

24/7
Financial (1895)⁷ Department. 24/7

ORDINARY PRINTED.

G.O., No 563

Dated 22-7-97

INDEXED.

17/16

[Despatch Abstract.]

Increased cost of Customs Establishments.

Requesting the Board of Revenue to scrutinize the accounts furnished by the Accountant General shewing the—, with a view to ascertain the exact amount to be claimed from the Govt of India:

24/7/97

BACK PAPERS.

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

FURTHER PAPERS.

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

Financial (1897) Department.

CURRENT No. 1642

B.C.
1. VI. 92



From

The Accountant General
to the Government of Madras.

Order

No. $\frac{F.B.2}{146}$

Dated 26th May 1897

Received 28th May 97

Registered 31st May 97.

Enclosures -1

Spare copies -

SUBJECT.

Forwarding a statement of actual
expenditure incurred during
1896-97 on account of the additional
customs establishment entertained
in connection with the new
tariff act.

BACK PAPERS.

G.O.	No.	Department.	Date.
	311 231	Finl — + papers.	5-4-97 mis 15-3-97 —

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Compilation DEPARTMENT.

CURRENT NO. 1642

FORT ST. GEORGE,

Accountant-General's Office,

26th May 1897.

No. $\frac{138}{146}$

From

F. C. Harrison Esquire,

Offg: ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,

Financial Department.

SIR,

A

With reference to Government Order No 311 Financial dated the 5 April 1897, I have the honour to forward a statement shewing the actual expenditure incurred during 1896-97 on account of the additional Customs Establishments entertained in connection with the introduction of the new Tariff Act.

I have the honour to be,

Sir,

Your most obedt: Servt.,

W. H. M. M. M.

Offg: Accountant General.

R. H.

Statement of the actual expenditure incurred during 1896-97 on account of the additional Customs Establishments entertained in connection with the introduction of the new Tariff Act.

Districts	Amount		
	Rs	A	P
Visagapatam	323	12	.
Godavari	990	9	3
South Arcot	1262	7	8
Tanjore	147	8	8
Madura	360	.	.
Tinnevely	474	5	10
South Canara	332	5	10
Malabar	2288	.	.
Presidency Audit Department	42612	2	1
Total	48786	3	4

Fort Saint George
 Accountant Genl: office }
 26th May 1897 }

H. Manion
 offg. Accountant General

R. G. H.

No. , FINANCIAL, JUNE 1897.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 246, Financial, dated 29th March 1894.

ABSTRACT.—Recording telegram from the Government of India answering in the affirmative the query whether the additional expenditure on customs establishment, which will be incurred in consequence of the new Tariff Act, will be debited to Imperial.

G.O., No. 459, Financial, dated 5th August 1896.

ABSTRACT.—Communicating letter from the Government of India sanctioning, subject to the confirmation of the Secretary of State, the scheme of the revision of customs establishments in this Presidency, involving an increased cost of Rs. 4,704-10-8 per mensem.

G.O., No. 724, Financial, dated 30th October 1896.

ABSTRACT.—Communicating despatch from the Secretary of State sanctioning the arrangements made in connection with the reorganization of the Madras customs establishment, involving an expenditure of Rs. 56,456 per annum.

G.O., No. 231, Financial, dated 15th March 1897.

ABSTRACT.—Sanctioning proposition statements for further revisions in the Kistna, Tanjore, Madurai and Tinnevely districts, awaiting a general proposition statement for the whole of the reorganization, and requesting the Accountant-General to furnish details of the calculations on which the contribution towards the increased cost from Imperial to Provincial has been based.

G.O., No. 311, Financial, dated 5th April 1897.

ABSTRACT.—Recording statement of actual expenditure incurred in 1894-95 and 1895-96 on account of additional customs establishments entertained in consequence of the introduction of the new Tariff Act.

READ—also the following paper:—

From the Accountant-General, No. I.B.E.—146, dated 26th May 1897, forwarding a similar statement of expenditure for 1896-97.

STATEMENT of the actual expenditure incurred on account of the additional customs establishment entertained in connection with the introduction of the new Tariff Act.

Districts.	Accounts.		
	1894-95.	1895-96.	1896-97.
Viragapatam	Rs. A. P. 524 1 6	Rs. A. P. 329 9 3	Rs. A. P. 323 12 0
Godavari	761 0 2	1,401 14 6	990 9 3
South Arcot	50 12 11	1,353 4 2	1,262 7 8
Tanjore	101 12 10	138 0 0	147 8 8
Madurai	422 11 3	349 10 10	360 0 0
Tinnevely	453 3 2	468 1 0	474 5 10
South Canara	328 4 8	376 15 0	382 5 10
Malabar	2,857 11 0	2,267 13 11	2,283 0 0
Presidency	18,026 1 2	138,101 13 4	42,612 2 1
Total	23,525 10 8	44,776 2 0	48,736 3 4

* The decrease is the result of the reduction of a portion of the new establishments.
† The increase is due to additional establishments entertained.

1897.

Fin. Dept.

Encl. No. 1

To

1642

From the telegrams recorded
in p.O. No. 226 Dtd 25th March 1897, is

PR

ORDER—No. , Financial, dated June 1897.

It was understood that the Government of India agreed to bear the whole of the increased cost imposed by the Tariff Act, i.e., the total excess in each year over the normal expenditure incurred prior to the introduction of the Act. The actual amounts adjusted to the credit of Provincial revenues are considerably, however, below the recoveries estimated from time to time as well as the real additional cost. The Board of Revenue will be requested to scrutinise the accounts, with a view to ascertain the cause of the large difference of over 21 lakh, in the total recoveries, as shown in the last two columns of the subjoined statement:—

Years.	Total expenditure, under 9. Customs			I. Land Revenue Adjustments—Contributions from Imperial to Provincial towards increased cost.			
	Budget estimate.	Revised estimate.	Actuals.	Budget estimate.	Revised estimate.	Amounts actually adjusted.	Excess over actuals of 1893-94.
1892-93	Rs. 1,68,000	Rs. 1,72,000	Rs. 1,67,497	Rs. ..	Rs. ..	Rs. ..	Rs. ..
1893-94	1,72,000	1,80,000	1,75,528	..	..	..	..
1894-95	1,78,000	2,01,000	2,01,123	..	23,000	23,526	25,595
1895-96	2,36,000	2,27,000	2,31,683	58,000	49,000	44,776	56,155
1896-97	2,39,000	2,39,000	2,32,297	62,000	62,000	48,487	56,769
Total	..	..	..	..	..	1,16,789	1,38,519
Difference	..	..	..	..	..	21,730	..

* The actual increase sanctioned by the Secretary of State is Rs. 56,456 per annum.

(True Extract.)

To the Revenue Department.
,, Accountant-General.

ENDORSEMENT—No. , Financial, dated June 1897.

Copy to the Government of India, Finance and Commerce Department.

18/6/97

under 'Establishments' called for the 'overturn allowance' while in 'leading' 2. The details of these charges are reproduced in the Appendix to the proceedings, but the

exact amount that should be claimed from the Govt of India is ascertained with the original understanding, and submit a clear and concise report on the subject with the least practicable delay.

Expenditure under Customs. - Annual -

	1892-93	1893-94	1894-95	1895-96	1896-97
Madras.					
Salaries	25,256	31,608	28,438	28,564	28,810
Establishments	28,582	32,049	53,465	73,388	79,992
Over time-allowances	4,006	3,632	3,842	4,289	4,678
Allowances & contingencies	5,718	5,707	5,695	9,968	10,665
Total	63,562	72,996	91,440	116,209	124,145
Outposts.					
Establishments	69,263	70,876	76,807	76,447	71,772
Over time-allowances	14,378	9,045	10,230	10,870	10,949
Allowances & contingencies	7,883	9,688	9,085	13,762	8,797
Total	91,524	89,609	95,122	100,079	91,518
Land Customs.					
Establishments	9,618	9,961	12,393	13,037	12,882
Allowances & contingencies	2,793	2,962	2,168	2,358	3,752
Total	12,411	12,923	14,561	15,395	16,634
Grand Total	167,497	175,528	201,123	231,683	232,297
Excess cost as compared with 1893-94	"	"	25,595	56,155	56,769
Recoveries actually made	"	"	23,526	44,776	48,487
Difference	"	"	2,069	11,379	8,282
Total difference				21,730	
Salaries	25,256	31,608	28,438	28,564	28,810
Establishments	107,463	112,886	141,665	161,872	162,646
Over time-allowances	18,384	12,677	14,072	15,759	15,627
Allowances & contingencies	16,394	18,357	16,948	26,088	23,214
Grand Total	167,497	175,528	201,123	231,683	232,297

9 Customs. - *Chas*

	Budget					Revised				
	Salaries	Estab.	Over	Conty	Total	Salaries	Estab.	Over	Conty	Total
1892-93 {										
Madras	25060	27840	1330	4770	59000	25060	27960	5500	6480	65
Out Ports	"	70450	9306	10344	90100	"	69500	15200	9800	945
Land Customs	"	8772	"	5128	13900	"	9300	"	3200	125
Total	25060	107062	10636	20242	163000	25060	106760	20700	19480	175
		142758					152520			
1893-94 {										
Madras	25060	28920	3000	5610	62590	34150	30850	4000	5800	746
Out Ports	"	70870	8740	14830	94410	"	71600	12000	8600	922
Land Customs	"	9636	"	5364	15000	"	9600	"	3400	130
Total	25060	109426	11710	25804	172000	34150	112050	16000	17800	180
		146196					162200			
1894-95 {										
Madras	27599	36328	4000	6173	72600	29000	53000	4600	5750	923
Out Ports	"	71146	11660	9594	92400	"	76000	10000	9450	944
Land Customs	"	9636	"	3364	13000	"	12000	"	2200	142
Total	27599	116110	15660	18631	178000	29000	140000	14600	17400	2010
		159369					183600			
1895-96 {										
Madras	29739	78265	4000	6688	118692	28540	72000	4000	8560	113
Out Ports	"	79020	11275	12013	102308	"	79000	11000	9300	993
Land Customs	"	12960	"	2040	15000	"	12500	"	2100	146
Total	29739	170245	15275	20741	236000	28540	163500	15000	19960	227
		215259					207040			
1896-97 {										
Madras	29067	77420	4500	7913	118900	31300	81500	4500	11100	1284
Out Ports	"	79779	11675	11046	102500	"	74100	11000	9200	943
Land Customs	"	13716	"	3884	17600	"	12800	"	3500	163
Total	29067	170915	16175	22843	239000	31300	168400	15500	23800	239
		216157					215200			

9 Customs Establishment including overtime allowances

	1892-93	1893-94	1894-95	1895-96	1896-97
Actual Expenditure.					
Madras.	Salaries				
	Establishment				
	Overtime allowance				
	26.256	31.608	28.438	28.564	28.564
	28.582	32.049	63.465	73.388	71.111
	4.006	3.632	3.842	4.289	4.289
Total	57.844	67.289	85.745	1.06.241	1.13.152
Outposts.	Establishment				
	Overtime allowance				
	Total				
	69.263	70.876	75.807	75.447	71.711
	14.378	9.045	10.230	10.870	10.911
	83.641	79.921	86.037	86.317	82.622
	9.618	9.961	12.393	13.037	12.811
Grand Total	1.51.103	1.57.171	1.84.175	2.05.595	2.09.152
Excess cost as compared with 93/4					
	"	"	27.004	48.424	51.911
Recoveries actually made.					
	"	"	23.526	44.776	48.481
Difference.					
	"	"	3.478	3.648	3.422
Total diff.				10.551	

31.608	42.246	12.677	18.357	17.528
11.288	11.171			
28.438	33.465	3.842	8.695	9.140
75.807	10.230	9.085	9.522	
"	12.393	2.168	14.561	
84.338	14.665	14.072	16.948	20.112
13.475				
9.618	73.388	4.289	9.968	11.609
75.447	10.870	13.762	10.079	
13.037	"	23.526	16.395	
1.16.872	1.51.595			

Receipts.				
25.256	28.582	4.006	37.18	43.662
69.263	14.378	7.883	9.524	
9.618	"	2.793	12.411	
6.107.463	1.83.4	1.83.9	1.67.197	
1.51.103				
31.608	32.049	3.632	5.707	7.299
"	70.876	9.045	9.088	9.109
"	9.961	"	2.962	12.923

9 Customs. Charges, excluding contingencies

		Names				out Ports,			Land Customs	Total
		Salaries	Establish	Fees to clerks for writing out of office	Total.	Establish	Fees to clerks for writing out of office	Total		
1892-93	Budget	25.060	27840	1.330	54230	70.450	9.306	79.756	8.772	1.4275
	Revised	25.060	27960	5.500	58.520	69.500	15.200	84.700	9.300	1.5252
	Accounts	25.256	27582	4.006	57.844	69.263	14.378	83.641	9.618	1.5110
1893-94	Budget	25.060	28920	3.000	56.980	70.870	8.710	79.580	9.636	1.4619
	Revised	34.150	30850	4.000	69.000	71.600	12.000	83.600	9.600	1.6220
	Accounts	31.608	32049	3.632	67.289	70.876	9.045	79.921	9.960	1.5717
1894-95	Budget	27.599	35328	4.000	66.927	71.146	11.660	82.806	9.636	1.5936
	Revised	29.000	53000	4.600	86.600	75.000	10.000	85.000	12.000	1.8360
	Accounts	28.438	53.465	3.842	85.745	75.807	10.230	86.037	12.393	1.8417
1895-96	Budget	29.739	78.265	4.000	112.004	79.020	11.275	90.295	12.960	2.1326
	Revised	28540	72000	4.000	104540	78.725	11.275	90.000	12.500	2.0704
	Accounts	28.564	73388	4.289	106.241	75.447	10.870	86.317	13.037	2.0559
1896-97	Budget	29.067	77.420	4.500	110.987	79.779	11.675	91.454	13.716	2.1615
	Revised	31.300	81.500	4.500	117.300	74.100	11.000	85.100	12.800	2.1520
	Accounts	28.810	79.992	4.678	113.480	71.772	10.949	82.721	12.882	2.0908

ORDER—No. , Financial, dated July 1897.

From the telegrams recorded in G.O., No. 246, Financial, dated 29th March 1894, it was understood that the Government of India agreed to bear the whole of the increased cost imposed by the Tariff Act, *i.e.*, the total excess in each year over the normal expenditure incurred prior to the introduction of the Act,—not only under “*establishments*” properly so called, but under the whole head “*9 customs*” including overtime allowances, contingencies, &c.

2. The details of these charges are reproduced in the appendix to these Proceedings, but the actual amounts adjusted to the credit of Provincial revenues are considerably below the estimated recoveries and the real additional cost as shown in the last two columns of the subjoined abstract:—

Years.	Total expenditure, under 9. Customs			I. Land Revenue Adjustments—Contributions from Imperial to Provincial towards increased cost.			
	Budget estimate.	Revised estimate.	Actuals.	Budget estimate.	Revised estimate.	Amounts actually adjusted.	Excess over actuals of 1893-94.
1892-93	Rs. 1,63,000	Rs. 1,72,000	Rs. 1,67,197	Rs. ..	Rs. ..	Rs. ..	Rs. ..
1893-94	1,72,000	1,80,000	1,75,528	..	..	..	..
1894-95	1,78,000	2,01,000	2,01,123	..	..	..	..
1895-96	2,36,000	2,27,000	2,31,688	..	23,000	23,526	25,598
1896-97	2,39,000	2,39,000	2,32,297	58,000	49,000	44,776	56,155
Total	..	..	..	62,000	62,000	48,487	66,769
Difference	..	..	..	..	..	1,16,789	1,38,519
						21,730	

* The actual increase sanctioned by the Secretary of State is Rs. 56,456 per annum.

3. The Board of Revenue will be requested to scrutinise the accounts, with a view to ascertain the exact amount that should be claimed from the Government of India, in accordance with the original understanding, and submit a clear and concise report on the subject with the least practicable delay.

(True Extract.)

To the Revenue Department.
" Accountant-General.

ENDORSEMENT—No. , Financial, dated July 1897.

Copy to the Government of India, Finance and Commerce Department.

[Appendix.

APPENDIX TO G.O., No. , FINANCIAL, DATED JULY 1897.

EXPENDITURE under 9. Customs—Provincial.

		1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Madras	Salaries	rs. 25,256	rs. 31,608	rs. 28,438	rs. 28,564	rs. 28,810
	Establishment	28,582	32,049	53,465	73,388	79,992
	Overtime allowance	4,006	3,632	3,842	4,289	4,678
	Allowances and contingencies	5,718	5,707	5,695	9,968	10,665
	Total	63,562	72,996	91,440	1,16,209	1,24,145
Outports	Establishment	69,263	70,876	75,807	75,447	71,772
	Overtime allowance	14,378	9,045	10,230	10,870	10,949
	Allowances and contingencies	7,883	9,688	9,085	13,762	8,797
	Total	91,524	89,609	95,122	1,00,079	91,518
Land Cus- toms.	Establishment	9,618	9,961	12,393	13,037	12,882
	Allowances and contingencies	2,793	2,962	2,168	2,358	3,752
	Total	12,411	12,923	14,561	15,395	16,634
Total	Salaries	25,256	31,608	28,438	28,564	28,810
	Establishments	1,07,463	1,12,886	1,41,665	1,61,872	1,64,646
	Overtime allowance	18,384	12,677	14,072	15,159	15,627
	Allowances and contingencies	16,394	18,357	16,948	26,088	28,214
	Grand Total	1,67,497	1,75,528	2,01,123	2,31,683	2,32,297
Excess cost as compared with 1893-94		..	..	25,595	56,155	56,769
Recoveries actually made		..	..	23,526	44,776	48,487
Difference		..	..	2,069	11,379	8,282
Total Difference		..	..		21,730	

Government { 1897 } of Madras.
FINANCIAL.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 563, 22nd July 1897.

JULY.

Increased cost of Customs Establishments.

Requesting the Board of Revenue to scrutinize the accounts furnished by the Accountant-General showing the — with a view to ascertain the exact amount to be claimed from the Government of India.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 246, Financial, dated 29th March 1894.

Read—the following papers:—

Telegram to the Government of India, Finance and Commerce Department, dated 20th March 1894.

No. 136. With reference to figures of expenditure forwarded with yours of 15th, may we assume that India will make good to Provincial the additional expenditure on Customs establishments which we shall incur in consequence of the new Tariff?

Telegram from the Government of India, Finance and Commerce Department, dated 21st March 1894.

Your telegram 136 of 20th, Customs establishments. Yes.

Order—No. 246, Financial, dated 29th March 1894.

Recorded.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

G.O., Nos. 1 and 2, Financial, dated 6th January 1896.

ABSTRACT.—Sanctioning the proposition statement for the reorganization of the Customs establishment rendered necessary by Acts VIII and XVI of 1894 and forwarding copy of the proceedings to the Government of India.

G.O., Nos. 180 and 181, Financial, dated 18th March 1896.

ABSTRACT.—Directing that the proposition statement for Customs establishments of the Madras Presidency be forwarded to the Government of India.

G.O., No. 392, Financial, dated 25th June 1896.

ABSTRACT.—Furnishing the Government of India with information regarding the dates from which increases to the salaries of Customs establishments should take effect.

G.O., No. 459, Financial, dated 5th August 1896.

ABSTRACT.—Communicating letter from the Government of India sanctioning, subject to the confirmation of the Secretary of State, the scheme for the revision of Customs establishments in the Madras Presidency at increased cost of Rs. 4,704-10-8 per mensem, and specifying the dates from which the increased rates of salary should take effect.

G.O., No. 724, Financial, dated 30th October 1896.

ABSTRACT.—Communicating despatch from the Secretary of State sanctioning the arrangements made in connection with the reorganization of the Madras Customs establishment, involving an extra expenditure of Rs. 56,456 per annum.

G.O., No. 231, Financial, dated 15th March 1897.

ABSTRACT.—Sanctioning proposition statements for further revisions in the Kistna, Tanjore, Madura and Tinnevely districts, awaiting a general proposition statement for the whole of the reorganization, and requesting the Accountant-General to furnish details of the calculations on which the contribution towards the increased cost from Imperial to Provincial has been based.

G.O., No. 311, Financial, dated 5th April 1897.

ABSTRACT.—Recording letter from the Accountant-General stating that the amounts adjusted from Imperial to Provincial funds towards the increased cost of Customs establishments on account of the introduction of the Tariff Act from 1894-95 represent the actual cost of additional Customs establishments entertained on that account, and furnishing a statement of actual expenditure incurred in 1894-95 and 1895-96.

READ—also the following paper:—

From the Accountant-General, No. I.B.E.—146, dated 26th May 1897, forwarding a similar statement of expenditure for 1896-97.

STATEMENT of the actual expenditure incurred on account of the additional Customs establishment entertained in connection with the introduction of the Tariff Act (viz., Act VIII of 1894) on the 10th March, and Act XVI on the 27th December 1894).

Districts.	Accounts.		
	1894-95.	1895-96.	1896-97.
Vizagapatam	RS. A. P. 524 1 6	RS. A. P. 320 9 3	RS. A. P. 323 12 0
Górávari	761 0 2	1,401 14 6	990 9 3
South Arcot	50 12 11	1,353 4 2	1,262 7 8
Tanjore	101 12 10	138 0 0	147 8 8
Madura	422 11 3	349 10 10	360 0 0
Tinnevely	453 3 2	466 1 0	474 5 10
South Canara	328 4 8	376 15 0	332 5 10
Malabar	2,857 11 0	2,267 13 11	2,283 0 0
Presidency	18,026 1 2	138,101 13 4	42,612 2 1
Total ..	23,525 10 8	44,776 2 0	48,786 3 4

* The decrease is the result of the reduction of a portion of the new establishments.
† The increase is due to additional establishments entertained.

ORDER—No. 563, Financial, dated 22nd July 1897.

From the telegrams recorded in G.O., No. 246, Financial, dated 29th March 1894, it was understood that the Government of India agreed to bear the whole of the increased cost imposed by the Tariff Act, i.e., the excess in each year over the normal expenditure incurred prior to the introduction of the Act—not only under “Establishments”, but under the entire head 9. Customs including overtime allowances, contingencies, &c.

2. The details of these charges (excluding the pay and allowances of the Collector of Madras) are reproduced in the appendix to these proceedings, but, as will be seen from the last three columns of the subjoined abstract, the actual amounts adjusted to the credit of Provincial revenues have been considerably below the estimated annual recoveries and the real additional cost:—

Years.	Total expenditure under 9. Customs (excluding Collector of Madras.)			I. Land Revenue Adjustments—Contributions from Imperial to Provincial towards increased cost.			
	Budget estimate.	Revised estimate.	Actuals.	Budget estimate.	Revised estimate.	Amounts actually adjusted.	Excess over actuals of 1893-94.
1892-93	RS. 1,45,080	RS. 1,54,080	RS. 1,49,577	RS. 58,000	RS. 23,000	RS. 23,526	RS. 28,418
1893-94	1,54,080	1,56,350	1,51,407	..	..	..	..
1894-95	1,57,541	1,79,667	1,79,825	..	..	..	..
1895-96	2,14,661	2,05,600	2,10,259	..	..	..	..
1896-97	2,18,333	2,18,600	2,12,083	62,000	49,000	44,776	58,852
Total	..	..	..	..	..	48,487	60,676
Difference	..	..	..	..	..	1,16,789	1,47,946
						31,157	

3. The Board of Revenue will be requested to be so good as to scrutinise the accounts, with a view to ascertain the exact amount that should be claimed from the Government of India in accordance with the original understanding, and to submit a complete report on the subject with the least practicable delay.

(True Extract.)

Chief Secretary.

To the Revenue Department.
Accountant-General.

EXPENDITURE under 9. Customs—Provincial.

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	RS.	RS.	RS.	RS.	RS.
Madras .. { Salaries (excluding Collector) ..	7,336	7,487	7,140	7,140	10,890
.. { Establishment ..	28,582	32,049	53,465	73,388	77,698
.. { Overtime allowance ..	4,006	3,632	3,842	4,289	4,678
.. { Allowances and contingencies ..	5,718	5,707	5,695	9,968	10,665
Total ..	45,642	48,875	70,142	94,785	1,03,931
Outports .. { Establishment ..	69,263	70,876	75,807	75,447	71,772
.. { Overtime allowance ..	14,378	9,045	10,230	10,870	10,949
.. { Allowances and contingencies, &c. ..	7,883	9,688	9,085	13,762	8,797
Total ..	91,524	89,609	95,122	1,00,079	91,518
Land Revenue .. { Establishment ..	9,618	9,961	12,393	13,037	12,882
.. { Allowances and contingencies, &c. ..	2,793	2,962	2,168	2,358	3,752
Total ..	12,411	12,923	14,561	15,395	16,634
Cus- { Establishment ..	7,336	7,487	7,140	7,140	10,890
toms. { Allowances and contingencies, &c. ..	1,07,463	1,12,886	1,41,665	1,61,872	1,62,352
Total ..	18,384	12,677	14,072	15,159	15,627
.. { Salaries (Deputy Collector, Madras) ..	16,394	18,357	16,948	26,088	23,214
.. { Establishments ..	1,49,577	1,51,407	1,79,825	2,10,259	2,12,083
.. { Overtime allowance ..	..	..	28,418	58,852	60,676
.. { Allowances and contingencies, &c. ..	..	..	23,526	44,776	48,487
Grand Total ..	..	..	4,892	14,076	12,189
Excess cost as compared with 1893-94 ..	..	..	..	..	..
Recoveries actually made ..	..	..	..	..	..
Difference ..	..	..	..	..	..
Total Difference ..	..	..	..	..	31,157

* Includes arrears of pay raised with retrospective effect from 10th March 1894.

2	13	15	7	2	18		
4	155	159	642	4	833	40	40

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1638

(Sd) G. S. Curtis.
Post Offg Postmaster Gen

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Amulya K. 1977

12/1/77

ORDER—No. 563 Financial, dated 22nd July 1897.

From the telegrams recorded in G.O., No. 246, Financial, dated 29th March 1894, it was understood that the Government of India agreed to bear the whole of the increased cost imposed by the Tariff Act, i.e., the ~~total~~ excess in each year over the normal expenditure incurred prior to the introduction of the Act—not only under "Establishments" properly so called, but under the whole head 9. Customs including overtime allowances, contingencies, &c.

2. The details of these charges (excluding the pay and allowances of the Collector of Madras) are reproduced in the appendix to these proceedings, but the actual amounts adjusted to the credit of Provincial revenues are considerably below the estimated annual recoveries and the real additional cost, as shown in the last three columns of the subjoined abstract: *will be seen from*

Years.	Total expenditure under 9. Customs (excluding Collector of Madras.)			I. Land Revenue Adjustments—Contributions from Imperial to Provincial towards increased cost.			
	Budget estimate.	Revised estimate.	Actuals.	Budget estimate.	Revised estimate.	Amounts actually adjusted.	Excess over actuals of 1893-94.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1892-93	1,45,080	1,54,080	1,49,577	..	..	23,526	25,418
1893-94	1,54,080	1,56,350	1,51,407	..	23,000	44,776	58,852
1894-95	1,57,541	1,79,667	1,79,825	68,000	49,000	48,487	60,776
1895-96	2,14,661	2,05,690	2,10,259	62,000	62,000	1,16,789	1,47,746
1896-97	2,18,333	2,18,600	2,12,033	..	..	..	..
Total	..	..	..	..	..	..	34,157
Difference	..	..	..	..	..	..	..

3. The Board of Revenue will be requested to scrutinise the accounts, with a view to ascertain the exact amount that should be claimed from the Government of India, in accordance with the original understanding, and submit a clear and concise report on the subject with the least practicable delay.

(True Extract.)

To the Revenue Department.
" Accountant-General.

July 1897.

ENDORSEMENT—No. 563, Financial, do Finance and Commerce Department.
Copy to the Government of India,

Chief Secretary.

AB
12/7/97

[Appendix.]

Exd. A. Raitt.

checked
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