E

Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1163

DATED 3 — 12 — 98

19/19

[Despatch Abstract.]

Budget Estimate

Accepting, with remark, the ____ of receipts for 1899—1900 under III - Satt.

T
3-12-98

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. 1163, 3rd December 1898.

DECEMBER.

Budget Estimate.

Accepting, with remark, the — of receipts for 1899–1900 under III. Salt.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 323, dated 7th November 1898.

Order—No. 1163, Financial, dated 3rd December 1898.

Looking to the actuals of past years, the Government considers that it would not be safe to fix the revised estimate for the current year and the budget estimate for 1899–1900 under "Excise Duty on Salt" at more than Rs. 183·40 and 181·21 lakhs respectively. The estimates modified, as above, are accepted.

(True Extract.)

G. STOKES,
Chief Secretary.

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

[Appendix

Exd. C. M. Thumbuswamy.

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Receipts in the first six months of 1895-96.	1896-97.	1897-98.	1898-99.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.										
Customs Duty on Salt		10,000	10,000	12,000	10,390	4,082	4,983	5,101	5,118	*Customs Duty.*—The revised and budget estimates have been based on the actuals of the first six months of the current and the two previous years.
Proceeds of Sale of Government Salt	IIIA	5,86,000	5,60,000	5,57,000	4,79,652	1,47,685	1,66,728	1,74,656	2,69,167	*Proceeds of Sale of Government Salt.*—The increase in the revised and the budget estimates over the sanctioned estimate for 1898-99 and the accounts of 1897-98 is due to an anticipated increase in the sales of reserve salt on the abolition of the auction system, of Depot salt owing to the reduction of price and of Chinna Ganjam salt on the opening of the East Coast Railway.
Excise Duty on Salt	IIIB	1,81,21,000	1,83,40,000	1,70,21,000	1,67,02,592	96,08,235	86,67,913	76,74,149	99,93,775	
TOTAL, IMPERIAL		1,87,17,000	1,89,10,000	1,75,90,000	1,71,92,634	97,60,002	88,39,624	78,53,906	1,02,68,060	*The Excise Duty on Salt* has been fixed on a consideration of the actuals of past years.
PROVINCIAL.										
Rents of Warehouses		...	...	300	...	21	...	...	...	*Provincial Receipts.*—The only item the variations in which call for any remarks is "Fees and Cesses," the receipts under which vary with the expenditure on works incurred by Government on behalf of the licensees in Excise factories and with the sales of excise salt.
Fees and Cesses		85,600	60,000	82,200	54,278	64,298	47,022	27,854	31,770	
Fines and Forfeitures		1,500	1,500	1,500	1,280	2,121	534	714	338	
Miscellaneous		26,900	28,500	26,000	26,576	5,322	11,827	7,235	8,579	
TOTAL, PROVINCIAL		1,14,000	90,000	1,10,000	82,134	71,762	59,383	35,803	40,687	
TOTAL		1,88,31,000	1,90,00,000	1,77,00,000	1,72,74,768	98,31,764	88,99,007	78,89,709	1,03,08,747	*Salt sold for Fish-curing.*—A decrease is anticipated in the issues for fish-curing purposes.

DETAILED ACCOUNT No. IIIA.—SALT.—Proceeds of Sale of Government Salt.

MADRAS.									
Salt sold for Home and Inland Consumption		4,47,000	4,21,000	4,04,000	3,42,196	99,584	1,16,991	1,28,806	2,25,794
Salt sold for Fish-curing		1,30,000	1,30,000	1,45,000	1,29,572	44,322	47,062	42,586	38,509
Cost price of Salt supplied to French Government		9,000	9,000	8,000	7,884	3,779	2,675	3,264	4,864
TOTAL		5,86,000	5,60,000	5,57,000	4,79,652	1,47,685	1,66,728	1,74,656	2,69,167

DETAILED ACCOUNT No. IIIB.—SALT.—Excise Duty on Salt.

Madras		1,81,21,000	1,83,40,000	1,70,21,000	1,67,02,592	96,08,235	86,67,913	76,74,149	99,93,775

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Current No. 4668.

Printed November 8th.
Rgs 10 —
Rgs 10 —

Proceedings, No. 323, 7th November 1898.

NOVEMBER.

Submitting to Government the budget estimate of revenue and receipts of the Salt Department in Madras for 1899-1900.

Jul 11638
31/12/98

PROCEEDINGS OF THE BOARD OF REVENUE
(Separate Revenue).

Read—the following statement:—

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Customs Duty on Salt		10,000	10,000	12,000	10,390
Proceeds of Sale of Government Salt	IIIA	5,86,000	5,60,000	5,57,000	4,79,652
Excise Duty on Salt	IIIB	~~1,84,00,000~~ 1812000	~~1,92,00,000~~ 1834000	1,70,21,000	1,67,02,592
TOTAL IMPERIAL		~~1,90,96,000~~ 1871000	~~1,97,70,000~~ 1891000	1,75,90,000	1,71,92,634
PROVINCIAL.					
Rents of Warehouses		...	...	300	...
Fees and Cesses		85,600	60,000	82,200	54,278
Fines and Forfeitures		1,500	1,500	1,500	1,280
Miscellaneous		26,900	28,500	26,000	26,576
TOTAL PROVINCIAL		1,14,000	90,000	1,10,000	82,134
TOTAL		~~1,91,10,000~~ 1883000	~~1,98,60,000~~ 1900000	1,77,00,000	1,72,74,768

DETAILED ACCOUNT No. IIIA.—SALT.—Proceeds of Sale of Government Salt.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
MADRAS.				
Salt sold for Home and Inland Consumption	4,47,000	4,21,000	4,04,000	3,42,196
Salt sold for Fish-curing	1,30,000	1,30,000	1,45,000	1,29,572
Cost price of Salt supplied to French Government	9,000	9,000	8,000	7,884
TOTAL	5,86,000	5,60,000	5,57,000	4,79,652

DETAILED ACCOUNT No. IIIB.—SALT.—Excise Duty on Salt.

Madras	~~1,84,00,000~~ 1812000	~~1,92,00,000~~ 1834000	1,70,21,000	1,67,02,592

Receipts in the first six months of				Explanatory Remarks.
1895-96.	1896-97.	1897-98.	1898-99.	
Rs.	Rs.	Rs.	Rs.	
4,082	4,983	5,101	5,118	*Customs Duty.*—The revised and budget estimates have been based on the actuals of the first six months of the current and the two previous years.
1,47,685	1,66,728	1,74,656	2,69,167	*Proceeds of Sale of Government Salt.*—The increase in the revised and the budget estimates over the sanctioned estimate for 1898-99 and the accounts of 1897-98 is due to an anticipated increase in the sales of reserve salt on the abolition of the auction system, of Depot salt owing to the reduction of price and of Chinna Ganjam salt on the opening of the East Coast Railway.
96,08,235	86,67,913	76,74,149	99,93,775	*The Excise Duty on Salt.*—The Board's original estimate under this head was 184 lakhs. The increase of 8 lakhs in the revised estimate as compared with this figure is made up— (i) of an increase of 10 lakhs in the realizations on account of previous credits owing to the unusually large credit sales in the second half of 1897-98, (ii) of an increase of 2 lakhs consequent on the advance payments on the credit sales of the last six months of the current year having now been fixed at 6 lakhs with reference to the actuals of such payments in previous years, and (iii) of a decrease of 4 lakhs under realizations on account of cash sales owing to the credit sales in the second half of the current year having been fixed at 35 per cent. of the total sales of the year in factories at which credit sales take place against 33⅓ per cent. adopted when the estimate was framed last year.
97,60,002	88,39,624	78,53,906	1,02,68,060	The decrease of 8 lakhs in the budget as compared with the revised estimate is made up of a decrease of 11 lakhs in the realizations on account of previous credits owing to the smaller * credit sales in the second half of 1898-99 as compared with the second half of 1897-98, and of an increase of 3 lakhs consequent on the anticipated increase in sales.
21	...	...	...	[*Note.*—In framing the estimate of receipts the proportion of credit sales in the last six
64,298	47,022	27,854	31,770	months of each of the years 1898-99 and 1899-1900 has been taken at 35 per cent. of the total
2,121	534	715	338	sales in those years at factories at which credit sales take place. The estimate is merely
5,322	11,827	7,235	8,579	approximate, as it depends on whether the price of Government paper rises or falls.]
71,762	59,383	35,803	40,687	*Provincial Receipts.*—The only item the variations in which call for any remarks is "Fees and Cesses," the receipts under which vary with the expenditure on works incurred by Government on behalf of the licensees in Excise factories and with the sales of excise salt.
98,31,764	88,99,007	78,89,709	1,03,08,747	
99,584	1,16,991	1,28,806	2,25,794	*Salt sold for Fish-curing.*—A decrease is anticipated in the issues for fish-curing purposes.
44,322	47,062	42,586	38,509	
3,779	2,675	3,264	4,864	
1,47,685	1,66,728	1,74,656	2,69,167	
96,08,235	86,67,913	76,74,149	99,93,775	

* 1897-98.—42·7 per cent. of the total sales of 1897-98 in factories in which there have been credit sales.
1898-99.—35 per cent. do. 1898-99 do.

Certified that the actuals as entered above are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General and all discrepancies noticed have been duly pointed out to him.

RESOLUTION—No. 323, dated 7th November 1898.

Submitted to Government.

(True Copy and Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General, Madras,
and Deputy and Assistant Commissioners.

Exd. Md. Pahlvan.

J. Clerk

Please gestures with reply

Telephone
From the Under Secretary
R.D.

To the Secretary,
Board (S.R.)

Please see B.P.
No 323 dt 7-11-98 and please
state the quantity
of salt expected to be
sold for home and
inland consumption,
the quantity to be ex-
ported on payment
of duty, estimated
sales at factories at
which there are no
credit sales and
estimated advance
collections in the last
six months. This also
information is re-
quired for both the
current and the
ensuing years. Please
also state the collection
during the year on
account of last
year's credit sales

~~[illegible]~~
~~[illegible]~~ and the proportion of credit sales to the total sales during the last five years.

An early reply will oblige

KB
19/11/98

[illegible]
19/11/E.A.

CA
12/14
19.XI.98

INDIAN TELEGRAPHS.

Code Class.	Monthly Number.
To (Office)	From (Office)

Words.	Day.	Hour.	Minute.	Official Instructions.
	19	15	28	

To (Person)	From (Person)
The Under Secty. Rev Dept.	The Asstt Secy Bd Septe Rev

Reference to your telephone of today the following information is furnished. Quantity expected to be sold for [illegible] inland consumption for 1898-99 Indian maunds 714200 Indian maunds 720000.

Quantity expected to be exported on payment of duty - 100000. 150000.

Estimated sales at factories at which there are no credit sale 935000 934000

Estimated advance collections in the last six months - 610000. 700000

Collections during the year 1898-99 on account of the credit sales of 97-98

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master.

64 Word Form.

F.C. 2.

8

U.G.I.—No. 780 T.—1-4-97—2438888.

INDIAN TELEGRAPHS.

Code Class. | Monthly Number.

To (Office) | From (Office)

Words. | Day. | Hour. | Minute. | Official Instructions.

To (Person) | From (Person)

Orde P

6/9/3925

Proportion of Credit Sale to Total sales in Factories where there were Credit transactions

Proportion of Credit sale to total sales

1893-94	37.4	59.2
94-95	38.7	66.7
95-96	29.7	60.6
96-97	32.6	52.5
97-98	42.7	71.6

64 Word Form. F.C.2.

8

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Master.

G.G.P.—No. 780 T—1 & 97—3400000.

D/4 1,000—8-4-97.

REVENUE DEPARTMENT.

C. No. 7668

From The Board of Revenue (Separate Revenue)

№ 323 Dated 7th November 1898.

FOR ORDERS.

To the Secretary

In the above the Board of Revenue submits its estimates of receipts under "III Salt".

2. The revised estimate for the current year exceeds the sanctioned estimate by 21.60 lakhs. This is due to an increase of .03 lakhs under "Proceeds of sale of Government salt" and of 21.79 lakhs under "Excise duty on salt", counterbalanced to a very small extent by decreases under other heads.

3. The only item which requires consideration is "Excise duty". The quantity of Madras salt (i.e. excluding imported salt) sold for home & inland consumption in 1897-98 was 7,127 maunds;

	Lakhs
Revised estimate	198.60
Sanctioned ,,	177.00
Increase	21.60

Total of cols. 18 & 25 on page 81 of the Salt Report for 1897-98.

Govt 1,798,570
excise 5,328,690
7,127,260

mahunds; and 91,688 maunds were exported to Cacultta on payment of duty. The Board anticipates an increase in the sales of the current year owing to the abolition of the auction system of sales at the reserve factories, the reduction in June 1898 of the selling price of salt at the Madras Depot from 3½ annas to 3 annas a maund, and the probable opening of the East Coast Railway, which will increase the demand from the Nizam's Dominions on the Chinna Ganjam factory. The quantity expected to be sold during the year is 7,142,000 + 1,00,000 or 7,242,000 maunds. The increase is thus 23,052 maunds and may, it is thought, be accepted. The duty on the total anticipated sales at Rs.2½ a maund would be 181.05 lakhs.

4. Allowance has now to be made for fluctuations in credit sales during the last six months of the current year. Under the rules for the sale of salt on credit

Para 50 of the Report for 1897-98.
FOR ORDERS.

Explanation on page 5 of the Current.

G.O. 611 d/26-10-98

G.O. 2557 d/16-6-98

Explanation on page 5 of the current.

	Maunds
Actuals of 1897-98	7,218,948
Revised estimate	7,242,000
Increase	23052

Telephone message below

credit, the duty on the quantity sold is not payable for six months, so that the proper revenue of one year is by this cause diminished and that of the succeeding year increased by the same amount. The extent of sales depends on the price of Government securities, which are deposited as security for the payment of the duty. Payments are also sometimes voluntarily made before the expiry of the period of credit. From both these causes unexpected fluctuations often arise. The proportion of the credit sales in the last six months of 1897-98 was 42.7 per cent of the total sales, leaving out of account certain factories, at which credit sales do not generally take place. The amount of duty realized on this account in the first six months of the current year was [illegible]. This amount has to be added to the 181.05 lakhs shown in para.3 above. For the last six months of the year, the estimate of credit sales has been fixed by the Board

Note at the bottom of page 5 of current.

Telephone message below.

Board at 35 per cent; and the portion of the duty relating to this period the collection of which would be postponed to next year., is estimated at Rs.49,08,625. The amount has to be deducted from 181.05 + 60.04 lakhs. The net result is 192 lakhs. The fluctuations due to the difference in credit sales are thus expected to yield the difference between the two figures Rs.60,03,925 and 49,08,625 or 10.95 lakhs.

5. The above is the Board's estimate. The duty on salt sold during the last five years and the amount actually realized were as shown on the margin. The fluctuations are great, and an increase of 10.95 lakhs estimated for by the Board may not be regarded as large.

	Duty on Salt sold	Duty realized	Difference.
1893-94	175.37	157.48	-17.89
1894-95	177.27	173.15	— 4.12
1895-96	174.86	192.26	+17.40
1896-97	172.91	163.28	— 9.63
1897-98	180.49	167.03	-13.46

(compiled from the salt Adm. Reports vide para 79 of the Report for 97-98. The figures include Govt. and Excise salt)

The quantities of salt sold on credit during the last four years are shown on the margin, the figures for the first and second halves of the year being shown separately. A large increase will be noticed in the quantities sold last year.

	First half year	Second half year
	In the thousands of maunds	
1894-95	2361	2366
1895-96	2384	1856
1896-97	1589	2048
1897-98	2505	2665
1898-99	2530	-

(Complied from the monthly statements received from the Board vide C.No.7867 for a sample)

The

Note at the bottom of page 5 of the current

Estimated sales + exports 72,42,000
Deduct sales at factories where no credit is allowed 9,35,000
Remainder 63,07,000

Duty on 35 per cent Remainder or on 2207450 mds 55,18,625.
Deduct collections in advance out of the above 6,10,000
Remainder 49,08,625

	Maunds	
October 1898	370,890	(C.No.7867)
,, 1897	505,920	(G.O.2238 d/4-12-97).
Decrease	135030	

	Per cent
1893-94	37.4
1894-95	38.7
1895-96	29.7
1896-97	32.6
1897-98	42.7

(Telephone message below)

Para.3 above

ibid 4

Page 4 of current

	Lakhs		Lakhs
1888-89	161.75	1892-93	169.95
1889-90	173.67	1893-94	162.31
1890-91	191.96	1894-95	178.46
1891-92	176.82	1895-96	197.69
	1896-97	168.16	
	1897-98	172.75	

(Report for 1897-98 para.83)

The credit sales in the first half of this year do not show a fall, but those of October 1898, the latest month for which figures are yet available, exhibit a decrease of 135,030 maunds. Hence though a fall in the proportion of credit sales may perhaps be anticipated, it is doubtful whether it would be so low as 35 per cent estimated by the Board. The proportion during the last five years was as marginally shown.

6. Adding to the duty on the quanti ty of salt expected to be sold (181.05) the increase from fluctuations in credit sales (10.95 lakhs), and the estimates under other items (6.60 lakhs), the Board fixes the revised estimate at 198.60 lakh But during the last ten years this figure was never reached, the nearest amounts being 197.69 lakhs in 1895-96 and 191.9 in 1890-91. The average during the last five years was 175.88 lakhs. In view of the facts set forth above, it is for consideration whether some reduction may

made

made in the estimate. The duty on sales is estimated at 181.05 lakhs, and this, as shown by the figures on the margin of para.5 above, is in excess of the duty in previous years. It is doubtful whether a further increase of 10.95 lakhs may be looked for from the fluctuations in credit sales. May the estimate be fixed at 190 lakhs? This would reduce the allowance for credit sales from 10.95 lakhs to 2.35 lakhs and the proportion of credit sales would work out to 40.4 per cent against 42.7 in 1897-98.

para 3 above

	Lakhs	Lakhs.
Revised estimate		190.00
Deduct duty on sales & exports other items ..	181.05 6.60	187.65
Remainder		2.35

Receipts 1898-99 on account of the previous year.	60.04
Deduct figure arrived at above.	2.35
Remainder to be realized in 1899-1900	57.69
Add advanced collections ..	6.10
Total	63.79

This is the duty on 2,551,600 Mds.

$\frac{2551,600}{6307000} \times 100 = 404$

I agree that looking to the actuals of past years, the Bd's estimate of 198·60 lakhs is too high. I dont think it will be safe to estimate higher than 190 lakhs. HA 25/11/98

7. Budget estimate for 1899-1900

This has been fixed at 191.10 lakhs. The estimate depends on the figure to be adopted as "Excise duty on salt". Under this head the Board adopts 184 lakhs, assuming the quantity of locally manufactured salt to be sold for consumption during the year to be 7,200,000 maunds or 72,740 maunds in excess of the sales of 1897-98, and the exports to Calcutta to be 1,50,000 maunds

Agree.
HA 26.11.98

	Lakhs.
Board's estimate	184.00
Duty as shown above	183.75
Difference	.25

I think this is best. This is the safe side. I would accept these estimates instead of the Board's. HA 26.11.98

	Maunds.
Probable sales and exports	7,350,000
Deduct sales at factories where no credits are allowed	935,000
Remainder	6,415,000

	Lakhs.
Duty on 40.4 % of the remainder or 2,551,200 Mds.	63.78
Deduct advanced collections	6.10
Remainder to be postponed to 1900-1	57.68
Amount to be realized in 1899-1900 on account of 1898-99	57.69
Marginal note on page 6	
Difference	.01

	Lakhs
Duty on(para 7)	183.75
allowance for credit sales	.01
Total	183.76
Deduct duty on reduc- note	2.50. 1.41.21

maunds or 50,000 maunds in excess. The duty on the total sales and exports would be 183.75 lakhs. Adopting 35 per cent as for the revised estimate, the allowance for the variations by credit sales appears to be fixed at .25 lakhs.

8. It is doubtful whether the sales and exports may be put so high as 7,350,000 maunds. It is for consideration whether 50,000 maunds may not be taken off from each head, Sales and Exports. This will reduce the amount of duty by 2.50 lakhs. The allowance to be made for credit sales will depend on the orders to be passed on the revised estimate for the current year (para.6 above) If 190 lakhs be accepted, the allowance would be an increase of Rs.1000 only. The net estimate under duty would be 181.21 lakhs, and the total budget estimate 188.31 lakhs.

9. May the revised and budget estimates be accordingly fixed at 190 and 188.31 lakhs respectively and the file be

be sent to the Financial Department

for remarks?.

KD
24/11/98

Hm.
Sent to H.M. first
for consideration from the
Rev. point of view

24/11/98

To Secretary

Please see
draft below to be issued
in the Financial Dept.
If the it agrees, the order may issue at once.

KD
30/11/98

30/11/98

In Duplicate

Recd
Reg 1-12-98

BC
Perused
Exam Cust
1.12.98

Financial department.

C. No. 3543. Financial
Budget Estimate of
Receipts under III Salt.

Submitted that the esti-
mates may be accepted with
the reductions made in the Rev.
department.

CS

Ned
3/12/98

Please see draft below

Cust
3.12.98

BC
Des
Cust
3.12.98

Government {1898} of Madras.

FINANCIAL.

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 1163, 3rd December 1898.

DECEMBER.

Budget Estimate.

Accepting, with remark, the — of receipts for 1899-1900 under III. Salt.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 323, dated 7th November 1898.

Order—No. 1163, Financial, dated 3rd December 1898.

Looking to the actuals of past years, the Government considers that it would not be safe to fix the revised estimate for the current year and the budget estimate for 1899–1900 under "Excise Duty on Salt" at more than Rs. 183·40 and 181·21 lakhs respectively. The estimates modified, as above, are accepted.

(True Extract.)

for *Chief Secretary.*

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

Exd. C. M. Thumbuswamy.

[Appendix

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Customs Duty on Salt		10,000	10,000	12,000	10,390
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Excise Duty on Salt	IIIB	1,81,21,000	1,83,40,000	1,70,21,000	1,67,02,592
TOTAL, IMPERIAL		1,87,17,000	1,89,10,000	1,75,90,000	1,71,92,634
PROVINCIAL.					
Rents of Warehouses		...	...	300	...
Fees and Cesses		85,600	60,000	82,200	54,278
Fines and Forfeitures		1,500	1,500	1,500	1,280
Miscellaneous		26,900	28,500	26,000	26,576
TOTAL, PROVINCIAL		1,14,000	90,000	1,10,000	82,134
TOTAL		1,88,31,000	1,90,00,000	1,77,00,000	1,72,74,768

DETAILED ACCOUNT No. IIIA.—SALT.—Proceeds of Sale of Government Salt.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
MADRAS.				
Salt sold for Home and Inland Consumption	4,47,000	4,21,000	4,04,000	3,42,196
Salt sold for Fish-curing	1,30,000	1,30,000	1,45,000	1,29,572
Cost price of Salt supplied to French Government	9,000	9,000	8,000	7,884
TOTAL	5,86,000	5,60,000	5,57,000	4,79,652

DETAILED ACCOUNT No. IIIB.—SALT.—Excise Duty on Salt.

Madras	1,81,21,000	1,83,40,000	1,70,21,000	1,67,02,592

Receipts in the first six months of				Explanatory Remarks.
1895-96.	1896-97.	1897-98.	1898-99.	
Rs.	Rs.	Rs.	Rs.	
4,082	4,983	5,101	5,118	*Customs Duty.*—The revised and budget estimates have been based on the actuals of the first six months of the current and the two previous years.
1,47,685	1,66,728	1,74,656	2,69,167	*Proceeds of Sale of Government Salt.*—The increase in the revised and the budget estimates over the sanctioned estimate for 1898-99 and the accounts of 1897-98 is due to an anticipated increase in the sales of reserve salt on the abolition of the auction system, of Depot salt owing to the reduction of price and of Chinna Ganjam salt on the opening of the East Coast Railway.
96,08,235	86,67,913	76,74,149	99,93,775	
97,60,002	88,39,624	78,53,906	1,02,68,060	*The Excise Duty on Salt* has been fixed on a consideration of the actuals of past years.
21	...	...	...	
64,298	47,022	27,854	31,770	*Provincial Receipts.*—The only item the variations in which call for any remarks is "Fees and Cesses," the receipts under which vary with the expenditure on works incurred by Government on behalf of the licensees in Excise factories and with the sales of excise salt.
2,121	534	714	338	
5,322	11,827	7,235	8,579	
71,762	59,383	35,803	40,687	
98,31,764	88,99,007	78,89,709	1,03,08,747	*Salt sold for Fish-curing.*—A decrease is anticipated in the issues for fish-curing purposes.
93,584	1,16,991	1,28,806	2,25,794	
44,322	47,062	42,586	38,509	
3,779	2,675	3,264	4,864	
1,47,685	1,66,728	1,74,656	2,69,167	
96,08,235	86,67,913	76,74,149	99,93,775	

Rev. Dept

Read

B.P. No 323(S.R.) d. 7-11-98

(Rev Cl. No 7668)

Order (Financial)
No 1163 d 3-12-98

Looking to the actuals of past years the Govt considers that it would not be safe to fix the revised, ~~and budget~~ estimate for the current year and Budget estimate for 1899-1900 under "Excise Duty on Salt" at more than Rs 183.40 and 181.21 lakhs respectively. The estimates modified, as above, are accepted.

[signature]

13/12/98.

To the Board S.R.

— — Rev Dept.

A.G.

Dept 13.12.98

Draft Typed [illegible] given 13/12.

SAO 30/11/98

KQ
30/11/98

Board Proceedings

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

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. 45 / Letter only. / Order complete with Letter.

READ AGAIN G.O. No. 189 DATED

CURRENT No.

ENCLOSURES TO C. No.

...R OF GOVERNMENT

...ER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—

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

Star

I
21/12/98.

[F. B. / 4]
300—20-8-98.

Entered in Budget Register.

Date.

~~1229~~ A-3. 9/12/ 1898.
~~1241~~ A-2. 9/12 1898.
~~Troy~~ B. 10/12/ 1898.

[G. / 40]
3,000—9-2-99.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

~~Press~~ / ~~Miscellaneous~~ / ~~Routine~~ No. 1164 dated 5 12 1898.

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
5-12-99	Plague Section	882	99		11-3-99	
8-6-99	do do	1778	99		10-5-99	