18/11

Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1077

DATED 18—11—98

INDEXED.

42/42

[Despatch Abstract.]

Budget Estimates

Accepting the —— for 1899—1900 under 1—Refunds & drawbacks, 9—Customs, 26 L—Provincial Statistics—Registration of Sea-Borne Trade, and 30 D-Stationery & Printing — Printing at Private presses—Printing of the Trade & Navigation Returns.

T
18-11-98.

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. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1077, 18th November 1898.

NOVEMBER.

Budget Estimates.

Accepting the — for 1899-1900 under 1. Refunds and Drawbacks, 9. Customs, 26-L. Provincial Statistics—Registration of Sea-borne Trade, and 30-D. Stationery and Printing — Printing of Trade and Navigation Returns.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 300, dated 30th September 1898.

Order—No. 1077, Financial, dated 18th November 1898.

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

(True Extract.)

G. STOKES,
Chief Secretary.

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

Exd. C. M. Thumbuswamy.

[Appendices.

APPENDIX A.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

IMPERIAL.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 4 months, 1898-99.	Average for 3 years.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96.	EXPLANATORY REMARKS.
Customs—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Refunds.*—Collectors' estimates for the current year amount to Rs. 40,200. On a consideration of the actuals of the first four months of the current year as compared with those for the corresponding period of the previous two years, the estimate has been raised to Rs. 45,000, which is also the average of the actuals of the last three years.
Refunds	45,000	45,000	39,700	49,143	11,363	45,148	49,143	49,035	37,267	
Drawbacks	7,300	7,300	7,300	3,791	1,538	7,768	3,791	7,179	12,334	*Drawbacks.*—The sanctioned amount for the current year will be repeated in the revised estimate for the current year and in the budget for the ensuing year as it differs only slightly from the average of the actuals for the last three years, one of which was abnormal.
Total .	52,300	52,300	47,000	52,934	12,901	52,916	52,934	56,214	49,601	

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.					
		Rs.	Rs.	Rs.	Rs.					
Sea Customs—Salaries, Establishment and Contingencies	9A	2,31,100	2,32,400	2,29,000	2,16,503	72,787				
Land Customs—Salaries, Establishment and Contingencies	9B	22,900	24,200	24,000	18,069	5,896				
TOTAL .		2,54,000	2,56,600	2,53,000	2,34,572	78,683				The increase which appears in the revised estimate over the sanctioned budget for the current year is due to the cause stated in remark (*h*) against "Rents, rates and taxes" under Madras.

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
MADRAS	1,24,000		1,27,300		1,24,500		1,21,772		42,200			
OUT-PORTS	1,07,100		1,05,100		1,04,800		94,731		30,587			
Deduct—For rounding .						2,29,300 *300*						
TOTAL .		2,31,100		2,32,400		2,29,000		2,16,503	72,787			

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.								
			MADRAS.								
Salaries—	1	1	Collector* (2,333⅓)[4] . . .	26,880		26,880		26,880		27,685	
	1	1	Exchange Compensation Allowance.	1,905		1,743		2,151		2,492	
				28,785		28,623		29,031		30,177	
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" . .	*9,595*		*9,541*		*9,677*		*10,059*	
					19,190		19,082		19,354		20,118
	1	1	Deputy Collector (700) . .	8,400		(*a*) 7,680		8,400		10,467	
	1	1	Exchange Compensation Allowance.	...		510		...		177	
					8,400		8,190		8,400		10,644
			TOTAL SALARIES .		27,590		27,272		27,754		30,762

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

(*a*) The acting incumbent draws an acting allowance of Rs. 140 in addition to his permanent pay of Rs. 500.

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			Brought forward .		27,590		27,272		27,754		30,762
			GENERAL CORRESPONDENCE DEPARTMENT.								
Establishment—	1	1	Manager (175—10—225) . .	2,700		2,700		2,700			
(*b*)	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20)	2,220		2,220		2,220			
				4,920		4,920		4,920			
			RECORD DEPARTMENT.								
	1	1	Record-keeper (40)	480		480		480			
	1	1	Indexer (25)	300		300		300			
	1	...	Attender (8)	...		...		* 96			
				780		780		876			
			BONDING DEPARTMENT.								
	1	1	Supervisor (175)	2,100		2,100		2,100			
	1	1	Gauger (15)	180		180		180			
				2,280		2,280		2,280			
			IMPORT AND EXPORT DEPARTMENT.								
	1	1	Superintendent (150—10—200) .	2,400		2,280		2,280			
	1	1	Deputy Superintendent (100) .	1,200		1,200		1,200			
	8	8	Clerks 1 (60), 1 (50), 2 (35), 2 (30), 2 (15)	3,240		3,240		3,240			
	3	3	Weighers (10)	360		360		360			
				7,200		7,080		7,080			
			MISCELLANEOUS DEPARTMENT.								
	1	1	Superintendent (125)	1,500		1,500		1,500			
	8	8	Clerks 1 (80), 1 (50), 1 (40), 1 (35), 1 (30), 2 (25), 1 (20) . .	3,660		3,660		3,660			
				5,160		5,160		5,160			
			APPRAISER'S DEPARTMENT.								
	1	1	Head Appraiser (600)	7,200		7,200		7,200			
			Local Allowance (30) . . .	360		360		360			
	1	1	Second Appraiser (400—20—500) .	5,760		5,520		5,520			
	1	1	Third Appraiser (200—10—250) .	3,000		2,880		2,880			
	1	1	Fourth Appraiser (150—10—200) .	2,400		2,280		2,280			
	1	1	Head Examiner (80)	960		960		960			
	8	8	Clerks 1 (60), 2 (50), 1 (40), 1 (35), 1 (30), 1 (25), 1 (15) . .	3,660		3,660		3,660			
	1	1	Gauger (20)	240		240		240			
	1	1	Exchange Compensation Allowance .	411		376		445			
				23,991		23,476		23,545			
			ACCOUNT AND BILL DEPARTMENT.								
	1	1	Accountant (125)	1,500		1,500		1,500			
	1	1	Assistant Accountant (85) . .	1,020		1,020		1,020			
	2	2	Accountants and Bill Calculators (70), (50)	1,440		1,440		1,440			
	11	11	Clerks 1 (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660		3,660		3,660			
				7,620		7,620		7,620			
			Carried over .	51,951	27,590	51,316	27,272	51,481	27,754		30,762

Accounts, 4 months, 1898-99. Rs.	EXPLANATORY REMARKS.
8,869	
	(*b*) For scale of establishment—*vide* proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.
	* The intended proposals for this increase were not submitted pending the proposed transfer of the custody of goods to the Harbour Trust Board.
	The actual salary which each of the undermentioned officers, whose salaries are progressive, will draw on 1st April 1899 is noted below, as required by Rule 58 of the Budget Rules :—
	General Correspondence Department— Rs.
	Manager 225
	Import and Export Department—
	Superintendent 200
	Appraiser's Department—
	Second Appraiser 480
	Third Appraiser 250
	Fourth Appraiser 200
	Beach Department—
	3 Preventive officers ... ... 70 each.
	1 Preventive officer 65
8,869	

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*cont.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 4 months, 1898-99.	Explanatory Remarks.
			Brought forward .	Rs. 51,951	Rs. 27,590	Rs. 51,316	Rs. 27,272	Rs. 51,481	Rs. 27,754	Rs.	Rs. 30,762	Rs. 8,869	
			CASH DEPARTMENT.										
Establishment—contd.	1	1	Cash-keeper (100) . . .	1,200		1,200		1,200					
	1	1	Clerk (25)	300		300		300					
	3	3	Shroffs (25), (20), (15) . . .	720		720		720					
				2,220		2,220		2,220					
			BAGGAGE DEPARTMENT.										
	1	1	Baggage Superintendent and Preventive Officer (85) . . .	1,020		1,020		1,020					
	1	1	Assistant do. (55) . . .	660		660		660					
				1,680		1,680		1,680					
			STATEMENT DEPARTMENT.										
	10	10	Clerks 1 (75), 1 (40), 1 (35), 3 (30), 1 (25), 2 (20), 1 (15) . . .	3,840		3,840		3,840					
			CHEMICAL TESTING DEPARTMENT.										
	2	2	Testers (125), (65) . . .	2,280		2,280		2,280					
	1	1	Attender (8)	96		96		96					
				2,376		2,376		2,376					
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.							75,741		26,038	
	7	7	Clerks 1 (35), 1 (30), 1 (25), 1 (20), 3 (15)	1,860		1,860		1,860					
	1	1	Weigher (10)	120		120		120					
				1,980		1,980		1,980					
			BEACH DEPARTMENT (IRON AND TIMBER).										
	4	4	Preventive Officers (50—5—75) .	3,300		3,060		3,060					
	4	4	Clerks (50), (30), (25), (20) . .	1,500		1,500		1,500					
	32	32	Tide Waiters (12) . . .	4,608		4,608		4,608					
	1	1	Weigher (10)	120		120		120					
	...	2	Boat Lascars 2 (7) . . .	(*d*) 168		70		...					(*d*) Lascars for the boat sanctioned in G.O., Mis. No. 2425, dated 6th June 1898. A proposition statement has been submitted through the Accountant-General for sanction in Board's Proceedings, Mis. No. 3237, dated 15th August 1898. Provision has been made for 5 months in the revised estimate. As the amount is very small, it has been thought unnecessary to remove this item to the special appendix ordered to be added to the budget in G.O., No. 792, Financial, dated 14th September 1898.
				9,696		9,358		9,288					
			OFFICE SERVANTS.										
	71	71	Servants 1 (14), 1 (12), 4 (10), 29 (8), 34 (7), 2 (5). . . .	6,552		6,552		6,552					
	12	...	Servants 1 (12), 1 (10), 4 (8), 6 (7) .	...		...		(*e*) 1,152					(*e*) The intended proposals for this increase were not submitted pending the proposed transfer of the custody of goods to the Harbour Trust Board.
				6,552		6,552		7,704					
			OVERTIME FEES.										
			Fees to Clerks for working out of office hours	6,000		(*f*) 5,700		5,000		5,741		1,731	(*f*) *Overtime fees.*—The Collector's revised estimate of Rs. 6,000 for the current year is reduced to Rs. 5,700 with reference to the actuals of the first four months of the current year and the last eight months of the past year. His estimate for the ensuing year will be retained as it is stated that fees on the increments of the salaries of preventive officers are provided for.
					86,295		85,022		85,569				
			Add or *Deduct*—For rounding .		*127*		65		*217*				
			TOTAL ESTABLISHMENT .		86,168		85,087		85,352		81,482		
Allowances—			Travelling and Tentage Allowance .	50		50		50		50		...	69
			Conveyance Allowance . . .	300		300		300		300		100	300
													369
					350		350		350		350		
Supplies and Services—			Rewards	3,000		(*g*) 2,500		3,000		2,629		657	2,746
			Boat-hire	...		25		75		26		...	
			Registration Charges . . .	4		4		4		9		...	
			Harbour Dues and Cranage on Unclaimed Goods . . .	50		50		50		59		5	269
			Remittance of Treasure . . .	2		2		2		...		...	
			Petty Construction and Repairs .	...		23		423		450		...	
			Conveyance of suspected articles to the Chemical Examiner . .	10		10		...		...		...	
					3,066		2,614		3,554		3,173	662	3,015
			Carried over .		1,17,174		1,15,323		1,17,010		1,15,767		

	Average of three years.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96.
	Rs.	Rs.	Rs.	Rs.
1,731	4,903	5,741	4,678	4,289
...	69	50	...	157
100	300	300	300	300
	369	350	300	457
657	2,746	2,629	3,692	1,917
...				
...				
5	269	541	170	93
...				
...				
...				
662	3,015	3,173	3,862	2,010

(*g*) *Rewards.*—The Collector's Estimate of Rs. 3,000 under 'Rewards' for the current year is reduced to Rs. 2,500 with reference to the actuals in the first four months of the current year. His estimate for the ensuing year will be retained.

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*contd.*	Budget Estimate, 1899–1900. Rs.	Budget Estimate, 1899–1900. Rs.	Revised Estimate, 1898–99. Rs.	Revised Estimate, 1898–99. Rs.	Budget Estimate, 1898–99. Rs.	Budget Estimate, 1898–99. Rs.	Accounts, 1897–98. Rs.	Accounts, 1897–98. Rs.
		Contingencies— Brought forward		1,17,174		1,15,323		1,17,010		1,15,767
		Postage Charges	150		150		150		166	
		Telegraph Charges	60		60		60		42	
		Rents, Rates and Taxes	3,500		(*h*) 7,100		3,500		3,613	
		Purchase of European Articles each costing less than Rs. 5	...		...		...			
		Purchase of European Articles each costing not less than Rs. 5	...		...		...			
		Purchase of Country Articles each costing less than Rs. 50	(*i*)340		360		310		409	
		Purchase of Country Articles each costing not less than Rs. 50								
		Telephone Charge	(*j*) 160		(*j*) 160		...			
		Purchase of Periodicals	* 120		* 120		15		155	
		Subscription to Newspapers					130		101	
		Cost of Europe Stores (including Freight)	(*k*) 350		1,200		1,200		404	
		Landing and Shipping Charges	10		30		30		1	
		Petty Repairs to Buildings	100		350		350		13	
		Liveries and Clothing of Servants	350		550		550		346	
		Peons' Belts and Badges	(*l*) 100		...		...		40	
		Carriage of Stationery and Records	20		20		20		2	
		Petty Carriage and Cooly Charges	25		...		...		31	
		Cloth for Records	20		20		20		3	
		Record-racks, Boards, etc.	...		30		30		18	
		Table Cloth	20		20		20		...	
		Advertisements	25		25		25		40	
		Repairs to Instruments	40		40		40		42	
		Clock-winding and Repairing	380		420		420		310	
		Hot and Cold Weather Charges	100		100		100		67	
		Binding Charges	90		90		90		82	
		Lighting Charges	(*i*)351		367		335		57	
		Office Expenses	15		15		30		42	
		Miscellaneous	30		50		15		14	
		Sweeper's Allowance	(*m*) 500		...		50		7	
		Petty Repairs to Furniture	...		(*n*) 700		...		...	
		Repairs to Hydrants		6,856		11,977	...	7,490	...	6,005
		Purchase of a boat		1,24,030		1,27,300		1,24,500		1,21,772
		Deduct—For rounding		*30*						
		TOTAL, SEA CUSTOMS, MADRAS		1,24,000						
		OUT-PORTS.								
8	8	*Establishment*—(*o*) Superintendents and Assistant Superintendents 1 (150), 1 (130), 4 (125), 1 (120), 1 (100)	12,000				12,000			
12	12	Superintendents and Assistant Superintendents 2 (85), 9 (70), 1 (60)	10,320		36,480		10,320		33,026	
37	37	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	14,520				14,520			
5	5	Exchange Compensation Allowance	445		378		503		583	
99	99	Clerks 1 (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	20,796				20,796			
320	320	Servants 1 (10), 26 (7), 258 (6), 24 (5), 1 (3), 1 (2), 9 (1)	22,488		43,116		22,488		40,645	
		The pay of Sub-Inspectors who take the place of Sea Customs Superintendents deputed for training in the Madras Custom House	...		1,380		...		...	
		Patrol Boat Establishment (Temporary)	1,000		1,000		1,000		...	
		Famine batta	...		...		...		471	
		Fees to Clerks for working out of office hours	11,065		11,165		11,475		10,736	
				92,634		93,519		93,102		85,461
		Allowances— Travelling Allowance	975		1,070		1,095		828	
		Boat-hire		975		1,070		1,095		828
		Supplies and Services— Rewards	160		160		100		161	
		Petty Construction and Repairs	50		210		210		44	
		Remittance of Treasure	(*p*)5,810		4,255		4,939		3,803	
		Cost of Sample Spirits	200		224		224		195	
		Fees for accompanying Drawback Goods to Steamers	100		160		160		71	
		Conveyance of suspected articles	50		50		50		...	
		Registration Fees	32		32		20		12	
		Arms, Accoutrements and Ammunition	10		10		10		1	
			1,000							
				7,412		5,101		5,713		4,287
		Carried over		1,01,021		99,690		99,910		90,576

Accounts, 4 months, 1898–99. Rs.	Average. Rs.	Accounts. 1897–98. Rs.	Accounts. 1896–97. Rs.	Accounts. 1895–96. Rs.	EXPLANATORY REMARKS.
58	140	166	141	114	
6	39	42	50	24	
4,029	4,331	3,613	4,717	4,662	(*h*) The increase in the revised estimate under "Rents, Rates and Taxes" is stated by the Collector to be due to the inclusion of the amount of ground rent levied on iron stored in the Iron yard and paid over to the Harbour Trust Board as per G.O., Mis. No. 3227, dated 28th June 1897.
					(*i*) Particulars are furnished in Appendix C.
					(*j*) Provision is made in the revised and budget estimates with reference to the actual charge for 1897-98 for the Government Telephone System under G.O., No. 303 W., dated 2nd February 1897.
					(*k*) As per forecast submitted in Board's Proceedings, Mis. No. 3460, dated 26th August 1898, and forwarded to the Secretary of State in G.O., Mis. No. 3680, Revenue, dated 9th September 1898.
707	2,155	2,184	1,581	2,701	(*l*) Woollen shoulder belts for peons.
					* As per Statement of Periodicals in G.O., No. 772, Financial, dated 6th September 1898.
					(*m*) This amount is provided for the cleaning of water pipes which are reported to be clogged.
					(*n*) Purchase of a boat sanctioned in G.O., Mis. No. 2425, dated 6th June 1898. The boat is under construction.
4,800	6,665	6,005	6,489	7,501	
42,200					
					(*o*) For scale of establishment—*vide* Appendix B.
10,759					
76					
13,670					
...					
304					
...					
3,526	10,851	10,736	10,948	10,870	
28,335	...	...	...	...	
364	937	828	878	1,106	
63	106	161	68	88	
9	22	44	20	1	
559	4,305	3,803	3,652	5,459	(*p*) *Petty Construction and Repairs.*—A list of Petty Construction and Repair works (Appendix D) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 535.
81					
24					
...	261	279	285	221	
...					
1					
737	4,694	4,287	4,025	5,769	

EXPENDITURE.

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

	OUT-PORTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
	Brought forward .		1,01,021		99,690		99,910		90,576
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	45		50		70			
	Purchase of Country Articles each costing less than Rs. 50	400		538		448		335	
	Purchase of Country Articles each costing not less than Rs. 50	...		50		50			
	Purchase of Books	3		3		3		3	
	Purchase of Scales and Weights . . .	...		120		120		8	
	Cost of Europe Stores (including Freight) .	*600		100		100		132	
	Landing and Shipping Charges . . .	40		40		55		17	
	Repairs to Furniture	115		105		90		106	
	Repairs to Boats	25		25		25		21	
	Liveries and Clothing of Servants . .	35		35		35		22	
	Peons' Belts and Badges	57		30		17		2	
	Carriage of Stationery and Records . .	120		187		202		111	
	Cloth for Records	70		70		73		84	
	Record-racks, Boards, etc.	90		65		65		5	
	Table Cloth	10		18		18		...	
	Hot and Cold Weather Charges . . .	50		110		110		21	
	Sweepers' Allowances and Scavenging Expenses	38		38		43		21	
	Cleaning Machines and Repairs to Instruments	50		50		50		...	
	Telegraph Charges	150		2		190		129	
	Telephone Charges	...		... 0		...		8	
	Rents, Rates and Taxes	2,000		2,1		1,884		1,950	
	Binding Charges	50		32		94		50	
	Office Expenses	150		299		314		137	
	Oil for Lamps and other Saderward Charges .	902		981		987		770	
	Miscellaneous	...		...02		...		84	
	Petty Carriage and Cooly Charges . .	82				20		93	
	Cost of Stationery	...		... 82		...		24	
	Packing Charges	...		...		...		22	
	Liverses and Clothing of Servants . .	1,000		...		...		...	
			6,082		5,330		5,063		4,155
			1,07,103		1,05,020		1,04,973		
	Add or Deduct—For rounding .		3		80		173		
	TOTAL OUT-PORTS .		1,07,100		1,05,100		1,04,800		94,731

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

	Numbers. 1898-99.	Numbers. 1899-1900.								
Establishment— (*q*)	3	3	Superintendents 1 (150), 2 (60) .	3,240		3,240		3,240		
	23	23	Superintendents 1 (40), 4 (30), 8 (20), 8 (15), 2 (10) . . .	5,520		5,520		5,520		4,968
	23	23	Clerks 1 (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984		3,984		3,984		
	61	61	Servants 1 (12), 1 (10), 9 (8), 19 (7), 24 (6), 7 (1)	4,536		4,536		4,536		9,306
	2	2	Female Searchers (25), (20) . .	540		540		540		
			Famine Batta	...		...		...		...
			House-rent Allowance . . .	(*r*) 234		234		...		12
Allowances—			Travelling Allowance	200	18,054	200	18,054	190	17,820	200 14,286
Supplies and Services—			Rewards	510	200	610	200	510	190	318 200
			Petty Construction and Repairs . .	(*s*) 2,752		3,494		3,843		1,877
			Repairs to Boats	20		...		...		29
			Remittance of Treasure	30		30		30		28
			Boat-hire	60		60		60		44
			Registration Charges	...		5		5		4
			Cost of Sample Spirits	...		...		...		8
Contingencies—			Purchase of European Articles each costing less than Rs. 5	20	3,372	20	4,199	...	4,448	2,308
			Purchase of European Articles each costing not less than Rs. 5	...		100		20		
			Purchase of Country Articles each costing less than Rs. 50	100		223		223		90
			Purchase of Country Articles each costing not less than Rs. 50	...		...		...		
			Carried over .	120	21,626	343	22,453	243	22,458	90 16,794

Accounts, 4 months. 1898-99. Rs.	—	Average. Rs.	Accounts. 1897-98. Rs.	Accounts. 1896-97. Rs.	Accounts. 1895-96. Rs.	EXPLANATORY REMARKS.
61	Rents, rates and taxes.	2,052	1,950	2,048	2,157	
... 7	Telegraph charges ...	88	129	85	50	
...	The remaining items under contingencies.	3,005	2,076	2,260	4,680	
... 18	Total ...	5,145	4,155	4,393	6,887	
27						
...						
... 17						
20						
...						
... 24						
6						
... 54						
... 580						
21						
29						
232						
27						
20						
2						
6						
...						
1,151						
30,587						

* As per forecast of stores submitted in Board's Proceedings, Mis. No. 3460, dated 26th August 1898, and forwarded to the Secretary of State in G.O., Mis. No. 3680, Revenue, dated 9th September 1898.

(*q*) For scale of establishment—*vide* Appendix B.

Accounts, 4 months. 1898-99. Rs.	—	Average. Rs.	Accounts. 1897-98. Rs.	Accounts. 1896-97. Rs.	Accounts. 1895-96. Rs.
1,675	Travelling Allowance.	318	200	142	611
3,495	Rewards	134	318	22	63
...	Petty construction and repairs	1,696	1,877	2,278	933
5,170	Remittance of treasure	24	28	21	24
70	Repairs to boats ...	10	29	...	...
83	Boat hire	50	44	48	58
155	Registration charges...	2	4	1	...
... 6	Cost of sample spirits.	3	8	...	...
6	Total ...	1,919	2,308	2,370	1,078
14					
...					
...					
258					
6					

(*r*) *House-rent allowance.*— This was sanctioned in G.O., No. 1877, Revenue, dated 7th December 1881, and G.O., Mis. No. 5768, Revenue, dated 10th November 1897, for the Customs establishment at the Pondicherry Railway station. This Charge is now shown separately as "House-rent allowance" instead of under "Rents, rates and taxes" as hitherto.

(*s*) For particulars—*vide* Appendix D.

The amount which is entered as reserve for incomplete and urgent works is Rs. 444.

EXPENDITURE.

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

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	120	21,626	343	22,453	243	22,458	90	16,794
Contingencies—contd.	Peons' Belts and Badges	15		10		...		...	
	Repairs to Furniture	14		14		8		6	
	Liveries and Clothing of Servants . .	*75		50		...		19	
	Carriage of Stationery and Records . .	25		25		25		5	
	Record-racks, Boards, etc.	18		18		18		1	
	Office Scales and Weights	12		280		250		2	
	Telegraph Charges	20		20		20		2	
	Rents, Rates and Taxes	11		11		207		196	
	Binding Charges	16		15		15		...	
	Oil for Office Lamps, etc.	741		795		745		759	
	Office Expenses	65		65		80		48	
	Sweepers' Allowance	123		123		123		115	
	Miscellaneous	...		...		...		14	
	Petty Carriage and Cooly Charges . .	19		19		...		18	
			1,274		1,788		1,734		1,275
	Deduct—For rounding .				24,241 *41*		24,192 *192*		
	TOTAL .		22,900		24,200		24,000		18,069

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

Number. 1898–99.	Number. 1899–1900.	PROVINCIAL. DETAILS.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
		Registration of Sea-borne Trade.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Board's Establishment*								
		Permanent—								
Establishment— 19	19	Clerks 1 (150), 1 (75), 1 (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240		9,240		9,240		9,856	
3	3	Servants (10), (12), (7)	348		348		348			
		Temporary (four months only) 4 (25)	400		400		400			
		Contingencies	..	9,988	..	9,988	..	9,988		9,856
15	15	District Establishment— Permanent 1 (45), 10 (35), 1 (30), 3 (15)	5,640		5,640		5,640		5,748	
Allowances—		Travelling allowance	42	5,640	42	5,640	42	5,640		5,748
				42		42		42		
		Total, Registration of Sea-borne Trade		15,670		15,670		15,670		15,604

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

PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Trade and Navigation returns	4,600	4,600	4,000	3,925

* This establishment does also all the customs work of the Board's office.

Accounts, 4 months, 1898–99.	EXPLANATORY REMARKS.
Rs.	
3	
3	
...	
4	
...	
...	
3	
78	
...	
246	
11	
39	
...	
5	
398	
5,896	

—	Average.	Accounts. 1897–98.	1896–97.	1895–96.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes .	196	196	195	196
Telegraph Charges . .	1	2	...	2
The remaining items under contingencies . .	1,034	1,077	1,065	960
Total .	1,231	1,275	1,260	1,158

* As per G.Os., Mis. Nos. 1073, Revenue, dated 12th December 1893 and 1690, dated 21st April 1898.

Accounts, four months, 1898–99.	EXPLANATORY REMARKS.
Rs.	
3,229	
1,876	
5,105	
..	The increase in the budget estimate for the ensuing year and in the revised estimate for the current year is due to the increase caused in the size of the volume of Sea-borne Trade and Navigation by printing it in accordance with the revised classified list of articles prescribed by the Director-General of Statistics for the returns of Sea-borne Trade—*vide* Government Order, Mis. No. 1746, Revenue, dated 1st April 1897.

APPENDIX B.

9.—CUSTOMS.

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

APPENDIX C.

	Budget Estimate for 1899-1900.
DETAILS OF COUNTRY ARTICLES BUDGETTED FOR.	
Correspondence Department.	RS.
Three teakwood stools at Rs. 2 each	6
One letter weighing scale with weights and box	55
Import Department.	
Two chairs for Preventive officers	8
Two do. for the gates	8
One tin office-box for the Import Superintendent to secure harbour passes, keys, &c. ...	6
Cash Department.	
One remittance box with iron clamps similar to the box now in use	25
Appraiser's Department.	
Four arm chairs with cane seats	20
One table with yard measurement in brass	50
Three punkahs	50
One cane mat for new room	100
Baggage Department.	
Two stools	7
Two safe locks	5
Total ...	340

DETAILS OF "OFFICE EXPENSES AND MISCELLANEOUS."

	RS.
Expenses on account of fire engine, fire pipes, &c.	50
Supplies received from the Medical Store Department for the use of Testing Department.	80
Cost of painting buckets	5
Cost of ice, soda, towels, matches, wicks for spirit lamps and repairs to pipes, stills, &c. for the Testing Department	100
Cost of grease, neat foot oil, cocoanut oil, wax and camphor for cleaning fire engines and other machines	30
Cost of firewood for making ink, tin vessels and funnels and wooden scissors and spoons.	5
Cost of candles	2
Cost of repairing brass seals	6
Cost of empty bottles for taking samples	2
Cost of pad for muchi	2
Bung drivers	2
Cost of repairing old lanterns...	5
Cost of one gross pint corks for the Bonding Department	2
Cost of cobweb brooms	1
Match boxes, brooms, vinegar and winnows	5
Cork screw	1
Hammer	1
One five-gallon pot	52
One copper funnel, large size	
One do. do. small size	
One do. plate, large size	
Three do. drenches with two handles on each side	
One bung nail with square top	
Three wooden covers for tubs with handles at top	
Total ...	351

APPENDIX D.

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900.

District.	Locality.	Number.	Description of works.	Budget Estimate for 1899–1900.
			SEA CUSTOMS.	
			Original Works.	RS.
	Calingapatam	1	Construction of a shed in front of the Sea Customs office for the examination of goods	75
			Repairs.	
Ganjám		1	Repairs to the Customs building	
	Gopalpur	2	Removal of sand accumulated in front of the Customs house	50
	Baruva	3	Repairs to the Customs building	100
		4	Maintenance of casuarina plantation	100
	Calingapatam	5	Repairs to the Customs building and cook-house ..	100
			Total, Repairs ..	450
			Total, Original Works and Repairs ..	525
			Original Works—Nil.	
			Repairs.	
Vizagapatam ..	Vizagapatam, Bimlipatam.	1	Petty repairs, viz., white-washing, painting, and tarring doors and windows of the offices of the Customs Superintendents of Vizagapatam and Bimlipatam.	100
			Repairs.	
	Narsapur	1	Repairing Sea Customs house	10
	Cocanada	2	Do. do.	130
Gódavári ..	Coringa	3	Repairing the ghâti shed and boat shed	50
		4	Repairing Customs road	25
			Total, Repairs ..	215
			Repairs.	
	Bandar fort	1	Repairs of pandals in front of the office	25
		2	Upkeep of port boats	30
Kistna	Nizampatam	3	White-washing the office building	40
		4	Do. do.	10
	Ipurupalem	5	Do. do.	10
			Total, Repairs ..	115
			Repairs.	
South Arcot ..	Cuddalore	1	Sea Customs buildings	100
	Porto Novo	2	Do. do.	100
			Total, Repairs ..	200
			Original Works.	
		1	Improving the treasury room in the Sea Customs office	50
	Negapatam	2	Erecting a verandah in front of the peons' shed ..	100
		3	Constructing a latrine near the godown under construction	70
	Velanganni	4	Repairing Sea Customs office	50
		5	Constructing a new Sea Customs office at Point Calimere	400
	Point Calimere ..	6	Constructing a peon's hut at Point Calimere ..	180
Tanjore	Topputturai	7	Do. do. at Topputturai	
			Total, Original Works ..	850
			Repairs.	
	Tirumalavasal ..	1	White-washing the Customs office building and the weighing shed	8
	Tranquebar	2	Plastering and yellow-washing the ceiling and walls of the Sea Customs house	60

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			SEA CUSTOMS—*cont.*	RS.
			Repairs—cont.	
		3	Repairing the roofing and shifting tiles of the godown rooms attached to the Sea Customs office building	400
	Negapatam	4	Repairing the roofing and shifting tiles of the shed in front of the office	80
		5	Flooring with granite a portion of the court-yard of the Customs house	200
Tanjore—*cont.* ..		6	Painting the doors and windows of the office	50
	Topputturai	7	Repairing the new Customs house at Topputturai ..	200
	Adirampatnam ..	8	White-washing the Customs office	13
		9	Repairing the top of the goods shed	7
			Total, Repairs ..	1,018
			Total, Original Works and Repairs ..	1,868
			Original Works.	
	Pamban	1	Construction of a wooden screen in front of the Sea Customs office	80
	Tondi	2	Putting wire fence for enclosing the landing place in front of the Sea Customs office	320
			Total, Original Works ..	400
Madura ..			*Repairs.*	
	Tondi	1	Repairing the record room and white-washing the same	20
	Kilakarai	2	Repairing the terrace over the treasury room ..	50
		3	Repairing a thatched shed	5
	Devipatnam	4	Repairing the thatched sheds and plastering the Customs office	195
			Total, Repairs ..	270
			Total, Original Works and Repairs ..	670
			Original Works.	
	Kayalpatnam	1	Sinking a well in the office compound	74
		2	Erecting a shed in front of the office	25
			Total, Original Works ..	99
			Repairs.	
		1	Opening five windows in the office room for ventilation and light	75
		2	Putting up a wooden railing to keep parties out of the clerks' room	15
Tinnevell ..	Tuticorin	3	Putting up a railing in front of office	50
		4	Erecting a wall between the record room and godown.	10
		5	White-washing the office buildings	20
	Kayalpatnam	6	White-washing the office buildings	5
	Kulasekarapatnam ..	7	White-washing the office buildings	5
			Total, Repairs ..	180
			Total, Original Works and Repairs ..	279
			Repairs.	
South Canara ..	....	1	Monsoon repairs and white-washing the Customs buildings in the district	190
			Repairs.	
	Tellicherry	1	Customs house	200
	Kallai	2	Do.	22
Malabar ..	Badagara	3	Do.	39
	Quilandi	4	Do.	30

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			SEA CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Malabar—*cont.*	Calicut	5	Customs house (old and new)	509
	Beypore	6	Do.	50
	Cochin	7	Do.	263
			Total, Repairs ..	1,113
			Total allotment for works ..	5,275
			Reserve ..	535
			Grand Total ..	5,810
			LAND CUSTOMS.	
			Original works.	
Gódávari ..	Yanam frontier ..	1	Constructing four circular huts for the Yanam frontier establishment	300
			Repairs.	
		1	Repairing the huts of the Yanam frontier establishment	10
		2	Repairing Amins' offices	50
		3	Do. Gumastah's shed	150
		4	Do. bridges	110
		5	Sinking wells at the ghâtis	20
			Total, Repairs ..	340
			Total, Original works and Repairs ..	640
			Original works.	
South Arcot ..	Kandamangalam sayer ..	1	Construction of a peon's house	100
			Repairs.	
	Madalapet sayer ..	1	Erecting compound walls to the 2nd gumastah's house	180
		2	Erecting compound walls to peons' houses	80
		3	Sinking a well in gumastah's quarters	50
	Valdavur sayer ..	4	Erecting four buttresses to the house of the sayer gumastah and repairing the same	50
		5	Repairing and whitewashing the peon's house ..	10
		6	Repairing the sayer gate	15
	Karadikuppam ..	7	Extending the peon's house by erecting a back verandah	40
		8	Erecting compound walls to the backyard of the gumastah's house	25
	Mortandichavady ..	9	Renewing the door frames and door of the treasury room of the Sayer cutcherry	20
		10	Rethatching the peon's house	30
		11	Whitewashing the Sayer office and the shed in front of the peon's house	15
	Thukkanampakkam ..	12	Demolishing weak parts of the Sayer Superintendent's quarters and repairing them	400
			Total, Repairs ..	915
			Total, Original works and Repairs ..	1,015
			Original works.	
Tanjore	Peralam	1	Constructing two circular huts for peons at Peralam .	200
			Repairs.	
	Sannamangalam ..	1	Repairing the Customs office building	100
	Kandangudi	2	Repairing the shed in front and flooring	50
		3	Constructing pials and flooring the shed	100

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			LAND CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Tanjore—*cont.*	Nandalar	4	Replacing the tin drainage pipes attached to the roof.	15
		5	Repairing the pial in the shed	10
	Nalladai	6	Do. the office building	75
		7	Do. the shed in front	25
			Total, Repairs ..	375
			Total, Original works and Repairs ..	575
			Repairs.	
Malabar	Mondole	1	Repairing chowkies	78
			Total allotment for works ..	2,308
			Reserve ..	444
			Total ..	2,752

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October 18th.

Proceedings, No. 300, 30th September 1898.

SEPTEMBER.

Submitting to Government the budget estimates for 1899–1900 and the revised estimates for 1898–99 of refunds and drawbacks and of charges for customs, the establishment for the registration of sea-borne trade, and the printing of the trade volume.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

RESOLUTION—No. 300, dated 30th September 1898.

The accompanying budget estimates of refunds and drawbacks and of charges for 1899–1900 for (1) customs, (2) establishment for the registration of sea-borne trade, and (3) printing the trade and navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

2. The budget has been retained after the due date for the purpose of adding the appendix required by G.O., No. 792, Financial, dated 14th September 1898.

(True Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department, with budget estimates.
Copy to the Accountant-General, Madras, with budget estimates.
" " Collector of Sea Customs, Madras, with budget estimates.

Ed. P. Seetharam.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

IMPERIAL.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 4 months, 1898-99.	Average for 3 years.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Customs—									
Refunds	45,000	45,000	39,700	49,143	11,363	45,148	49,143	49,035	37,267
Drawbacks	7,300	7,300	7,300	3,791	1,538	7,768	3,791	7,179	12,334
Total	52,300	52,300	47,000	52,934	12,901	52,916	52,934	56,214	49,601

EXPLANATORY REMARKS.

The form given in Rule 10 of the "Instructions relating to the preparation of Budget Estimates" not being applicable, the following certificate is appended:—

"The figures of actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors and the audited figures are adopted by the Board."

Refunds.—Collectors' estimates for the current year amount to Rs. 40,200. On a consideration of the actuals of the first four months of the current year as compared with those for the corresponding period of the previous two years, the estimate has been raised to Rs. 45,000, which is also the average of the actuals of the last three years.

Drawbacks.—The sanctioned amount for the current year will be repeated in the revised estimate for the current year and in the budget for the ensuing year as it differs only slightly from the average of the actuals for the last three years, one of which was abnormal.

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.		
		Rs.	Rs.	Rs.	Rs.		
Sea Customs—Salaries, Establishment and Contingencies	9A	~~2,30,400~~ 231100	2,32,400	2,29,000	2,16,503	72,787	
Land Customs—Salaries, Establishment and Contingencies	9B	~~28,000~~ 22900	24,200	24,000	18,069	5,896	
TOTAL		~~2,58,400~~ 254000	2,56,600	2,53,000	2,34,572	78,683	

The increase which appears in the revised estimate over the sanctioned budget for the current year is due to the cause stated in remark (*h*) against "Rents, rates and taxes" under Madras.

The increase occurs under 'Rents, rates & taxes' and is due to the inclusion of the amount of ground rent levied on iron stored in the iron yard and paid over to the H.-T.-B. as per G.O. No. 3227 dt. 28-6-97.

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS	1,24,200		1,27,300		1,24,500		1,21,772		42,200
OUT-PORTS	~~1,06,200~~ 107100		1,05,100		1,04,800		94,731		30,587
						2,29,300			
Deduct—For rounding						300			
TOTAL		~~2,30,400~~ 231100		2,32,400		2,29,000		2,16,503	72,787

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.							
			MADRAS.							
Salaries—	1	1	Collector* (2,333⅓)[4]	26,880		26,880		26,880		27,685	
	1	1	Exchange Compensation Allowance.	~~1,829~~ 1905	~~1905~~	1,743	1793	2,151		2,492	
				~~28785~~							
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" (p.).	~~28,709~~		28,623		29,031		30,177	
				~~9,569~~ 9595		9,541		9,677		10,059	
				~~19,140~~ 19190		19,082		19,354		20,118	6,345
	1	1	Deputy Collector (700)	8,400		(*a*) 7,680		8,400		10,467	2,370
	1	1	Exchange Compensation Allowance.	...		510		...		177	154
					8,400		8,190		8,400		10,644
			TOTAL SALARIES		~~27,540~~ 27590		27,272		27,754		30,762	8,869

(*a*) The acting incumbent draws an acting allowance of Rs. 140 in addition to his permanent pay of Rs. 500.

* Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants—See Note * page and Note *c*, page .

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*contd.*	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.
		Brought forward	~~27,540~~	27,272	27,754	30,762
		GENERAL CORRESPONDENCE DEPARTMENT.				
Establishment—(b) 1	1	Manager (175—10—225)	2,700	2,700	2,700	
5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20)	2,220	2,220	2,220	
			4,920	4,920	4,920	
		RECORD DEPARTMENT.				
1	1	Record-keeper (40)	480	480	480	
1	1	Indexer (25)	300	300	300	
1	...	Attender (8)	...	...	* 96	
			780	780	876	
		BONDING DEPARTMENT.				
1	1	Supervisor (175)	2,100	2,100	2,100	
1	1	Gauger (15)	180	180	180	
			2,280	2,280	2,280	
		IMPORT AND EXPORT DEPARTMENT.				
1	1	Superintendent (150—10—200)	2,100	2,280	2,280	
1	1	Deputy Superintendent (100)	1,200	1,200	1,200	
8	8	Clerks 1 (60), 1 (50), 2 (35), 2 (30), 2 (15)	3,240	3,240	3,240	
3	3	Weighers (10)	360	360	360	
			7,200	7,080	7,080	
		MISCELLANEOUS DEPARTMENT.				
1	1	Superintendent (125)	1,500	1,500	1,500	
8	8	Clerks 1 (80), 1 (50), 1 (40), 1 (35), 1 (30), 2 (25), 1 (20)	3,660	3,660	3,660	
			5,160	5,160	5,160	
		APPRAISER'S DEPARTMENT.				
1	1	Head Appraiser (600)	7,200	7,200	7,200	
		Local Allowance (30)	360	360	360	
1	1	Second Appraiser (400—20—500)	5,760	5,520	5,520	
1	1	Third Appraiser (200—10—250)	3,000	2,880	2,880	
1	1	Fourth Appraiser (150—10—200)	2,400	2,280	2,280	
1	1	Head Examiner (80)	960	960	960	
8	8	Clerks 1 (60), 2 (50), 1 (40), 1 (35), 1 (30), 1 (25), 1 (15)	3,660	3,660	3,660	
1	1	Gauger (20)	240	240	240	
1	1	Exchange Compensation Allowance	411	376	445	
			23,991	23,476	23,545	
		ACCOUNT AND BILL DEPARTMENT.				
1	1	Accountant (125)	1,500	1,500	1,500	
1	1	Assistant Accountant (85)	1,020	1,020	1,020	
2	2	Accountants and Bill Calculators (70), (50)	1,440	1,440	1,440	
11	11	Clerks 1 (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660	3,660	3,660	
			7,620	7,620	7,620	
		Carried over	51,951	~~27,540~~ 51,316	27,272 51,481	27,754 30,762

Accounts, 4 months, 1898-99. Rs.	EXPLANATORY REMARKS.
8,869	The figures for actual charges are furnished to the Board monthly by the Accountant General and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot, therefore, be furnished for customs charges. The figures for establishment being furnished in lump no detail can be given under the head of "accounts."
	(*b*) For scale of establishment—*vide* proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.
	* The intended proposals for this increase were not submitted pending the proposed transfer of the custody of goods to the Harbour Trust Board. The actual salary which each of the undermentioned officers, whose salaries are progressive, will draw on 1st April 1899 is noted below, as required by Rule 58 of the Budget Rules:—

	Rs.
General Correspondence Department—	
Manager	225
Import and Export Department—	
Superintendent	200
Appraiser's Department—	
Second Appraiser	480
Third Appraiser	250
Fourth Appraiser	200
Beach Department—	
3 Preventive officers	70 each.
1 Preventive officer	65
8,869	

EXPENDITURE.

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

	Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*cont.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		Accounts, 4 months, 1898-99.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Brought forward .	51,951	27,540	51,316	27,272	51,481	27,754		30,762	8,869	
			CASH DEPARTMENT.										
Establishment—contd.	1	1	Cash-keeper (100) . . .	1,200		1,200		1,200					
	1	1	Clerk (25)	300		300		300					
	3	3	Shroffs (25), (20), (15) . . .	720		720		720					
				2,220		2,220		2,220					
			BAGGAGE DEPARTMENT.										
	1	1	Baggage Superintendent and Preventive Officer (85) . .	1,020		1,020		1,020					
	1	1	Assistant do. (55) . . .	660		660		660					
				1,680		1,680		1,680					
			STATEMENT DEPARTMENT.										
	10	10	Clerks 1 (75), 1 (40), 1 (35), 3 (30), 1 (25), 2 (20), 1 (15) . . .	3,840		3,840		3,840					
			CHEMICAL TESTING DEPARTMENT.										
	2	2	Testers (125), (65) . . .	2,280		2,280		2,280					
	1	1	Attender (8)	96		96		96					
				2,376		2,376		2,376					
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.								75,741	26,038	
	7	7	Clerks 1 (35), 1 (30), 1 (25), 1 (20), 3 (15)	1,860		1,860		1,860					
	1	1	Weigher (10)	120		120		120					
				1,980		1,980		1,980					
			BEACH DEPARTMENT (IRON AND TIMBER).										
	4	4	Preventive Officers (50—5—75) .	3,300		3,060		3,060					
	4	4	Clerks (50), (30), (25), (20) . .	1,500		1,500		1,500					
	32	32	Tide Waiters (12) . . .	4,608		4,608		4,608					
	1	1	Weigher (10)	120		120		120					
	...	2	Boat Lascars 2 (7) . . .	(*d*) 168		70		...					
				9,696		9,358		9,288					
			OFFICE SERVANTS.										
	71	71	Servants 1 (14), 1 (12), 4 (10), 29 (8), 34 (7), 2 (5). . . .	6,552		6,552		6,552					
	12	...	Servants 1 (12), 1 (10), 4 (8), 6 (7) .	...		...		(*e*) 1,152					
				6,552		6,552		7,704					
			OVERTIME FEES.										
			Fees to Clerks for working out of office hours	6,000		(*f*) 5,700		5,000		5,741		1,731	
					86,295		85,022		85,569				
			Add or *Deduct*—For rounding .		*127*		*65*		*217*				
			TOTAL ESTABLISHMENT .		86,168		85,087		85,352		1,482		
Allowances—			Travelling and Tentage Allowance .	50		50		50		50		69	
			Conveyance Allowance . . .	300		300		300		300		300	
					350		350		350		350	369	
Supplies and Services—			Rewards	3,000		(*g*) 2,500		3,000		2,629		657	
			Boat-hire	...		25		75		26		...	
			Registration Charges . . .	4		4		4		9		...	
			Harbour Dues and Cranage on Unclaimed Goods . . .	50		50		50		59		5	
			Remittance of Treasure . . .	2		2		2		...		...	
			Petty Construction and Repairs .	...		23		423		450		...	
			Conveyance of suspected articles to the Chemical Examiner . .	10		10		...		...		...	
					3,066		2,614		3,554		3,173	662	
			Carried over .		1,17,124		1,15,323		1,17,010		1,16,767		

(*d*) Lascars for the boat sanctioned in G.O., Mis. No. 2425, dated 6th June 1898. A proposition statement has been submitted through the Accountant General for sanction in Board's Proceedings, Mis. No. 3237, dated 15th August 1898. Provision has been made for 5 months in the revised estimate. As the amount is very small, it has been thought unnecessary to remove this item to the special appendix ordered to be added to the budget in G.O., No. 792, Financial, dated 14th September 1898.

Average of three years.	Accounts. 1897-98.	1896-97.	1895-96.
Rs.	Rs.	Rs.	Rs.
4,903	5,741	4,678	4,289
69	50	...	157
300	300	300	300
369	350	300	457
2,746	2,629	3,692	1,917
269	544	170	93
3,015	3,173	3,862	2,010

(*e*) The intended proposals for this increase were not submitted pending the proposed transfer of the custody of goods to the Harbour Trust Board.

(*f*) *Overtime fees.*—The Collector's revised estimate of Rs. 6,000 for the current year is reduced to Rs. 5,700 with reference to the actuals of the first four months of the current year and the last eight months of the past year. His estimate for the ensuing year will be retained as it is stated that fees on the increments of the salaries of preventive officers are provided for.

(*g*) *Rewards.*—The Collector's Estimate of Rs. 3,000 under 'Rewards' for the current year is reduced to Rs. 2,500 with reference to the actuals in the first four months of the current year. His estimate for the ensuing year will be retained.

T Increased provision for payment of increments Rs. 840
do under overtime fees 1,000
do for two boat lascars 168
2,008

Deduct provision for establishments not proposed owing to intended transfer of goods to the H. T. Board 1248 (96+1152)
do under Exchange Compensation allowance 34
1282

EXPENDITURE.

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

Numbers 1898-99.	Numbers 1899-1900.	MADRAS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		Brought forward		1,17,124		1,15,323		1,17,010		1,15,767
		Contingencies—								
		Postage Charges	150		150		150		166	
		Telegraph Charges	60		60		60		42	
		Rents, Rates and Taxes	3,500		(*h*) 7,100		3,500		3,613	
		Purchase of European Articles each costing less than Rs. 5	...		...		...			
		Purchase of European Articles each costing not less than Rs. 5	...		...		...		409	
		Purchase of Country Articles each costing less than Rs. 50	(*i*)340		360		310			
		Purchase of Country Articles each costing not less than Rs. 50	...		...		...			
		Telephone Charge	(*j*) 160		(*j*) 160		15		155	
		Purchase of Periodicals	* 120		* 120		130		101	
		Subscription to Newspapers								
		Cost of Europe Stores (including Freight)	(*k*) 350		1,200		1,200		404	
		Landing and Shipping Charges	30		3		30		1	
		Petty Repairs to Buildings	100		350		350		13	
		Liveries and Clothing of Servants	350		550		550		346	
		Peons' Belts and Badges	(*l*) 100		...		...		40	
		Carriage of Stationery and Records	20		20		20		2	
		Petty Carriage and Cooly Charges	25		...		...		31	
		Cloth for Records	20		20		20		3	
		Record-racks, Boards, etc.			30		30		18	
		Table Cloth	...		20		20		...	
		Advertisements	20		25		25		40	
		Repairs to Instruments	25		40		40		42	
		Clock-winding and Repairing	40		420		420		310	
		Hot and Cold Weather Charges	380		100		100		67	
		Binding Charges	100		90		90		82	
		Lighting Charges	90		367		335		57	
		Office Expenses	(*i*)351				30		42	
		Miscellaneous					15		14	
		Sweeper's Allowance	15		15		50		7	
		Petty Repairs to Furniture	30		50					
		Repairs to Hydrants	(*m*) 500		...		...		...	
		Purchase of a boat	...		(*n*) 700		...		...	
				7,076		11,977		7,490		6,005
		TOTAL SEA CUSTOMS, MADRAS		1,24,200		1,27,300		1,24,500		1,21,772
		OUT-PORTS.								
		Establishment— (*o*)								
8	8	Superintendents and Assistant Superintendents 1 (150), 1 (130), 4 (125), 1 (120), 1 (100)	12,000		36,480		12,000		33,026	
12	12	Superintendents and Assistant Superintendents 2 (85), 9 (70), 1 (60)	10,320				10,320			
37	37	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	14,520				14,520			
5	5	Exchange Compensation Allowance	445		378		503		583	
99	99	Clerks 1 (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	20,796		43,116		20,796		40,645	
320	320	Servants 1 (10), 26 (7), 258 (6), 24 (5), 1 (3), 1 (2), 9 (1)	22,488				22,488			
		The pay of Sub-Inspectors who take the place of Sea Customs Superintendents deputed for training in the Madras Custom House	...		1,380		...		...	
		Patrol Boat Establishment (Temporary)	1,000		1,000		1,000		...	
		Famine batta	...		...		...		471	
		Fees to Clerks for working out of office hours	11,065		11,165		11,475		10,736	
				92,634		93,519		93,102		85,461
		Allowances—								
		Travelling Allowance	1,075		1,070		1,095		828	
				1,075		1,070		1,095		828
		Supplies and Services—								
		Boat-hire	160		160		100		161	
		Rewards	220		210		210		44	
		Petty Construction and Repairs	(*p*)5,910		4,255		4,939		3,863	
		Remittance of Treasure	224		224		224		195	
		Cost of Sample Spirits	160		160		160		71	
		Fees for accompanying Drawback Goods to Steamers	50		50		50		...	
		Conveyance of suspected articles	32		32		20		12	
		Registration Fees	10		10		10		1	
		arms, accoutrements and ammunition	1000	6,766		5,101		5,713		4,287
		Carried over		1,00,475		99,690		99,910		90,576

Accounts, 4 months, 1898-99.	Average.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	
58	140	166	141	114	
6	39	42	50	24	
4,029	4,331	3,613	4,717	4,662	(*h*) The increase in the revised estimate under "Rents, Rates and Taxes" is stated by the Collector to be due to the inclusion of the amount of ground rent levied on iron stored in the Iron yard and paid over to the Harbour Trust Board as per G.O., Mis. No. 3227, dated 28th June 1897.
					(*i*) Particulars are furnished in Appendix B.
					(*j*) Provision is made in the revised and budget estimates with reference to the actual charge for 1897-98 for the Government Telephone System under G.O., No. 303 W., dated 2nd February 1897.
					(*k*) As per forecast submitted in Board's Proceedings, Mis. No. 3460, dated 26th August 1898, and forwarded to the Secretary of State in G.O., Mis. No. 3680, Revenue, dated 6th September 1898.
707	2,155	2,184	1,581	2,701	(*l*) Woollen shoulder belts for peons.
					* As per Statement of Periodicals in G.O., No. 772, Financial, dated 6th September 1898.
					(*m*) This amount is provided for the cleaning of water pipes which are reported to be clogged.
					(*n*) Purchase of a boat sanctioned in G.O., Mis. No. 2425, dated 6th June 1898. The boat is under construction.
4,800	6,665	6,005	6,489	7,501	
42,200					
					(*o*) For scale of establishment—*vide* Appendix A.
10,759					
76					
13,670					
...					
304					
...					
3,526	10,851	10,736	10,948	10,870	
28,335	...	...	...	...	
364	937	828	878	1,106	
63	106	161	68	88	
9	22	44	20	1	
559	4,305	3,803	3,652	5,459	(*p*) *Petty Construction and Repairs.*—A list of Petty Construction and Repair works (Appendix C) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 635.
81					
24	261	279	285	221	
...					
... 1					
737	4,694	4,287	4,025	5,769	

EXPENDITURE.

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

	OUT-PORTS—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		1,00,475		99,690		99,910		90,576
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	45		50		70			
	Purchase of Country Articles each costing less than Rs. 50	583		538		448		335	
	Purchase of Country Articles each costing not less than Rs. 50	...		50		50			
	Purchase of Books	3		3		3		3	
	Purchase of Scales and Weights	...		120		120		8	
	Cost of Europe Stores (including Freight)	*600		100		100		132	
	Landing and Shipping Charges	40		40		55		17	
	Repairs to Furniture	115		105		90		106	
	Repairs to Boats	25		25		25		21	
	Liveries and Clothing of Servants	35		35		35		22	
	Peons' Belts and Badges	57		30		17		2	
	Carriage of Stationery and Records	187		177		202		111	
	Cloth for Records	70		70		73		84	
	Record-racks, Boards, etc.	90		65		65		5	
	Table Cloth	10		18		18		...	
	Hot and Cold Weather Charges	110		110		110		21	
	Sweepers' Allowances and Scavenging Expenses	38		38		43		21	
	Cleaning Machines and Repairs to Instruments	50		50		50		...	
	Postage Charges	...		...		...		...	
	Telegraph Charges	200		200		190		129	
	Telephone Charges	...		...		...		8	
	Rents, Rates and Taxes	2,101		2,132		1,884		1950	
	Binding Charges	100		99		94		50	
	Office Expenses	281		281		314		137	
	Oil for Lamps and other Saderward Charges	902		902		987		770	
	Miscellaneous	...		...		...		84	
	Petty Carriage and Cooly Charges	82		82		20		93	
	Cost of Stationery	...		...		...		24	
	Packing Charges	...		...		...		22	
			5,733		5,330		5,063		4,155
			1,06,208		1,05,020		1,04,973		
	Add or Deduct—For rounding		8		80		173		
	TOTAL OUT-PORTS		1,06,200		1,05,100		1,04,800		94,731

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

Numbers. 1898-99.	Numbers. 1899-1900.								
Establishment— (q)	3	3	Superintendents 1 (150), 2 (60)	3,240		3,240		3,240		4,968	
	23	23	Superintendents 1 (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520		5,520		5,520			
	23	23	Clerks 1 (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984		3,984		3,984		9,306	
	61	61	Servants 1 (12), 1 (10), 9 (8), 19 (7), 24 (6), 7 (5)	4,536		4,536		4,536			
	2	2	Female Searchers (25), (20)	540		540		540		...	
			Famine Batta	...		...		...		12	
			House-rent Allowance	(r) 234		234		...		...	
					18,054		18,054		17,820		14,286
Allowances—			Travelling Allowance	200		200		190		200	
					200		200		190		200
Supplies and Services—			Rewards	510		510		510		318	
			Petty Construction and Repairs	(s) 2,752		3,494		3,843		1,877	
			Repairs to Boats	20		...		...		29	
			Remittance of Treasure	30		30		30		28	
			Boat hire	60		60		60		44	
			Registration Charges	...		5		5		4	
			Cost of Sample Spirits	...		...		...		8	
					3,372		4,109		4,448		2,308
Contingencies—			Purchase of European Articles each costing less than Rs. 5	20		20		...		90	
			Purchase of European Articles each costing not less than Rs. 5	...		100		20			
			Purchase of Country Articles each costing less than Rs. 50	141		223		223			
			Purchase of Country Articles each costing not less than Rs. 50	...		...		...			
			Carried over	161	21,626	343	22,453	243	22,458	90	16,794

Accounts, 4 months. 1898-99.		Average.	Accounts. 1897-98.	1896-97.	1895-96.	EXPLANATORY REMARKS.
Rs.		Rs.	Rs.	Rs.	Rs.	
	Rents, rates and taxes.	2,052	1,950	2,048	2,157	
	Telegraph charges ...	88	129	85	50	
	The remaining items under contingencies.	3,005	2,076	2,260	4,680	
61	Total ...	5,145	4,155	4,393	6,887	
... 7						
...						
... 18						
27						
...						
...						
17						
20						
...						
...						
24						
6						
...						
...						
54						
...						
580						
21						
29						
232						
27						
20						
2						
6						
1,151						
30,587						

* As per forecast of stores submitted in Board's Proceedings, Mis., No. 3460, dated 26th August 1898, and forwarded to the Secretary of State in G.O., Mis., No. 3680, Revenue, dated 9th September 1898.

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

Accounts, 4 months. 1898-99.		Average.	Accounts. 1897-98.	1896-97.	1895-96.
1,675		Rs.	Rs.	Rs.	Rs.
3,495	Travelling Allowance.	318	200	142	611
...	Rewards	134	318	22	63
...	Petty construction and repairs	1,696	1,877	2,278	933
5,170	Remittance of treasure	24	28	21	24
70	Repairs to boats ...	10	29	...	...
83	Boat hire	50	44	48	58
155	Registration charges ...	2	4	1	...
... 6	Cost of sample spirits.	3	8	...	...
14					
...	Total ...	1,919	2,308	2,370	1,078
...					
258					
6					

(r) *House-rent allowance.*— This was sanctioned in G.O., No. 1877, Revenue, dated 7th December 1881, and G.O. Mis., No. 5768, Revenue, dated 10th November 1897, for the Customs establishment at the Pondicherry Railway station. This Charge is now shown separately as "House-rent allowance" instead of under "Rents, rates and taxes" as hitherto.

(s) For particulars—*vide* Appendix C

The amount which is entered as reserve for incomplete and urgent works is Rs. 319. 444.

EXPENDITURE.

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

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	161	21,626	343	22,453	243	22,458	90	16,794
Contingencies—contd.	Peons' Belts and Badges	15		10		...		...	
	Repairs to Furniture	14		14		8		6	
	Liveries and Clothing of Servants . .	*75		50		...		19	
	Carriage of Stationery and Records . .	25		25		25		5	
	Record-racks, Boards, etc.	18		18		18		1	
	Office Scales and Weights	12		280		250		2	
	Telegraph Charges	20		20		20		2	
	Rents, Rates and Taxes	11		11		207		196	
	Binding Charges	16		15		15		...	
	Oil for Office Lamps, etc.	800		795		745		759	
	Office Expenses	65		65		80		48	
	Sweepers' Allowance	123		123		123		115	
	Miscellaneous	...		...		...		14	
	Petty Carriage and Cooly Charges . .	19		19		...		18	
			1,374		1,788		1,734		1,275
					24,241		24,192		
	Deduct—For rounding .				*41*		*192*		
	TOTAL .		23,000		24,200		24,000		18,069

Accounts, 4 months, 1898-99.	EXPLANATORY REMARKS.				
Rs.	—	Average.	Accounts.		
			1897-98.	1896-97.	1895-96.
3		Rs.	Rs.	Rs.	Rs.
3	Rents, Rates and Taxes .	196	196	195	196
...	Telegraph Charges . .	1	2	...	2
4	The remaining items under contingencies . .	1,034	1,077	1,065	960
...	Total .	1,231	1,275	1,260	1,158
...					
3					
78					
...					
246					
11					
39					
...					
5					
398					
5,896					

* As per G.Os., Mis. Nos. 1073, Revenue, dated 12th December 1893 and 1690, dated 21st April 1898.

APPENDIX A.

9.—CUSTOMS.

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

APPENDIX B.

	Budget estimate for 1899 1900.
DETAILS OF COUNTRY ARTICLES BUDGETTED FOR.	
Correspondence Department.	RS.
Three teakwood stools at Rs. 2 each	6
One letter weighing scale with weights and box	55
Import Department.	
Two chairs for Preventive officers	8
Two do. for the gates	8
One tin office-box for the Import Superintendent to secure harbour passes, keys, &c. ...	6
Cash Department.	
One remittance box with iron clamps similar to the box now in use	25
Appraiser's Department.	
Four arm chairs with cane seats	20
One table with yard measurement in brass	50
Three punkahs	50
One cane mat for new room	100
Baggage Department.	
Two stools	7
Two safe locks	5
Total ...	340
DETAILS OF "OFFICE EXPENSES AND MISCELLANEOUS."	
	RS.
Expenses on account of fire engine, fire pipes, &c.	50
Supplies received from the Medical Store Department for the use of Testing Department.	80
Cost of painting buckets	5
Cost of ice, soda, towels, matches, wicks for spirit lamps and repairs to pipes, stills, &c. for the Testing Department	100
Cost of grease, neat foot oil, cocoanut oil, wax and camphor for cleaning fire engines and other machines	30
Cost of firewood for making ink, tin vessels and funnels and wooden scissors and spoons.	5
Cost of candles	2
Cost of repairing brass seals	6
Cost of empty bottles for taking samples	2
Cost of pad for muchi	2
Bung drivers	2
Cost of repairing old lanterns...	5
Cost of one gross pint corks for the Bonding Department	2
Cost of cobweb brooms	1
Match boxes, brooms, vinegar and winnows	5
Cork screw	1
Hammer	1
One five-gallon pot	52
One copper funnel, large size	
One do. do. small size	
One do. plate, large size	
Three do. drenches with two handles on each side	
One bung nail with square top	
Three wooden covers for tubs with handles at top	
Total ...	351

APPENDIX C.

LIST of Customs works under Civil Buildings in charge of Civil officers for 1899–1900.

District.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			SEA CUSTOMS.	
			Original Works.	RS.
Ganjám	Calingapatam	1	Construction of a shed in front of the Sea Customs office for the examination of goods	75
			Repairs.	
	Gopalpur	1	Repairs to the Customs building	50
		2	Removal of sand accumulated in front of the Customs house	100
	Baruva	3	Repairs to the Customs building	100
		4	Maintenance of casuarina plantation	100
	Calingapatam	5	Repairs to the Customs building and cook-house ..	100
			Total, Repairs ..	450
			Total, Original Works and Repairs ..	525
			Original Works—Nil.	
			Repairs.	
Vizagapatam ..	Vizagapatam, Bimlipatam.	1	Petty repairs, viz., white-washing, painting, and tarring doors and windows of the offices of the Customs Superintendents of Vizagapatam and Bimlipatam.	100
			Repairs.	
Gódavári ..	Narsapur	1	Repairing Sea Customs house	10
	Cocanada	2	Do. do.	130
	Coringa	3	Repairing the ghâti shed and boat shed	50
		4	Repairing Customs road	25
			Total, Repairs ..	215
			Repairs.	
Kistna	Bandar fort	1	Repairs of pandals in front of the office	25
		2	Upkeep of port boats	30
	Nizampatam	3	White-washing the office building	40
		4	Do. do.	10
	Ipurupalem	5	Do. do.	10
			Total, Repairs ..	115
			Repairs.	
South Arcot ..	Cuddalore	1	Sea Customs buildings	100
	Porto Novo	2	Do. do.	100
			Total, Repairs ..	200
			Original Works.	
Tanjore	Negapatam	1	Improving the treasury room in the Sea Customs office	50
		2	Erecting a verandah in front of the peons' shed ..	100
		3	Constructing a latrine near the godown under construction	70
	Velanganni	4	Repairing Sea Customs office	50
	Point Calimere ..	5	Constructing a new Sea Customs office at Point Calimere	400
		6	Constructing a peon's hut at Point Calimere ..	180
	Topputturai	7	Do. do. at Topputturai	
			Total, Original Works ..	850
			Repairs.	
	Tirumalavasal ..	1	White-washing the Customs office building and the weighing shed	8
	Tranquebar	2	Plastering and yellow-washing the ceiling and walls of the Sea Customs house	60

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			SEA CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Tanjore—*cont.* ..	Negapatam	3	Repairing the roofing and shifting tiles of the godown rooms attached to the Sea Customs office building	400
		4	Repairing the roofing and shifting tiles of the shed in front of the office	80
		5	Flooring with granite a portion of the court-yard of the Customs house	200
		6	Painting the doors and windows of the office	50
	Topputturai	7	Repairing the new Customs house at Topputturai ..	200
	Adirampatnam ..	8	White-washing the Customs office	13
		9	Repairing the top of the goods shed	7
			Total, Repairs ..	1,018
			Total, Original Works and Repairs ..	1,868
			Original Works.	
Madura ..	Pamban	1	Construction of a wooden screen in front of the Sea Customs office	80
	Tondi	2	Putting wire fence for enclosing the landing place in front of the Sea Customs office	320
			Total, Original Works ..	400
			Repairs.	
	Tondi	1	Repairing the record room and white-washing the same	20
		2	Repairing the terrace over the treasury room ..	50
	Kilakarai	3	Repairing a thatched shed	5
	Devipatnam	4	Repairing the thatched sheds and plastering the Customs office	195
			Total, Repairs ..	270
			Total, Original Works and Repairs ..	670
			Original Works.	
Tinnevelly ..	Kayalpatnam	1	Sinking a well in the office compound	74
		2	Erecting a shed in front of the office	25
			Total, Original Works ..	99
			Repairs.	
	Tuticorin	1	Opening five windows in the office room for ventilation and light	75
		2	Putting up a wooden railing to keep parties out of the clerks' room	15
		3	Putting up a railing in front of office	50
		4	Erecting a wall between the record room and godown.	10
		5	White-washing the office buildings	20
	Kayalpatnam	6	White-washing the office buildings	5
	Kulasekarapatnam ..	7	White-washing the office buildings	5
			Total, Repairs ..	180
			Total, Original Works and Repairs ..	279
			Repairs.	
South Canara ..	....	1	Monsoon repairs and white-washing the Customs buildings in the district	190
			Repairs.	
Malabar ..	Tellicherry	1	Customs house	200
	Kallai	2	Do.	22
	Badagara	3	Do.	39
	Quilandi	4	Do.	30

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			SEA CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Malabar—*cont.*	Calicut	5	Customs house (old and new)	509
	Beypore	6	Do.	50
	Cochin	7	Do.	263
			Total, Repairs ..	1,113
			Total allotment for works ..	5,275
			Reserve ..	635
			Grand Total ..	5,910
			LAND CUSTOMS.	
			Original works.	
		1	Constructing four circular huts for he Yanam frontier establishment	300
			Repairs.	
Gódávari ..	Yanam frontier ..	1	Repairing the huts of the Yanam frontier establishment	10
		2	Repairing Amins' offices	50
		3	Do. Gumastah's shed	150
		4	Do. bridges	110
		5	Sinking wells at the ghâtis	20
			Total, Repairs ..	340
			Total, Original works and Repairs ..	640
			Original works.	
South Arcot ..	Kandamangalam sayer ..	1	Construction of a peon's house	100
			Repairs.	
	Madalapet sayer ..	1	Erecting compound walls to the 2nd gumastah's house	180
		2	Erecting compound walls to peons' houses	80
		3	Sinking a well in gumastah's quarters	50
	Valdavur sayer ..	4	Erecting four buttresses to the house of the sayer gumastah and repairing the same	50
		5	Repairing and whitewashing the peon's house ..	10
		6	Repairing the sayer gate	15
	Karadikuppam ..	7	Extending the peon's house by erecting a back verandah	40
		8	Erecting compound walls to the backyard of the gumastah's house	25
	Mortandichavady ..	9	Renewing the door frames and door of the treasury room of the Sayer cutcherry	20
		10	Rethatching the peon's house	30
		11	Whitewashing the Sayer office and the shed in front of the peon's house	15
	Thukkanampakkam ..	12	Demolishing weak parts of the Sayer Superintendent's quarters and repairing them	400
			Total, Repairs ..	915
			Total, Original works and Repairs ..	1,015
			Original works.	
Tanjore	Peralam	1	Constructing two circular huts for peons at Peralam .	200
			Repairs.	
	Sannamangalam ..	1	Repairing the Customs office building	100
		2	Repairing the shed in front and flooring	50
	Kandangudi	3	Constructing pials and flooring the shed	100

List of Customs works under Civil Buildings in charge of Civil officers for 1899–1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899–1900.
			LAND CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Tanjore—*cont.*	Nandalar	4	Replacing the tin drainage pipes attached to the roof.	15
		5	Repairing the pial in the shed	10
	Nalladai	6	Do. the office building	75
		7	Do. the shed in front	25
			Total, Repairs ..	375
			Total, Original works and Repairs ..	575
			Repairs.	
Malabar	Mondole	1	Repairing chowkies	78
			Total allotment for works ..	2,308
			Reserve ..	444
			Total ..	2,752

MADRAS EXPENDITURE.

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

	Number. 1898-99.	Number. 1899-1900.	Provincial. DETAILS.	Budget estimate, 1899-1900. Rs.	Budget estimate, 1899-1900. Rs.	Revised estimate, 1898-99. Rs.	Revised estimate, 1898-99. Rs.	Budget estimate, 1898-99. Rs.	Budget estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
			REGISTRATION OF SEA-BORNE TRADE.								
			Board's Establishment*								
			Permanent—								
Establishment—	19	19	Clerks 1 (150), 1 (75), 1 (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240		9,240		9,240		9,856	
	3	3	Servants (10), (12), (7)	348		348		348			
			Temporary (four months only) 4 (25)	400		400		400			
			Contingencies	..	9,988	..	9,988	..	9,988		9,856
			District Establishment—								
	15	15	Permanent 1 (45), 10 (35), 1 (30), 3 (15)	5,640		5,640		5,640		5,748	
Allowances—			Travelling allowance	42	5,640	42	5,640	42	5,640		5,748
					42		42		42		
			Total, Registration of Sea-borne Trade		15,670		15,670		15,670		15,604

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

PROVINCIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Trade and Navigation returns	4,600		4,600		4,000		3,925	

* This establishment does also all the customs work of the Board's office.

Accounts, four months, 1898-99. Rs.	EXPLANATORY REMARKS.
3,229	The form given in Rule 10 of the "Instructions relating to the preparation of budget estimates" not being applicable the following certificate is appended :— "The figures of actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors and the audited figures are adopted by the Board."
1,876	
5,105	
..	Certified that the actual amount entered is the amount of the bill passed by the Board and the Accountant-General and paid to the Lawrence Asylum Press. The increase in the budget estimate for the ensuing year and in the revised estimate for the current year is due to the increase caused in the size of the volume of Sea-borne Trade and Navigation by printing it in accordance with the revised classified list of articles prescribed by the Director-General of Statistics for the returns of Sea-borne Trade—*vide* Government Order, Mis. No. 1746, Revenue, dated 1st April 1897.

Appendix relating to schemes not yet introduced, submitted with reference to Government Order, No. 792, Financial, dated 14th September 1898.

—		Budget estimate, 1899-1900.	Revised estimate, 1898-99.	Budget estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
	9. Customs and 26. L. Scientific, &c., Departments,—Provincial—Statistics —Registration of Sea-borne trade— Final amalgamation of Customs, Salt and Abkári Departments (*a*). Re-organization of the establishment dealing with trade returns (*b*)	(*a*) and (*b*).	..	..	..
Establishment and Contingencies—	Additional expenditure in consequence of the proposals to be submitted under the above heads				
Supplies and Services—	Arms, accoutrements and ammunition ..	1,000	..	..	..
Contingencies—	Liveries and clothing of servants	1,000	..	..	..

Explanatory Remarks.

(*a*) The Board has already reported that it intends shortly to submit proposals for the final amalgamation of the two departments which involve the grading of all Customs officers, except those in the Madras Custom House, with the Assistant and Sub-Inspectors of the Salt, Abkári and Customs Department, and Government has accepted the suggestion in G.O., Mis. No. 2079, dated 13th May 1898. This will involve some further increases in salary which will probably be met by the credit to Government of overtime fees now earned by the officers and the payments now made to them from Port funds. It is not certain, however, that the accounts will exactly balance and some margin must be allowed.

(*b*) The existing system of registration and compilation of trade statistics is not efficient and the Board has proposals in preparation for concentrating all the clerks engaged in this work in a Central office under a proper head. This is a reform which the Board believes to be absolutely necessary and its additional cost will not be great. It is proposed to introduce it at the time of final amalgamation of the departments.

These two changes will involve considerable expenditure in postage (which now falls largely on Salt and Land Revenue) and the like. As it is proposed when the final amalgamation of the departments takes place to debit all customs charges to Salt and adjust them proportionately at the end of the year as is done in the case of Abkári, these charges have been allowed for in the lump provision of Rs. 10,000 made in the budget under 5. Salt for general advance of the department. If, however, it is considered that the portion relating to customs should be shown here, it is requested that a lump provision of Rs. 5,000 may be made and that the provision made in the Salt budget may be reduced accordingly.

As soon as the amalgamation takes place, it will be necessary to bring the menials of the Customs Department into line with the rest and to transfer a good many of them from places where they have been too long. This cannot be done without putting them into uniform. A provision of Rs. 1,000 is accordingly made for the uniform at the Salt Department rate. An additional charge of Rs. 1,000 may be required for "Supplies and Services," *e.g.*, carbines for guards connected with the amalgamation.

D/4 1,000—8-4-97.

REVENUE DEPARTMENT.

C. No. 7194

From The Board of Revenue (Sep. Rev.)

Press No. 300 Dated 30.9.98 ~~189~~.

~~FOR ORDERS~~.

To Secry.

In the above, the Board of Revenue submits its estimates of charges under

(i) 1— Refunds and drawbacks — Customs

(ii) 9— Customs

(iii) 26Z.— Provincial Statistics — Registration of Sea-Borne Trade.

(iv) 30D — Stationery and Printing — Printing at Private presses — Printing of the Trade and Navigation Returns.

2. The estimates have been checked and do not call for remarks except as shown below :-

3. "9— Customs" — Revised estimate for 1898-99. The

FOR ORDERS.

Revised Estimate for the current year exceeds the sanctioned estimate by Rs 3,600. The increase occurs under "Rents, rates and taxes" and is stated to be due to the credit to the Harbour Trust Board under G.O. No. 3227 of 28.6.97 of the ground rent collected from the owners of iron stored in the iron yard. For 1899–1900 the rent will be collected by the H. T. Board, and no increase is therefore ~~anticipated in~~ provided for in the Budget estimate (vide telephone message below). C

Page 10 of current.

	Rs
Sanctioned estimate	3,500
Revised Estimate	7,100
Difference	3,600

4. Budget Estimate for 1899-1900 - The budget estimate is fixed at Rs 2,53,400 or Rs 400 in excess of the sanctioned estimate for the current year. The increase should be cut out with reference to rule 7 of the budget rules directing that the totals under major heads should be worked up to even thousands of rupees. The reduction may be carried out by leaving out a portion of the reserve under 'petty construction and repairs'. The full amount provided as 'reserve' cannot be ~~wholly~~ struck out, as ~~they~~ it is intended

notes (f) & (S) on pages 11 & 13 of current. →

(C. no. 7428 in circ.)

for incomplete and urgent works.

5. The Board has submitted proposals for the amalgamation of the Customs with the Salt and Abkari Department. On page 24 of the current it requests that a provision of Rs 2,000 may be made in the Customs budget, Rs 1,000 for arming customs guards with carbines and Rs 1,000 for clothing the Customs servants. This provision may, it is submitted, be allowed. The proposed increase can not be met from increased receipts as a decrease is anticipated in the Customs budget of receipts (vide B.P. No. 295 of 20.9.98). But increases may be anticipated under 'Salt' and 'Excise'; and as the Salt, Abkari and Customs establishments will, under the Board's proposals, form one Department, there is no reason why increased

T The Board's report under these heads have not yet reached this office.

expenditure under one of these heads. ~~May~~ may not be set off against receipts under another head.

6. May the Financial Department be asked whether it accepts the estimates?

KO.
5/11/98

5/11/98

File CURRENT NO. 3180

Recd 5/11/98

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

To (Office) Telephone

From (Office) Secretary

Words.	Day.	Hour.	Minute.	Official Instructions.
	5	11	40	

To (Person) [illegible]

From (Person)

64 Word Form.

C 2.

Recd. from ... L.N.

At ... Hrs. ... Mts. by ...

Sent to ... L.N.

At ... Hrs. ... Mts. by ...

Telegraph Master.

G. P.—No. 7aa [illegible]

[G. 124]

1,000—11-10-98.

Financial DEPARTMENT.

C. No. 3180 From the Rev. Dept., No ..., dated 5th ... 189 8.

" " " " " 189

" " " " " 189

" " " " " 189

C6

B.P. under 9 Customs

Page 4 of the Boats' pay. The Exchange Compensation Allowance in the Collector should be Rs 1905 and not Rs 1829

Page 6 ibid Apprentice Dept. The exchange compensation allowance apparently represents that drawn by the Second Apprentice, W. Puddephatt, but as he has been declared ineligible for the allowance, the annual amount of the allowance drawn by him will be taken in abatement of the annual increment he will draw next year. This

A²

Circle this + give details in margin

(2) 158-11-8 maximum 12

1905-

Rule XIII in G.O. No 491 of 24.6.97.

item may, however, be left undisturbed pending the receipt of India's recent resolution re Ex. Compensation allowance particulars regarding which appeared in the telegraphic columns of the "Madras Mail" the other day.

Pages 10, 12 & 14 Some of the items appear susceptible of reduction as shown in blue chalk, with reference to past actuals

The estimate may, it is submitted, be otherwise accepted as put up in the Revenue Deptt.

13.X.98

Any amendments required being effected by altering the provisions under "Petty Construction & Repairs" at page 11 & 13 of BE's proposals there are reserves of Rs 625 & Rs 444 (page 20 & 21 ibid)

13.X.98

No 2477, dt 14-11-98.

To Rev. Secy

Remarks 'A' and 'B'

To Secretary.

The alterations suggested by the Financial Deptt are not material and may be accepted.

15/11/98 Yes: May be accepted.

15/11/98

15/11/98

To Secretary.

Please see draft below to be issued in the Financial Dept. The alterations are shown in red ink in the B.P.(current).

16/11/98

16/11/98

17/11/98

Encl Copy

CS.

The draft may issue!

18/11/98

18/11/98

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. Enclosures
Regd. } Spare copies

G.O., No. 1077, 18th November 1898.

NOVEMBER.

Budget Estimate.

Accepting the — for 1899-1900 under 1 Refunds and Drawbacks, 9. Customs, 26-L. Provincial Statistics—Registration of Sea-borne Trade, and 30. District Stationery and Printing — Printing at Private Presses—Printing of the Trade and Navigation Returns.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 300, dated 30th September 1898.

Order—No. 1077, Financial, dated 18th November 1898.

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

(True Extract.)

for *Chief Secretary*.

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

Exd C. M. Thumbuswamy.

[Appendix.

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

IMPERIAL.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts, 4 months, 1898-99.	Average for 3 years.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96.	EXPLANATORY REMARKS.
Customs—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	The form given in Rule 10 of the "Instructions relating to the preparation of Budget Estimates" not being applicable, the following certificate is appended:—
Refunds	45,000	45,000	39,700	49,143	11,363	45,148	49,143	49,035	37,267	"The figures of actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors and the audited figures are adopted by the Board."
Drawbacks	7,300	7,300	7,300	3,791	1,538	7,768	3,791	7,179	12,334	*Refunds.*—Collectors' estimates for the current year amount to Rs. 40,200. On a consideration of the actuals of the first four months of the current year as compared with those for the corresponding period of the previous two years, the estimate has been raised to Rs. 45,000, which is also the average of the actuals of the last three years.
Total	52,300	52,300	47,000	52,934	12,901	52,916	52,934	56,214	49,601	*Drawbacks.*—The sanctioned amount for the current year will be repeated in the revised estimate for the current year and in the budget for the ensuing year as it differs only slightly from the average of the actuals for the last three years, one of which was abnormal.

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.					
		Rs.	Rs.	Rs.	Rs.					
Sea Customs—Salaries, Establishment and Contingencies	9A	2,31,100	2,32,400	2,29,000	2,16,503	72,787				
Land Customs—Salaries, Establishment and Contingencies	9B	22,900	24,200	24,000	18,069	5,896				
TOTAL		2,54,000	2,56,600	2,53,000	2,34,572	78,683				The increase which appears in the revised estimate over the sanctioned budget for the current year is due to the cause stated in remark (*h*) against "Rents, rates and taxes" under Madras.

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

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS	1,24,000		1,27,300		1,24,500		1,21,772		42,200
OUT-PORTS	1,07,100		1,05,100		1,04,800		94,731		30,587
Deduct—For rounding						2,29,300 *300*			
TOTAL		2,31,100		2,32,400		2,29,000		2,16,503	72,787

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.							
			MADRAS.							
Salaries—	1	1	Collector* (2,333⅓)[4]	26,880		26,880		26,880		27,685		6,345
	1	1	Exchange Compensation Allowance.	1,905		1,743		2,151		2,492		2,370
				28,785		28,623		29,031		30,177		154
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration"	*9,595*		*9,541*		*9,677*		*10,059*		
					19,190		19,082		19,354		20,118	
	1	1	Deputy Collector (700)	8,400		(*a*) 7,680		8,400		10,467		
	1	1	Exchange Compensation Allowance.	...		510		...		177		
					8,400		8,190		8,400		10,644	8,869
			TOTAL SALARIES		27,590		27,272		27,754		30,762	

(*a*) The acting incumbent draws an acting allowance of Rs. 140 in addition to his permanent pay of Rs. 500.

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

EXPENDITURE.

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

Numbers. 1898-99.	Numbers. 1899-1900.	MADRAS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
		Brought forward		27,590		27,272		27,754		30,762
		GENERAL CORRESPONDENCE DEPARTMENT.								
1	1	Manager (175—10—225)	2,700		2,700		2,700			
5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20)	2,220		2,220		2,220			
			4,920		4,920		4,920			
		RECORD DEPARTMENT.								
1	1	Record-keeper (40)	480		480		480			
1	1	Indexer (25)	300		300		300			
1	...	Attender (8)	...		...		* 96			
			780		780		876			
		BONDING DEPARTMENT.								
1	1	Supervisor (175)	2,100		2,100		2,100			
1	1	Gauger (15)	180		180		180			
			2,280		2,280		2,280			
		IMPORT AND EXPORT DEPARTMENT.								
1	1	Superintendent (150—10—200)	2,400		2,280		2,280			
1	1	Deputy Superintendent (100)	1,200		1,200		1,200			
8	8	Clerks 1 (60), 1 (50), 2 (35), 2 (30), 2 (15)	3,240		3,240		3,240			
3	3	Weighers (10)	360		360		360			
			7,200		7,080		7,080			
		MISCELLANEOUS DEPARTMENT.								
1	1	Superintendent (125)	1,500		1,500		1,500			
8	8	Clerks 1 (80), 1 (50), 1 (40), 1 (35), 1 (30), 2 (25), 1 (20)	3,660		3,660		3,660			
			5,160		5,160		5,160			
		APPRAISER'S DEPARTMENT.								
1	1	Head Appraiser (600)	7,200		7,200		7,200			
		Local Allowance (30)	360		360		360			
1	1	Second Appraiser (400—20—500)	5,760		5,520		5,520			
1	1	Third Appraiser (200—10—250)	3,000		2,880		2,880			
1	1	Fourth Appraiser (150—10—200)	2,400		2,280		2,280			
1	1	Head Examiner (80)	960		960		960			
8	8	Clerks 1 (60), 2 (50), 1 (40), 1 (35), 1 (30), 1 (25), 1 (15)	3,660		3,660		3,660			
1	1	Gauger (20)	240		240		240			
1	1	Exchange Compensation Allowance	411		376		445			
			23,991		23,476		23,545			
		ACCOUNT AND BILL DEPARTMENT.								
1	1	Accountant (125)	1,500		1,500		1,500			
1	1	Assistant Accountant (85)	1,020		1,020		1,020			
2	2	Accountants and Bill Calculators (70), (50)	1,440		1,440		1,440			
11	11	Clerks 1 (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660		3,660		3,660			
			7,620		7,620		7,620			
		Carried over	51,951	27,590	51,316	27,272	51,481	27,754		30,762

* Accounts, 4 months, 1898-99. Rs.	EXPLANATORY REMARKS.
8,869	The figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot, therefore, be furnished for customs charges. The figures for establishment being furnished in lump no detail can be given under the head of "accounts." (*b*) For scale of establishment—*vide* proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896. * The intended proposals for this increase were not submitted pending the proposed transfer of the custody of goods to the Harbour Trust Board. The actual salary which each of the undermentioned officers, whose salaries are progressive, will draw on 1st April 1899 is noted below, as required by Rule 58 of the Budget Rules :—
	Rs. General Correspondence Department— Manager ... 225 Import and Export Department— Superintendent ... 200 Appraiser's Department— Second Appraiser ... 480 Third Appraiser ... 250 Fourth Appraiser ... 200 Beach Department— 3 Preventive officers ... 70 each 1 Preventive officer ... 65
8,869	

EXPENDITURE.

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

	Numbers 1898-99.	Numbers 1899-1900.	MADRAS—*cont.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts 1897-98.		Accounts, 4 months, 1898-99.
			Brought forward	Rs. 51,951	Rs. 27,590	Rs. 51,316	Rs. 27,272	Rs. 51,481	Rs. 27,754	Rs.	Rs. 30,762	Rs. 8,869
			CASH DEPARTMENT.									
Establishment—contd.	1	1	Cash-keeper (100)	1,200		1,200		1,200				
	1	1	Clerk (25)	300		300		300				
	3	3	Shroffs (25), (20), (15)	720		720		720				
				2,220		2,220		2,220				
			BAGGAGE DEPARTMENT.									
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020				
	1	1	Assistant do. (55)	660		660		660				
				1,680		1,680		1,680				
			STATEMENT DEPARTMENT.									
	10	10	Clerks 1 (75), 1 (40), 1 (35), 3 (30), 1 (25), 2 (20), 1 (15)	3,840		3,840		3,840				
			CHEMICAL TESTING DEPARTMENT.									
	2	2	Testers (125), (65)	2,280		2,280		2,280				
	1	1	Attender (8)	96		96		96				
				2,376		2,376		2,376				
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.							75,741		26,038
	7	7	Clerks 1 (35), 1 (30), 1 (25), 1 (20), 3 (15)	1,860		1,860		1,860				
	1	1	Weigher (10)	120		120		120				
				1,980		1,980		1,980				
			BEACH DEPARTMENT (IRON AND TIMBER).									
	4	4	Preventive Officers (50—5—75)	3,300		3,060		3,060				
	4	4	Clerks (50), (30), (25), (20)	1,500		1,500		1,500				
	32	32	Tide Waiters (12)	4,608		4,608		4,608				
	1	1	Weigher (10)	120		120		120				
	...	2	Boat Lascars 2 (7)	(*d*) 168		70		...				
				9,696		9,358		9,288				
			OFFICE SERVANTS.									
	71	71	Servants 1 (14), 1 (12), 4 (10), 29 (8), 34 (7), 2 (5).	6,552		6,552		6,552				
	12	...	Servants 1 (12), 1 (10), 4 (8), 6 (7)	...		...		(*e*) 1,152				
				6,552		6,552		7,704				
			OVERTIME FEES.									
			Fees to Clerks for working out of office hours	6,000		(*f*) 5,700		5,000		5,741		1,731
					86,295		85,022		85,569			
			Add or *Deduct*—For rounding		*127*		*65*		*217*			
			TOTAL ESTABLISHMENT		86,168		85,087		85,352		[illegible]1,482	
Allowances—			Travelling and Tentage Allowance	50		50		50		50		...
			Conveyance Allowance	300		300		300		300		100
					350		350		350		350	
Supplies and Services—			Rewards	3,000		(*g*) 2,500		3,000		2,629		657
			Boat-hire	...		25		75		26		...
			Registration Charges	4		4		4		9		...
			Harbour Dues and Cranage on Unclaimed Goods	50		50		50		59		5
			Remittance of Treasure	2		2		2		...		...
			Petty Construction and Repairs	...		23		423		450		...
			Conveyance of suspected articles to the Chemical Examiner	10		10		...		...		...
					3,066		2,614		3,554		3,173	662
			Carried over		1,17,174		1,15,323		1,17,010		1,15,767	

EXPLANATORY REMARKS.

(*d*) Lascars for the boat sanctioned in G.O., Mis. No. 2425, dated 6th June 1898. A proposition statement has been submitted through the Accountant General for sanction in Board's Proceedings, Mis. No. 3237, dated 15th August 1898. Provision has been made for 5 months in the revised estimate. As the amount is very small, it has been thought unnecessary to remove this item to the special appendix ordered to be added to the budget in G.O., No. 792, Financial, dated 14th September 1898.

Average of three years.	Accounts. 1897-98.	1896-97.	1895-96.
Rs.	Rs.	Rs.	Rs.
4,903	5,741	4,678	4,289
69	50	...	157
300	300	300	300
369	350	300	457
2,746	2,629	3,692	1,917
269	544	170	93
3,015	3,173	3,862	2,010

(*e*) The intended proposals for this increase were not submitted pending the proposed transfer of the custody of goods to the Harbour Trust Board.

(*f*) *Overtime fees.*—The Collector's revised estimate of Rs. 6,000 for the current year is reduced to Rs. 5,700 with reference to the actuals of the first four months of the current year and the last eight months of the past year. His estimate for the ensuing year will be retained as it is stated that fees on the increments of the salaries of preventive officers are provided for.

(*g*) *Rewards.*—The Collector's Estimate of Rs. 3,000 under 'Rewards' for the current year is reduced to Rs. 2,500 with reference to the actuals in the first four months of the current year. His estimate for the ensuing year will be retained.

EXPENDITURE.

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

		Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
	MADRAS—*contd.*											
	Brought forward					1,17,174		1,15,323		1,17,010		1,15,767
Contingencies—	Postage Charges				150		150		150		166	
	Telegraph Charges				60		60		60		42	
	Rents, Rates and Taxes				3,500		(*h*) 7,100		3,500		3,613	
	Purchase of European Articles each costing less than Rs. 5				...		...		...			
	Purchase of European Articles each costing not less than Rs. 5				...		...		...		409	
	Purchase of Country Articles each costing less than Rs. 50				(*i*)340		360		310			
	Purchase of Country Articles each costing not less than Rs. 50											
	Telephone Charge				(*j*) 160		(*j*) 160		...		155	
	Purchase of Periodicals				* 120		* 120		15		101	
	Subscription to Newspapers				(*k*) 350		1,200		130		404	
	Cost of Europe Stores (including Freight)				10		30		1,200		1	
	Landing and Shipping Charges				100		350		30		13	
	Petty Repairs to Buildings				350		550		350		346	
	Liveries and Clothing of Servants				(*l*) 100		...		550		40	
	Peons' Belts and Badges				20		20		...		2	
	Carriage of Stationery and Records				25		...		20		31	
	Petty Carriage and Cooly Charges				20		20		...		3	
	Cloth for Records				30		30		20		18	
	Record-racks, Boards, etc.				...		20		30		...	
	Table Cloth				20		25		25		40	
	Advertisements				40		40		40		42	
	Repairs to Instruments				380		420		420		310	
	Clock winding and Repairing				100		100		100		67	
	Hot and Cold Weather Charges				90		90		90		82	
	Binding Charges				(*i*)351		367		335		57	
	Lighting Charges								30		42	
	Office Expenses				15		15		15		14	
	Miscellaneous				30		50		50		7	
	Sweeper's Allowance				(*m*) 500		...		...		...	
	Petty Repairs to Furniture				...		(*n*) 700		...		...	
	Repairs to Hydrants					6,856		11,977		7,490		6,005
	Purchase of a boat					1,24,030		1,27,300		1,24,500		1,21,772
						30						
	Deduct—For rounding					1,24,000						
	TOTAL, SEA CUSTOMS, MADRAS											
	OUT-PORTS.											
Establishment— (*o*)	Superintendents and Assistant Superintendents 1 (150), 1 (130), 4 (125), 1 (120), 1 (100)	8	8		12,000		36,480		12,000		33,026	
	Superintendents and Assistant Superintendents 2 (85), 9 (70), 1 (60)	12	12		10,320				10,320			
	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	37	37		14,520				14,520			
	Exchange Compensation Allowance	5	5		445		378		503		583	
	Clerks 1 (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	99	99		20,796		43,116		20,796		40,645	
	Servants 1 (10), 26 (7), 258 (6), 24 (5), 1 (3), 1 (2), 9 (1)	320	320		22,488				22,488			
	The pay of Sub-Inspectors who take the place of Sea Customs Superintendents deputed for training in the Madras Custom House				...		1,380		...		...	
	Patrol Boat Establishment (Temporary)				1,000		1,000		1,000		...	
	Famine batta				...		...		...		471	
	Fees to Clerks for working out of office hours				11,065		11,165		11,475		10,736	
						92,634		93,519		93,102		85,461
Allowances—	Travelling Allowance				975		1,070		1,095		828	
	Boat-hire					975		1,070		1,095		828
Supplies and Services—	Rewards				160		160		100		161	
	Petty Construction and Repairs				50		210		210		44	
	Remittance of Treasure				(*p*)5,810		4,255		4,939		3,803	
	Cost of Sample Spirits				200		224		224		195	
	Fees for accompanying Drawback Goods to Steamers				100		160		160		71	
	Conveyance of suspected articles				50		50		50		...	
	Registration Fees				32		32		20		12	
	Arms, Accoutrements and Ammunition				10		10		10		1	
					1,000							
						7,412		5,101		5,713		4,287
	Carried over					1,01,021		99,690		99,910		90,576

Accounts, 4 months, 1898-99. Rs.	Average. Rs.	Accounts. 1897-98. Rs.	Accounts. 1896-97. Rs.	Accounts. 1895-96. Rs.	EXPLANATORY REMARKS.
58	140	166	141	114	(*h*) The increase in the revised estimate under "Rents, Rates and Taxes" is stated by the Collector to be due to the inclusion of the amount of ground rent levied on iron stored in the Iron yard and paid over to the Harbour Trust Board as per G.O., Mis. No. 3227, dated 28th June 1897.
6	39	42	50	24	
4,029	4,331	3,613	4,717	4,662	
					(*i*) Particulars are furnished in Appendix C.
					(*j*) Provision is made in the revised and budget estimates with reference to the actual charge for 1897-98 for the Government Telephone System under G.O., No. 303 W., dated 2nd February 1897.
					(*k*) As per forecast submitted in Board's Proceedings, Mis. No. 3460, dated 26th August 1898, and forwarded to the Secretary of State in G.O., Mis. No. 3680, Revenue, dated 4th September 1898.
707	2,155	2,184	1,581	2,701	(*l*) Woollen shoulder belts for peons.
					* As per Statement of Periodicals in G.O., No. 772, Financial, dated 6th September 1898.
4,800	6,665	6,005	6,489	7,501	
42,200					
					(*m*) This amount is provided for the cleaning of wat[illegible] are reported to be clogged.
					(*n*) Purchase of a boat sanctioned in G.O., Mis. No. 2425, dated 6th June 1898. The boat is under construction.
10,759					
76					
13,670					
...					
304					
...					
3,526	10,851	10,736	10,948	10,870	
28,335	...	...	...	...	
364	937	828	878	1,106	
63	106	161	68	88	
9	22	44	20	1	
559	4,305	3,803	3,652	5,459	
81					
24	261	279	285	221	
...					
...					
1					
737	4,694	4,287	4,025	5,769	
					(*o*) For scale of establishment—*vide* Appendix B.
					(*p*) *Petty Construction and Repairs.*—A list of Petty Construction and Repair works (Appendix D) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 535.

EXPENDITURE.

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

	OUT-PORTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Budget Estimate, 1899-1900. Rs.	Revised Estimate, 1898-99. Rs.	Revised Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Budget Estimate, 1898-99. Rs.	Accounts, 1897-98. Rs.	Accounts, 1897-98. Rs.
	Brought forward .		10,021		99,690		99,910		90,576
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	45		50		70			
	Purchase of Country Articles each costing less than Rs. 50	400		538		448		335	
	Purchase of Country Articles each costing not less than Rs. 50	...		50		50			
	Purchase of Books	3		3		3		3	
	Purchase of Scales and Weights . . .	...		120		120		8	
	Cost of Europe Stores (including Freight) .	*600		100		100		132	
	Landing and Shipping Charges . . .	40		40		55		17	
	Repairs to Furniture	115		105		90		106	
	Repairs to Boats	25		25		25		21	
	Liveries and Clothing of Servants . .	35		35		35		22	
	Peons' Belts and Badges	57		30		17		2	
	Carriage of Stationery and Records . .	120		187		202		111	
	Cloth for Records	70		70		73		84	
	Record-racks, Boards, etc.	90		65		65		5	
	Table Cloth	10		18		18		...	
	Hot and Cold Weather Charges . . .	50		110		110		21	
	Sweepers' Allowances and Scavenging Expenses	38		38		43		21	
	Cleaning Machines and Repairs to Instruments	50		50		50		...	
	Telegraph Charges	150		2		190		129	
	Telephone Charges	...		... 0		...		8	
	Rents, Rates and Taxes	2,000		2,1		1,884		1 950	
	Binding Charges	5		32		94		50	
	Office Expenses	150		299		314		137	
	Oil for Lamps and other Saderward Charges .	902		981		987		770	
	Miscellaneous	...		...02		...		84	
	Petty Carriage and Cooly Charges . .	82				20		93	
	Cost of Stationery	...		... 82		...		24	
	Packing Charges	...		..		...		22	
	Liverses and Clothing of Servants . .	1,000		...		...		...	
			6,082		5,330		5,033		4,155
			1,07,103		1,05,020		1,04,973		
	Add or Deduct—For rounding .		3		80		*173*		
	TOTAL OUT-PORTS .		1,07,100		1,05,100		1,04,800		94,731

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

Numbers. 1898-99.	Numbers. 1899-1900.									
3	3	*Establishment—* (q)	Superintendents 1 (150), 2 (60) .	3,240		3,240		3,240		
23	23		Superintendents 1 (40), 4 (30), 8 (20), 8 (15), 2 (10) . . .	5,520		5,520		5,520		4,968
23	23		Clerks 1 (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984		3 984		3,984		
61	61		Servants 1 (12), 1 (10), 9 (8), 19 (7), 24 (6), 7 (1)	4,536		4,536		4,536		9,306
2	2		Female Searchers (25), (20) . .	540		540		540		
			Famine Batta . . .	...		...		...		12
			House-rent Allowance . . .	(r) 234		234		...		...
		Allowances—	Travelling Allowance	200	18,054	200	18,054	190	17,820	200
		Supplies and Services—	Rewards	510	200	610	200	510	190	318
			Petty Construction and Repairs . .	(s) 2,752		3,494		3,843		1,877
			Repairs to Boats	20		...		...		29
			Remittance of Treasure	30		30		30		28
			Boat hire	60		60		60		44
			Registration Charges	...		5		5		4
			Cost of Sample Spirits	...		...		...		8
		Contingencies—	Purchase of European Articles each costing less than Rs. 5	20	3,372	20	4,199	...	4,448	
			Purchase of European Articles each costing not less than Rs. 5	...		100		20		90
			Purchase of Country Articles each costing less than Rs. 50	100		223		223		
			Purchase of Country Articles each costing not less than Rs. 50	...		...		...		
			Carried over .	120	21,626	343	22,453	243	22,458	90

									2,308
									16,794

Accounts, 4 months. 1898-99.	—	Average.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96.	EXPLANATORY REMARKS.
Rs.		Rs.	Rs.	Rs.	Rs.	
	Rents, rates and taxes.	2,052	1,950	2,048	2,157	
	Telegraph charges ...	88	129	85	50	
	The remaining items under contingencies.	3,005	2,076	2,260	4,680	
61	Total ...	5,145	4,155	4,393	6,887	
... 7						
...						
... 18						
27						
...						
... 17						
20						
...						
... 24						
6						
... 54						
... 580						
21						
29						
232						
27						
20						
2						
6						
...						
1,151						
30,587						
1,675						
3,495						
...						
...						
5,170						
70						
83						
155						
... 6						
14						
...						
... 258						
6						

* As per forecast of stores submitted in Board's Proceedings, Mis. No. 3460, dated 26th August 1898, and forwarded to the Secretary of State in G.O., Mis. No. 3680, Revenue, dated 9th September 1898.

(q) For scale of establishment—*vide* Appendix B.

—	Average.	Accounts. 1897-98.	Accounts. 1896-97.	Accounts. 1895-96.
	Rs.	Rs.	Rs.	Rs.
Travelling Allowance.	318	200	142	611
Rewards	134	318	22	63
Petty construction and repairs	1,696	1,877	2,278	933
Remittance of treasure	24	28	21	24
Repairs to boats ...	10	29	...	...
Boat hire	50	44	48	58
Registration charges...	2	4	1	...
Cost of sample spirits.	3	8	...	...
Total ...	1,919	2,308	2,370	1,078

(r) *House-rent allowance.*— This was sanctioned in G.O., No. 1877, Revenue, dated 7th December 1881, and G.O., Mis. No. 5768, Revenue, dated 10th November 1897, for the Customs establishment at the Pondicherry Railway station. This Charge is now shown separately as "House-rent allowance" instead of under "Rents, rates and taxes" as hitherto.

(s) For particulars—*vide* Appendix D

The amount which is entered as reserve for incomplete and urgent works is Rs. 444.

EXPENDITURE.

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

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	120	21,626	343	22,453	243	22,458	90	16,794
Contingencies—contd.	Peons' Belts and Badges	15		10		...		...	
	Repairs to Furniture	14		14		8		6	
	Liveries and Clothing of Servants . .	*75		50		...		19	
	Carriage of Stationery and Records . .	25		25		25		5	
	Record-racks, Boards, etc.	18		18		18		1	
	Office Scales and Weights	12		280		250		2	
	Telegraph Charges	20		20		20		2	
	Rents, Rates and Taxes	11		11		207		196	
	Binding Charges	16		15		15		...	
	Oil for Office Lamps, etc.	741		795		745		759	
	Office Expenses	65		65		80		48	
	Sweepers' Allowance	123		123		123		115	
	Miscellaneous	...		...		...		14	
	Petty Carriage and Coo'y Charges . .	19		19		...		18	
			1,274		1,788		1,734		1,275
					24,241		24,192		
	Deduct—For rounding .				*41*		*192*		
	TOTAL .		22,900		24,200		24,000		18,069

Accounts, 4 months, 1898–99.	EXPLANATORY REMARKS.					
Rs.			Average.	Accounts.		
		——		1897–98.	1896–97.	1895–96.
3			Rs.	Rs.	Rs.	Rs.
3		Rents, Rates and Taxes .	196	196	195	196
...		Telegraph Charges . .	1	2	...	2
4		The remaining items under contingencies . .	1,034	1,077	1,065	960
...		Total .	1,231	1,275	1,260	1,158
...						
3						
78						
...						
246						
11						
39						
...						
5						
398						
5,896						

* As per G.Os., Mis. Nos. 1073, Revenue, dated 12th December 1893 and 1690, dated 21st April 1898.

APPENDIX B.

9.—CUSTOMS.

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

APPENDIX C.

	Budget estimate for 1899-1900.
DETAILS OF COUNTRY ARTICLES BUDGETTED FOR.	RS.
Correspondence Department.	
Three teakwood stools at Rs. 2 each	6
One letter weighing scale with weights and box	55
Import Department.	
Two chairs for Preventive officers	8
Two do. for the gates	8
One tin office-box for the Import Superintendent to secure harbour passes, keys, &c.	6
Cash Department.	
One remittance box with iron clamps similar to the box now in use	25
Appraiser's Department.	
Four arm chairs with cane seats	20
One table with yard measurement in brass	50
Three punkahs	50
One cane mat for new room	100
Baggage Department.	
Two stools	7
Two safe locks	5
Total	340

DETAILS OF "OFFICE EXPENSES AND MISCELLANEOUS."	RS.
Expenses on account of fire engine, fire pipes, &c.	50
Supplies received from the Medical Store Department for the use of Testing Department.	80
Cost of painting buckets	5
Cost of ice, soda, towels, matches, wicks for spirit lamps and repairs to pipes, stills, &c. for the Testing Department	100
Cost of grease, neat foot oil, cocoanut oil, wax and camphor for cleaning fire engines and other machines	30
Cost of firewood for making ink, tin vessels and funnels and wooden scissors and spoons.	5
Cost of candles	2
Cost of repairing brass seals	6
Cost of empty bottles for taking samples	2
Cost of pad for muchi	2
Bung drivers	2
Cost of repairing old lanterns	5
Cost of one gross pint corks for the Bonding Department	2
Cost of cobweb brooms	1
Match boxes, brooms, vinegar and winnows	5
Cork screw	1
Hammer	1
One five-gallon pot	52
One copper funnel, large size	
One do. do. small size	
One do. plate, large size	
Three do. drenches with two handles on each side	
One bung nail with square top	
Three wooden covers for tubs with handles at top	
Total	351

APPENDIX D.

List of Customs works under Civil Buildings in charge of Civil officers for 1899-1900.

District.	Locality.	Number.	Description of works.	Budget estimate for 1899-1900.
			SEA CUSTOMS.	
			Original Works.	
Ganjám	Calingapatam	1	Construction of a shed in front of the Sea Customs office for the examination of goods	RS. 75
			Repairs.	
	Gopalpur	1	Repairs to the Customs building	50
		2	Removal of sand accumulated in front of the Customs house	
	Baruva	3	Repairs to the Customs building	100
	Calingapatam	4	Maintenance of casuarina plantation	100
		5	Repairs to the Customs building and cook-house ..	100
			Total, Repairs ..	450
			Total, Original Works and Repairs ..	525
			Original Works—Nil.	
Vizagapatam ..	Vizagapatam, Bimlipatam.	1	*Repairs.* Petty repairs, viz., white-washing, painting, and tarring doors and windows of the offices of the Customs Superintendents of Vizagapatam and Bimlipatam.	100
			Repairs.	
Gódavári ..	Narsapur	1	Repairing Sea Customs house	10
	Cocanada	2	Do. do.	130
	Coringa	3	Repairing the ghâti shed and boat shed	50
		4	Repairing Customs road	25
			Total, Repairs ..	215
			Repairs.	
Kistna	Bandar fort	1	Repairs of pandals in front of the office	25
		2	Upkeep of port boats	30
	Nizampatam	3	White-washing the office building	40
	Ipurupalem	4	Do. do.	10
		5	Do. do.	10
			Total, Repairs ..	115
			Repairs.	
South Arcot ..	Cuddalore	1	Sea Customs buildings	100
	Porto Novo	2	Do. do.	100
			Total, Repairs ..	200
			Original Works.	
Tanjore	Negapatam	1	Improving the treasury room in the Sea Customs office	50
		2	Erecting a verandah in front of the peons' shed ..	
	Velanganni	3	Constructing a latrine near the godown under construction	100
		4	Repairing Sea Customs office	70
	Point Calimere ..	5	Constructing a new Sea Customs office at Point Calimere	59
		6	Constructing a peon's hut at Point Calimere ..	400
	Topputturai	7	Do. do. at Topputturai	180
			Total, Original Works ..	850
			Repairs.	
	Tirumalavasal ..	1	White-washing the Customs office building and the weighing shed	8
	Tranquebar	2	Plastering and yellow-washing the ceiling and walls of the Sea Customs house	60

List of Customs works under Civil Buildings in charge of Civil officers for 1899-1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899-1900.
			SEA CUSTOMS—*cont.*	RS.
			Repairs—cont.	
		3	Repairing the roofing and shifting tiles of the godown rooms attached to the Sea Customs office building	
	Negapatam	4	Repairing the roofing and shifting tiles of the shed in front of the office	400
		5	Flooring with granite a portion of the court-yard of the Customs house	80
Tanjore—*cont.* ..		6	Painting the doors and windows of the office	200
	Topputturai	7	Repairing the new Customs house at Topputturai ..	50
	Adirampatnam ..	8	White-washing the Customs office	200
		9	Repairing the top of the goods shed	13
			Total, Repairs ..	7
			Total, Original Works and Repairs ..	1,018
				1,868
			Original Works.	
	Pamban	1	Construction of a wooden screen in front of the Sea Customs office	
	Tondi	2	Putting wire fence for enclosing the landing place in front of the Sea Customs office	80
			Total, Original Works ..	320
Madura ..				400
			Repairs.	
	Tondi	1	Repairing the record room and white-washing the same	
	Kilakarai	2	Repairing the terrace over the treasury room ..	20
	Devipatnam	3	Repairing a thatched shed	50
		4	Repairing the thatched sheds and plastering the Customs office	5
			Total, Repairs ..	195
			Total, Original Works and Repairs ..	270
				670
			Original Works.	
	Kayalpatnam	1	Sinking a well in the office compound	74
		2	Erecting a shed in front of the office	25
			Total, Original Works ..	99
			Repairs.	
Tinnevelly ..		1	Opening five windows in the office room for ventilation and light	
	Tuticorin	2	Putting up a wooden railing to keep parties out of the clerks' room	75
		3	Putting up a railing in front of office	15
		4	Erecting a wall between the record room and godown.	50
		5	White-washing the office buildings	10
	Kayalpatnam	6	White-washing the office buildings	20
	Kulasekarapatnam ..	7	White-washing the office buildings	5
			Total, Repairs ..	5
			Total, Original Works and Repairs ..	180
				279
			Repairs.	
South Canara ..	....	1	Monsoon repairs and white-washing the Customs buildings in the district	190
			Repairs.	
	Tellicherry	1	Customs house	200
Malabar ..	Kallai	2	Do.	22
	Badagara	3	Do.	39
	Quilandi	4	Do.	30

List of Customs works under Civil Buildings in charge of Civil officers for 1899-1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899-1900.
			SEA CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Malabar—*cont.*	Calicut	5	Customs house (old and new)	509
	Beypore	6	Do.	50
	Cochin	7	Do.	263
			Total, Repairs ..	1,113
			Total allotment for works ..	5,275
			Reserve ..	535
			Grand Total ..	5,810
			LAND CUSTOMS.	
			Original works.	
Gódávari ..	Yanam frontier ..	1	Constructing four circular huts for the Yanam frontier establishment	300
			Repairs.	
		1	Repairing the huts of the Yanam frontier establishment	10
		2	Repairing Amins' offices	50
		3	Do. Gumastah's shed	150
		4	Do. bridges	110
		5	Sinking wells at the ghâtis	20
			Total, Repairs ..	340
			Total, Original works and Repairs ..	640
			Original works.	
South Arcot ..	Kandamangalam sayer ..	1	Construction of a peon's house	100
			Repairs.	
	Madalapet sayer ..	1	Erecting compound walls to the 2nd gumastah's house	180
		2	Erecting compound walls to peons' houses	80
		3	Sinking a well in gumastah's quarters	50
	Valdavur sayer ..	4	Erecting four buttresses to the house of the sayer gumastah and repairing the same	50
		5	Repairing and whitewashing the peon's house ..	10
		6	Repairing the sayer gate	15
	Karadikuppam ..	7	Extending the peon's house by erecting a back verandah	40
		8	Erecting compound walls to the backyard of the gumastah's house	25
	Mortandichavady ..	9	Renewing the door frames and door of the treasury room of the Sayer cutcherry	20
		10	Rethatching the peon's house	30
		11	Whitewashing the Sayer office and the shed in front of the peon's house	15
	Thukkanampakkam ..	12	Demolishing weak parts of the Sayer Superintendent's quarters and repairing them	400
			Total, Repairs ..	915
			Total, Original works and Repairs ..	1,015
			Original works.	
Tanjore	Peralam	1	Constructing two circular huts for peons at Peralam .	200
			Repairs.	
	Sannamangalam ..	1	Repairing the Customs office building	100
		2	Repairing the shed in front and flooring	50
	Kandangudi	3	Constructing pials and flooring the shed	100

List of Customs works under Civil Buildings in charge of Civil officers for 1899-1900—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1899-1900.
			LAND CUSTOMS—*cont.*	RS.
			Repairs—cont.	
Tanjore—*cont.*	Nandalar	4	Replacing the tin drainage pipes attached to the roof.	15
		5	Repairing the pial in the shed	10
	Nalladai	6	Do. the office building	75
		7	Do. the shed in front	25
			Total, Repairs ..	375
			Total, Original works and Repairs ..	575
			Repairs.	
Malabar	Mondole	1	Repairing chowkies	78
			Total allotment for works ..	2,308
			Reserve ..	444
			Total ..	2,752

EXPENDITURE.

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

	Number. 1898-99.	Number. 1899-1900.	PROVINCIAL. DETAILS.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			Registration of Sea-borne Trade.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			Board's Establishment*								
			Permanent—								
Establishment—	19	19	Clerks 1 (150), 1 (75), 1 (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)	9,240		9,240		9,240			
	3	3	Servants (10), (12), (7)	348		348		348		9,856	
			Temporary (four months only) 4 (25)	400		400		400			
			Contingencies	..		..		..			
					9,988		9,988		9,988		9,856
	15	15	District Establishment— Permanent 1 (45), 10 (35), 1 (30), 3 (15)	5,640		5,640		5,640		5,748	
Allowances—			Travelling allowance	42		42		42			
					5,640		5,640		5,640		5,748
					42		42		42		
			Total, Registration of Sea-borne Trade		15,670		15,670		15,670		15,604

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

PROVINCIAL.	RS.		RS.		RS.		RS.	
Trade and Navigation returns	4,600		4,600		4,000		3,925	

* This establishment does also all the customs work of the Board's office.

Accounts, four months, 1898-99.	EXPLANATORY REMARKS.
RS.	
3,229	The form given in Rule 10 of the "Instructions relating to the preparation of budget estimates" not being applicable the following certificate is appended:— "The figures of actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors and the audited figures are adopted by the Board."
1,876	
5,105	
..	Certified that the actual amount entered is the amount of the bill passed by the Board and the Accountant-General and paid to the Lawrence Asylum Press. The increase in the budget estimate for the ensuing year and in the revised estimate for the current year is due to the increase caused in the size of the volume of Sea-borne Trade and Navigation by printing it in accordance with the revised classified list of articles prescribed by the Director-General of Statistics for the returns of Sea-borne Trade—*vide* Government Order Mis. No. 1746, Revenue, dated 1st April 1897.

...ion 15-5-(S.R.) No 308 d. 30-4-7-

VB (Rev Cos 7194)

C.P. Financial No 1077 of 18-11-98

D.J. The estimates are accepted with slight reductions as shown in the appendix to these Proc.

17/11/98

To the A.G.
Rev. Dept.
Board (S.R.)
Estimates Sale - Vide 2/12.

16/11/98.

KD
16/11/98

Print heading of Current only in
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an appendix to the order.

Dept 2.12.98

19-11-98

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Number of copies required. { Order complete. 4 / Letter only. / Order complete with Letter. }

3/

Reply sign G.O., No. 189 ; DATED

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OF GOVERNMENT

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N ORIGINAL.

N.B.—

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