

Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1026

DATED 8-11-98

13/13

[Despatch Abstract.]

Budget Estimate

Accepting, with remarks,  
the — of receipts under VII - Customs  
for 1899-1900.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

## Government {1898} of Madras. FINANCIAL.

*Recd.*

*Regd.*

} 1898.

*Enclosures*

*Spare copies*

G.O., No. 1026, 8th November 1898.

NOVEMBER.

Budget Estimate.

Accepting, with remarks, the — of receipts under VII. Customs for 1899-1900.

GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 295, dated 28th September 1898.

ORDER—No. 1026, Financial, dated 8th November 1898.

Pending final orders on the question of the transfer of the custody of goods from the Collector of Madras to the Harbour Trust Board, the Government considers that the estimates under "Warehouse and Wharf Rents" should be based on existing facts. The revised and budget estimates under that head will accordingly be fixed at Rs. 37,900 and Rs. 38,300, respectively. With this modification the Board's estimates under "VII. Customs" are accepted.

(True Extract.)

G. STOKES,  
Chief Secretary.

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

[Appendix.

Ed. C. M. Thambuswamy.

## RECEIPTS.

## VII.—CUSTOMS.

| IMPERIAL.                                    | Detailed Account No. | Budget Estimate, 1899-1900. | Revised Estimate, 1898-99. | Budget Estimate, 1898-99. | Accounts, 1897-98. |
|----------------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------|--------------------|
| Sea Customs—Imports . . . . .                | VIIA                 | Rs. 30,09,500               | Rs. 29,41,500              | Rs. 30,14,300             | Rs. 32,44,574      |
| Sea Customs—Exports . . . . .                | (a).                 | 5,00,000                    | 5,00,000                   | 6,00,000                  | 7,45,717           |
| Sea Customs—Miscellaneous . . . . .          | VIIIB                | 500                         | 500                        | 500                       | 287                |
| Land Customs . . . . .                       | VIIIC                | 1,24,000                    | 1,24,000                   | 2,10,200                  | 2,31,254           |
| Excise duty on Cotton Manufactures . . . . . | (b).                 | 70,000                      | 74,000                     | 50,000                    | 68,454             |
| <b>TOTAL IMPERIAL.</b>                       |                      | <b>37,04,000</b>            | <b>36,40,000</b>           | <b>38,75,000</b>          | <b>42,88,808</b>   |
| PROVINCIAL.                                  |                      |                             |                            |                           |                    |
| Warehouse and Wharf Rents . . . . .          | VIIID                | 38,300                      | 37,900                     | 30,000                    | 37,977             |
| Miscellaneous . . . . .                      |                      | 36,700                      | 37,100                     | 37,000                    | 32,103             |
| <b>TOTAL PROVINCIAL</b>                      |                      | <b>75,000</b>               | <b>75,000</b>              | <b>67,000</b>             | <b>70,030</b>      |
| <b>TOTAL</b>                                 |                      | <b>37,79,000</b>            | <b>37,15,000</b>           | <b>39,42,000</b>          | <b>43,58,838</b>   |

## DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

| IMPERIAL.                                                                            |      |                  |                  |                  |
|--------------------------------------------------------------------------------------|------|------------------|------------------|------------------|
| Arms, Ammunitions and Military Stores . . . . .                                      | (c). | 30,000           | 30,000           | 50,640           |
| Liquors—                                                                             |      |                  |                  |                  |
| 1. Spirits and Liqueurs . . . . .                                                    | (d). | 10,18,000        | 9,55,000         | 10,12,700        |
| 2. Ale, Beer, Porter and other fermented liquors . . . . .                           | (e). | 30,700           | 30,700           | 31,500           |
| 3. Wines . . . . .                                                                   | (f). | 52,800           | 53,300           | 56,300           |
| Articles of Food and Drink . . . . .                                                 | (g). | 1,80,000         | 2,08,800         | 1,54,000         |
| Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials . . . . . | (h). | 1,10,000         | 1,34,000         | 1,04,000         |
| Cotton Manufactures . . . . .                                                        | (i). | 5,60,000         | 5,00,000         | 6,50,000         |
| Metals and Manufactures of Metals—                                                   |      |                  |                  |                  |
| Silver Bullion and Coin . . . . .                                                    | (j). | 3,800            | 3,800            | 1,530            |
| Other Metals and Manufactures of Metals . . . . .                                    | (k). | 2,11,500         | 2,11,500         | 2,06,000         |
| Oils . . . . .                                                                       | (l). | 4,05,000         | 4,05,000         | 3,26,450         |
| Manufactured Articles . . . . .                                                      | (m). | 3,85,000         | 3,85,000         | 3,98,000         |
| Raw Materials and Unmanufactured Articles . . . . .                                  | (n). | 22,700           | 24,400           | 23,120           |
| <b>TOTAL</b>                                                                         |      | <b>30,09,500</b> | <b>29,41,500</b> | <b>30,14,300</b> |

## DETAILED ACCOUNT No. VIIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

| IMPERIAL.                                         |  |            |            |            |
|---------------------------------------------------|--|------------|------------|------------|
| Commission on Little Besses' Light Dues . . . . . |  | 450        | 450        | 450        |
| Commission on Straits Light Dues . . . . .        |  | 50         | 50         | 50         |
| <b>TOTAL</b>                                      |  | <b>500</b> | <b>500</b> | <b>500</b> |

## DETAILED ACCOUNT No. VIIC.—CUSTOMS.—Land Customs.

| IMPERIAL.                             |      |                 |                 |                 |
|---------------------------------------|------|-----------------|-----------------|-----------------|
| Import Duty on Cotton Goods . . . . . | (p). | 3,000           | 3,000           | 2,700           |
| Import Duty on other Goods . . . . .  | (q). | 63,000          | 63,000          | 57,000          |
| Export Duty . . . . .                 | (r). | 58,000          | 58,000          | 1,50,000        |
| Other Duties . . . . .                | (s). | ...             | ...             | ...             |
| <b>TOTAL</b>                          |      | <b>1,24,000</b> | <b>1,24,000</b> | <b>2,10,200</b> |

## DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

| PROVINCIAL.                                                  |  |               |               |               |
|--------------------------------------------------------------|--|---------------|---------------|---------------|
| SEA CUSTOMS—                                                 |  |               |               |               |
| Fees for Registration of Cargo Boats . . . . .               |  | 70            | 70            | 120           |
| Fees, Fines and Forfeitures . . . . .                        |  | 7,530         | 7,530         | 7,270         |
| Fees for Clerks for doing duty out of office hours . . . . . |  | 21,860        | 21,560        | 22,130        |
| Sale of Smuggled Goods . . . . .                             |  | 340           | 340           | 180           |
| Other Items . . . . .                                        |  | 6,000         | 5,900         | 6,600         |
| <b>TOTAL, SEA CUSTOMS</b>                                    |  | <b>35,800</b> | <b>35,400</b> | <b>36,300</b> |
| LAND CUSTOMS—                                                |  |               |               |               |
| Fees, Fines and Forfeitures . . . . .                        |  | ...           | 10            | 10            |
| Sale of Smuggled Goods . . . . .                             |  | 780           | 1,620         | 490           |
| Other Items . . . . .                                        |  | 120           | 70            | 200           |
| <b>TOTAL, LAND CUSTOMS</b>                                   |  | <b>900</b>    | <b>1,700</b>  | <b>700</b>    |
| <b>TOTAL</b>                                                 |  | <b>36,700</b> | <b>37,100</b> | <b>37,000</b> |

| Accounts, first five months, 1898-99. | EXPLANATORY REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rs. 10,53,483                         | (a) From December 1897, there has been a falling off in the export of rice. Assuming that the collections in the last seven months of the current year will be at the same rate as in the first five, those for the whole year will amount to five lakhs. This figure will accordingly be adopted in the ensuing year's budget.                                                                                                                                                                                                                                                         |
| 2,08,089                              | (b) The estimate of the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, is Rs. 65,000 for each of the current and the ensuing years. The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 78,543. Considering the increases in the collections of the first five months of the current year over those of the corresponding period of the past year, the estimate for the current year may be fixed at Rs. 74,000 and that for the ensuing year at Rs. 70,000. |
| 108                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 57,376                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 37,246                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,57,310                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 21,529                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 15,059                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 36,533                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,93,898                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9,288                                 | (c) Considering the falling off under this head in the first five months of the current year, the estimates for both the current and the ensuing years will be fixed at Rs. 30,000.                                                                                                                                                                                                                                                                                                                                                                                                     |
| 3,41,183                              | (d) The revised estimate is based on the actuals of the first five months of the current year added to those of the last seven months of the past year, and the budget estimate on the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                                                                                  |
| 12,972                                | (e) The Collectors' estimates have been retained as they do not differ much from the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 17,793                                | (f) The Collectors' revised estimates will be retained as they appear to be reasonable considering the actuals of the first five months of the current year added to those of the last seven months of the past year; but the estimate for the ensuing year will be reduced to Rs. 1,80,000, with reference to the average of the actuals of the last three years.                                                                                                                                                                                                                      |
| 2,10,186                              | (g) The estimate for the current year will be fixed at Rs. 1,34,000 with reference to the actuals of the first five months of the current year and the last seven months of the past year. The estimate for the ensuing year will be taken at about the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                 |
| 1,30,148                              | (h) The revised estimate is taken at five lakhs with reference to the actuals of the first five months of the current year and the last seven months of the past year. The Collectors' estimates for the ensuing year amounting to Rs. 5,00,000 provide for a small rise in the piece-goods trade and are retained.                                                                                                                                                                                                                                                                     |
| 6,32,253                              | (i) As the receipts under this head in the past year were unusually large, the estimates for the current and the ensuing years will be fixed at the average of the actuals of the three previous years.                                                                                                                                                                                                                                                                                                                                                                                 |
| 1,51,019                              | (j) The Collectors' estimates for the current year amount to Rs. 3,75,415 and for the ensuing year to Rs. 4,05,445. The actuals of the first five months of the current year and the last seven months of the past year amount to Rs. 4,22,250. The estimates for both the years may be taken at Rs. 4,05,000.                                                                                                                                                                                                                                                                          |
| 1,644                                 | (k) The actuals of the first five months of the current year and the last seven months of the past year amount to Rs. 3,85,045. The estimates for both the current and the ensuing years will be taken at Rs. 3,85,000.                                                                                                                                                                                                                                                                                                                                                                 |
| 4,089                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 81,313                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4,59,953                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,53,009                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 12,956                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10,53,483                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 97                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 108                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,105                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 32,011                                | (l) The Collectors' estimates under this head are justified by the actuals of the first five months of the current year and the last seven months of the past year.                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 24,260                                | (m) The estimates under this head will be fixed at Rs. 58,000 on the same principle as in the case of Sea Customs Exports.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 57,376                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3,478                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 8,208                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 184                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,703                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,623                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,389                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 43                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,436                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 15,059                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

STATEMENT showing the average Customs receipts for the three years from 1895-96 to 1897-98 and the actuals of the first five months of the same three years and of the current year.

| Heads.                                                                      | Actuals, 1895-96.  |               | Actuals, 1896-97.  |               | Actuals, 1897-98.  |               | Average of three years. |               | Actuals, 1898-99, first five months. |
|-----------------------------------------------------------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|-------------------------|---------------|--------------------------------------|
|                                                                             | First five months. | Whole year.   | First five months. | Whole year.   | First five months. | Whole year.   | First five months.      | Whole year.   |                                      |
| <i>Imperial.</i>                                                            |                    |               |                    |               |                    |               |                         |               |                                      |
| Sea Customs—Imports                                                         | Rs. 16,01,798      | Rs. 33,93,491 | Rs. 10,29,729      | Rs. 28,31,808 | Rs. 13,03,246      | Rs. 32,44,574 | Rs. 13,11,591           | Rs. 31,56,624 | Rs. 10,56,483                        |
| Do. —Exports                                                                | 1,90,744           | 4,36,386      | 2,79,188           | 8,06,146      | 4,06,352           | 7,43,717      | 2,99,095                | 6,62,416      | 2,06,099                             |
| Land Customs                                                                | 200                | 390           | 322                | 375           | 139                | 287           | 220                     | 351           | 106                                  |
| Excise duty on cotton manufactures                                          | 11,188             | 20,194        | 29,259             | 56,295        | 25,177             | 66,474        | 88,889                  | 1,85,449      | 57,376                               |
| Total, Imperial                                                             | 18,58,082          | 39,82,447     | 14,22,660          | 38,80,730     | 18,63,267          | 42,88,306     | 17,14,669               | 40,50,494     | 13,57,310                            |
| <i>Provincial.</i>                                                          |                    |               |                    |               |                    |               |                         |               |                                      |
| Warehouse and Wharf Rents                                                   | 25,746             | 50,205        | 12,534             | 30,873        | 20,575             | 37,977        | 19,619                  | 39,685        | 21,529                               |
| Miscellaneous                                                               | 10,751             | 32,618        | 18,045             | 37,380        | 12,869             | 32,103        | 13,868                  | 34,034        | 15,059                               |
| Total, Provincial                                                           | 36,497             | 82,823        | 30,579             | 68,253        | 33,884             | 70,080        | 33,487                  | 73,719        | 36,588                               |
| Total                                                                       | 18,94,579          | 40,65,270     | 14,53,239          | 39,48,983     | 18,96,651          | 43,58,386     | 17,48,156               | 41,24,213     | 13,93,898                            |
| <i>Imperial.</i>                                                            |                    |               |                    |               |                    |               |                         |               |                                      |
| Arms, Ammunitions and Military Stores                                       | 22,311             | 58,948        | 18,985             | 46,252        | 21,070             | 51,926        | 20,789                  | 52,375        | 9,288                                |
| Liquors—                                                                    | 4,16,952           | 10,23,810     | 3,89,945           | 10,13,639     | 4,06,381           | 10,18,425     | 4,04,426                | 10,18,625     | 3,41,183                             |
| Spirits and liquors                                                         | 36,860             | 91,004        | 36,035             | 86,884        | 12,633             | 27,389        | 36,021                  | 86,215        | 12,972                               |
| Wines                                                                       | 45,855             | 1,76,462      | 44,624             | 1,53,969      | 22,636             | 53,369        | 52,603                  | 1,78,206      | 17,793                               |
| Articles of food and drink                                                  | 39,888             | 97,664        | 43,870             | 1,00,546      | 66,370             | 1,30,148      | 47,376                  | 1,09,453      | 71,000                               |
| Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials | 6,57,726           | 10,42,700     | 1,90,739           | 6,81,529      | 2,82,542           | 6,32,253      | 8,77,002                | 7,52,161      | 62,110                               |
| Cotton manufactures                                                         | 113                | 318           | 549                | 1,405         | 1,831              | 4,089         | 831                     | 1,937         | 1,644                                |
| Metals and manufactures of metals—                                          | 1,08,550           | 2,22,429      | 79,590             | 2,06,662      | 88,204             | 2,48,283      | 92,148                  | 2,25,791      | 81,313                               |
| Silver, bullion and coin                                                    | 81,118             | 2,52,015      | 53,875             | 2,35,531      | 1,79,899           | 4,59,953      | 1,04,964                | 3,12,449      | 1,42,196                             |
| Other metals and manufactures of metals                                     | 1,92,825           | 4,09,221      | 1,63,679           | 3,94,026      | 1,53,613           | 3,85,649      | 1,75,431                | 3,96,289      | 1,53,009                             |
| Manufactured articles                                                       | 16,01,798          | 33,93,491     | 10,29,729          | 28,31,808     | 13,03,246          | 32,44,574     | 13,11,591               | 31,56,624     | 10,56,483                            |
| Raw materials and unmanufactured articles                                   | 2,345              | 6,963         | 967                | 2,704         | 1,574              | 3,348         | 1,628                   | 4,338         | 1,105                                |
| Import duty on cotton goods                                                 | 22,894             | 51,344        | 27,630             | 58,204        | 21,828             | 51,395        | 24,116                  | 53,648        | 32,011                               |
| Do. on other goods                                                          | 28,913             | 73,515        | 55,565             | 1,25,876      | 1,04,956           | 1,76,347      | 63,145                  | 1,25,246      | 24,259                               |
| Export duty                                                                 | ..                 | 164           | ..                 | 322           | ..                 | 164           | ..                      | 217           | ..                                   |
| Miscellaneous                                                               | 54,152             | 1,31,986      | 84,162             | 1,87,106      | 1,28,368           | 2,31,254      | 88,889                  | 1,83,449      | 57,376                               |
| Total, Land Customs                                                         | ..                 | ..            | ..                 | ..            | ..                 | ..            | ..                      | ..            | ..                                   |

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October 3rd.

Rev 12

Regis 12

Proceedings, No. 295, 28th September 1898.

SEPTEMBER.

Submitting to Government the budget estimate of Customs revenue for 1899-1900 and the revised estimate for 1898-99.

PROCEEDINGS OF THE BOARD OF REVENUE  
(SEPARATE REVENUE).

RESOLUTION—No. 295, dated 28th September 1898.

The accompanying budget estimate of customs revenue for 1899-1900 with the revised estimate for 1898-99 is submitted to Government.

(True Extract.)

(Signed) C. G. TODHUNTER,  
Acting Secretary.

(True Copy.)

*[Signature]*  
Assistant Secretary.

To the Secretary to Government, Revenue Department,  
with budget and a statement of actuals.

Copy to the Accountant-General, Madras,  
with budget and a statement of actuals.

## RECEIPTS.

## VII.—CUSTOMS.

|                                              | Detailed Account No. | Budget Estimate, 1899-1900. | Revised Estimate, 1898-99. | Budget Estimate, 1898-99. | Accounts, 1897-98. |
|----------------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------|--------------------|
| <b>IMPERIAL.</b>                             |                      |                             |                            |                           |                    |
| Sea Customs—Imports . . . . .                | VIIA                 | Rs. 30,09,500               | Rs. 29,41,500              | Rs. 30,14,300             | Rs. 32,44,574      |
| Sea Customs—Exports . . . . .                | (a).                 | 5,00,000                    | 5,00,000                   | 6,00,000                  | 7,45,717           |
| Sea Customs—Miscellaneous . . . . .          | VIIIB                | 500                         | 500                        | 500                       | 287                |
| Land Customs . . . . .                       | VIIIC                | 1,24,000                    | 1,24,000                   | 2,10,200                  | 2,31,254           |
| Excise duty on Cotton Manufactures . . . . . | (b).                 | 70,000                      | 74,000                     | 50,000                    | 66,474             |
| <b>TOTAL IMPERIAL.</b>                       |                      | <b>37,04,000</b>            | <b>36,40,000</b>           | <b>38,75,000</b>          | <b>42,88,306</b>   |
| <b>PROVINCIAL.</b>                           |                      |                             |                            |                           |                    |
| Warehouse and Wharf Rents . . . . .          | (c).                 | 38                          | 37                         |                           |                    |
| Miscellaneous . . . . .                      | VIID                 | 17,300                      | 24,900                     | 30,000                    | 37,977             |
|                                              |                      | 36,700                      | 37,100                     | 37,000                    | 32,103             |
| <b>TOTAL PROVINCIAL</b>                      |                      | <b>75,54,000</b>            | <b>75,62,000</b>           | <b>67,000</b>             | <b>70,080</b>      |
| <b>TOTAL</b>                                 |                      | <b>37,58,000</b>            | <b>37,62,000</b>           | <b>39,42,000</b>          | <b>43,58,386</b>   |

## DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

|                                                                                      |      |                  |                  |                  |                  |
|--------------------------------------------------------------------------------------|------|------------------|------------------|------------------|------------------|
| <b>IMPERIAL.</b>                                                                     |      |                  |                  |                  |                  |
| Arms, Ammunitions and Military Stores . . . . .                                      | (d). | 30,000           | 30,000           | 50,640           | 51,926           |
| Liquors—                                                                             |      |                  |                  |                  |                  |
| 1. Spirits and Liqueurs . . . . .                                                    | (e). | 10,18,000        | 9,55,000         | 10,12,700        | 10,18,425        |
| 2. Ale, Beer, Porter and other fermented liquors . . . . .                           | (f). | 30,700           | 30,700           | 31,500           | 27,389           |
| 3. Wines . . . . .                                                                   | (g). | 52,800           | 53,300           | 56,300           | 53,369           |
| Articles of Food and Drink . . . . .                                                 | (h). | 1,80,000         | 2,08,800         | 1,54,000         | 2,10,186         |
| Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning Materials . . . . . | (i). | 1,10,000         | 1,34,000         | 1,04,000         | 1,30,148         |
| Cotton Manufactures . . . . .                                                        | (j). | 5,60,000         | 5,60,000         | 6,50,000         | 6,32,253         |
| Metals and Manufactures of Metals—                                                   |      |                  |                  |                  |                  |
| Silver Bullion and Coin . . . . .                                                    | (k). | 3,800            | 3,800            | 1,530            | 4,089            |
| Other Metals and Manufactures of Metals . . . . .                                    | (l). | 2,11,500         | 2,11,500         | 2,06,000         | 2,48,283         |
| Oils . . . . .                                                                       | (m). | 4,05,000         | 4,05,000         | 3,26,450         | 4,59,953         |
| Manufactured Articles . . . . .                                                      | (n). | 3,85,000         | 3,85,000         | 3,98,060         | 3,85,649         |
| Raw Materials and Unmanufactured Articles . . . . .                                  | (o). | 22,700           | 24,400           | 23,120           | 22,904           |
| <b>TOTAL</b>                                                                         |      | <b>30,09,500</b> | <b>29,41,500</b> | <b>30,14,300</b> | <b>32,44,574</b> |

## DETAILED ACCOUNT No. VIIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

|                                                   |  |            |            |            |            |
|---------------------------------------------------|--|------------|------------|------------|------------|
| <b>IMPERIAL.</b>                                  |  |            |            |            |            |
| Commission on Little Besses' Light Dues . . . . . |  | 450        | 450        | 450        | 269        |
| Commission on Straits Light Dues . . . . .        |  | 50         | 50         | 50         | 18         |
| <b>TOTAL</b>                                      |  | <b>500</b> | <b>500</b> | <b>500</b> | <b>287</b> |

## DETAILED ACCOUNT No. VIIIC.—CUSTOMS.—Land Customs.

|                                       |      |                 |                 |                 |                 |
|---------------------------------------|------|-----------------|-----------------|-----------------|-----------------|
| <b>IMPERIAL.</b>                      |      |                 |                 |                 |                 |
| Import Duty on Cotton Goods . . . . . |      | 3,000           | 3,000           | 2,700           | 3,348           |
| Import Duty on other Goods . . . . .  | (m). | 63,000          | 63,000          | 57,500          | 51,395          |
| Export Duty . . . . .                 | (n). | 58,000          | 58,000          | 1,50,000        | 1,76,347        |
| Other Duties . . . . .                |      | ...             | ...             | ...             | 164             |
| <b>TOTAL</b>                          |      | <b>1,24,000</b> | <b>1,24,000</b> | <b>2,10,200</b> | <b>2,31,254</b> |

## DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

|                                                              |  |               |               |               |               |
|--------------------------------------------------------------|--|---------------|---------------|---------------|---------------|
| <b>PROVINCIAL.</b>                                           |  |               |               |               |               |
| <b>SEA CUSTOMS—</b>                                          |  |               |               |               |               |
| Fees for Registration of Cargo Boats . . . . .               |  | 70            | 70            | 120           | ...           |
| Fees, Fines and Forfeitures . . . . .                        |  | 7,530         | 7,530         | 7,270         | 6,638         |
| Fees for Clerks for doing duty out of office hours . . . . . |  | 21,860        | 21,560        | 22,130        | 21,577        |
| Sale of Smuggled Goods . . . . .                             |  | 340           | 340           | 180           | 49            |
| Other Items . . . . .                                        |  | 6,000         | 5,900         | 6,600         | 3,169         |
| <b>TOTAL SEA CUSTOMS</b>                                     |  | <b>35,800</b> | <b>35,400</b> | <b>36,300</b> | <b>31,433</b> |
| <b>LAND CUSTOMS—</b>                                         |  |               |               |               |               |
| Fees, Fines and Forfeitures . . . . .                        |  | ...           | 10            | 10            | ...           |
| Sale of Smuggled Goods . . . . .                             |  | 780           | 1,620         | 490           | 629           |
| Other Items . . . . .                                        |  | 120           | 70            | 200           | 41            |
| <b>TOTAL LAND CUSTOMS</b>                                    |  | <b>900</b>    | <b>1,700</b>  | <b>700</b>    | <b>670</b>    |
| <b>TOTAL</b>                                                 |  | <b>36,700</b> | <b>37,100</b> | <b>37,000</b> | <b>32,103</b> |

| Accounts, first five months, 1898-99. | EXPLANATORY REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rs. 10,58,483                         | (a) From December 1897, there has been a falling off in the export of rice. Assuming that the collections in the last seven months of the current year will be at the same rate as in the first five, those for the whole year will amount to five lakhs. This figure will accordingly be adopted in the ensuing year's budget.                                                                                                                                                                                                                                                         |
| 2,06,099                              | (b) The estimate of the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, is Rs. 65,000 for each of the current and the ensuing years. The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 78,543. Considering the increases in the collections of the first five months of the current year over those of the corresponding period of the past year, the estimate for the current year may be fixed at Rs. 74,000 and that for the ensuing year at Rs. 70,000. |
| 57,376                                | (c) The decrease in the revised estimate for the current year and in the budget estimate for the ensuing year arises on the Collector of Sea Customs, Madras, finding it necessary to frame a reduced estimate owing to the intended transfer of the custody of goods to the Harbour Trust Board.                                                                                                                                                                                                                                                                                       |
| 37,248                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,57,310                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 21,529                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 15,059                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 36,583                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,93,898                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9,288                                 | (d) Considering the falling off under this head in the first five months of the current year, the estimates for both the current and the ensuing years will be fixed at Rs. 30,000.                                                                                                                                                                                                                                                                                                                                                                                                     |
| 3,41,183                              | (e) The revised estimate is based on the actuals of the first five months of the current year added to those of the last seven months of the past year, and the budget estimate on the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                                                                                  |
| 12,972                                | (f) The Collectors' estimates have been retained as they do not differ much from the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 17,793                                | (g) The Collectors' revised estimates will be retained as they appear to be reasonable considering the actuals of the first five months of the current year added to those of the last seven months of the past year; but the estimate for the ensuing year will be reduced to Rs. 1,80,000, with reference to the average of the actuals of the last three years.                                                                                                                                                                                                                      |
| 71,000                                | (h) The estimate for the current year will be fixed at Rs. 1,34,000 with reference to the actuals of the first five months of the current year and the last seven months of the past year. The estimate for the ensuing year will be taken at about the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                 |
| 62,110                                | (i) The revised estimate is taken at five lakhs with reference to the actuals of the first five months of the current year and the last seven months of the past year. The Collectors' estimates for the ensuing year amounting to Rs. 5,60,000 provide for a small rise in the piece-goods trade and are retained.                                                                                                                                                                                                                                                                     |
| 1,51,019                              | (j) As the receipts under this head in the past year were unusually large, the estimates for the current and the ensuing years will be fixed at the average of the actuals of the three previous years.                                                                                                                                                                                                                                                                                                                                                                                 |
| 1,644                                 | (k) The Collectors' estimates for the current year amount to Rs. 3,75,415 and for the ensuing year to Rs. 4,05,445. The actuals of the first five months of the current year and the last seven months of the past year amount to Rs. 4,22,250. The estimates for both the years may be taken at Rs. 4,05,000.                                                                                                                                                                                                                                                                          |
| 81,313                                | (l) The actuals of the first five months of the current year and the last seven months of the past year amount to Rs. 3,85,045. The estimates for both the current and the ensuing years will be taken at Rs. 3,85,000.                                                                                                                                                                                                                                                                                                                                                                 |
| 1,42,196                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,53,079                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 12,956                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10,58,483                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 97                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 106                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,105                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 32,011                                | (m) The Collectors' estimates under this head are justified by the actuals of the first five months of the current year and the last seven months of the past year.                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 24,260                                | (n) The estimates under this head will be fixed at Rs. 58,000 on the same principle as in the case of Sea Customs Exports.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 164                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 57,376                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,623                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,389                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 43                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,436                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 15,059                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

Certified that the actuals of 1897-98 as entered 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.  
STATEMENT showing the average Customs receipts for the three years from 1895-96 to 1897-98 and the actuals of the first five months of the same three years and of the current year.

| Heads.                                                                      | Actuals, 1895-96.  |             | Actuals, 1896-97.  |             | Actuals, 1897-98.  |             | Average of three years. |             | Actuals, 1898-99, first five months. |
|-----------------------------------------------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|-------------------------|-------------|--------------------------------------|
|                                                                             | First five months. | Whole year. | First five months. | Whole year. | First five months. | Whole year. | First five months.      | Whole year. |                                      |
| <i>Imperial.</i>                                                            |                    |             |                    |             |                    |             |                         |             |                                      |
| Sea Customs—Imports                                                         | Rs.                | Rs.         | Rs.                | Rs.         | Rs.                | Rs.         | Rs.                     | Rs.         | Rs.                                  |
| Do. — Exports                                                               | 16,01,798          | 33,93,491   | 10,29,729          | 28,31,808   | 19,03,216          | 32,44,574   | 13,11,591               | 31,56,624   | 10,56,483                            |
| Do. — Miscellaneous                                                         | 1,90,744           | 4,36,386    | 2,79,188           | 8,05,146    | 4,06,352           | 7,45,717    | 2,92,095                | 6,92,416    | 2,06,999                             |
| Land Customs                                                                | 200                | 390         | 322                | 375         | 139                | 287         | 220                     | 351         | 106                                  |
| Excise duty on cotton manufactures                                          | 54,152             | 1,81,986    | 84,162             | 1,87,106    | 1,29,953           | 2,31,254    | 88,889                  | 1,83,449    | 57,375                               |
|                                                                             | 11,188             | 20,194      | 29,269             | 56,295      | 25,177             | 66,474      | 21,874                  | 47,654      | 37,246                               |
| Total, Imperial                                                             | 18,58,082          | 39,82,447   | 14,22,660          | 38,80,730   | 18,63,267          | 42,88,306   | 17,14,669               | 40,50,494   | 13,57,310                            |
| <i>Provincial.</i>                                                          |                    |             |                    |             |                    |             |                         |             |                                      |
| Warehouse and wharf rents                                                   | 26,746             | 50,205      | 12,534             | 30,873      | 20,575             | 37,977      | 19,619                  | 39,685      | 21,529                               |
| Miscellaneous                                                               | 10,751             | 32,618      | 18,045             | 37,380      | 12,809             | 32,103      | 13,868                  | 34,034      | 15,059                               |
| Total, Provincial                                                           | 36,497             | 82,823      | 30,579             | 68,258      | 33,384             | 70,080      | 33,487                  | 73,719      | 36,588                               |
| Total                                                                       | 18,94,579          | 40,65,270   | 14,53,239          | 39,48,983   | 18,96,651          | 43,58,386   | 17,48,156               | 41,24,213   | 13,93,898                            |
| <i>Imperial.</i>                                                            |                    |             |                    |             |                    |             |                         |             |                                      |
| Arms, Ammunitions and Military Stores                                       | 22,311             | 58,948      | 18,985             | 46,252      | 21,070             | 51,926      | 20,789                  | 52,375      | 9,288                                |
| Liquors—                                                                    | 4,16,952           | 10,23,810   | 3,89,945           | 10,13,639   | 4,06,381           | 10,18,425   | 4,04,426                | 10,18,625   | 8,47,138                             |
| Ale, beer porter and other fermented liquors                                | 36,860             | 9,004       | 36,035             | 86,884      | 22,636             | 27,389      | 36,021                  | 86,215      | 12,972                               |
| Wines                                                                       | 45,855             | 1,76,462    | 47,824             | 1,53,969    | 67,329             | 2,10,186    | 52,603                  | 1,78,206    | 17,793                               |
| Articles of food and drink                                                  | 39,888             | 97,664      | 43,870             | 1,00,546    | 58,370             | 1,30,148    | 47,376                  | 1,09,453    | 62,119                               |
| Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials | 6,57,726           | 10,42,700   | 1,90,739           | 5,81,529    | 2,82,542           | 6,32,553    | 3,77,002                | 7,52,161    | 1,51,019                             |
| Cotton manufactures                                                         | 113                | 318         | 549                | 1,405       | 1,831              | 4,089       | 831                     | 1,937       | 1,644                                |
| Metals and manufactures of metals—                                          | 1,98,650           | 2,22,429    | 79,590             | 2,06,062    | 88,204             | 2,48,283    | 92,148                  | 2,25,791    | 81,313                               |
| Silver, bullion and coin                                                    | 81,118             | 2,52,015    | 53,875             | 2,26,531    | 1,79,899           | 4,59,953    | 1,04,964                | 3,12,459    | 1,42,196                             |
| Other metals and manufactures of metals                                     | 1,92,395           | 4,09,221    | 1,63,679           | 3,94,026    | 1,53,613           | 3,85,649    | 1,75,431                | 3,96,299    | 1,53,009                             |
| Manufactured articles                                                       |                    | 24,920      | 7,838              | 21,365      | 8,838              | 22,904      |                         | 23,063      | 12,956                               |
| Raw materials and unmanufactured articles                                   | 16,01,798          | 33,93,491   | 10,29,729          | 28,31,808   | 13,03,216          | 32,44,574   | 13,11,591               | 31,56,624   | 10,56,483                            |
| Total, Sea Customs—Imports                                                  |                    |             |                    |             |                    |             |                         |             |                                      |
| Import duty on cotton goods                                                 | 2,315              | 6,965       | 967                | 2,704       | 1,574              | 3,348       | 1,628                   | 4,338       | 1,105                                |
| Do. on other goods                                                          | 22,894             | 51,344      | 27,630             | 58,204      | 21,823             | 51,396      | 24,116                  | 53,648      | 32,011                               |
| Export duty                                                                 | 28,913             | 73,515      | 56,965             | 1,26,876    | 1,04,956           | 1,76,347    | 63,145                  | 1,25,246    | 24,259                               |
| Miscellaneous                                                               |                    | 164         |                    | 322         |                    | 164         |                         | 217         |                                      |
| Total, Land Customs                                                         | 54,152             | 1,31,986    | 84,162             | 1,87,106    | 1,28,353           | 2,31,254    | 88,889                  | 1,83,449    | 57,376                               |

 $\frac{D}{4} 1,000-8-4-97.$ 

REVENUE DEPARTMENT.

No.

From The Board of Revenue (Sep. Rev.)

No. 295 Dated 28.9.98 (C. no. 7004) 1898.

FOR ORDERS.

To Secy.

The estimates of receipts under "VII—Sea Customs" submitted in the B.P. read above have been examined.

2. The actuals for the last four years under "Sea Customs—imports" were as shown on the margin. The receipts in the first five months of the current year were 10.56 lakhs or 2.47 lakhs less than in 1897-98 and .26 lakhs more than in 1896-97. The Board accordingly fixes the revised estimate at 29.41 lakhs and the budget estimate at 30.09 lakhs. These estimates may, it is thought be approved.

3. The actuals

1894-95 29.20  
1895-96 33.93  
1896-97 28.32  
1897-98 32.45

Lakhs  
29.20  
33.93  
28.32  
32.45

57.26  
05.12  
1.60  
30.14  
55.54

1897-98 under "Sea Customs-Exports" were Rs 7,45,717.

Since December 1897, there has been a falling off in the exports of rice due probably to the complete revival of the Bengal Ceylon trade in rice. The accounts of the first five months of the current year show a receipt of Rs 2,06,099 only. Calculating on this basis, the Board has fixed the revised and the budget estimates at five lakhs. From the same reason and following the same method, the receipts under "Land Customs-Exports" are fixed at Rs 58,000.

4. Under "Warehouse and wharf rents" a decrease is anticipated from the contemplated transfer of the custody of goods from the Collectors of Sea Customs to the Harbour Trust Board. Final orders have not been passed on the question of transfer, but pending decision, the Board's estimates may, it is

FOR ORDERS.

A2  
Where are these papers now?  
Main sum Cms 27.2  
Please see intant file below. note on main sum 370. 539. 730. 998. 1055. 1105.

presumed, he allowed, with the remarks are called for on other points.

Financial CURRENT NO. 3004  
Fm Dluo  
Int. Dept.

The only point which calls for remark is that dealt with in para 4 of the foregoing estimate. The Revenue Dept. which proposes to accept the Board's R. & E. for 1898-99 and its B. E. for 1899-1900 under Warehouse & Wharf Rents.

Provincials. The figures under this head are as follows:  
Actuals 1897-98 - 38  
B. E. 1898-99 - 22  
R. & E. " " - 30  
Revised Est. " " - 25  
Budget Est. 1899-1900 - 17

The decrease in the R. & E. for the current year & in the B. E. for 1899-1900 is stated to be due to the proposed transfer of the custody of goods to the Harbour Trust Board.

At this point please see the Extract  
 file below at the bottom of this  
 case. The Hon. has <sup>there</sup> raised  
 the question of the loss of revenue  
 to Prov. funds and it is <sup>thought</sup> ~~proposed~~  
 that neither Revenue nor Marine  
 will pass final orders on the  
 subject without first consulting  
 the ~~Financial~~ <sup>Finance</sup> Dept. The question that  
 arises now is whether the ~~Board~~  
~~Estimates~~ under these heads  
 should be accepted. It will  
 be seen that the Revised Estimates  
 for 1898-99 show a loss of Rs 5000  
 on the P.S. whilst next year  
 Prov. will get <sup>is estimated to</sup> Rs 12,700  
 less under this head. The result  
 effect of the latter result will virtually  
 be to give Prov. 12,700 less  
 to spend in 1899-1900. Some  
 remarks have been made. It is  
 submitted that the reduced  
~~Estimates~~ <sup>Estimates</sup> should  
 not be accepted. The question  
 of the transfer of to the M.T. B.  
 will take some time longer to  
 work out & seeing that the  
 estimates for the first time  
 of the current year

against 2 lakh in the  
 same period in 1897-98  
 and that the actual of  
 46 in the whole of 1897-98  
 amounted to 38

by reducing the  
 Estimates

N<sup>o</sup> 2334, of 31-10-98.

amounted to 22 lakh, it  
 seems <sup>to be</sup> perfectly safe to repeat  
 the ~~38~~ in the R.S. & will be  
 for the P.S. for 1899-1900 at  
 a lower figure.

As regards the general  
 question of the transfer to  
 the M.T. Board, it is thought  
 that it may be safely predicted  
 that Provincial ~~will not~~ cannot  
 make a present of something  
 like <sup>20</sup> ~~22~~ lakh of revenue  
 annually to the M.T. Board,  
 or that it can afford to  
 abandon this amount of  
 revenue. As stated above,  
 however, the question has yet  
 to be finally disposed of -  
 Meanwhile it seems undesirable

to give any colour to the  
 idea that Prov. will allow  
 its revenues to be reduced

~~Special Committee~~  
~~monograph~~ <sup>Revenue Dept</sup> The Board might  
 be asked to revise the estimates  
 under this head in the light  
 of existing facts

Quib  
 29.11.98

Wm. [Signature]

|                                 |        |
|---------------------------------|--------|
| Sanctioned estimate for 1898-99 | 30,000 |
| revised "                       | 24,900 |
| Budget estimate for 1899-1900   | 17,350 |

attened to get a round sum for the total  
estimate.

SAV  
1/11/98

KO  
2111/98

Hi

The alterations  
suggested in Fin. A<sup>ct</sup> may  
be accepted

SP 2/11/8

To Sony

The file may now be forwarded  
to Dept for the issue of the draft.

KD.  
4/11/98

8/11/88

Free Sept 100

C.S.

The revised draft may occur?

Cms.  
7. 11. 98

Gen. H. H. H.

45  
44

**Government {1898} of Madras.**  
**FINANCIAL.**

107/11/98  
may issue  
11-11-98

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 1026, 8th November 1898.

NOVEMBER.

Budget Estimate.

Accepting, with remarks, the — of receipts under "VII. Customs" for 1899-1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 295, dated 28th September 1898.

ORDER—No. 1026, Financial, dated 8th November 1898.

Pending final orders on the question of the transfer of the custody of goods from the Collector of Madras to the Harbour Trust Board, the Government considers that the estimates under "Warehouse and Wharf Rents" should be based on existing facts. The revised and budget estimates under that head will accordingly be fixed at Rs. 37,900 and Rs. 38,300, respectively. With this modification the Board's estimates under "VII. Customs" are accepted.

(True Extract.)

for Chief Secretary.

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

*Editor's Table.*

Exd. C. M. Thumbarwamy.

[Appendix.

RECEIPTS.

VII.—CUSTOMS.

| IMPERIAL.                                    | Detailed Account No. | Budget Estimate, 1899-1900. | Revised Estimate, 1898-99. | Budget Estimate, 1898-99. | Accounts, 1897-98. |
|----------------------------------------------|----------------------|-----------------------------|----------------------------|---------------------------|--------------------|
| Sea Customs—Imports . . . . .                | (a) VIIA             | Rs. 30,09,500               | Rs. 29,41,500              | Rs. 30,14,300             | Rs. 32,44,574      |
| Sea Customs—Exports . . . . .                | VIIIB                | 5,00,000                    | 5,00,000                   | 6,00,000                  | 7,45,717           |
| Sea Customs—Miscellaneous . . . . .          | VIIIC                | 500                         | 500                        | 500                       | 287                |
| Land Customs . . . . .                       |                      | 1,24,000                    | 1,24,000                   | 2,10,200                  | 2,31,254           |
| Excise duty on Cotton Manufactures . . . . . |                      | 70,000                      | 74,000                     | 50,000                    | 66,474             |
| <b>TOTAL IMPERIAL.</b>                       |                      | <b>37,04,000</b>            | <b>36,40,000</b>           | <b>38,75,000</b>          | <b>42,88,296</b>   |
| PROVINCIAL.                                  |                      |                             |                            |                           |                    |
| Warehouse and Wharf Rents . . . . .          | VIIID                | 38,300                      | 37,900                     | 30,000                    | 37,977             |
| Miscellaneous . . . . .                      |                      | 36,700                      | 37,100                     | 37,000                    | 32,103             |
| <b>TOTAL PROVINCIAL</b>                      |                      | <b>75,000</b>               | <b>75,000</b>              | <b>67,000</b>             | <b>70,080</b>      |
| <b>TOTAL</b>                                 |                      | <b>37,79,000</b>            | <b>37,15,000</b>           | <b>39,42,000</b>          | <b>43,58,386</b>   |

DETAILED ACCOUNT No. VIIA.—CUSTOMS.—Sea Customs—Imports.

| IMPERIAL.                                                                  |     |           |           |           |
|----------------------------------------------------------------------------|-----|-----------|-----------|-----------|
| Arms, Ammunitions and Military Stores . . . . .                            | (c) | 30,000    | 30,000    | 51,926    |
| Liquors—                                                                   |     |           |           |           |
| 1. Spirits and Liqueurs . . . . .                                          | (d) | 10,18,000 | 9,55,000  | 10,12,700 |
| 2. Ale, Beer, Porter and other fermented liquors . . . . .                 | (e) | 30,700    | 30,700    | 27,389    |
| 3. Wines . . . . .                                                         | (f) | 52,800    | 53,300    | 53,369    |
| Articles of Food and Drink . . . . .                                       | (g) | 1,80,000  | 2,08,800  | 2,10,186  |
| Chemicals, Drugs, Medicines and Narcotics and Dyeing and Tanning . . . . . | (h) | 1,10,000  | 1,34,000  | 1,30,148  |
| Materials . . . . .                                                        | (i) | 5,60,000  | 5,00,000  | 6,32,253  |
| Cotton Manufactures . . . . .                                              | (j) | 3,800     | 3,800     | 4,089     |
| Metals and Manufactures of Metals—                                         | (k) | 2,11,500  | 2,11,500  | 2,48,283  |
| Silver Bullion and Coin . . . . .                                          | (l) | 4,05,000  | 4,05,000  | 4,59,953  |
| Other Metals and Manufactures of Metals . . . . .                          | (m) | 3,85,000  | 3,85,000  | 3,85,649  |
| Oils . . . . .                                                             |     | 22,700    | 24,400    | 22,904    |
| Manufactured Articles . . . . .                                            |     | 30,09,500 | 29,41,500 | 30,14,300 |
| Raw Materials and Unmanufactured Articles . . . . .                        |     |           |           | 32,44,574 |
| <b>TOTAL</b>                                                               |     |           |           |           |

DETAILED ACCOUNT No. VIIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

| IMPERIAL.                                         |  |            |            |            |
|---------------------------------------------------|--|------------|------------|------------|
| Commission on Little Besses' Light Dues . . . . . |  | 450        | 450        | 269        |
| Commission on Straits Light Dues . . . . .        |  | 50         | 50         | 18         |
| <b>TOTAL</b>                                      |  | <b>500</b> | <b>500</b> | <b>287</b> |

DETAILED ACCOUNT No. VIIIC.—CUSTOMS.—Land Customs.

| IMPERIAL.                             |     |                 |                 |                 |
|---------------------------------------|-----|-----------------|-----------------|-----------------|
| Import Duty on Cotton Goods . . . . . | (i) | 3,000           | 3,000           | 3,348           |
| Import Duty on other Goods . . . . .  | (j) | 63,000          | 63,000          | 51,395          |
| Export Duty . . . . .                 | (k) | 58,000          | 58,000          | 1,76,347        |
| Other Duties . . . . .                |     | ...             | ...             | 164             |
| <b>TOTAL</b>                          |     | <b>1,24,000</b> | <b>1,24,000</b> | <b>2,31,254</b> |

DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

| PROVINCIAL.                                                  |  |               |               |               |
|--------------------------------------------------------------|--|---------------|---------------|---------------|
| SEA CUSTOMS—                                                 |  |               |               |               |
| Fees for Registration of Cargo Boats . . . . .               |  | 70            | 70            | ...           |
| Fees, Fines and Forfeitures . . . . .                        |  | 7,530         | 7,530         | 6,638         |
| Fees for Clerks for doing duty out of office hours . . . . . |  | 21,860        | 21,560        | 21,577        |
| Sale of Smuggled Goods . . . . .                             |  | 340           | 340           | 49            |
| Other Items . . . . .                                        |  | 6,000         | 5,900         | 3,169         |
| <b>TOTAL, SEA CUSTOMS</b>                                    |  | <b>35,800</b> | <b>35,400</b> | <b>31,433</b> |
| LAND CUSTOMS—                                                |  |               |               |               |
| Fees, Fines and Forfeitures . . . . .                        |  | 780           | 10            | ...           |
| Sale of Smuggled Goods . . . . .                             |  | 120           | 1,620         | 629           |
| Other Items . . . . .                                        |  | ...           | 70            | 41            |
| <b>TOTAL, LAND CUSTOMS</b>                                   |  | <b>900</b>    | <b>1,700</b>  | <b>670</b>    |
| <b>TOTAL</b>                                                 |  | <b>36,700</b> | <b>37,100</b> | <b>32,103</b> |

EXPLANATORY REMARKS.

| Accounts, first five months, 1898-99. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rs. 10,58,483                         | (a) From December 1897, there has been a falling off in the export of rice. Assuming that the collections in the last seven months of the current year will be at the same rate as in the first five, those for the whole year will amount to five lakhs. This figure will accordingly be adopted in the ensuing year's budget.                                                                                                                                                                                                                                                         |
| 2,06,099                              | (b) The estimate of the Collector of Sea Customs, Madras, which is the only district in which this duty is collected, is Rs. 65,000 for each of the current and the ensuing years. The actuals of the first five months of the current year added to those of the last seven months of the past year amount to Rs. 78,543. Considering the increases in the collections of the first five months of the current year over those of the corresponding period of the past year, the estimate for the current year may be fixed at Rs. 74,000 and that for the ensuing year at Rs. 70,000. |
| 106                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 57,376                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 37,246                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,57,310                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 21,529                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 15,059                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 36,588                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,93,898                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9,288                                 | (c) Considering the falling off under this head in the first five months of the current year, the estimates for both the current and the ensuing years will be fixed at Rs. 30,000.                                                                                                                                                                                                                                                                                                                                                                                                     |
| 3,41,183                              | (d) The revised estimate is based on the actuals of the first five months of the current year added to those of the last seven months of the past year, and the budget estimate on the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                                                                                  |
| 12,972                                | (e) The Collectors' estimates have been retained as they do not differ much from the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 17,793                                | (f) The Collectors' revised estimates will be retained as they appear to be reasonable considering the actuals of the first five months of the current year added to those of the last seven months of the past year; but the estimate for the ensuing year will be reduced to Rs. 1,80,000, with reference to the average of the actuals of the last three years.                                                                                                                                                                                                                      |
| 71,000                                | (g) The estimate for the current year will be fixed at Rs. 1,34,000 with reference to the actuals of the first five months of the current year and the last seven months of the past year. The estimate for the ensuing year will be taken at about the average of the actuals of the last three years.                                                                                                                                                                                                                                                                                 |
| 62,110                                | (h) The revised estimate is taken at five lakhs with reference to the actuals of the first five months of the current year and the last seven months of the past year. The Collectors' estimates for the ensuing year amounting to Rs. 5,60,000 provide for a small rise in the piece-goods trade and are retained.                                                                                                                                                                                                                                                                     |
| 1,51,019                              | (i) As the receipts under this head in the past year were unusually large, the estimates for the current and the ensuing years will be fixed at the average of the actuals of the three previous years.                                                                                                                                                                                                                                                                                                                                                                                 |
| 1,644                                 | (j) The Collectors' estimates for the current year amount to Rs. 3,75,415 and for the ensuing year to Rs. 4,05,445. The actuals of the first five months of the current year and the last seven months of the past year amount to Rs. 4,22,250. The estimates for both the years may be taken at Rs. 4,05,000.                                                                                                                                                                                                                                                                          |
| 81,313                                | (k) The actuals of the first five months of the current year and the last seven months of the past year amount to Rs. 3,85,045. The estimates for both the current and the ensuing years will be taken at Rs. 3,85,000.                                                                                                                                                                                                                                                                                                                                                                 |
| 1,42,196                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4,59,953                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3,85,649                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 22,904                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10,58,483                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 97                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 9                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 106                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,105                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 32,011                                | (l) The Collectors' estimates under this head are justified by the actuals of the first five months of the current year and the last seven months of the past year.                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 24,260                                | (m) The estimates under this head will be fixed at Rs. 58,000 on the same principle as in the case of Sea Customs Exports.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| ...                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 57,376                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 13,623                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3,478                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 8,258                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 184                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,703                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,389                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 43                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1,426                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 15,059                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

Certified that the actuals of 1897-98 as entered 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.

STATEMENT showing the average Customs receipts for the three years from 1895-96 to 1897-98 and the actuals of the first five months of the same three years and of the current year.

| Heads.                                                                      | Actuals, 1895-96.  |               | Actuals, 1896-97.  |               | Actuals, 1897-98.  |               | Average of three years. |               | Actuals, 1898-99, first five months. |
|-----------------------------------------------------------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|-------------------------|---------------|--------------------------------------|
|                                                                             | First five months. | Whole year.   | First five months. | Whole year.   | First five months. | Whole year.   | First five months.      | Whole year.   |                                      |
| <i>Imperial.</i>                                                            |                    |               |                    |               |                    |               |                         |               |                                      |
| Sea Customs—Imports                                                         | Rs. 16,01,798      | Rs. 33,93,491 | Rs. 10,29,729      | Rs. 28,31,808 | Rs. 13,03,246      | Rs. 32,44,574 | Rs. 13,11,591           | Rs. 31,56,624 | Rs. 10,56,483                        |
| Do. —Exports                                                                | 1,90,744           | 4,36,386      | 2,79,188           | 8,06,146      | 4,06,352           | 7,45,717      | 2,92,095                | 6,62,416      | 2,06,099                             |
| Do. —Miscellaneous                                                          | 200                | 390           | 322                | 375           | 139                | 287           | 220                     | 351           | 106                                  |
| Land Customs                                                                | 54,152             | 1,31,986      | 84,162             | 1,87,106      | 1,28,353           | 2,31,254      | 88,889                  | 1,85,449      | 57,376                               |
| Excise duty on cotton manufactures                                          | 11,188             | 20,194        | 29,259             | 56,295        | 25,177             | 69,474        | 21,874                  | 47,654        | 37,246                               |
| Total, Imperial                                                             | 18,58,082          | 39,82,447     | 14,22,660          | 38,80,730     | 18,63,267          | 42,88,306     | 17,14,669               | 40,50,494     | 13,57,310                            |
| <i>Provincial.</i>                                                          |                    |               |                    |               |                    |               |                         |               |                                      |
| Warehouse and Wharf Rents                                                   | 25,746             | 50,205        | 12,534             | 30,873        | 20,575             | 37,977        | 19,619                  | 39,686        | 21,529                               |
| Miscellaneous                                                               | 10,751             | 32,618        | 18,045             | 37,380        | 12,809             | 32,103        | 13,868                  | 34,034        | 15,959                               |
| Total, Provincial                                                           | 36,497             | 82,823        | 30,579             | 68,253        | 33,384             | 70,080        | 33,487                  | 73,719        | 36,588                               |
| Total                                                                       | 18,94,579          | 40,65,270     | 14,53,239          | 39,48,983     | 18,96,651          | 43,58,386     | 17,48,156               | 41,24,213     | 13,93,898                            |
| <i>Imperial.</i>                                                            |                    |               |                    |               |                    |               |                         |               |                                      |
| Arms, Ammunitions and Military Stores                                       | 22,311             | 58,948        | 18,985             | 46,252        | 21,070             | 51,926        | 20,789                  | 52,375        | 9,288                                |
| Liquors—                                                                    | 4,16,952           | 10,23,810     | 3,89,945           | 10,13,639     | 4,06,381           | 10,18,425     | 4,04,426                | 10,18,625     | 3,41,183                             |
| Spirits and liquors                                                         | 36,860             | 91,004        | 36,035             | 86,884        | 12,638             | 27,389        | 36,021                  | 86,215        | 12,972                               |
| Ale, beer porter and other fermented liquors                                | 45,855             | 1,76,462      | 44,624             | 1,53,969      | 22,536             | 53,369        | 52,603                  | 1,78,206      | 17,793                               |
| Articles of food and drink                                                  | 39,888             | 97,564        | 43,870             | 1,00,546      | 67,329             | 2,10,186      | 47,376                  | 1,09,453      | 71,000                               |
| Chemicals, drugs, medicines and narcotics, and dyeing and tanning materials | 6,57,726           | 10,42,700     | 1,90,739           | 5,81,529      | 2,82,542           | 6,32,263      | 3,77,002                | 7,52,161      | 62,110                               |
| Cotton manufactures                                                         | 113                | 318           | 549                | 1,405         | 1,831              | 4,089         | 831                     | 1,937         | 1,644                                |
| Metals and manufactures of metals—                                          | 1,08,650           | 2,22,429      | 79,590             | 2,06,662      | 88,204             | 2,48,283      | 92,148                  | 2,35,791      | 81,313                               |
| Silver, bullion and coin                                                    | 81,118             | 2,62,015      | 53,875             | 2,25,531      | 1,79,899           | 4,59,953      | 1,04,964                | 3,12,499      | 1,42,196                             |
| Other metals and manufactures of metals                                     | 1,92,325           | 4,09,221      | 1,63,679           | 3,94,026      | 1,53,613           | 3,85,649      | 1,76,431                | 3,96,299      | 1,53,009                             |
| Manufactured articles                                                       |                    | 24,220        | 7,838              | 21,365        | 8,838              | 22,904        |                         | 23,063        | 12,956                               |
| Raw materials and unmanufactured articles                                   | 16,01,798          | 33,93,491     | 10,29,729          | 28,31,808     | 13,03,246          | 32,44,574     | 13,11,591               | 31,56,624     | 10,56,483                            |
| Total, Sea Customs—Imports                                                  |                    |               |                    |               |                    |               |                         |               |                                      |
| Import duty on cotton goods                                                 | 2,345              | 6,963         | 967                | 2,704         | 1,574              | 3,348         | 1,628                   | 4,338         | 1,105                                |
| Do. on other goods                                                          | 22,894             | 51,344        | 27,430             | 58,204        | 21,823             | 51,395        | 24,116                  | 53,648        | 32,011                               |
| Export duty                                                                 | 28,913             | 73,515        | 56,565             | 1,25,876      | 1,04,956           | 1,76,347      | 63,145                  | 1,25,246      | 24,260                               |
| Miscellaneous                                                               |                    | 164           |                    | 322           |                    | 164           |                         | 217           |                                      |
| Total, Land Customs                                                         | 54,152             | 1,31,986      | 84,162             | 1,87,106      | 1,28,353           | 2,31,254      | 88,889                  | 1,83,449      | 57,376                               |

13/11/98.  
PRESS, Print heading of Current only in proceedings and treat the Estimate as an appendix to the order.

To the Revenue Dept.  
To the Board of Rev (S.O.)

" A-4.

G. J. J. J.

11-11-98

20

Read B.P. S.R. No. 295 d.  
28-9-98 (Rev. No. 7004 of 98)

Order (Financial).

The Govt. considers that, pending decision on the question of the transfer of the custody of goods from the colls of Madras to the Harbour Trust Board, credit should be taken for the amount of warehouse and wharf rents should be realized in the current and ensuing years. The Revised and Budget estimates under Provincial Warehouse and wharf rents will accordingly be fixed at Rs 37,900 and Rs 38,300 respectively. The Board's estimates, modified as above are accepted.

9/11/98  
2/11/98

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.  
159

DATED

NUMBER OF COPIES  
REQUIRED.

Order complete. 45.  
Letter only.  
Order complete with Letter.

*dx*

PERMIT No.

CLOSURE TO C. No.

OF GOVERNMENT

OF GOVERNMENT

MENT WITH DITTO.

IS NOT FILED UP, BRING MOUNT FOR DESPATCH  
IN ORIGINAL.

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

*Press*  
*Please show proof*  
*copy*  
*8/11/98*