

Financial (1896) Department.

ORDINARY PRINTED.

G.O., No. 769-70

Dated 20.9.97.

INDEXED.

[B]
4
100-20-9-95.
Imperial
Not Entered in Budget Register.
Oct 24/9/97 Date.
Oct for P.C. 24/9/1897.
BC. 24/9/1897.

[Despatch Abstract.]

Customs Establishments

Requesting [the G. of I] to make an assign-
ment to the credit of this Govt. for the
full excess cost actually incurred during
the last three years under Customs on
account of the additional establishments
entertained in consequence of the in-
duction of the Tariff Act - during the
currency of the last Provincial Contract.

Pres.

Omit the portion within [] in the despatch
on letter

P
24/9/97

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
3266	97	881 h	2-4-97				

Government { 1897 } of Madras. FINANCIAL.

Recd.

Regd.

Enclosures

1897.

Spure copies

G.O., No. 769, 20th September 1897.

SEPTEMBER.

Customs Establishments.

Requesting the Government of India to make an assignment to the credit of this Government for the full excess cost actually incurred during the last three years under 9. Customs on account of the additional establishment entertained in consequence of the introduction of the Tariff Act during the currency of the last Provincial contract.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

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

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

Read—also the following papers:—

Telegram from the Secretary to the Board of Revenue (Separate Revenue), to the Secretary to Government, Revenue Department, dated 9th September 1897.

Your telegram regarding recovery for excess customs expenditure statement printed in Financial order cannot be fully checked until information called for from Collectors is received. The figures contained are correct; but overtime allowances should be excluded as fees are credited to Provincial. Proceedings follows.

Endorsement, in the Revenue Department, Mis. No. 4877, dated 16th September 1897.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3912, dated 9th September 1897.

Read—telegram from the Secretary to Government, Revenue Department, dated 8th September 1897.

Resolution—Mis. No. 3912, dated 9th September 1897.

With reference to the G.O., Mis. No. 4068, Revenue, dated 5th August 1897, the Board begs to state that, as Government called for a complete report regarding the increase in customs expenditure due to the Tariff Act of 1894, it was found necessary to call for information from Collectors upon the point. Replies have been received as yet only from two districts and this report cannot therefore profess to be complete. The figures given by Government have been checked and found correct; but without the district reports it is not possible to say exactly how much or how little of the increase is due to the Tariff Act. Overtime allowances debited to Madras and outports should, however, be left out of the calculations, as the fees out of which these payments are made are received from private parties and included in the miscellaneous customs receipts which are credited to Provincial. A revised statement is appended in accordance with the above remarks.

2. As regards the decreases in the actuals against "Outports establishments" and (2) "Allowances and contingencies" in 1896-97 as compared with 1895-96 which appear to call for an explanation, it may be observed that in the former case that the reductions sanctioned in G.O., No. 776, Revenue, dated 28th November 1895, were communicated to the Collectors and carried out by them only at the close of 1895-96, and that the Port and Customs officer of the Vizagapatam port was in charge of Bimlipatam also for a period of six months in 1896-97. Under the latter head the decrease is chiefly due to the expenditure on the latter year including the amount (Rs. 2,399) spent in purchasing a pinnacle for the Masulipatam port and to a larger amount having been spent in that year under "Petty construction and repairs." The increase in salaries sanctioned to the Sea Customs establishments of outports in the recent scheme of revision has yet been allowed only in the few cases in which the Board was satisfied that the present incumbents were fit for the increase. When all the sanctioned increases in salaries are allowed there will be a considerable further increase in future under establishments as compared with 1893-94.

3. The following telegram will be sent to Government:—

Your telegram regarding recovery for excess customs expenditure statement printed in Financial order cannot be fully checked until information called for from Collectors is received. The figures contained are correct, but overtime allowances should be excluded as fees are credited to Provincial. Proceedings follow.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.

ENCLOSURE.

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 Cus- { Establishment	9,618	9,961	12,393	13,037	12,882
oms. { 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 (Deputy Collector, Madras). ..	7,336	7,487	7,140	7,140	10,890 *
.. { Establishments	1,07,463	1,12,886	1,41,665	1,61,872	1,62,352
.. { Overtime allowance	18,384	12,677	14,072	15,159	15,627
.. { Allowances and contingencies, &c... ..	16,394	18,357	16,948	26,088	23,214
Grand Total ..	1,49,577	1,51,407	1,79,825	2,10,259	2,12,083
Deduct—Overtime Allowance ..	18,384	12,677	14,072	15,159	15,627
Net Amount ..	1,31,193	1,38,730	1,65,753	1,95,100	1,96,456
Excess cost as compared with 1893-94 ..	..	..	27,023	56,370	57,726
Recoveries actually made	..	..	23,526	44,776	48,487
Difference ..	..	..	3,497	11,594	9,239
Total Difference ..	..	..	..	24,330	..

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

No. 769, FINANCIAL, 20TH SEPTEMBER 1897.

Endorsement—Mis. No. 4877, Revenue, dated 16th September 1897.

Transferred to the Financial Department with an expression of concurrence in the remarks in the concluding portion of paragraph 1 of the Board's Proceedings.

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

ORDER—No. 769, Financial, dated 20th September 1897.

The Government of India will be addressed.

[Here enter letter, No. 770, Financial, dated 20th September 1897.]

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ Revenue Department.

Government {1897} of Madras.

FINANCIAL.

Recd.

Enclosures

Regd.

1897.

Spare copies

Letter, No. 770, 20th September 1897.

SEPTEMBER.

Customs Establishments.

Requesting to make an assignment to the credit of this Government for the full excess cost actually incurred during the last three years under 9. *Customs* on account of the additional establishment entertained in consequence of the introduction of Tariff Act during the currency of the last Provincial contract.

FINANCIAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

SIR,

I am directed to request that the sanction of the Government of India may be obtained for the adjustment to the credit of Provincial revenues of a sum of 20 lakh which represents the unadjusted portion of the actual cost incurred by this Government under 9. Customs on account of the additional establishments entertained in consequence of the introduction of the Tariff Act during the currency of the last Provincial contract.

2. In the telegram from this Government, No. 136, dated 20th March 1894, the Government of India was requested to state whether it would make good to Provincial funds the additional expenditure on customs establishments thus incurred. The reply dated 21st idem, ran as follows: "Customs establishments, yes."

3. The understanding clearly was that the Government of India would bear the whole of the increased cost, not only under "Establishments" but under the entire head 9. Customs, including incidental charges such as "Supplies and Services" and "Contingencies."

4. The details of these charges (excluding the pay and allowances of the Collector of Madras) are reproduced in the appendix to this letter, and it will be seen that the actual amounts adjusted to the credit of Provincial revenues have been considerably below the real additional cost.

5. The Accountant-General appears to have adjusted to the credit of Provincial revenues the bare cost of the additional establishments* entertained in each district from time to time, but there appears to be no reason why this Government should undertake the other increased charges directly due to the introduction of the Act and not contemplated when the contract was framed.

6. As the question of the reorganization of the department has been under correspondence for some time, it has not been possible to raise this question earlier, nor was it suspected that the Accountant-General would misconstrue the real intentions of this Government as well as of the Government of India.

7. I am accordingly to request that an assignment may be made to the credit of this Government for the full excess cost actually incurred during the last three years, in accordance with the original understanding.

I have the honour to be,
Sir,
Your most obedient servant,

OOTACAMUND,
20th September 1897.

Esd. C. M. Thumbarwamy.

Chief Secretary.

[Appendix.

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 Cus- toms.					
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
Total					
Salaries (Deputy Collector, Madras).	7,336	7,487	7,140	7,140	10,890 *
Establishments	1,07,463	1,12,886	1,41,665	1,61,872	1,62,352
Overtime allowance	18,384	12,677	14,072	15,159	15,627
Allowances and contingencies, &c. ..	16,394	18,357	16,948	26,088	23,214
Grand Total ..	1,49,577	1,51,407	1,79,825	2,10,259	2,12,083
Excess cost as compared with 1893-94 ..	..	..	28,418	58,852	60,676
Receipts on account of overtime allowance ..	15,881	16,997	19,722	21,151	20,922
Deduct—					
Excess receipts over normal receipt, 1893-94 ..	..	..	2,725	4,154	3,925
Recoveries actually made	..	..	25,693	54,698	56,751
Difference ..	..	..	23,526	44,776	48,487
Total Difference ..	..	..	2,167	9,922	8,264
				20,353	

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

E

Desp 28/9/97
Telegram to Board of Rev.

7/8 + Reply very short to Reference Inst. order 563 22nd

July last. commd. with Revenue no.

⁴⁰⁶⁸_{5 auct} Six months limitation
article 1869 Account Cols expires
30. Sept

Cusd.
8/9/97

8/9/97

HC
0

* Ascertain of the time
in before the Board
of reference of the KCL

number & date
filed in
8/9/97

for no. 769-70 filed
9/20/97

HC
0.

After this telegram has been
despatched send the papers down
to B.C. putting up the papers
of 1896 and 1897 for submission
of Draft letter to India at once
assuming that the business
are correct & without waiting for
Board's reply

Draft
submitted
11/9/97

Cusd.
8/9/97

Ref Please put up
the papers & let
me have the file short
8/9/97

To the Inspector

8/9/97

Financial (1897) Department.

CURRENT No. 2870

B.C.

From Revenue Department
Separate Revenue

Order

No. —

Dated 9
Received 10
Registered 10 } Sept: '97

Enclosures

Spare copies.

SUBJECT.

Stating that the Telegram Re
The recovery for Excess Customs
Expenditure Statement, cannot
be fully checked until information
called for from the Collector is re
ceived.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G.]
25
500-17-5-07.

- (3) H. E. THE GOVERNOR.
Su Hym 16
(1) THE HON'BLE MR. BLISS, C.I.E.
(2) THE HON'BLE MR. GROSE, C.I.E.

Financial DEPARTMENT.

C. No. 2810

SUBJECT

Adjustments Assignment from
Imperial on account of Customs
Establishments

FOR ORDERS.

Please see the Hon'ble
B Member's note in G.O. No 231 Fint.
of 15th March 1892. As a result of
the enquiry then made it has
been found that the A.G. has
not properly adjusted the extra
cost of Customs Establishments
and that Prot. has lost consideration
over the matter during the last
Contract. The facts are set out in
F G.O. No. 663. Fint. of 22. 7. 92 where
the Board was asked to scrutinise
the figures. As the claim for
re-imbursment from India must
be advanced before the 30th inst.
under § 1369 of the C. A. Code.
the Board was asked to
to report on furnish its report
In C. No. 2810 it replies that so
far as it has been able to check
the figures in the Appendix

Financial
Revenue (1897) Department.

CURRENT No. 7968



CURRENT No 2893

From

Order his no 4877 d/16 Sept 97.

The Secretary
to the Commissioner of
Salt, Akkari and Separate Revenue
Madras

No. No. 3912.

Transferred to the Financial
Department with an expression of
concurrence in the remarks in the concluding
portion of the Board's report.

Dated 9th September 1897

Received

Registered

Enclosures /

Spare copies

SUBJECT.

Submitting to Government the report
called for as to the amount that
should be claimed from the
Government of India on account of
the increase in Customs Expenditure
due to the Tariff Act of 1894.

Ag. Secretary

Recd 15/9/97
Regd 16/9/97
Note I understand that the
Financial Dept want this
urgently.

CA 16/9/97

la. 16/9.

to f.o. 563. Final: of 22.7.97
are correct but that overtime
allowances should be excluded
as the fees are credited to Provincial
Disbursements.

Draft letter to India is
sent for approval and attached
to it are three appendices for
order.

The appendix flagged is
that of the f.o. of July & ~~and~~
includes overtime. The loss to
Prov. is here placed at 31 lakh.
This appendix cannot, it is sent,
be sent.

That flagged excludes
overtime allowances & brings the
loss to 24 lakh.

That flagged includes
overtime but includes the excess
receipts under this head as com-
pared with those for 1893. 94
The loss works out to 20 lakh
This is the fairest statement it
is submitted

Yes
15/9/97

18/9/97

17/9/97

18/9/97

Note to the CS

The draft may now be accepted. Please see C. No. 2893
linked. It throws no light on the matter & may be read
with the paper. Chas 18/9/97

BACK PAPERS.

G.O.	No.	Department.	Date.
Pres	563	Fin	22-7-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G.
24.]
500-28-10-96.

Financial DEPARTMENT.

Papers to be read in proceedings:--

Again G.O., dated 22nd July

1897, No. 563, Financial.

Again G.O., dated

189, No.

Current No. 2810

of 1897, dated 9/9, from the Board of Rev.

" " 2893

" 1897, " 14/9, "

" "

" 189, " " "

ORDER.

No. 769 of 20th September 97

The Government of India will be addressed.

To the Accountant-General.

,, Revenue Department.

LETTER:-

No. 770 of 20th Sept 97

To The Secretary to the Govt. of India
Fin. & Com. Dept.

Sir,

I am directed to request that the sanction of the Govt. of India may be obtained for the adjustment to the credit of Provl. revenues of a sum of 20 lakh which represents a portion of the actual cost incurred by this Govt. under 9 Customs on account of the additional establishments entertained in consequence of the introduction of the Tariff Act during the currency of the

Done first
in ms. from Dty.
Cms.

15/9/97 15/9/97

19/9/97 24

Despatch immediately
from Dty. in ms. Let me
see fair copy shortly

the last Provincial contract.

2. In ^{the} telegram from this Govt. No. 136, dated 20th March 1894, ~~enquiry~~

~~was made whether~~ the Govt. of India ~~was requested to state whether it~~

would make good to Provincial ^{fund} the addi-

tional expenditure on Customs establish-

ments ^{thus} incurred ~~in consequence of the Tariff~~

~~Tariff~~. The reply dated 21st idem ^{ran}

as follows:- "Customs establishments,

yes".

3. The understanding clearly was

that the Govt. of India ^{would} ~~agreed to~~ bear

the whole of the increased cost, not only

under "establishments", but under the

entire head 9 Customs, including ~~such~~

incidental charges, as ^{such} ~~overtime allowances,~~

"supplies ^{and salaries} ~~salaries~~ and contingencies."

4. The details of these charges

(excluding the pay and allowances of the

Collector of Madras) are reproduced in

the appendix to this letter ~~but, and~~

~~it~~ will be seen ~~from the time~~

~~of the submitted abstract~~ ^{that} the

actual amounts adjusted to the credit

of Provincial revenues have been con-

siderably below the ~~estimated annual~~

~~recoveries and~~ real additional cost:-

Page 3 of G.O.No.563,Finl.,
d/ 22-7-97. copy annexed.

The Board of Revenue

108
5. The Accountant-General appears to have adjusted to the credit of Provincial revenues the bare cost of the additional ^{*} establishments entertained

in each District from time to time, but

there ^{appears to} ~~is~~ no reason why this Govt.

should undertake the other increased

charges directly due to the introduc-

tion of the Act ^{and not contemplated} ~~whether the contract was framed~~

6. As the reorganization of the ^{question of the} dept. ^{has been} ~~was~~ under correspondence for a

~~long~~ ^{some} time ~~and the sanctioned scale~~

~~was not exactly known~~ ^{has} ~~it was~~ not ~~been~~

possible to raise this question earlier

nor was it suspected that the Accountant

General would misconstrue the real in-

tentions of this Govt. as well as ^{the} Govt. of India. [^]

7. I am accordingly to request

that an assignment may be made to the

credit of this Govt. for the full

excess cost actually incurred during

the last ^{time} ~~5~~ years, in accordance with the

original understanding.

Cms.
14/9/97.

14/9/97

1st copy sent to Press.

Returned for signature.

Despatched in print.

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Order complete with Letter.

READ AGAIN G.O., No.
189

DATED

CURRENT No.

Print as marked
Letter only

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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