the "revenue" as distinguished from the "manufacturing" branch of the department and provision for the conveyance of the salt to the West Coast has accordingly been all along made under the head "Supplies and services." If, however, Government considers that such charges should be shown under "Salt purchase and freight," the revised classification will be brought into force from 1st April 1898. Such an arrangement will benefit provincial revenues, as "salt purchase and freight" is purely imperial while "Supplies and services" is a divided head.

3. Regarding paragraph 1 (iii) of the Government Order, the excess in the revised estimate over the sanctioned estimate of the current year under "Petty works of construction" is intended to be met from the probable savings under "Salt purchase and freight." Full explanation for the increase has been given in Board's Proceedings, No. 426, dated 6th October 1897, to which reference is solicited.

4. The presumption of Government in the concluding paragraph of the official memorandum is correct. The Board begs to refer Government to Board's Proceedings, Mis. No. 5112, dated 22nd November 1897, in which it was reported that the amount likely to be incurred on account of famine batta in 1897–98 could be met from savings under establishments.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

Enclosure.

Statement showing the Sales at the Madras Depôt.

Month.	First week, maunds.	Second week, maunds.	Third week, maunds.	Fourth week, maunds.	Total maunds.
Sales at As. 5 per maund.					
January 1897	10,863	4,399	3,629	984	19,875
February ,, ...	2,944	16	..	..	2,960
March ,, ...	1,333	9,843	..	757	11,933
April ,, ...	..	7,896	6,801	3,802	18,499
May ,, ...	6,945	4,684	9,343	4,440	25,412
June ,, ...	9,158	10,236	5,493	735	25,622
July ,, ...	9,979	4,541	624	8,268	23,412
August ,, ...	4,257	566	7,038	4,550	16,411
September ,, ...	9,956	2,277	35	..	12,268
Total ..	..	..	..	..	156,392
Sales at As. 3-6 per maund.					
October 1897	21,140	20,134	11,716	7,942	60,932
November ,, ...	12,123	16,716	7,156	4,878	40,873
December ,, ...	4,194	..	..	..	..

Messrs. Arbuthnot & Co. have exported 22,392 maunds to Calcutta up to the end of November 1897. The quantity in store at the end of first week of December 1897 amounts to 3,058,257 maunds.

Order—No. 1070, Revenue, dated 18th December 1897.

Separate Revenue, No. 111.

The Board's revised estimates of charges under 5. Salt and 7. Excise for the current year and the budget estimates for 1898-99 are approved subject to the following remarks:—

(1) 5-*A Establishment.*—A provision of Rs. 28,000 has been made in the budget estimate for 1898-99 for additional establishments for the better control of distilleries, but no explanation has been furnished as to how it is proposed to spend the money. This should now be done.

(2) *Supplies and Services.*—The item "freight and other charges for export and import of salt" will be transferred to "5-B. Salt purchase and freight."

(3) Under "Petty works of construction" the Board provides Rs. 1·725 lakhs for 1898-99, which cannot be sanctioned in the absence of full information which has not been furnished. The figure will be cut down to Rs. 1·20 lakhs provisionally pending explanation.

(4) From the information furnished in the last paper read above, the Government does not consider that a dittam of more than 10 lakhs of maunds will be needed in the Chingleput factories. The provision under "Salt purchase and freight" will accordingly be reduced by Rs. ·32 lakhs, Rs. ·22 lakhs under "Purchase of salt manufacturer's share" and Rs. ·10 lakhs under "Conveying and storing salt."

(5) The Government is also of opinion that the following reductions should be made considering the financial position at present:—

	Rs.
Budget estimate, 1898-99—Salaries	10,000
Establishment	30,000
Supplies and services—Purchase, repair and carriage of tents ...	5,000
Total ...	45,000

(6) As provision for the female searchers at Kandamangalam and Sennamangalam has been made under "Customs," a reduction of Rs. 540 will be made in the budget estimate for 1898-99 under circle and factory establishments.

2. Details have not been furnished for the four items under contingencies relating to the purchase of European and country articles. The information should be furnished to the Accountant-General.

3. A statement showing the actual salary earned on 1st April in the case of each progressive salary has not been attached to the budget report as required by rule 58 of the budget rules. The omission should be supplied.

(True Extract.)

Ag. Secretary to Government.

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

Here comes Fwd Order - Print Notes as appendix to Fwd G.O.

Exd. A. F. Eccleston.

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[Appendix.

APPENDIX.

EXPENDITURE.

5.—SALT (a).

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Imperial.		Rs.	Rs.	Rs. (a)	Rs.
Salt Purchase and Freight	5B	4,21,000	3,00,000	4,86,000	5,10,314
Shared.				(b)	
Salaries, Establishments and Contingencies .	5A	26,51,500	25,81,000	25,51,000	23,53,474
~~Salt Purchase and Freight . . . .~~	~~5B~~	...	...	...	...
		26,51,500	25,81,000	25,51,000	23,53,474
Deduct—Amount chargeable to "7. Excise" .		*10,38,200*	*10,12,240*	* *9,90,800*	*9,25,654*
		16,13,300	15,68,760	15,60,200	14,27,820
Total debits to 5. Salt Excluding Salt Purchase and Freight in Madras (Imperial). *Imperial* .		11,67,975	11,38,770	11,14,650	10,41,362
Provincial .		4,45,325	4,29,990	4,45,550	3,86,458
~~TOTAL (b)~~ Total .		~~20,34,300~~ 1613300	~~18,68,760~~ 1568760	~~20,46,200~~ 1560200	~~19,38,134~~ 1427820
Total debits to 5. Salt Including Salt Purchase and Freight Madras (Imperial). *Imperial* .		15,88,975	14,38,770	16,00,650	15,51,676
Provincial .		4,45,325	4,29,990	4,45,550	3,86,458
Total .		20,34,300	18,68,760	20,46,200	19,38,134

(a) The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue. (b) *Vide* Note at page 12.

Detailed Account No. 5A.—SALT.—Salaries, Establishments and Contingencies.

Vide—Appendix D, Pages 14 and 15.

Summary.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
MADRAS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries	10,65,000		10,45,000		10,15,500		9,73,053	
Establishment	9,60,000		9,26,400		9,33,000		8,51,716	
Allowances	1,30,900		1,25,900		1,10,500		1,22,039	
Supplies and Services	3,89,370		3,79,560		3,89,990		3,04,849	
Contingencies	1,06,230		1,04,140		1,02,010		1,01,817	
TOTAL MADRAS .		26,51,500		25,81,000		25,51,000		23,53,474

Explanatory Remarks.

(a) Includes } Freight and other charges for Export and Import of salt for
(b) Excludes } fish curing

* Corrected with reference to the Government of India order No. 3499 A., dated 9th August 1897.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	Details.	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.
			MADRAS.									
			SALARIES.									
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (p. 85)	(*a*)38,160		39,704		38,160		38,183		(*a*) The salary of the Commissioner has been taken at one-fourth of the combined salaries, less the annuity deductions, of all the members constituting the Board.
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	(*b*)17,740		20,276		17,280		17,729		(*b*) The pay of the Secretary has been taken at Rs. 1,540 per mensem in 1898-99. The decrease as compared with the revised estimate for 1897-98 is due to the pay of the officer for February 1897 when he was on privilege leave having been drawn in April 1897 and also to the pay of Mr. R. H. Shipley for the days he acted as Secretary in March 1897 in place of Mr. N. S. Brodie then on privilege leave having been credited to this head in April 1897.
	3	4	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200-40-1,400)* 1 (800—25—1,000)	(*c*)56,009		56,435		45,504		45,003		(*c*) The increase in the revised as compared with the budget estimate for 1897-98 is due to provision having been made for the pay of the Deputy Commissioner of Abkari newly sanctioned for the supervision of distilleries.
	11	12	Assistant Commissioners 2 (800), 2 (700), 3 (600), 5 (500)	(*d*)87,600		83,484		78,000		82,082		(*d*) The revised estimate for 1897-98 represents the actuals for the first five months of the year and the sanctioned rate of pay for the remaining seven months and the pay of an Assistant Commissioner for the Cuddalore Sub-Division for five months. The increase in the budget estimate is due to provision having been made in it for the pay of the Assistant Commissioner, Cuddalore Sub-Division, for twelve months (*vide* G.O., No. 653, Revenue, dated 30th July 1897).
	1	1	Assistant Secretary * (700)	8,400		8,400		8,400		8,400		
			House-rent Allowance—Assistant Secretary (46-2-6); Assistant Commissioners 1 (50), 7 (46-2-6)	5,031		4,923		5,031		4,942		
	76	78	Inspectors, (†) 10 (400), 18 (350), 20 (300), 30 (250)	2,85,600		2,57,864		2,79,000		2,07,053		(*e*) The budget estimate under these heads is, 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 increase in the revised as compared with the sanctioned estimate under Assistant Inspectors is due to some of the officers of this class having been placed in charge of circles with an extra charge allowance of Rs. 25 each in lieu of appointing Inspectors.
	104	106	Assistant Inspectors, (†) 36 (175), 35 (150), 35 (125)	(*e*) 1,91,100		2,02,204		1,87,500		2,22,782		
	752	786	Sub-Inspectors 65 (70), 98 (60), 148 (50), 199 (40), 276 (30)	4,08,840		3,75,518		3,91,320		3,21,641		*Inspectors.*—Two Inspectors sanctioned for the two circles, viz., Hospet and Penukonda, newly created in connection with the extension of the tree-tax system (G.O., No. 336, Revenue, dated 15th May 1897).
	34	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	23,500		22,500		22,650		24,368		*Assistant Inspectors.*—One Assistant Inspector sanctioned for each of the Nizampatam and Arni Circles (G.O., Mis. No. 3601, Revenue, dated 14th July 1897) in connection with the opening of ganjah store-houses.
			Local Allowance—Assistant Inspector (35); Sub-Inspectors 7 (15), 1 (10)	1,800		1,277		1,260		870		*Sub-Inspectors.*—The figure at the time of submission of the last budget was 752. Two Sub-Inspectors sanctioned in 1896-97 (since submission of last budget) for the Tuticorin Circle (G.O., Mis. No. 1023, Revenue, dated 20th February 1897) and 31 Sub-Inspectors sanctioned in the current year, 27 on account of the extension of the tree-tax system (G.O., No. 336, dated 15th May 1897), one for the guarding of the Kistna-Hyderabad frontier and one for each of the Bellary distillery, Calicut Excise depot and Ponnani salt gollah (G.Os., Mis. Nos. 493, Revenue, dated 23rd August 1897; 4565, Revenue, dated 31st August 1897; and 4579, Revenue, dated 1st September 1897) and two proposed in Board's Proceedings, No. 356, dated 24th August 1897, in connection with the extension of the tree-tax system in the Bhavani Circle, less the abolition of one in the Kurnool Circle proposed in Board's Proceedings, No. 385, dated 10th September 1897.
				11,23,780	✓	10,72,585	✓	10,74,105	✓	9,73,053		
			Deduct—Probable Savings	*58,780*		*27,585*		*58,605*		...		
					✓		✓		✓		✓	
			TOTAL SALARIES		10,65,000		10,45,000		10,15,500		9,73,053	
			ESTABLISHMENTS.									
			Commissioner, Deputy Commissioners' and Assistant Commissioners' Establishments—									
Establishment—	1	1	Clerk (200—10—250)	(*f*) 60,000		59,281		57,600		56,534		(*f*) An increase of one clerk was sanctioned in G.O., Mis. No. 2195, Revenue, dated 1st May 1897, and a net increase of four clerks has been proposed in Board's Proceedings, Mis. No. 3853, dated 1st September 1897, with reference to G.O., Mis. No. 658, Revenue, dated 30th July 1897.
	1	1	Clerk (100—10—150)									
	28	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)									
	90	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)									
	140	151	Servants—									
			Jamadar (17½)	(*g*) 14,214		13,581		13,182		12,768		(*g*) An increase of four men was sanctioned in G.O., Mis. No. 2195, Revenue, dated 1st May 1897, and a further increase of seven has been proposed in Board's Proceedings, Mis. No. 3853, dated 1st September 1897, with reference to G.O., Mis. No. 658, Revenue, dated 30th July 1897.
			Pressman (15)									
			Muchis (14), (10), 12 (8)									
			Duffadars 17 (10)									
			Attenders 7 (10), 2 (12)									
			Peons, &c. 44 (8), 42 (7), 16 (6), 4 (5), (3), (2), (1)									
				74,214	✓	72,862	✓	70,782	✓	69,302	✓	
			Deduct—Probable Savings	*209*	✓	*895*	✓	*1,722*	✓	...	✓	
					74,005		71,967		69,060		69,302	
					✓				✓		✓	
			Carried over		74,005 ✓		71,967 ✓		69,060		69,302	

* This Officer is of the Grade of Assistant Commissioner.

† Inspectors and Assistant Inspectors have free quarters.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	MADRAS—*contd.* ESTABLISHMENTS—*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		74,005		71,967		69,060		69,302
			Establishment in the Chemical Examiner's Office for Salt Tests—								
Establishment—contd.	1	1	Assistant (60—5—90)	755		793		900		1,415	
	1	1	Assistant (30—3—45)	540		540		540			
					1,295		1,333		1,440		1,415
					75,300		73,300		70,500		70,717
			Circle and Factory Establishments (including Boat Establishments)—								
	306	308	Clerks 2 (50), (40), 3 (35), 50 (30), 61 (25), 78 (20), 95 (15), (12), 17 (10)	77,964		73,425		77,064		62,212	
	2	2	Engine Drivers (30)								
	7,395	7,481	Servants—								
			Jamadars 109 (15), 153 (12), Duffadars 246 (10), 278 (9), Peons, &c. 1,030 (8), 2,685 (7), 2,973 (6), 4 (5), 3 (4)	6,40,056		6,08,947		6,33,324		5,76,921	
	51	51	Saltpetre Amins 25 (15), 26 (12)	8,244		7,556		8,244		5,839	
			Local Allowance—								
			Peons 183 (2), 235 (1), 24 (½), Petty Officers 3 (1), 1 (2), Temporary Peons, six months 103 (1), 70 (2)	8,874		7,396		8,214		5,739	
				7,35,138		6,97,324		7,26,846			
			Deduct—Probable Savings	*15,138*		*324*		*26,846*			
					7,20,000		6,97,000		7,00,000		6,50,711
	199	196	Servants (Fish-curing Establishment)—								
			Jamadars 2 (15), 13 (12), Duffadars 17 (10), 72 (9), Peons 8 (8), 60 (7), 23 (6), (5)	19,572		18,623		19,824		16,443	
			Servants (Temporary Establishment)—								
			Factory and Preventive	66,267		65,607		68,238		55,118	
			Fish-curing	4,041		3,778		4,209		3,801	
			Additional Establishment which may be required for the working of new Factories to be opened in Sub-Divisions	7,120		1,992		2,329		...	
					97,000		90,000		94,600		75,362
			Purely Abkári Establishments (Permanent)—								
			Board's Office—								
	1	1	Clerk (150—10—200)	2,400		2,320		2,280		2,060	
	5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,220		2,220		2,227	
	1	1	Servant (10)	120		120		120		117	
			Establishment in the Collectorates—								
	239	267	Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10)	53,100		50,966		48,120		43,993	
	43	56	Servants 42 (6), 14 (5)	3,864		2,589		2,988		2,525	
			Distillery Establishment, Presidency—								
	...	...	Clerk	...		...		...		125	
			Servants—								
	109	109	Jamadars 21 (12), Peons 21 (8), 62 (7), 5 (6)	10,608		7,810		10,608		3,879	
			Additional Establishment for the better control of distilleries	28,000		...		48,000		...	
				1,00,312		66,025		1,14,336			
			Add—For rounding	88		75		64			54,926
					1,00,400		66,100		1,14,400		
			Deduct—Probable Savings		9,92,700		9,26,400		9,79,500		
					32,700		...		*46,500*		
			TOTAL ESTABLISHMENTS		9,60,000		9,26,400		9,33,000		8,51,716
			ALLOWANCES.								
Allowances—			Travelling Allowance of Officers								
			Travelling Allowance of Establishments	1,30,000		1,25,000		1,09,960		1,22,039	
			Horse allowance 5 (15)	900		900		540		...	
			TOTAL ALLOWANCES		1,30,900		1,25,900		1,10,500		1,22,039

EXPLANATORY REMARKS.

Circle and Factory Establishments and Establishments in Collectorates.—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.

Circle and Factory Establishments—Clerks.—After the submission of the last budget four clerks have been sanctioned for the two newly-formed circles, Hospet and Penukonda (G.O., No. 336, Revenue, dated 18th May 1897, and increase of pay to (1) a female searcher at Kandamangalam and (2) to a clerk of the Bhavání circle, has been proposed (*vide* Board's Proceedings, R. No. 2668, dated 21st September 1897, and Board's Proceedings, No. 356, dated 24th August 1897).

Circle and Factory Servants.—After the submission of the last budget there has been a net increase of eighty-six hands as detailed below:—Six transferred from the temporary to the permanent list in the Merkanam and Mangalore Circles (G.Os., Mis. Nos. 4190, Revenue, dated 26th October 1896, and 1887, dated 7th April 1897); 65 sanctioned on account of the extension of the tree-tax system into the Bellary and Anantapur districts (G.O., No. 336, Revenue, dated 15th May 1897); sixteen for the guarding of the Kistna-Hyderabad frontier (G.O., Mis. No. 613, dated 23rd July 1897); four orderly peons for the two Assistant Inspectors sanctioned for the new ganja storehouses (G.O., Mis. No. 3601, Revenue, dated 14th July 1897); four for the guarding of the Madras Town Treasury (G.O., Mis. No. 1798, Revenue, dated 3rd April 1897), and one scavenger for the Madras Depôt (G.O., No. 2446, Revenue, dated 13th May 1897). A net addition of seven hands has been proposed for the working of the tree-tax system in certain parts of the Bhavání and Polavaram Circles (Board's Proceedings, No. 356, dated 24th August 1897, and No. 382, dated 6th September 1897); one servant shown less in last budget by mistake is now included. Eighteen men in the Kurnool Circle have been proposed to be abolished in Board's Proceedings, No 385, dated 10th September 1897.

Servants (Fish-curing Establishments).—The changes that took place since submission of the last budget were a net addition of three petty officers and two peons and the transfer of one petty officer and one peon from the temporary to the permanent list (G.O., No. 349, Revenue, dated 18th May 1897).

Establishments in the Collectorates.—Of the twenty-eight additional clerks shown in the present budget over the number shown in the last budget, eight clerks, three for Kistna and five for the Ganjám district were sanctioned before the 31st March 1897 (*vide* G.Os., Mis. Nos. 3975 and 883, Revenue, dated 5th October 1896 and 15th February 1897, respectively). The rest were sanctioned in the current year for the Nellore, Vizagapatam, Bellary and Gódávari districts (G.Os., Mis. No. 1885, Revenue, dated 7th April 1897, Mis. No. 3521, Revenue, dated 10th July 1897, No. 336, Revenue, dated 15th May 1897, and Board's Proceedings, No. 249, dated 23rd June 1897.

Average of last three years.	Accounts. 1896-97.	1895-96.	1894-95.
Rs. 1,08,285	Rs. 1,22,039	Rs. 1,04,030	Rs. 98,785

Travelling Allowance.—The increase in the budget estimate for 1898-99, as compared with the sanctioned estimate for 1897-98, is due to the increase in the number of officers sanctioned for tree-tax work and to the appointment of a new Deputy Commissioner for Abkári. It is also due to the increased itineration expected to be made by the superior officers.

EXPENDITURE.

Detailed Account No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	MADRAS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Average of last three years.	Actuals. 1896-97.	1895-96.	1894-95.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Supplies and Services.													
Supplies and Services—	Registration Charges	4,000		3,500		5,000		3,845		4,489	3,845	4,358	5,265	*"Supplies and Services" and Contingencies.*—Except in the following cases which require special remarks, the budget estimate for 1898-99 and the revised estimate for the current year have generally been framed with reference to the actuals of 1896-97 and of the preceding years and those of the first five months of 1897-98.
	Law Charges	1,000		1,000		1,000		73		486	73	466	919	
	Rewards	1,15,000		1,11,800		1,25,000		1,09,188		1,22,323	1,09,188	1,29,962	1,27,818	
	Cost, Freight, etc., of Spirits	500		200		500		...		6	...	5	14	
	Charges for destroying Spontaneous Salt	500		500		500		2,175		934	2,175	76	552	
	Remittance Charges	1,000		1,000		900		1,071		936	1,071	866	870	
	Charges for examining Salt Heaps	4,500		4,000		4,500		3,814		4,265	3,814	3,924	5,056	
	Charges for conveying Salt to French Government	6,000		5,000		6,000		3,568		5,114	3,568	5,763	6,009	
	Charges for conveying Salt for Fish-curing purposes	14,000		14,000		16,000		13,688		13,227	13,688	13,770	12,221	
	Boat Charges	500		600		500		255		337	255	348	407	
	Arms, Accoutrements and Ammunitions	3,000		3,000		3,000		2,292		3,990	2,292	3,116	6,563	
	Medical Charges	1,000		800		1,000		808		954	808	1,463	589	
	Purchase, Repair and Carriage of Tents	20,000		25,000		18,000		19,146		18,347	19,146	20,646	15,249	*Purchase, Repair and Carriage of Tents.*—The budget and revised estimates provide, in addition to the usual charges for repair and carriage of tents, for the gradual renewal of the existing tents which have become worn out by fair wear and tear.
	Petty works of Construction	1,20,000		1,15,800		90,000		67,936		94,588	67,936	95,407	1,20,420	
	Other Items, including Compensation for suppression of Manufacture of Salt	3,880		3,660		5,500		...		3,010	...	5,286	3,743	*Petty Construction and Repairs.*—The Board originally provided for Rs. 1,86,000 under this head, but the Government of India reduced the provision to Rs. 90,000. As this amount is insufficient to carry out the works which are absolutely necessary in the current year, the Board intends transferring to this head a sum of Rs. 30,000 from "Purchase of salt manufacturer's share" under which large savings are anticipated owing to the bad season in Chingleput. The increase of Rs. 56,700 in the budget, as compared with the revised estimate, is due chiefly to the provision made for certain works which had to be postponed to 1898-99 on account of financial pressure and to the provision of Rs. 5,000 for a steam-launch for the Ennore Circle and Rs. 8,000 for the opening of fish curing yards and constructing store-sheds therein on the West Coast on behalf of the curers.
	Cost of Treasure Bags	100		100		100		92		87	92	72	98	
	Stencil Plates	250		250		250		50		152	50	230	176	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607		13,607	13,607	13,607	13,607	
	Mounting Maps	30		30		30		23		27	23	8	50	
	Atlas Sheets	50		50		50		...		47	...	...	141	
	Charges for making Sieves	...		30		50		1,309		1,103	1,309	2,000	...	
	Sifting Charges	...		1,700		20		88		103	88	222	...	
	Remuneration to Railway Clerks	1,400		1,400		1,200		1,365		1,023	1,365	809	896	
	Purchase of Paints	8,000		7,500		8,000		6,136		4,575	6,136	7,294	295	
	Cost and Despatch of Gunny-bags	4,250		3,960		4,500		3,685		3,993	3,685	4,255	4,038	
	Overtime Fees	1,500		1,500		1,500		2,073		1,527	2,073	1,424	1,084	
	Carriage of Stores	7,500		7,500		7,500		7,145		7,039	7,145	8,112	5,860	
	Sand Spit Plantation Establishment	80		80		80		78		77	78	76	78	
	Charges for Copying Judgments	120		100		100		123		62	123	32	32	
	Batta to Prisoners	350		300		350		207		337	207	340	464	
	Batta to Witnesses	600		600		600		461		528	461	596	528	
	Conveyance of Contraband Articles	200		200		200		297		228	297	181	205	
	Steam Launch Charges	50		50		50		157		52	157	...	...	
	Fish-curing Sundries	400		400		400		756		477	756	395	279	
		3,33,370		3,29,160		3,15,990		2,65,511						
	PROVINCIAL.													
	Excise Licensees' work.													
	Petty Construction and Repairs	56,000		50,400		74,000		39,338		56,388	39,338	53,994	75,832	*Excise Licensees' Works.*—The decrease of about Rs. 24,000 under the revised, as compared with the sanctioned estimate, is chiefly due to the non-utilization of the lump provision of Rs. 10,000 made for the execution of unforeseen works, to a saving of Rs. 5,000 consequent on the absence of channel-clearing at Karasa, to the very low expenditure on repairs to manufacturing works at Naupada, Calingapatam and Konada, and to the non-execution of certain new works proposed to be executed at the Védáranniyam and Thambikkanallavankottai factories at a cost of Rs. 6,200.
	Total Supplies and Services		3,89,370		3,79,560		3,89,990		3,04,849	3,93,457	3,33,708	4,10,938	4,35,721	
	Contingencies.													
Contingencies—	Purchase of European Articles each costing less than Rs. 5													
	Purchase of European Articles each costing not less than Rs. 5	6,000		6,000		6,000		5,022		5,386	5,022	6,407	4,729	
	Purchase of Country Articles each costing less than Rs. 50													
	Purchase of Country Articles each costing not less than Rs. 50													
	Purchase of Books	150		120		150		118		122	118	153	96	
	Purchase of Periodicals	50		50		50		...		35	...	40	65	
	Subscription to Newspapers													
	Landing and Shipping Charges	300		300		900		201		365	201	893	...	
	Petty Repairs	150		150		...		146		110	146	120	64	
	Repairs to Machines and Instruments	2,000		2,000		500		1,582		1,293	1,582	2,298	...	
	Repairs to Furniture	1,000		900		1,000		860		820	860	875	724	
	Liveries and Clothing of Servants	30,000		29,300		31,000		30,310		28,413	30,310	27,429	27,500	*Liveries and Clothing of Servants.*—The revised and the budget estimates exclude the provision hitherto made for the Orissa establishments.
	Peons' Belts and Badges	500		500		300		1,923		710	1,923	206	...	
	Carriage of Stationery and Records	12,500		12,500		13,500		11,114		10,620	11,114	12,002	8,744	
	Cloth for Records	350		350		350		313		314	313	335	293	
	Table Cloth	100		100		100		37		12	37	...	...	
	Office Scales and Weights	150		500		150		...		79	...	237	...	
	Advertisements	500		500		500		198		267	198	210	393	
	Tolls	100		100		350		27		9	27	...	...	
	Supply of Drinking Water	300		260		400		206		101	206	97	...	
	Clock-winding	...		...		20		16		18	16	18	18	
	Hot and Cold Weather Charges	500		500		460		471		405	471	384	360	
	Postage Charges	30,750		30,500		28,000		30,323		27,798	30,323	27,605	25,466	
	Carried over	85,400		84,630		83,730		82,867		76,877	82,867	79,309	68,452	

EXPENDITURE.

Detailed Account No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Average for the last three years.	Accounts. 1896-97.	1895-96.	1894-95.	Explanatory Remarks.
	MADRAS—*contd.*													
	Contingencies—*contd.*													
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	85,400		84,630		83,730		82,867		76,877	82,867	79,309	68,452	
Contingencies—contd.	Telegraph Charges	2,200		2,000		1,800		1,735		1,685	1,735	1,772	1,548	
	Rents, Rates and Taxes	9,300		8,300		7,500		7,297		7,347	7,297	7,321	7,425	
	Binding Charges	500		500		500		454		440	454	361	506	
	Packing Charges	600		600		700		519		538	519	696	400	
	Lighting Charges	4,200		4,200		4,000		4,594		3,591	4,594	3,970	2,208	
	Petty Carriage and Cooly Charges	1,700		1,700		2,500		1,565		1,368	1,565	2,538	...	
	Office Expenses	750		1,000		150		1,011		416	1,011	130	107	
	Miscellaneous	1,580		1,210		1,130		1,775		4,575	1,775	45	11,906	
	TOTAL CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817	96,837	1,01,817	96,142	92,552	

Total Contingencies.—The revised estimate for the current year and the budget estimate for 1898-99 have been raised with reference to the actuals of 1896-97 in view of the general expansion of operations of the department.

Detailed Account No. 5B.—SALT.—Salt Purchase and Freight.

Summary.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		Average for the last three years.	Accounts. 1896-97.	1895-96.	1894-95.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS	4,22,000		2,69,000		4,51,000		4,81,455		29,019	28,859	31,835	26,363	
Details.													
MADRAS.													
Rents, Rates and Taxes	...		...		...		...						
Purchase of Salt (Manufacturer's Share)	2,48,000		1,75,000		2,67,000		3,01,662						
Purchase of Salt for Supply to French Government	...		...		...		47						
Purchase of Salt for Fish-curing Purposes	1,800		2,000		1,800		1,377						
Charges for Conveying and Storing Salt	65,500		33,000		74,450		1,26,905						
Freight and other Charges for Export and Import of Salt for fish-curing	31,000		31,000		35,000		28,859						
Purchase of Salt-weighing Machines	6,500		5,400		7,000		8,563						
Cost of gathering Spontaneous Salt	5,000		2,000		8,000		62						
Petty Works for Manufacture and Storage of Salt	58,500		49,600		82,000		39,934						
Sundry Miscellaneous Charges	4,700		2,000		10,750		2,905						
TOTAL MADRAS		4,21,000		3,00,000		4,86,000		5,10,314					

Madras.

Purchase of Salt Manufacturer's Share.—The revised estimate has been framed with reference to the latest information available regarding the quantity of salt likely to be taken into store. The increase in the budget estimate is chiefly due to a dittam of 1,200,000 maunds proposed, to be given to the factories of the Ennore and Vayalur Circles and to the provision made for the salt to be manufactured in the Calingapatam factory which has reverted to the monopoly system.

Conveying and Storing Salt.—The budget and revised estimates under this head include also provision for the adjustment of wharfage fees payable on salt transported from the factories of the Ennore and Vayalur Circles to the Madras Depôt. The estimates under this head vary with the quantity manufactured or expected to be manufactured and stored for Government in each monopoly factory in each year.

Purchase of Salt-weighing Machines.—The budget estimates provide for a weighbridge for Tuticorin regarding which Government will be separately addressed.

Works for Manufacture and Storage of Salt.—The decrease in the revised as compared with the sanctioned estimate is chiefly due to the non-utilization of the provision of Rs. 20,000 made for the Muttupet scheme and for the opening of new factories and extensions and generally to the execution of repairs only in cases where they were absolutely necessary. The increase in the budget as compared with the revised estimate is due to the provision of Rs. 9,000 under new works for extending the Beypore gollah and for constructing an iron-roofed gollah at Udipi.

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	30,72,500		28,81,000		30,37,000		28,63,788	
Deduct—								
Salt Charge on account of Licensees' Works (Provincial)	*56,000*		*50,400*		*74,000*		*39,338*	
Salt Purchase and Freight in Madras (Imperial)	4,21,000		3,00,000		4,86,000		5,10,314	
Remainder	25,95,500		25,30,600		24,77,000		23,14,136	
Two-fifths debitable to "7. Excise." Imperial Share—three-fourths	*7,78,650*		*7,59,180*		*7,43,100*		*6,94,240*	
Two-fifths debitable to "7. Excise." Provincial Share—one-fourth	*2,59,550*		*2,53,060*		*2,47,700*		*2,31,414*	
Three-fifths debitable to "5. Salt"	15,57,300		15,18,360		14,86,200		13,88,482	
Imperial Proportion—three-fourths	11,67,975		11,38,770		11,14,650		10,41,362	
Add—Salt Purchase and Freight	4,21,000		3,00,000		4,86,000		5,10,314	
Imperial Proportion debitable to "5. Salt"	15,88,975		14,38,770		16,00,650		15,51,676	
Provincial Proportion—one-fourth	3,89,325		3,79,590		3,71,550		3,47,120	
Add—Licensees' Works	56,000		50,400		74,000		39,338	
Provincial Share debitable to "5. Salt"	4,45,325		4,29,990		4,45,550		3,86,458	
Total debitable to "5. Salt"	20,34,300		18,68,760		20,16,200		19,38,134	
Total debitable to "7. Excise"	10,38,200		10,12,240		9,90,800		9,25,654	
Total Imperial Share	23,67,625		21,97,950		23,43,750		22,45,916	
Total Provincial Share	7,04,875		6,83,050		6,93,250		6,17,872	
GRAND TOTAL		30,72,500		28,81,000		30,37,000		28,63,788

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.

Appendix D.

5.—SALT.

Detailed Account No. 5A.

Commissioner's and Deputy and Assistant Commissioners' Establishments.

—	Board's office.*	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.	Remarks.
Clerks.																			
Clerk (200—10—250)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Do. (100—10—150)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Clerks (100)	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Do. (85)	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	
Clerk (80)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Clerks (75)	4	..	..	..	..	1	1	1	1	1	1	..	..	..	..	..	..	4	
Do. (70)	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	1	1	7	
Do. (60)	(a)3	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	3	
Do. (50)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Do. (45)	(b)2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	
Do. (40)	2	..	..	..	..	2	2	1	1	..	..	..	..	..	..	..	..	5	
Do. (35)	5	..	..	..	..	..	..	..	..	1	1	1	1	2	1	1	1	23	
Do. (30)	4	1	2	1	1	2	..	1	1	2	..	1	1	..	1	1	1	23	
Do. (25)	10	1	1	1	1	1	1	1	1	2	1	1	1	2	1	1	1	22	
Do. (20)	4	2	1	1	1	2	1	1	1	1	1	2	1	1	..	..	1	14	
Do. (15)	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	42	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	127	
Servants.																			
Jemadar (17½)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Pressman (15)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Muchi (14)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	17	
Duffadars (10)	4	1	(c)2	(c)2	..	..	..	..	..	..	..	..	..	..	..	..	..	9	
Attenders (10)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Muchi (10)	..	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	1	12	
Muchis (8)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Store Lascar (8)	1	..	..	..	..	1	1	2	2	2	2	2	2	2	2	2	2	43	
Peons (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	41	
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41	
Ball man (7)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Masaljis (6)	1	1	1	1	..	1	1	1	1	1	1	1	1	1	1	1	1	16	
Sweepers (5)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4	
Scavenger (3)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	
Do. (2)	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	
Total ..	29	10	11	11	4	7	7	7	7	7	7	7	8	7	7	7	8	151	

(a) Includes 1 analyst on Rs. 60—5—90.

(b) Includes 1 analyst on Rs. 30—3—45.

(c) Includes 1 on Rs. 12.

Detailed Account No. 5A—*contd.*

Circle and Factory Establishments.

—	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
Clerks and Shroffs—													
On Rs. 50	..	..	..	..	2	..	..	..	..	..	..	..	2
„ „ 40	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 35	..	..	..	..	3	..	..	..	..	..	..	..	3
„ „ 30	4	2	2	1	2	7	10	3	1	3	9	8	52
„ „ 25	8	4	3	5	8	7	5	4	4	2	6	6	62
„ „ 20	8	8	6	5	11	..	9	6	8	9	6	3	79
„ „ 15	18	9	4	7	18	..	..	6	12	11	1	9	95
„ „ 12	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 10	4	..	..	3	4	..	..	2	3	1	..	..	17
Total ..	42	23	15	21	50	14	24	21	28	26	22	26	312
Menials—													
Jemadars (15)	11	3	6	5	13	8	6	5	10	8	13	21	109
Do. (12)	16	5	5	9	23	9	7	14	14	13	13	25	153
Duffadars (10)	46	15	11	14	35	8	9	16	22	22	16	32	246
Do. (9)	55	15	14	15	42	7	7	23	26	23	19	32	278
Peons (8)	86	37	53	51	92	104	112	75	58	65	108	189	1,030
Do. (7)	149	90	151	113	195	334	389	181	120	174	270	519	2,685
Do. (6)	504	199	166	199	327	136	212	209	233	230	348	210	2,973
Scavengers (5)	3	..	..	..	..	..	..	..	1	..	..	..	4
Do. (4)	..	..	..	..	3	..	..	..	..	..	..	..	3
Total ..	870	364	406	406	730	606	742	523	484	535	787	1,028	7,481
Servants (Fish-curing Establishments)—													
Jemadars (15)	..	..	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	4	1	..	..	2	..	..	..	2	3	..	1	13
Duffadars (10)	4	..	2	1	1	..	..	2	3	2	..	2	17
Do. (9)	24	4	2	8	1	..	..	1	5	5	..	22	72
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	3	..	..	..	..	..	..	..	..	57	60
Do. (6)	..	5	2	9	4	..	..	..	..	3	..	..	23
Superintendent (5)	..	..	1	..	..	..	..	..	..	..	..	..	1
Total ..	32	10	10	18	9	..	..	3	10	14	..	90	196

* Officers shown in the Board's Office have been omitted from this statement as the form of the statement does not provide for their

5.—SALT—*contd.*

—	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.
Abkári Establishment in the Collectorates.																							
Clerk (40)	..	..	..	..	1	1	1	..	1	..	1	1	1	1	1	1	1	1	..	1	1	1	14
Clerks (30)	..	1	..	1	..	..	..	1	..	..	1	1	1	1	1	1	1	..	..	..	1	1	5
Do. (25)	..	..	3	1	..	1	1	1	1	..	1	1	1	1	1	1	1	..	..	1	6	10	33
Do. (20)	..	15	14	23	11	11	8	6	8	..	..	15	9	11	5	16	9	11	..	9	6	10	208
Do. (15)	..	..	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. (10)	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..	6	16	24	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	267
Peons (6)	..	..	5	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	..	25
Do. (5)	..	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Total ..	..	14	5	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	56

EXPENDITURE.

7.—EXCISE.

	Budget estimate, 1898–99.	Revised estimate, 1897–98.	Budget estimate, 1897–98.	Accounts, 1896–97.
	Rs.	Rs.	Rs.	Rs.
Portion of the combined Salt and Excise Establishment (transferred from 5.—Salt, page 50).	10,38,200	10,12,240	9,90,800	9,25,654
District Executive Establishment	1,000	1,000	..	957
Loss by dryage and wastage of Opium	..	..	..	..
Total ..	10,39,200	10,13,240	(a) 9,90,800	9,26,611
Imperial share—three-fourths ..	7,79,400	7,59,930	(a) 7,43,100	6,94,958
Provincial share—one-fourth ..	2,59,800	2,53,310	(a) 2,47,700	2,31,653

(a) Corrected with reference to the Government of India order communicated with G.O., Mis. No. 4333, Revenue, dated 18th August 1897.

[F/F B.]

Financial Department.

GOVERNMENT OF MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper :—

C.W. 4064

Proceedings of the Revenue Department, No. , dated 18.7, transferring the budget estimates for 189 -9 under

Order—No. 1085, dated 23rd Dec 1897.

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

~~(True Extract.)~~

for *Chief Secretary*.

To

The Revenue Department.
,, Board of Revenue (Sep/10 Revenue).
,, Accountant-General.
Editors' Table. given 25.xii.97.

Note. It is doubtful whether India will stand the loss for Rs. 35 to Salt Purchase and Freight without claiming compensation

Government {189} of Madras.

FINANCIAL DEPARTMENT.

Received. } 189 . *Enclosures.*

Registered. } *Spare copies.*

G.O., No. , dated 189 .

SUBJECT.

Budget Estimates.

Accepting the revised estimates for 189 -9 and the budget estimates for 189 -9 of the

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. 40 / Letter only. / Order complete with Letter.

READ AGAIN G.O., No. 189 DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT ..

LETTER OF GOVERNMENT.

STATEMENT WITH BITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

[illegible] 3/6

409—20-9-95.

Entered in Budget Register.

Ab. 23/12/97 Date.

Smith P.C. 23 Dec 1897.

Bof BC. 23 Dec 1897