Financial (1898) Department.

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G.O., No. 1240

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INDEXED.

[Despatch Abstract.]

Budget Estimate

Passing orders on the ——

of charges under 5. Salt and 7. Excise for 1899-1900

17-12-98

BACK PAPERS.

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

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

Government {1898} of Madras.

FINANCIAL.

Recd. }
} 1898. *Enclosures*
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G.O., No. 1240, 17th December 1898.

DECEMBER.

Budget Estimates.

Passing orders on the — of charges under 5. SALT and 7. EXCISE for 1899–1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 304, dated 7th October 1898.

Read—the following statements :—

(Here enter statements.)

Resolution—No. 304, dated 7th October 1898.

Submitted to Government.

2. In framing the revised estimate for the current year and the budget estimate for 1899–1900, the Board has carefully scrutinized the expenditure likely to be incurred under the several heads with reference to the instructions in G.O., No. 792, Financial, dated 14th September 1898. The amount likely to be surrendered from the current year's grant will be reported separately for all the departments under the control of the Board, but in the meantime the difference between the sanctioned and revised estimates in the above statement may be taken as the amount not likely to be required under V. Salt. The Board is also issuing instructions to local officers to keep expenditure under all heads as low as possible.

3. As ordered in paragraph 2 of the Government Order referred to above, the provision made for schemes which have received the sanction of Government but have not yet been introduced has been excluded from the budget proper and entered in a separate appendix. Certain other schemes which are not yet actually sanctioned, but the introduction of which cannot be postponed have also been entered there. The entries have been fully explained in the column of remarks.

4. The Board regrets the delay that has occurred in the submission of its budget which is chiefly due to the estimates first framed by it having had to be revised with reference to the Government Order referred to above.

(True Extract.)

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

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

Order—No. 1240, Financial, dated 17th December 1898.

The Board's estimates of charges under 5. Salt and 7. Excise will be modified as shown below.

Revised Estimate for 1898–99.

2. (i) 5. *A. Establishments.*—Having regard to the actuals of 1897–98 as compared with the sanctioned estimate for that year, the estimate of probable savings for the current year will be increased by Rs. 27,000 and the revised estimate fixed at Rs. 8·88 lakhs.

(ii) The additional provision made in appendix A for expenditure during the current year will be included in the revised estimate. The provision for "Petty works of construction" will be reduced to Rs. 22,500 which is the amount required, for the building of the distilleries on the west coast. In regard to the remainder, Rs. 30,000, the Board should report, in communication with the Accountant-General, the savings up to the end of the current month under 5-A. Salt—Shared, when further orders will be issued.

If the establishment for the better control of distilleries be entertained from 1st January 1899, provision need be made for the payment of salaries for two months only.

Budget Estimate for 1899–1900.

3. 5-A. Salt—*Salaries.*—The provision for "Exchange compensation allowance" will be raised with reference to the revised rules and the probable savings will be increased.

(ii) 5-A. Salt—*Establishments.*—For the reasons stated in paragraph 2 (i) above, the estimate of probable savings under this head will be raised and the provision for expenditure reduced to 9·35 lakhs.

(iii) 5-A. Salt—*Supplies and Services*—"Petty Works of Construction."—As a provision of Rs. 22,500 has been made in the revised estimate for the current year for the construction of distilleries, the estimate under this head will be reduced by that amount and fixed at Rs. 1,27,500.

The necessity for an additional allotment of Rs. 5,000 under "Arms, Accoutrements and Ammunition" should be further explained.

(iv) The additional grants shown in appendix A as required for the next year will be included in the budget estimate. The Board has not included the three petty officers sanctioned for the three distillery circles, nor made allowance for the abolition of the appointments of five temporary sub-inspectors drawing an aggregate pay of Rs. 240 a month. The necessary corrections will be made.

4. The estimates as amended are printed 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.

Ed. C. M. Thumbuswamy.

[Appendix.

APPENDIX.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,43,600	2,74,600	4,41,000	3,55,624
SHARED.					
Salaries, Establishments and Contingencies .	5A	27,43,400	25,71,000	25,76,000	24,44,427
		27,43,400	25,71,000	25,76,000	24,44,427
Deduct— Amount chargeable to "7.—Excise" .		*10,74,160*	*10,08,400*	*10,08,000*	*9,70,017*
		16,69,240	15,62,600	15,68,000	14,74,410
IMPERIAL .		12,03,430	11,34,450	11,34,000	10,91,269
PROVINCIAL .		4,60,810	4,23,150	4,34,000	3,83,141
TOTAL † .		22,12,840	18,37,200	20,09,000	18,30,034
IMPERIAL .		17,52,030	14,09,050	15,75,000	14,46,393
PROVINCIAL .		4,60,810	4,28,150	4,34,000	3,83,141

* The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue. † *Vide* Distribution Note at page 14.

DETAILED ACCOUNT No. 5A.—SALT.—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.
SALARIES	10,95,000		10,47,200		10,46,500		10,35,817	
ESTABLISHMENT	9,39,900		8,88,300		9,23,000		8,83,809	
ALLOWANCES	1,35,000		1,35,000		1,30,900		1,34,241	
SUPPLIES AND SERVICES	3,88,220		3,86,220		3,69,370		2,79,313	
CONTINGENCIES	1,85,280		1,14,280		1,06,230		1,11,247	
TOTAL .		27,43,400		25,71,000		25,76,000		24,44,427

EXPLANATORY REMARKS.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Numbers. 1898-99.	Numbers. 1899-1900.	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.
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."	38,160		42,680		38,160		43,342	
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	17,740		17,320		17,740		19,902	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (800—25—1,000)	56,920		56,093		56,000		56,842	
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	96,000		96,195		96,000		99,068	
	78	77	Inspectors, (*) 11 (400), 17 (350), 20 (300). 29 (250)	2,83,200		2,58,244		2,85,600		2,28,619	
	106	109	Assistant Inspectors, (*) 36 (175), 36 (150), 37 (125)	1,95,900		2,07,988		1,91,100		2,14,174	
	786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30)	4,08,840		3,91,385		4,08,840		3,47,644	
	33	33	Exchange Compensation Allowance —1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	26,907		12,553		18,952		19,711	
			Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance	4,000		7,069					
	9	11	House-rent Allowance—Assistant Commissioners 10 (46–2–6), 1 Assistant Inspector (15)	5,720		5,716		5,031		5,318	
	9	8	Local Allowance—Assistant Inspector 1 (35); Sub-Inspectors 6 (15) 1 (10)	1,620		1,569		1,800		1,197	
		6	Temporary Sub-Inspectors, six months 6 (20)	720		720		...		(a)	
			Charge Allowance	...		...		...		...	
				11,35,727		10,97,532		11,19,232		...	
			Deduct—Probable Savings	*62,727*		*53,532*		*72,732*		...	
					10,73,000		10,44,000		10,46,500		10,35,817
			Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—								
			For the better management of distilleries—								
...		3	Inspectors (350), (300), (250)	10,800		1,800		...		...	
...		5	Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)	2,400		400		...		...	
...		17	Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)	8,760		1,460		...		...	
			Additional Establishment proposed or likely to be sanctioned—								
			For laboratory work under the Abkári Deputy Commissioner—								
...		1	Assistant Inspector (175)	2,100		525		...		...	
			For a new factory at Muttupet—								
...		1	Assistant Inspector (150)	1,800		...		...		...	
...		4	Sub-Inspector (average pay Rs. 43)	2,064		...		...		...	
				27,924		4,185					
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.	*5,880*		*980*		...		...	
				22,044		3,205		...		...	
			Deduct—For rounding	44		5		...		...	
					22,000		3,200		...		...
			TOTAL, SALARIES		10,95,000		10,47,200		10,46,500		10,35,817

* Inspectors and Assistant Inspectors in Factory and Preventive Circles and Sub-Inspectors in Factory Circles have so far as possible been provided with free quarters wherever accommodation is not available.

(a) Actuals included under ...

EXPLANATORY REMARKS.

Commissioner.—*Vide* explanation under "18. General Administration, Board of Revenue, etc."

Secretary.—Pay for 1899–1900 taken at Rs. 1,540. The excess in Actuals is due to the permanent Secretary having taken privilege leave in 1897–98.

Assistant Commissioners.—The Assistant Secretary is graded as an Assistant Commissioner. The increase in the Actuals and the Revised Estimate is due to his having been first on special duty and then on privilege leave.

Inspectors.—The excess of the Budget Estimate for 1898–99 over the Actuals for 1897–98 and the Revised Estimate for 1898–99 is due to the full sanctioned strength not having been worked up to. The decrease in the Budget Estimate for 1899–1900 as compared with the sanctioned Estimate for 1898–99 is due to the change in the number of officers of this class explained in the other half of this page.

Assistant Inspectors.—Charge allowances are included. Hence increase of Revised Estimate and accounts over Budget Estimate. Three additional officers are provided for in 1899–1900.

Sub-Inspectors.—The full strength was not worked up to in 1897–98 or 1898–99.

Exchange Compensation Allowance.—The reduction in the Revised Estimate is due to the operation of the order in G.O., No. 809, Financial, dated 30th September 1897, in the case of officers drawing less than Rs. 400 a month, who have received promotion Under Budget 1899–1900 the figures in the first line are for officers who now draw the allowance. Provision is also made for its grant to officers who appear to be entitled to it under recent rules.

House-rent Allowance.—Provision has been made for the Assistant Commissioner, Cuddalore Sub-division (G.O., No. 653, Revenue, dated 30th July 1897), and for the third Assistant Inspector, Tuticorin Circle (*vide* G.O., Mis. No. 4425, Revenue, dated 24th August 1897).

Local Allowance.—The Sub-Inspector on the Lower Palnis who drew a local allowance has been dispensed with (G.O., Mis. No. 1772, Revenue, dated 25th April 1898).

Charge Allowance.—As usual no separate provision is made. The allowance is paid out of savings under salary of Inspectors and the Actuals are included under salary of Assistant Inspectors.

Establishment for the better control of Distilleries.—This scheme is in the interests of the revenue, though it cannot be positively asserted that it will at once produce an increase equal to its cost. To the main items the sanction of the Secretary of State is alone awaited. The men have been trained and their training will be wasted if they are returned to ordinary duty. Provision is made for the introduction of the scheme from 1st January 1899.

For laboratory work under the Abkári Deputy Commissioner.—The Abkári Deputy Commissioner has, at present, one Clerk and no Laboratory Assistants. His laboratory plant has arrived and been set up. If it is not to stand idle he must be given a proper staff. Government is being addressed separately as to the details. Meanwhile the provision originally made is retained.

Muttupet factory.—The same provision is made as in the previous year.

Inspectors.—The number is reduced by one from 1st October 1898 on account of the reduction in the number of circles in the Salem district (*vide* G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

Assistant Inspectors.—G.O., Mis. No. 2465, Revenue, dated 7th June 1898, sanctions two additional Assistant Inspectors for the Salem district, and G.O., Mis. No. 2037, Revenue, dated 9th May 1898, an additional Assistant Inspector for the Tondiarpet Store-house.

Sub-Inspectors.—The changes in the grading are due to the re-transfer of the Orissa Establishments (*vide* G.O., Mis., No. 495, Revenue, dated 31st January 1898).

10th February 1898, and 331[illegible]

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—		Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
1	1	Clerk (200—10—250) . .	3,000				3,000			
1	1	Clerk (100—10—150) . .	1,800				1,800			
30	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	26,820		59,957		26,820		58,521	
93	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15) . . .	28,380				28,380			
		Servants—								
1	1	Jemadar (17½) . . .	210				210			
1	1	Pressman (15) . . .	180				180			
14	14	Muchis (14), (10), 12 (8) .	1,440				1,440			
17	17	Duffadars 17 (10) . .	2,040		13,471		2,040		13,218	
9	9	Attenders 7 (10), 2 (12)	1,128				1,128			
109	109	Peons, &c., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1) .	9,180				9,216			
			74,178		73,428		74,214		71,739	
				74,178		73,428		74,214		71,739
		Establishment in the Chemical Examiner's Office for Salt Tests—								
1	1	Assistant (60—5—90) . .	780				720			
1	1	Assistant (30—3—45) . .	540				540			
				1,320		1,295		1,260		1,333
		Circle and Factory Establishments (including Boat Establishments)—								
308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10) . .	78,084		74,001		77,964		68,788	
2	2	Engine Drivers (30) . .								
		Circle and Factory Establishments (including Boat Establishments)—								
7,481	7,468	Servants—								
		Jamadars 109 (15), 152 (12).								
		Duffadars 245 (10), 276 (9) .	6,39,540		6,19,713		6,40,056		5,95,027	
		Peons, &c., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4) .								
51	51	Saltpetre Amins 25 (15), 26 (12) .	8,244		7,242		8,244		6,201	
196	198	Fish-curing Establishment—								
		Jamadars 2 (15), 13 (12) .								
		Duffadars 17 (10), 74 (9) .	19,776		19,630		19,572		16,996	
		Peons 8 (8), 59 (7), 24 (6), (5)								
		Temporary Establishment—								
		Factory and Preventive . .	68,974		51,976		66,267		43,147	
		Fish-curing	3,951		4,027		4,041		4,038	
		Local Allowance—								
446	476	Peons 179 (2), 270 (1), 24 (½) .								
		Petty Officers 3 (1) . .	10,038		7,968		8,874		6,514	
173	245	Temporary Peons, six months 36 (3), 70 (2), 139 (1) .								
				8,28,607		7,84,557		8,25,018		7,40,711
		Purely Abkári Establishments (Permanent)—								
		Board's Office—								
1	1	Clerk (150—10—200) . .	2,400		2,400		2,400		2,299	
5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,165		2,220		2,095	
1	1	Servant (10)	120		120		120		99	
		Establishment in the Collectorates—								
267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15) . .	51,960		51,236		53,100		48,420	
42	37	Servants 37 (6)	2,664		2,567		3,024		1,784	
14	14	Temporary Servants 14 (5) . .	840		780		840		666	
		Distillery Establishment, Presidency—								
109	109	Servants—								
		Jemadars 21 (12) . .	10,608		7,856		10,608		3,738	
		Peons 21 (8), 62 (7), 5 (6) .								
				70,812		67,124		72,312		59,101
		Carried over .		9,74,917		9,26,404		9,72,804		8,72,884

EXPLANATORY REMARKS.

Establishment in the Chemical Examiner's Office.—No allowance has been made either for altering the grading of the two Assistants as proposed by the Chemical Examiner, or for transferring one of them to the Abkári Deputy Commissioner's Office as proposed by the Board. The alternative proposals are before Government.

Circle and Factory Establishments.—The provision for the full sanctioned strength accounts for the excess of the budgets over the accounts and the revised estimate.

Saltpetre Amins.—A lump provision is made as usual. The full sanctioned strength has not been entertained in either of the past two years.

Temporary Establishment.—The shortfall in the revised estimate is due to the absence of manufacture in certain factories.

Distillery Establishment.—The sanctioned strength under peons and Petty Officers has not been worked up to.

Commissioner's Deputy Commissioners' and Assistant Commissioners' Establishments—Servants.—One sweeper has been added for the Abkári Deputy Commissioner's office under G.O., Mis. No. 1807, Revenue, dated 25th April 1898, and one lascar transferred from the Board's Office to the Tondiarpet Store House (G.O., Mis., No. 2037, Revenue, dated 9th May 1898), is shown under Circle Establishments.

Circle and Factory Establishments.

Clerks.—Three clerks in the Vattanam, Tuticorin and Tanjore Circles have had their pay raised (G.O., Mis. No. 821, Revenue, dated 17th February 1898), and the redistribution of the Circles in the Salem district (G.O., Mis. No. 2465, Revenue, dated 7th June 1898), reduces the pay of two clerks.

Servants.—G.O., Mis. No. 4225, Revenue, dated 13th August 1897, revises the grading of Petty Officers in the Circles of the Bellary and Anantapur Districts.

G.O., Mis. No. 6116, Revenue, dated 26th November 1897, sanctions the regrading of the peons of the Merkanam Circle and a reduction of 4 hands.

G.O., Mis. No. 208, dated 15th January 1898, increases the strength of the Penukonda Circle by 3 hands.

In consequence of the re-arrangement of the posts round the Calingapatam factory and its extension (G.O., Mis. No. 390, vRevenue, dated 25th January 1898), there is a net reduction of 2 hands.

G.O., Mis. No. 688, Revenue, dated 10th February 1898, sanctions a net reduction of 13 Petty Officers and peons in the Coimbatore Circle as a result of the re-distribution of the preventive force.

The pay of one peon of the South Trichinopoly Circle was raised in G.O., Mis. No. 821, Revenue, dated 17th February 1898, from Rs. 6 to Rs. 8.

G.O., Mis. No. 2037, Revenue, dated 9th May 1898, sanctions the transfer of one lascar from the Board's Office to the Tondiarpet Store-house.

There was a net addition of 2 hands in consequence of the re-distribution of the Circles in the Salem District (G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

G.O., Mis. No. 2738, Revenue, dated 28th June 1898, sanctions the addition of 3 hands for the better guarding of the Negapatam pans.

G.O., Mis. No. 5356, Revenue, dated 14th October 1897, approves a net reduction of 3 hands in connection with the arrangements made for the introduction of the tree-tax system into the 26 agency villages of the Golgonda taluk of the Vizagapatam District.

Fish-curing establishments.—Two Petty Officers have been transferred from the temporary to the permanent list and one third-grade peon has been substituted for a second-grade peon (G.O., Mis. No. 2923, dated 12th July 1898).

Temporary establishments.—In addition to the usual factory and preventive establishments provision has been made for three Assistant Inspectors to supervise the Oriental Salt Company's operations and for one to supervise sifting at Cheyur (G.O., Mis. No. 2851, Revenue, dated 7th July 1898) with a staff of menials attached to each. As the cost of these special establishments is recoverable from the parties concerned, provision is made for these in the regular budget instead of in Appendix as ordered in G.O., No. 792, Financial, dated 14th September 1898.

Local allowance.—(Permanent hands).—One petty officer and four peons in the Lower Palnis and two peons in the Vayalur Circle who drew local allowance have been done away with (G.Os., Mis. No. 1772, Revenue, dated 25th April 1898, and No. 349, Revenue, dated 18th May 1897), and the allowance has been newly granted to 37 men in the Vattanam and Mutturagunadapatnam factories (G.O., Mis. No. 3078, Revenue, dated 21st July 1898).

(Temporary hands).—Thirty-six temporary peons in the factories above-mentioned and 36 in the Javadi Hills have been newly granted the allowance (G.Os., No. 3078, Revenue, dated 21st July 1898, and Mis. No. 3357, Revenue, dated 13th August 1898).

Purely Abkári establishments in the Collectorates.—Fifteen additional hands for the Gódávari district included in the budget for 1898-99 were not sanctioned (G.O., No. 658, Revenue, dated 30th July 1897). An additional clerk has been sanctioned for each of the Ganjám and Vizagapatam districts in G.Os., Mis. Nos. 687, Revenue, dated 10th February 1898, and 3311, Revenue, dated 10th August 1898.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*cont.*

	Numbers 1898-99.	Numbers 1899-1900.		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 .		9,74,917		9,26,404		9,72,804		8,72,884
			Additional Establishments proposed in the budget 1898-99, but not entertained—								
			Permanent—								
Establishment—contd.			For a new factory at Muttupet—								
	1	...	Assistant Inspector 1 (150) .					1,800			
	4	...	Sub-Inspectors (average salary) Rs. (43)					2,064			
	1	...	Clerk shroff (15) . . .					180			
	2	...	Jemadars (15), (12) . .					324			
	3	...	Duffadars 1 (10), 2 (9) . .					336			
	18	...	Peons 2 (8), 5 (7), 11 (6) . .					1,404			
			For the better control of distilleries.	...		...		28,000			
			Temporary—								
	20	...	For the Muttupet Factory Peons 20 (6) for 6 months . .	...		...		720			
			Famine batta	...		250		...	34,828		10,925
					9,74,917		9,26,654		10,07,632		
			Deduct—Probable Savings .		*39,917*		*38,654*		*84,632*		
					9,35,000		8,88,000		9,23,000		8,83,809
			Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—								
...	3		Clerks 3 (30) for the 3 Distillery Circles . . .	1,080		180		...		....	
...	3		Petty Officers 3 (10) . . .	360		...		...		...	
			Orderlies of the Distillery Inspectors—								
...	9		Peons 3 (8), 3 (7), 3 (6) .	756		126		...		...	
			Additional Establishments proposed or likely to be sanctioned—								
...	1		Clerk Shroff (15) for a new factory at Muttupet . .	180		...		...		...	
			Servants—								
			For laboratory work under the Abkári Deputy Commissioner—								
...	1		Attender (15) . .	180		45		...		...	
			For a new factory at Muttupet—								
...	2		Jemadars (15), (12) . .	324		...		...		...	
...	3		Duffadars (10), 2 (9) . .	336		...		...		...	
...	18		Peons, 2 (8), 5 (7), 11 (6). .	1,404		...		...		...	
				4,620		351		...		...	
			Temporary—								
			For the Muttupet factory—								
...	20		Peons 20 (6) for 6 months .	720		...		...		...	
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—	5,340							
			Clerk, (25)								
			Peons, (7), (8) . . .	*480*		*80*		...		...	
				4,860		271		...		...	
			Add for rounding ,	40		29		...		...	
					4,900		300				

EXPLANATORY REMARKS.

Famine Batta.—Provision is made for payment of arrears still due.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—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.
Allowances—	Travelling Allowance of Officers Travelling Allowance of Establishments	1,34,100		1,34,100		1,30,000		1,33,701	
	Horse Allowance 5 (15)	900		900		900		540	
	TOTAL ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241
Supplies and Services—	Registration Charges	4,000		3,500		4,000		2,885	
	Law Charges	1,000		1,000		1,000		292	
	Rewards	1,20,000		1,20,000		1,15,000		93,906	
	Cost, Freight, etc., of Spirits	1,000		1,000		500		1,049	
	Charges for destroying Salt	1,000		750		500		770	
	Remittance Charges	1,010		1,000		1,000		917	
	Charges for examining Salt Heaps	4,000		4,000		4,500		3,364	
	Boat Charges	900		930		500		881	
	Arms, Accoutrements and Ammunition	8,000		2,000		3,000		2,653	
	Medical Charges	1,700		1,000		1,000		2,828	
	Purchase, Repair and Carriage of Tents	20,000		19,000		20,000		18,280	
	Petty Works of Construction	1,27,500		1,42,580		1,20,080		91,217	
	Cost of Treasure Bags	100		100		100		77	
	Stencil Plates	250		300		250		322	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	30		30		30		25	
	Atlas Sheets	50		200		50		...	
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,102	
	Purchase of Paints	7,500		7,500		8,000		6,658	
	Cost and Despatch of Gunny-bags	4,000		4,850		4,250		8,263	
	Overtime Fees	1,700		1,800		1,500		1,770	
	Carriage of Stores	6,000		5,200		7,500		3,668	
	Charges for Copying Judgments	120		120		120		80	
	Batta to Prisoners	300		300		350		286	
	Batta to Witnesses	400		400		600		341	
	Conveyance of Contraband Articles	200		200		200		154	
	Steam Launch Charges	50		50		50		47	
	Fish-curing Sundries	400		400		400		265	
	Other Items	4,000		3,000		3,880		4,221	
			3,30,220		3,36,220		3,13,370		2,59,928
	PROVINCIAL.								
	EXCISE LICENSEES' WORKS.								
	Petty Construction and Repairs	58,000		50,000		56,000		19,385	
			58,000		50,000		56,000		19,385
	TOTAL, SUPPLIES AND SERVICES		3,88,220		3,86,220		3,69,370		2,79,313
Contingencies—	Purchase of European Articles each costing less than Rs. 5	600		300		300		232	
	Purchase of European Articles each costing not less than Rs. 5	5,200		7,620		1,400		956	
	Purchase of Country Articles each costing less than Rs. 50	5,000		3,600		3,600		6,072	
	Purchase of Country Articles each costing not less than Rs. 50	200		220		700		113	
	Purchase of Books	150		150		150		192	
	Purchase of Periodicals Subscription to Newspapers	50		60		50		30	
	Landing and Shipping Charges	550		550		300		548	
	Petty Repairs	150		150		150		214	
	Repairs to Machines and Instruments	2,500		2,100		2,000		3,969	
	Repairs to Furniture	1,000		800		1,000		744	
	Liveries and Clothing of Servants	31,000		30,000		30,000		30,762	
	Peons' Belts and Badges	1,500		1,500		500		1,405	
	Carriage of Stationery and Records	12,500		12,500		12,500		11,366	
	Cloth for Records	350		350		350		370	
	Record Racks, Boards, &c.	300		300		* ...		287	
	Table Cloth	100		100		100		20	
	Office Scales and Weights	150		150		150		580	
	Carried over		61,300						

Average for the last 3 years.	Accounts. 1897-98.	1896-97.	1895-96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
1,19,923	1,33,701	1,22,039	1,04,030	*Travelling Allowance.*—One Deputy Commissioner has already exceeded his allotment for the current year and other officers are expected to do so. Hence the increase.
540	540	...	...	
...	1,34,241	1,22,039	1,04,030	
3,696	2,885	3,845	4,358	
277	292	73	466	
1,11,019	93,906	1,09,188	1,29,962	*Rewards.*—The actuals for five months amount to Rs. 58,975. Rewards under the new ganja rules have to be provided for.
1,049	1,049	...	5	
1,007	770	2,175	76	*"Cost, Freight, &c., of Spirits".*—Provides for charges other than cost of liquor connected with the amani management of the excise tracts of the South Canara district.
951	917	1,071	866	
3,701	3,364	3,814	3,924	*Charges for destroying Salt.*—Includes provision for destroying old and unsaleable Government salt.
495	881	255	348	
2,687	2,653	2,292	3,116	*Arms, Accoutrements and Ammunition.*—Provision is made for additional carbines so as to provide one for each permanent factory peon and for altering the sighting of a proportion of those now in use.
1,700	2,828	808	1,463	
19,357	18,280	19,146	20,646	
84,904	91,217	68,014	95,483	*Petty Works of Construction.*—The Budget and Revised Estimates for 1898-99 include provision on account of the sand spit plantation establishment. A provision of Rs. 22,500 for the construction of three distilleries on the West Coast is included in the Revised Estimate.
80	77	92	72	
201	322	50	230	
13,607	13,607	13,607	13,607	*Compensation to the Madras Municipality for withholding Liquor Tax.*—The grant of a larger amount is under the consideration of Government.
19	25	23	8	
...	...	...	...	
1,092	1,102	1,365	809	
6,696	6,658	6,136	7,294	
5,401	8,263	3,685	4,255	
1,756	1,770	2,073	1,424	
6,308	3,668	7,145	8,112	
78	80	123	32	
278	286	207	340	
466	341	461	596	
211	154	297	181	
102	47	157	...	
472	265	756	395	
4,375	4,221	1,397	7,508	*Other items.*—Includes sifting charges and charges for making sieves hitherto separately provided for.
				Excise Licensees' Works.—Decrease in the revised estimate is due to absence of manufacture in certain factories.
97,572	19,385	39,338	53,994	
	2,79,313	2,87,593	3,59,570	
67	232 956 6,072 113	5,022	6,407	*Purchase of Europe and Country Articles.*—Separate details for the four heads for 1895-96 and 1896-97 are not available, as the charges were not separately shown in the accounts of those years. The increases are due chiefly to purchases of scientific apparatus, etc., for the Abkári Deputy Commissioner.
54	192	118	153	
55	30	...	40	
47	548	201	893	
60	214	146	120	
116	3,969	1,582	2,298	
	744	860	875	
	30,762	30,310	27,429	
	1,405	1,923	206	
	11,366	11,114	12,002	
	370	313	335	* *Cloth for Records.*—The budget provision for this head is included in the grant made under "Miscellaneous." Information as to the expenditure in 1895-96 is not available, as the charges were not separately shown in the accounts of that year.
	287	265	...	
	20	37	...	
	580	...	237	
	57,860	51,891	50,995	

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	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 .	61,300		60,450		53,250		57,860	
Contingencies—contd.	Advertisements	500		500		500		605	
	Tolls	100		100		100		40	
	Supply of Drinking Water . . .	500		500		200		374	
	Hot and Cold Weather Charges . . .	500		500		500		416	
	Postage Charges	31,500		31,500		30,750		31,387	
	Telegraph Charges	2,200		2,200		2,200		2,873	
	Rents, Rates and Taxes	9,300		9,150		9,300		8,896	
	Binding Charges	500		500		500		456	
	Packing Charges	600		600		600		563	
	Lighting Charges	4,200		4,200		4,200		3,822	
	Petty Carriage and Cooly Charges . .	1,700		1,700		1,700		1,648	
	Gum, Paste, etc.	800		800		750		1,186	
	Unforeseen Expenses	1,580		1,580		1,580		1,121	
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast,	70,000		...		...		...	
	TOTAL CONTINGENCIES .		1,85,280		1,14,280		1,06,230		1,11,247

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT	5,43,600		2,74,600		4,41,000		3,55,624	
DETAILS.								
Freight and other Charges for Export and Import of Salt	31,500		31,000		31,000		32,497	
Charges for Conveying Salt to French Government .	11,000		6,000		6,000		1,219	
Charges for Conveying Salt for Fish curing purposes .	13,000		13,000		14,000		12,845	
Purchase of Salt (Manufacturer's Share) . . .	3,27,400		1,22,100		2,48,000		2,15,686	
Purchase of Salt for Fish-curing Purposes . . .	2,000		2,000		1,800		2,937	
Charges for Conveying and Storing Salt . . .	89,000		40,600		65,500		51,086	
Purchase of Salt-weighing Machines . . .	3,000		1,000		6,500		597	
Cost of gathering Spontaneous Salt	5,000		700		5,000		...	
Petty Works for Manufacture and Storage of Salt .	57,000		53,500		58,500		28,919	
Sundry Miscellaneous Charges	4,700		4,700		4,700		6,838	
TOTAL .		5,43,600		2,74,600		4,41,000		3,55,624

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise .	32,87,000		28,45,600		30,17,000		28,00,051
Deduct—							
Salt Charge on account of Licensees' Works . .	*58,000*		*50,000*		*56,000*		*19,385*
Salt Purchase and Freight	*5,43,600*		*2,74,600*		*4,41,000*		*3,55,624*
Remainder	26,85,400		25,21,000		25,20,000		24,25,042
Two-fifths debitable to "7. Excise." { Imperial Share—three-fourths.	*8,05,620*		*7,56,300*		*7,56,000*		*7,27,513*
Provincial Share—one-fourth .	*2,68,540*		*2,52,100*		*2,52,000*		*2,42,504*
	16,11,240		15,12,600		15,12,000		14,55,025
Three-fifths debitable to "5. Salt"	12,08,430		11,34,450		11,34,000		10,91,269
Imperial Proportion—three-fourths	5,43,600		2,74,600		4,41,000		3,55,624
Add—Salt Purchase and Freight					15,75,000		14,46,893
Imperial Proportion debitable to "5. Salt" . .	17,52,030		14,09,050				
Provincial Proportion—one-fourth	4,02,810		3,78,150		3,78,000		3,63,756
Add—Licensees' Works	58,000		50,000		56,000		19,385
Provincial Share debitable to "5. Salt" . . .	4,60,810		4,28,150		4,34,000		3,83,14
Total debitable to "5. Salt"	22,12,840		18,37,200		20,09,000		18,30,03
Total debitable to "7. Excise"	10,74,160		10,08,400		10,08,000		9,70,01
Total Imperial Share	25,57,650		21,65,350		23,31,000		21,74,406
Total Provincial Share	7,29,350		6,80,250		6,86,000		6,25,645
GRAND TOTAL .		32,87,000		23,45,600		30,17,000	

Average for the last three years.	Accounts, 1897-98.	Accounts, 1896-97.	Accounts, 1895-96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
...	57,860	51,891	50,995	
338	605	198	210	
33	40	27	...	
226	374	206	97	
424	416	471	384	
29,772	31,387	30,323	27,605	
2,127	2,873	1,735	1,772	
7,838	8,896	7,297	7,321	
424	456	454	361	
593	563	519	696	
4,129	3,822	4,594	3,970	
1,917	1,648	1,565	2,538	
776	1,186	1,011	130	
903	1,121	1,526	63	
...	1,11,247	1,01,817	96,142	

Freight and other charges for Export and Import of Salt.—Provision is made as usual for charges connected with supply to the fish-curing yards on the West Coast.

Charges for conveying Salt for French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year, nor is it probable that those on account of more than two indents will be made in 1898-99. Provision is therefore made for payment for those in 1899-1900.

Purchase of Salt (Manufacturer's Share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. In the ensuing year provision is made for manufacture in the Ennore and Vayalur circles and the Karambalam extension and for increased manufacture in Ganjam.

Charges for Conveying and Storing Salt.—Includes wharfage fees for transport to the Madras Depot and charges for re-covering heaps. The charges vary with the quantity of salt taken into store.

Purchase of Salt-weighing Machines.—Five new machines are provided for.

Cost of gathering Spontaneous Salt.—Provides for manufacture at Pandraka. The manufacture in the current season was a failure. Hence the decrease in the revised estimate.

Petty Works for Manufacture and Storage of Salt.—Includes expenditure on salt gollahs on the West Coast. The fall in the revised estimate is due to decreased expenditure in the Chingleput Sub-Division, owing to absence of manufacture partly counterbalanced by increased expenditure in the Chicacole and Calicut Sub-Divisions.

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 12) . . .	10,74,160	10,08,400	10,08,000	9,70,017
District Executive Establishment	1,000	1,000	1,000	509
TOTAL .	10,75,160	10,09,400	10,09,000	9,70,526
IMPERIAL SHARE—THREE-FOURTHS .	8,06,370	7,57,050	7,56,750	7,27,894
PROVINCIAL SHARE—ONE-FOURTH .	2,68,790	2,52,350	2,52,250	2,42,632

C. No: 7062 of 98.

5

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Part VI

Final 1240-17/12

Printed October 18th.

Proceedings, No. 304, 7th October 1898.

OCTOBER.

Submitting to Government, with remarks, the budget estimate of charges of the combined Salt and Abkári Department for 1899–1900 and the revised estimate for 1898–99.

Fin 1240-17/12

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following statements:—

STATEMENT No. I.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,43,600	2,74,600	4,41,000	3,55,624
SHARED.					
Salaries, Establishments and Contingencies .	5A	2743400 ~~28,01,000~~	25 ~~25,72,000~~	25,76,000	24,44,427
		2743400 ~~28,01,000~~	25 7000 ~~25,72,000~~	25,76,000	24,44,427
Deduct—Amount chargeable to "7.—Excise" .		~~10,54,400~~ 1097360	~~10,08,800~~ 1008400	*10,08,000*	*9,70,017*
		1074160			
		~~16,39,600~~ 1669240	15 62600 ~~15,63,200~~	15,68,000	14,74,410
IMPERIAL .		1208430 ~~11,80,200~~	1134450 ~~11,34,900~~	11,34,000	10,91.269
PROVINCIAL .		~~4,53,400~~ 460810	~~4,28,300~~ 428150	4,34,000	3,83,141
TOTAL † .		2212840 ~~21,83,200~~	1837200 ~~18,37,800~~	20,09,000	18,30,034
IMPERIAL .		1752030 ~~17,29,800~~	1609050 ~~14,09,500~~	15,75,000	14,46,893
PROVINCIAL .		~~4,53,400~~ 460810	~~4,28,300~~ 428150	4,34,000	3,83,141

* The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue. † *Vide* Distribution Note at page 12.

DETAILED ACCOUNT No. 5A.—SALT.—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.
SALARIES	1095000 ~~10,78,000~~		1047200 ~~10,44,000~~		10,46,500		10,35,817	
ESTABLISHMENT	939900 ~~9,00,000~~		888300 ~~9,16,000~~		9,23,000		8,83,809	
ALLOWANCES	1,35,000		1,35,000		1,30,900		1,34,241	
SUPPLIES AND SERVICES	389130 ~~4,16,720~~		386220 ~~3,63,720~~		3,69,370		2,79,313	
CONTINGENCIES	~~1,15,280~~ 185280		1,14,280		1,06,230		1,11,247	
TOTAL .		~~26,94,000~~		~~25,72,000~~		25,76,000		24,44,427

2743400 25 7000

EXPLANATORY REMARKS.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Numbers. 1898-99.	Numbers. 1899-1900.	DETAILS.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			SALARIES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."	38,160		42,680		38,160		43,342	
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	17,740		17,320		17,740		19,902	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (800—25—1,000)	56,920		56,093		56,009		56,842	
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	96,000		96,195		96,000		99,068	
	78	77	Inspectors, (*) 11 (400), 17 (350), 20 (300), 29 (250)	2,83,200		2,58,241		2,85,600		2,28,619	
	106	109	Assistant Inspectors, (*) 36 (175), 36 (150), 37 (125)	1,95,900		2,07,988		1,91,100		2,14,174	
	786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30)	4,08,840		3,91,385		4,08,840		3,47,644	
	33	33	Exchange Compensation Allowance —1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	15,447	26,907	12,553		18,952		19,711	
			Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance	4,000		7,069		—		—	
	9	11	House-rent Allowance—Assistant Commissioners 10 (46-2-6), 1 Assistant Inspector (15)	5,720		5,716		5,031		5,318	
	9	8	Local Allowance—Assistant Inspector 1 (35); Sub-Inspectors 6 (15) 1 (10)	1,620		1,569		1,800		1,197	
		6	Temporary Sub-Inspectors, six months 6 (20)	720		720		...		(a)	
			Charge Allowance	...		...		...		...	
				11,24,227	1135727	10,97,532		11,19,232		...	
			Deduct—Probable Savings	51,227 / 63727		53,532		72,732		...	
			TOTAL SALARIES	10,73,000		10,44,000		10,46,500		10,35,817	
				1095000		1047200		1046500		1035817	
			ESTABLISHMENTS.								
Establishment—			Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)	3,000				3,000			
	1	1	Clerk (100—10—150)	1,800				1,800			
	30	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	26,820		59,957		26,820		58,521	
	93	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)	28,380				28,380			
			Servants—								
	1	1	Jemadar (17½)	210				210			
	1	1	Pressman (15)	180				180			
	14	14	Muchis (14), (10), 12 (8)	1,440				1,440			
	17	17	Duffadars 17 (10)	2,040		13,471		2,040		13,218	
	9	9	Attenders 7 (10), 2 (12)	1,128				1,128			
	109	109	Peons, &c., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)	9,180				9,216			
				74,178		73,428		74,214		71,739	
					74,178		73,428		74,214		71,739
			Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60—5—90)	780				720			
	1	1	Assistant (30—3—45)	540				540			
					1,320		1,295		1,260		1,333
			Circle and Factory Establishments (including Boat Establishments)—								
	308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10)	78,084		74,001		77,964		68,788	
	2	2	Engine Drivers (30)								
			Carried over	78,084		74,001		77,964		68,788	

* Inspectors and Assistant Inspectors in Factory and Preventive Circles and Sub-Inspectors in Factory Circles have so far as possible been provided with free quarters wherever accommodation is not available.

(a) Actuals included under pay of temporary establishment.

EXPLANATORY REMARKS.

Commissioner.—*Vide* explanation under "18. General Administration, Board of Revenue, etc."

Secretary.—Pay for 1899-1900 taken at Rs. 1,540. The excess in Actuals is due to the permanent Secretary having taken privilege leave in 1897-98.

Assistant Commissioners.—The Assistant Secretary is graded as an Assistant Commissioner. The increase in the Actuals and the Revised Estimate is due to his having been first on special duty and then on privilege leave.

Inspectors.—The excess of the Budget Estimate for 1898-99 over the Actuals for 1897-98 and the Revised Estimate for 1898-99 is due to the full sanctioned strength not having been worked up to. The decrease in the Budget Estimate for 1899-1900 as compared with the sanctioned Estimate for 1898-99 is due to the change in the number of officers of this class explained in the other half of this page.

Assistant Inspectors.—Charge allowances are included. Hence increase of Revised Estimate and accounts over Budget Estimate. Three additional officers are provided for in 1899-1900.

Sub-Inspectors.—The full strength was not worked up to in 1897-98 or 1898-99.

Exchange Compensation Allowance.—The reduction in the Revised Estimate is due to the operation of the order in G.O., No. 809, Financial, dated 30th September 1897, in the case of officers drawing less than Rs. 400 a month, who have received promotion. Under Budget 1899-1900 the figures in the first line are for officers who now draw the allowance. Provision is also made for its grant to officers who appear to be entitled to it under recent rules. As no orders of Government have been received on the claims of sons of servants of the East India Company to back pay, no provision has been made for this. The amount claimed is Rs. 11,542.

House-rent Allowance.—Provision has been made for the Assistant Commissioner, Cuddalore Sub-division (G.O., No. 653, Revenue, dated 30th July 1897), and for the third Assistant Inspector, Tuticorin Circle (*vide* G.O., Mis. No. 4425, Revenue, dated 24th August 1897).

Local Allowance.—The Sub-Inspector on the Lower Palnis who drew a local allowance has been dispensed with (G.O., Mis. No. 1772, Revenue, dated 25th April 1898).

Charge Allowance.—As usual no separate provision is made. The allowance is paid out of savings under salary of Inspectors and the Actuals are included under salary of Assistant Inspectors.

Establishment in the Chemical Examiner's Office.—No allowance has been made either for altering the grading of the two Assistants as proposed by the Chemical Examiner, or for transferring one of them to the Abkári Deputy Commissioner's Office as proposed by the Board. The alternative proposals are before Government.

Circle and Factory Establishments.—The provision for the full sanctioned strength accounts for the excess of the budgets over the accounts and the revised estimate.

Inspectors.—The number is reduced by one from 1st October 1898 on account of the reduction in the number of circles in the Salem district (*vide* G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

Assistant Inspectors.—G.O., Mis. No. 2465, Revenue, dated 7th June 1898, sanctions two additional Assistant Inspectors for the Salem district, and G.O., Mis. No. 2037, Revenue, dated 9th May 1898, an additional Assistant Inspector for the Tondiarpet Store-house.

Sub-Inspectors.—The changes in the grading are due to the re-transfer of the Orissa Establishments (*vide* G.O., Mis., No. 495, Revenue, dated 31st January 1898).

Commissioners' Deputy Commissioners' and Assistant Commissioners' Establishments—Servants.—One sweeper has been added for the Abkári Deputy Commissioner's office under G.O., Mis. No. 1807, Revenue, dated 25th April 1898, and one lascar transferred from the Board's Office to the Tondiarpet Store House (G.O., Mis., No. 2037, Revenue, dated 9th May 1898), is shown under Circle Establishments.

Circle and Factory Establishments.

Clerks.—Three clerks in the Vattanam, Tuticorin and Tanjore Circles have had their pay raised (G.O., Mis. No. 821, Revenue, dated 17th February 1898), and the redistribution of the Circles in the Salem district (G.O., Mis. No. 2465, Revenue, dated 7th June 1898), reduces the pay of two clerks.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900	ESTABLISHMENTS—*contd.*	Budget Estimate, 1899-1900. Rs.	Rs.	Revised Estimate, 1898-99. Rs.	Rs.	Budget Estimate, 1898-99. Rs.	Rs.	Accounts, 1897-98. Rs.	Rs.
		Brought forward .	78,084		74,001		77,964		68,788	
Establishment—contd.		Circle and Factory Establishments (including Boat Establishments)—								
7,481	7,468	Servants—								
		Jamadars 109 (15), 152 (12). Duffadars 245 (10), 276 (9). Peons, &c., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4).	6,39,540		6,19,713		6,40,056		5,95,027	
51	51	Saltpetre Amins 25 (15), 26 (12) .	8,244		7,242		8,244		6,201	
196	198	Fish-curing Establishment—								
		Jamadars 2 (15), 13 (12) . Duffadars 17 (10), 74 (9) . Peons 8 (8), 59 (7), 24 (6), (5)	19,776		19,630		19,572		16,996	
		Temporary Establishment—								
		Factory and Preventive . .	68,974		51,976		66,267		43,147	
		Fish-curing	3,951		4,027		4,041		4,038	
		Local Allowance—								
446	476	Peons 179 (2), 270 (1), 24 (½) . Petty Officers 3 (1) .								
173	245	Temporary Peons, six months 36 (3), 70 (2), 139 (1) .	10,038		7,968		8,874		6,514	
				8,28,607		7,84,557		8,25,018		7,40,711
		Purely Abkári Establishments (Permanent)—								
		Board's Office—								
1	1	Clerk (150—10—200) . .	2,400		2,400		2,400		2,299	
5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,165		2,220		2,095	
1	1	Servant (10)	120		120		120		99	
		Establishment in the Collectorates—								
267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15) . .	51,960		51,236		53,100		48,420	
42	37	Servants 37 (6)	2,664		2,567		3,024		1,784	
14	14	Temporary Servants 14 (5) . .	840		780		840		666	
		Distillery Establishment, Presidency—								
109	109	Servants—								
		Jemadars 21 (12) . Peons 21 (8), 62 (7), 5 (6) .	10,608		7,856		10,608		3,738	
				70,812		67,124		72,312		59,101
		Additional Establishments proposed in the budget 1898-99, but not entertained—								
		Permanent—								
		For a new factory at Muttupet—								
1	...	Assistant Inspector 1 (150) .					1,800			
4	...	Sub-Inspectors (average salary) Rs. (43)					2,064			
1	...	Clerk shroff (15) . . .					180			
2	...	Jemadars (15), (12) . .					324			
3	...	Duffadars 1 (10), 2 (9) . .					336			
18	...	Peons 2 (8), 5 (7), 11 (6) . .					1,404			
		For the better control of distilleries.	...		...		28,000			
		Temporary—								
20	...	For the Muttupet Factory Peons 20 (6) for 6 months . .	...		...		720			
		Famine batta	...		250		...		34,828	
				...		250		...		10,925
				9,74,917		9,26,654		10,07,632		8,83,809
		Deduct—Probable Savings .		~~14,917~~ 39917		~~11,654~~ 38654		84,632		...
		TOTAL ESTABLISHMENTS .		~~9,60,000~~ 935000		~~9,15,000~~ 888000		9,23,000		8,83,809
				939900		888300		923000		883809

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EXPLANATORY REMARKS.

Circle and Factory Establishments—cont.

Saltpetre Amins.—A lump provision is made as usual. The full sanctioned strength has not been entertained in either of the past two years.

Temporary Establishment.—The shortfall in the revised estimate is due to the absence of manufacture in certain factories.

Distillery establishment.—The sanctioned strength under peons and Petty Officers has not been worked up to.

Famine Batta.—Provision is made for payment of arrears still due.

Circle and Factory Establishments—cont.

Servants.—G.O., Mis. No. 4225, Revenue, dated 13th August 1897, revises the grading of Petty Officers in the Circles of the Bellary and Anantapur Districts.

G.O., Mis. No. 6116, Revenue, dated 26th November 1897, sanctions the regrading of the peons of the Merkanam Circle and a reduction of 4 hands.

G.O., Mis. No. 208, dated 15th January 1898, increases the strength of the Penukonda Circle by 3 hands.

In consequence of the re-arrangement of the posts round the Calingapatam factory and its extension (G.O., Mis. No. 390, Revenue, dated 25th January 1898), there is a net reduction of 2 hands.

G.O., Mis. No. 688, Revenue, dated 10th February 1898, sanctions a net reduction of 13 Petty Officers and peons in the Coimbatore Circle as a result of the re-distribution of the preventive force.

The pay of one peon of the South Trichinopoly Circle was raised in G.O., Mis. No. 821, Revenue, dated 17th February 1898, from Rs. 6 to Rs. 8.

G.O., Mis. No. 2037, Revenue, dated 9th May 1898, sanctions the transfer of one lascar from the Board's Office to the Tondiarpet Storehouse.

There was a net addition of 2 hands in consequence of the re-distribution of the Circles in the Salem District (G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

G.O., Mis. No. 2738, Revenue, dated 28th June 1898, sanctions the addition of 3 hands for the better guarding of the Negapatam pans.

G.O., Mis. No. 5356, Revenue, dated 14th October 1897, approves a net reduction of 3 hands in connection with the arrangements made for the introduction of the tree-tax system into the 26 agency villages of the Golgonda taluk of the Vizagapatam District.

Fish-curing establishments.—Two Petty Officers have been transferred from the temporary to the permanent list and one third-grade peon has been substituted for a second-grade peon (G.O., Mis. No. 2923, dated 12th July 1898).

Temporary establishments.—In addition to the usual factory and preventive establishments provision has been made for three Assistant Inspectors to supervise the Oriental Salt Company's operations and for one to supervise sifting at Cheyur (G.O., Mis. No. 2851, Revenue, dated 7th July 1898) with a staff of menials attached to each. As the cost of these special establishments is recoverable from the parties concerned, provision is made for these in the regular budget instead of in Appendix as ordered in G.O., No. 792, Financial, dated 14th September 1898.

Local allowance.—(Permanent hands).—One petty officer and four peons in the Lower Palnis and two peons in the Vayalur Circle who drew local allowance have been done away with (G.Os., Mis. No. 1772, Revenue, dated 25th April 1898, and No. 349, Revenue, dated 18th May 1897), and the allowance has been newly granted to 37 men in the Vattanam and Mutturagunadapatnam factories (G.O., Mis. No. 3078, Revenue, dated 21st July 1898).

(Temporary hands).—Thirty-six temporary peons in the factories above-mentioned and 36 in the Javadi Hills have been newly granted the allowance (G.Os., No. 3078, Revenue, dated 21st July 1898, and Mis. No. 3357, Revenue, dated 13th August 1898).

Purely Abkári establishments in the Collectorates.—Fifteen additional hands for the Gódávari district included in the budget for 1898-99 were not sanctioned (G.O., No. 658, Revenue, dated 30th July 1897). An additional clerk has been sanctioned for each of the Gánjám and Vizagapatam districts in G.Os., Mis. Nos. 687, Revenue, dated 10th February 1898, and 3311, Revenue, dated 10th August 1898.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	ALLOWANCES.	Budget Estimate, 1899–1900. Rs.	Rs.	Revised Estimate, 1898–99. Rs.	Rs.	Budget Estimate, 1898–99. Rs.	Rs.	Accounts, 1897–98. Rs.	Rs.
Allowances—	Travelling Allowance of Officers . . } Travelling Allowance of Establishments }	1,34,100		1,34,100		1,30,000		1,33,701	
	Horse Allowance 5 (15) .	900		900		900		540	
	TOTAL ALLOWANCES .		1,35,000		1,35,000		1,30,900		1,34,241
	SUPPLIES AND SERVICES.								
Supplies and Services—	Registration Charges	4,000		3,500		4,000		2,885	
	Law Charges	1,000		1,000		1,000		292	
	Rewards	1,20,000		1,20,000		1,15,000		93,906	
	Cost, Freight, etc., of Spirits . .	1,000		1,600		500		1,049	
	Charges for destroying Salt . .	1,000		750		500		770	
	Remittance Charges	1,010		1,000		1,000		917	
	Charges for examining Salt Heaps .	4,000		4,000		4,500		3,364	
	Boat Charges	900		930		500		881	
	Arms, Accoutrements and Ammunition .	8,000		2,000		3,000		2,653	
	Medical Charges	1,700		1,000		1,000		2,828	
	Purchase, Repair and Carriage of Tents .	20,000		19,000		20,000		18,280	
	Petty Works of Construction . .	~~1,50,000~~ /27500		~~1,20,000~~ /42500		1,20,080		91,217	
	Cost of Treasure Bags	100		100		100		77	
	Stencil Plates	250		300		250		322	
	Compensation to the Madras Municipality for withholding Liquor Tax . . .	13,610		13,610		13,610		13,607	
	Mounting Maps	30		30		30		25	
	Atlas Sheets	50		200		50		...	
	Remuneration to Railway Clerks . .	1,400		1,400		1,400		1,102	
	Purchase of Paints	7,500		7,500		8,000		6,658	
	Cost and Despatch of Gunny-bags . .	4,000		4,850		4,250		8,263	
	Overtime Fees	1,700		1,800		1,500		1,770	
	Carriage of Stores	6,000		5,200		7,500		3,668	
	Charges for Copying Judgments . .	120		120		120		80	
	Batta to Prisoners	300		300		350		286	
	Batta to Witnesses	400		400		600		341	
	Conveyance of Contraband Articles . .	200		200		200		154	
	Steam Launch Charges	50		50		50		47	
	Fish-curing Sundries	400		400		400		265	
	Other Items	4,000		3,000		3,880		4,221	
			~~3,52,720~~		~~3,13,720~~		3,13,370		2,59,9
			330220		336220				
	PROVINCIAL.								
	EXCISE LICENSEES' WORKS.								
	Petty Construction and Repairs . .	58,000		50,000		56,000		19,385	
			58,000		50,000		56,000		5
	TOTAL SUPPLIES AND SERVICES .		~~4,10,720~~		~~3,63,720~~		3,69,370		9,313
			388220		386220				
Contingencies—	CONTINGENCIES.								
	Purchase of European Articles each costing less than Rs. 5	600		300		300		232	
	Purchase of European Articles each costing not less than Rs. 5	5,200		7,620		1,400		956	
	Purchase of Country Articles each costing less than Rs. 50	5,000		3,600		3,600		6,072	
	Purchase of Country Articles each costing not less than Rs. 50	200		220		700		113	
	Purchase of Books	150		150		150		192	
	Purchase of Periodicals . . . . }	50		60		50		30	
	Subscription to Newspapers . . . }								
	Landing and Shipping Charges . .	550		550		300		548	
	Petty Repairs	150		150		150		214	
	Repairs to Machines and Instruments .	2,500		2,100		2,000		3,969	
	Repairs to Furniture	1,000		800		1,000		744	
	Liveries and Clothing of Servants . .	31,000		30,000		30,000		30,762	
	Peons' Belts and Badges	1,500		1,500		500		1,405	
	Carriage of Stationery and Records . .	12,500		12,500		12,500		11,366	
	Cloth for Records	350		350		350		370	
	Record racks, boards, &c.	300		300		* ...		287	
	Table Cloth	100		100		100		20	
	Office Scales and Weights	150		150		150		580	
	Carried over .		61,300		60,450		53,250		5

Average for the last 3 years. Rs.	Accounts. 1897–98. Rs.	1896–97. Rs.	1895–96. Rs.	EXPLANATORY REMARKS.
1,19,923	1,33,701	1,22,039	1,04,030	*Travelling Allowance.*—One Deputy Commissioner has already exceeded his allotment for the current year and other officers are expected to do so. Hence the increase.
540	540	...	...	
...	1,34,241	1,22,039	1,04,030	
3,696	2,885	3,845	4,358	
277	292	73	466	
1,11,019	93,906	1,09,188	1,29,962	*Rewards.*—The actuals for five months amount to Rs. 58,975. Rewards under the new ganja rules have to be provided for.
1,040	1,009	...	5	
1,007	770	2,175	76	*"Cost, Freight, &c., of Spirits".*—Provides for charges other than cost of liquor connected with the amani management of the excise tracts of the South Canara district.
951	917	1,071	866	
3,701	3,364	3,814	3,924	*Charges for destroying Salt.*—Includes provision for destroying old and unsaleable Government salt.
495	881	255	348	
2,687	2,653	2,292	3,116	*Arms, Accoutrements and Ammunition.*—Provision is made for additional carbines so as to provide one for each permanent factory peon and for altering the sighting of a proportion of those now in use.
1,700	2,828	808	1,463	
19,357	18,280	19,146	20,646	
84,904	91,217	68,014	95,483	*Petty Works of Construction.*—The Budget and Revised Estimates for 1898–99, include provision on account of the sand spit plantation establishment. A provision of Rs 22500 for the construction of 3 distilleries on the west coast is included in the Revised Estimate
80	77	92	72	
201	322	50	230	
13,607	13,607	13,607	13,607	*Compensation to the Madras Municipality for withholding Liquor Tax.*—The grant of a larger amount is under the consideration of Government.
19	25	23	8	
...	...	...	...	
1,092	1,102	1,365	809	
6,696	6,658	6,136	7,294	
5,401	8,263	3,685	4,255	
1,756	1,770	2,073	1,424	
6,308	3,668	7,145	8,112	
78	80	123	32	
278	286	207	340	
466	341	461	596	
211	154	297	181	
102	47	157	...	
472	265	756	395	
4,375	4,221	1,397	7,508	*Other items.*—Includes sifting charges and charges for making sieves hitherto separately provided for.
37,572	19,385	39,338	53,994	*Excise Licensees' Works.*—Decrease in the revised estimate is due to absence of manufacture in certain factories.
...	2,79,313	2,87,593	3,59,570	
	232			
	956			
6,267		5,022	6,407	*Purchase of Europe and Country Articles.*—Separate details for the four heads for 1895–96 and 1896–97 are not available, as the charges were not separately shown in the accounts of those years. The increases are due chiefly to purchases of scientific apparatus, etc., for the Abkári Deputy Commissioner.
	6,072			
	113			
154	192	118	153	
35	30	...	40	
547	548	201	893	
160	214	146	120	
2,616	3,969	1,582	2,298	
826	744	860	875	
29,500	30,762	30,310	27,429	
1,178	1,405	1,923	206	
11,494	11,366	11,114	12,002	
339	370	313	335	* *Cloth for Records.*—The Budget provision for this head is included in the grant made under "Miscellaneous." Information as to the expenditure in 1895–96 is not available, as the charges were not separately shown in the accounts of that year.
276	287	265	...	
28	20	37	...	
408	580	...	237	
...	57,860	51,891	50,995	

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	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	61,300		60,450		53,250		57,860	
Contingencies—contd.	Advertisements	500		500		500		605	
	Tolls	100		100		100		40	
	Supply of Drinking Water	500		500		200		374	
	Hot and Cold Weather Charges	500		500		500		416	
	Postage Charges	31,500		31,500		30,750		31,387	
	Telegraph Charges	2,200		2,200		2,200		2,873	
	Rents, Rates and Taxes	9,300		9,150		9,300		8,896	
	Binding Charges	500		500		500		456	
	Packing Charges	600		600		600		563	
	Lighting Charges	4,200		4,200		4,200		3,822	
	Petty Carriage and Cooly Charges	1,700		1,700		1,700		1,648	
	Gum, paste, etc.	800		800		750		1,186	
	Unforeseen expenses	1,580		1,580		1,580		1,121	
	Salls and machinery required for the construction of Salt Golahs, outside Depot	10000							
	TOTAL CONTINGENCIES		1,15,280		1,14,280		1,06,230		1,11,247

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

SUMMARY.	Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT	5,43,600		2,74,600		4,41,000		3,55,624	
DETAILS.								
Freight and other Charges for Export and Import of Salt	31,500		31,000		31,000		32,497	
Charges for Conveying Salt to French Government	11,000		6,000		6,000		1,219	
Charges for Conveying Salt for Fish-curing purposes	13,000		13,000		14,000		12,845	
Purchase of Salt (Manufacturer's Share)	3,27,400		1,22,100		2,48,000		2,15,686	
Purchase of Salt for Fish-curing Purposes	2,000		2,000		1,800		2,937	
Charges for Conveying and Storing Salt	89,000		40,600		65,500		54,086	
Purchase of Salt-weighing Machines	3,000		1,000		6,500		597	
Cost of gathering Spontaneous Salt	5,000		700		5,000		...	
Petty Works for Manufacture and Storage of Salt	57,000		53,500		58,500		28,919	
Sundry Miscellaneous Charges	4,700		4,700		4,700		6,838	
TOTAL		5,43,600		2,74,600		4,41,000		3,55,624

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,37,600		28,46,600		30,17,000		28,00,051
Deduct—							
Salt Charge on account of Licensees' Works	58,000		50,000		56,000		19,385
Salt Purchase and Freight	5,43,600		2,74,600		4,41,000		3,55,624
Remainder	26,36,000		25,22,000		25,20,000		24,25,042
Two-fifths debitable to "7. Excise." { Imperial Share—three-fourths.	7,90,800	805620	7,56,600	756300	7,56,000		7,27,513
Two-fifths debitable to "7. Excise." { Provincial Share—one-fourth.	2,63,600		2,52,200		2,52,000		2,42,504
Three-fifths debitable to "5. Salt"	15,81,600		15,13,200		15,12,000		14,55,025
Imperial Proportion—three-fourths	11,86,200	208430	11,34,900	134450	11,34,000		10,91,269
Add—Salt Purchase and Freight	5,43,600		2,74,600		4,41,000		3,55,624
Imperial Proportion debitable to "5. Salt"	17,29,800	752030	14,09,500	1409050	15,75,000		14,46,893
Provincial Proportion—one-fourth	4,32,450		3,52,375		3,78,000		3,63,756
Add—Licensees' Works	58,000		50,000		56,000		19,385
Provincial Share debitable to "5. Salt"	4,58,400	460810	4,28,300	428150	4,34,000		3,83,141
Total debitable to "5. Salt"	21,88,200	2212840	18,37,800	837200	20,09,000		18,30,034
Total debitable to "7. Excise"	10,54,400		10,08,800	1008400	10,08,000		9,70,017
Total Imperial Share	25,20,600	258765	21,66,100	216535	23,31,000		21,74,406
Total Provincial Share	7,17,000		6,80,500		6,86,000		6,25,645
GRAND TOTAL		32 37,609		28,46,600		30,17,000		28,00,051

Average for the last three years.	Accounts, 1897–98.	Accounts, 1896–97.	Accounts, 1895–96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
...	57,860	51,891	50,995	
338	605	198	210	
33	40	27	...	
226	374	206	97	
424	416	471	384	
29,772	31,387	30,323	27,605	
2,127	2,873	1,735	1,772	
7,838	8,896	7,297	7,321	
424	456	454	361	
593	563	519	696	
4,129	3,822	4,594	3,970	
1,917	1,648	1,565	2,538	
776	1,186	1,011	130	
903	1,121	1,526	63	
...	1,11,247	1,01,817	96,142	

Freight and other charges for Export and Import of Salt.—Provision is made as usual for charges connected with supply to the fish-curing yards on the West Coast.

Charges for conveying Salt for French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year, nor is it probable that those on account of more than two indents will be made in 1898-99. Provision is therefore made for payment for those in 1899–1900.

Purchase of Salt (Manufacturer's Share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. In the ensuing year provision is made for manufacture in the Ennore and Vayalur circles and the Karambalam extension and for increased manufacture in Ganjam.

Charges for Conveying and Storing Salt.—Includes wharfage fees for transport to the Madras Depot and charges for re-covering heaps. The charges vary with the quantity of salt taken into store.

Purchase of Salt-weighing Machines.—Five new machines are provided for.

Cost of gathering Spontaneous Salt.—Provides for manufacture at Pandraka. The manufacture in the current season was a failure. Hence the decrease in the revised estimate.

Petty Works for Manufacture and Storage of Salt.—Includes expenditure on salt gollahs on the West Coast. The fall in the revised estimate is due to decreased expenditure in the Chingleput Sub-Division, owing to absence of manufacture partly counterbalanced by increased expenditure in the Chicacole and Calicut Sub-Divisions.

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.

APPENDIX A TO STATEMENT No. I.

Appendix showing Schemes not yet introduced with reference to G.O., No. 792, Financial, dated 14th September 1898.

	Numbers 1898-99.	Numbers 1899-1900.	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.
Salaries—			Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—								
			For the better management of distilleries—								
	...	3	Inspectors (350), (300), (250) . . .	10,800		~~2,700~~ 1800		...		...	
	...	5	Local Allowance—Inspectors 3 (50). Assistant Inspectors 2 (25) .	2,400		~~600~~ 400		...		...	
	...	17	Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)	8,760		~~2,190~~ 1460		...		...	
			Additional Establishment proposed or likely to be sanctioned—								
			For laboratory work under the Abkári Deputy Commissioner—								
	...	1	Assistant Inspector (175) .	2,100		525		...		...	
			For a new factory at Muttupet—					...		...	
	...	1	Assistant Inspector (150) .	1,800		...		...		...	
	...	4	Sub-Inspector (average pay Rs. 43) . . .	2,064		...	~~4185~~				
					27,924		6,018		...		...
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Insps costing Rs. 240	~~5880~~ ~~2,000~~		~~980~~ ~~730~~		...		...	
				~~24,924~~	~~22044~~	~~5,205~~	~~3205~~	...		...	
			Deduct—For rounding .	~~44~~ 44		~~5~~ 6		...		...	
					~~25,000~~ 22000		~~5,800~~ 3200		...		...
Establishment—			Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—								
	...	3	Clerks 3 (30) for the 3 Distillery Circles . . .	1,080		~~270~~ 180		...		...	
Petty officers 360		3	Orderlies of the Distillery Inspectors—	360		~~90~~ 126					
	...	9	Peons 3 (8), 3 (7), 3 (6) .	756		~~189~~		...		...	
			Additional Establishments proposed or likely to be sanctioned—								
	...	1	Clerk Shroff (15) for a new factory at Muttupet . .	180		...		...		...	
			Servants—								
			For laboratory work under the Abkári Deputy Commissioner—								
	...	1	Attender (15) . .	180		45		...		...	
			For a new factory at Muttupet—								
	...	2	Jemadars (15), (12) . .	324		...		...		...	
	...	3	Duffadars (10), 2 (9) . .	336		...		...		...	
	...	18	Peons, 2 (8), 5 (7), 11 (6). .	1,404		...		...		...	
			General advancement of the Department	~~10,000~~		...		...		...	
				~~14,200~~ 4620		~~504~~ 351		...		...	
			Temporary—								
			For the Muttupet factory—								
	...	20	Peons 20 (6) for 6 months .	720		...		...		...	
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—	~~14,080~~							
			Clerk, (25)	5340		~~80~~					
			Peons, (7), (6) . . .	480		~~120~~		...		...	
					~~14,500~~ 4860		384		...		...
			add or in round figures .		~~10~~ 40	~~271~~ 29	~~100~~		...		...
					14,500 4900		388				
Supplies and Services—Contingencies—			Petty works of construction .	...		52,500		...		...	
			Stills and machinery required for construction of three Government Distilleries on the West Coast	70,000	...	...	52,500	...	...	...	...
					70,000		...		...		...

EXPLANATORY REMARKS.

Establishments which are entertained from year to year on an annual, but purely formal, sanction are included as usual under temporary establishments.

Establishment for the better control of Distilleries.—This scheme is in the interests of the revenue, though it cannot be positively asserted that it will at once produce an increase equal to its cost. To the main items the sanction of the Secretary of State is alone awaited. The men have been trained and their training will be wasted if they are returned to ordinary duty. Provision is made for the introduction of the scheme from 1st January 1899.

For laboratory work under the Abkári Deputy Commissioner.—The Abkári Deputy Commissioner has, at present, one Clerk and no Laboratory Assistants. His laboratory plant has arrived and been set up. If it is not to stand idle he must be given a proper staff. Government is being addressed separately as to the details. Meanwhile the provision originally made is retained.

Muttupet factory.—The same provision is made as in the previous year. The opening of the factory does not seem probable.

General advancement of the department.—The final amalgamation of Customs with Salt and Abkári must shortly take place. The Board is submitting consolidated proposals for grading all executive and clerical establishments in the two departments together, for setting the preparation of trade statistics on a proper footing and for making a much-needed addition to its own staff which has had no increase since 1887. The proposals will be as economical as possible, but some increase of cost is absolutely essential if the work is to be done.

Petty works of construction.—The Board's estimate for the current year was reduced by Rs. 52,500. On a representation that the money was urgently required for the completion of works that had been repeatedly postponed, Government consented (G.O., Mis. No. 2078, Rev., dated 13th May 1898) to move the Government of India to transfer the amount from "Salt Purchase and Freight" if the accounts at the close of September still showed the expenditure to be necessary. The expenditure is necessary and, in addition to the works already provided for, the construction of Government Distilleries on the West Coast (see below) has to be put in hand. Government is therefore being requested in a separate communication to move the Government of India to make the transfer. Meanwhile the amount may be allowed to stand in the revised estimate.

Contingencies.—For a proper management of arrack revenue on the West Coast, it is necessary that efficiently equipped Government Distilleries should be set up, it having been proved by experience that proper arrangements cannot be secured under the contract system. Government has accepted this view in G.O., No. 394, Revenue, dated 16th July 1898, and is being informed in reply to the same of the cost of the distilleries and the means by which it is proposed to provide funds. Meanwhile provision is being made for their construction as pointed out above and for their fittings out of contingencies of the ensuing year. The work cannot be postponed as the site of one of the contractor's existing Malabar Distilleries is being taken up by the Railway and another is reported to be falling down.

APPENDIX B TO STATEMENT No. I.

5.—SALT.

—	Board's office.	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division including the Madras Town Circle.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.
DETAILED ACCOUNT No. 5-A. *Commissioner's and Deputy and Assistant Commissioners' Establishments and Assistants to the Chemical Examiner.*																		
Clerks—																		
Clerk (200—10—250)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (150—10—200)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100—10—150)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks (100)	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (85)	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (80)	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (75)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (70)	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Do. (60)	..	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	..	12
Do. (50)	(a) 3	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	7
Do. (45)	1	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (40)	(b) 2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (35)	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (30)	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. (25)	5	1	2	1	..	2	2	1	1	1	1	1	2	1	1	1	1	24
Do. (20)	11	1	1	1	..	1	..	1	1	2	..	1	2	1	1	1	1	24
Do. (15)	5	2	1	1	..	1	1	1	1	2	1	1	2	1	1	1	1	23
Total ..	..	..	1	1	..	2	1	1	1	1	1	2	1	..	..	1	1	14
	48	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	133
Servants—																		
Jemadar (174)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Pressman (15)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Muchi (14)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Duffadars (10)	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Attenders (10)	5	1	(c) 2	(c) 2	..	..	..	..	..	1	1	1	1	1	1	1	1	17
Muchi (10)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Muchis (8)	..	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	1	12
Peons (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	43
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41
Ball man (7)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Masaljis (6)	1	1	1	1	..	1	1	1	1	1	1	1	1	1	1	1	1	16
Sweepers (5)	1	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	5
Scavenger (3)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (2)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Total ..	29	10	11	11	5	7	7	7	7	7	7	7	8	7	7	7	8	152

—	Lump sanction for salt-petre refineries and distilleries.	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5-A—*contd.* *Circle and Factory Establishments.*														
Clerks and Shroffs—														
On Rs. 50	..	..	..	..	..	2	..	..	..	..	..	..	..	2
„ „ 40	..	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 35	..	..	..	..	..	3	..	..	..	..	..	..	..	3
„ „ 30	..	4	2	2	1	2	7	9	3	2	4	9	..	53
„ „ 25	..	8	4	3	5	8	7	5	3	4	2	7	8	62
„ „ 20	..	8	8	6	5	11	..	8	5	7	8	6	6	75
„ „ 15	..	18	9	4	7	18	..	2	6	12	11	..	3	96
„ „ 12	..	..	..	..	..	1	..	..	..	..	..	..	9	1
„ „ 10	..	4	..	..	3	4	..	..	2	3	1	..	..	17
Total ..	..	42	23	15	21	50	14	24	19	28	26	22	26	310
Menials—														
Jemadars (15)	25	11	3	6	5	13	8	6	5	10	8	13	21	134
Do. (12)	47	16	5	5	9	23	9	7	14	14	13	12	25	199
Duffadars (10)	..	46	15	11	14	35	8	9	16	22	22	15	32	245
Do. (9)	..	55	15	14	15	42	7	7	23	26	23	17	32	276
Peons (8)	21	86	37	53	51	93	105	113	75	59	65	116	189	1,063
Do. (7)	62	148	90	151	113	219	337	389	181	121	174	270	519	2,774
Do. (6)	5	500	199	166	199	299	135	213	209	234	230	331	210	2,930
Scavenger (5)	..	3	..	..	..	..	..	..	..	1	..	..	..	4
Do. (4)	..	..	..	..	..	3	..	..	..	..	..	..	..	3
Total ..	160	865	364	406	406	727	609	744	523	487	535	774	1,028	7,628
Fish-curing Establishments.														
Jemadars (15)	..	..	..	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	..	4	1	..	..	2	..	..	..	2	3	..	1	13
Duffadars (10)	..	4	..	2	1	1	..	..	2	3	2	..	2	17
Do. (9)	..	25	4	2	8	1	..	..	1	5	5	..	23	74
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	..	2	..	..	..	..	..	..	..	..	57	59
Do. (6)	..	..	5	3	9	4	..	..	..	..	3	..	..	24
Superintendent (5)	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Total ..	..	33	10	10	18	9	..	..	3	10	14	..	91	198

(a) Includes 1 analyst on Rs. 60-5-90. (b) Includes 1 analyst on Rs. 30-3-45 (c) Includes 1 on Rs. 12.

APPENDIX B TO STATEMENT No. I—*contd.*

5.—SALT—*contd.*

—	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.
Abkári Establishment in the Collectorates.																							
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1
Clerks (30)	..	..	..	..	..	..	..	..	..	..	1	1	1	1	1	1	1	1	..	1	1	..	14
Do. (25)	1	1	..	1	..	1	1	1	1	..	..	1	1	1	1	1	1	..	..	..	..	1	6
Do. (20)	..	..	..	1	..	1	1	1	1	..	1	1	1	1	1	1	1	1	..	1	6	10	30
Do. (15)	6	16	13	23	11	11	8	6	8	..	5	15	9	11	5	16	9	11	..	9	6	10	208
Total ..	7	17	14	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	259
Peons (6)	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	37

APPENDIX C TO STATEMENT No. I.

Office.	Progressive salary.	Salary earned on 1st April 1899.	Remarks.
	Rs.	Rs.	
Secretary	1,500—60—1,800	* 1,540	* The permanent Secretary is on furlough. The salary that will be earned by the acting incumbent on 1st April 1899 is given.
Deputy Commissioner, Northern Division	1,200—40—1,400	1,400	
Do. do. Central Division	1,200—40—1,400	† 1,200	† The permanent incumbent is on other duty as Acting Secretary. The acting incumbent will draw on 1st April 1899 Rs. 1,173-5-4.
Do. do. Southern Division	1,200—40—1,400	1,320	
Do. do. of Abkári	800—25—1,000	850	
Head Accountant, Board's office	200—10—250	250	
Abkári Head Clerk, Board's office	150—10—200	200	
Deputy Accountant, Board's office	100—10—150	150	
First Assistant to the Chemical Examiner	60—5—90	65	
Second Assistant to the Chemical Examiner	30—3—45	45	

STATEMENT No. II.

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 12)	10,54,400	10,08,800	10,08,000	9,70,017
District Executive Establishment	1,000	1,000	1,000	509
TOTAL	10,55,400	10,09,800	10,09,000	9,70,526
IMPERIAL SHARE—THREE-FOURTHS	7,91,550	7,57,350	7,56,750	7,27,394
PROVINCIAL SHARE—ONE-FOURTH	2,63,850	2,52,450	2,52,250	2,42,632

RESOLUTION—No. 304, dated 7th October 1898.

Submitted to Government.

2. In framing the revised estimate for the current year and the budget estimate for 1899–1900, the Board has carefully scrutinized the expenditure likely to be incurred under the several heads with reference to the instructions in G.O., No. 792, Financial, dated 14th September 1898. The amount likely to be surrendered from the current year's grant will be reported separately for all the departments under the control of the Board, but in the meantime the difference between the sanctioned and revised estimates in the above statement may be taken as the amount not likely to be required under V. Salt. The Board is also issuing instructions to local officers to keep expenditure under all heads as low as possible.

3. As ordered in paragraph 2 of the Government Order referred to above, the provision made for schemes which have received the sanction of Government but have not yet been introduced has been excluded from the budget proper and entered in a separate appendix. Certain other schemes which are not yet actually sanctioned, but the introduction of which cannot be postponed have also been entered there. The entries have been fully explained in the column of remarks.

4. The Board regrets the delay that has occurred in the submission of its budget which is chiefly due to the estimates first framed by it having had to be revised with reference to the Government Order referred to above.

(True Extract.)

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with two statements.

Copy to the Accountant-General, Madras.
" " Deputy and Assistant Commissioners.

Syed. Md. Pahilvan.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October th.

Proceedings, No. 304, 7th October 1898.

OCTOBER.

Submitting to Government, with remarks, the budget estimate of charges of the combined Salt and Abkári Department for 1899–1900 and the revised estimate for 1898–99.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following statements :—

STATEMENT No. I.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,43,600	2,74,600	4,41,000	3,55,624
SHARED.					
[Salaries, Establishments and Contingencies .	5A	26,94,000	25,72,000	25,76,000	24,44,427
		26,94,000	25,72,000	25,76,000	24,44,427
Deduct—Amount chargeable to "7.—Excise" .		*10,54,400*	*10,08,800*	*10,08,000*	*9,70,017*
		16,39,600	15,63,200	15,68,000	14,74,410
IMPERIAL .		11,86,200	11,34,900	11,34,000	10,91,269
PROVINCIAL .		4,53,400	4,28,300	4,34,000	3,83,141
TOTAL † .		21,83,200	18,37,800	20,09,000	18,30,034
IMPERIAL .		17,29,800	14,09,500	15,75,000	14,46,893
PROVINCIAL .		4,53,400	4,28,300	4,34,000	3,83,141

* The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue.

† *Vide* Distribution Note at page 12.

DETAILED ACCOUNT No. 5A.—SALT.—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.
SALARIES	10,73,000		10,44,000		10,46,500		10,35,817	
ESTABLISHMENT	9,60,000		9,15,000		9,23,000		8,83,809	
ALLOWANCES	1,35,000		1,35,000		1,30,900		1,34,241	
SUPPLIES AND SERVICES	4,10,720		3,63,720		3,69,370		2,79,313	
CONTINGENCIES	1,15,280		1,14,280		1,06,230		1,11,247	
TOTAL .		26,94,000		25,72,000		25,76,000		24,44,427

EXPLANATORY REMARKS.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Numbers. 1898-99.	Numbers. 1899-1900.	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.
			SALARIES.								
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."								
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	38,160		42,680		38,160		43,342	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (800—25—1,000)	17,740		17,320		17,740		19,902	
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	56,920		56,093		56,009		56,842	
	78	77	Inspectors, (*) 11 (400), 17 (350), 20 (300), 29 (250)	96,000		96,195		96,000		99,068	
	106	109	Assistant Inspectors, (*) 36 (175), 36 (150), 37 (125)	2,83,200		2,58,244		2,85,600		2,28,619	
	786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30)	1,95,900		2,07,988		1,91,100		2,14,174	
	33	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	4,08,840		3,91,385		4,08,840		3,47,644	
			Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance	15,407		12,553		18,952		19,711	
	9	11	House-rent Allowance—Assistant Commissioners 10 (46–2–6), 1 Assistant Inspector (15)	4,000		7,069					
	9	8	Local Allowance—Assistant Inspector 1 (35); Sub-Inspectors 6 (15) 1 (10)	5,720		5,716		5,031		5,318	
		6	Temporary Sub-Inspectors, six months 6 (20)	1,620		1,569		1,800		1,197	
			Charge Allowance	720		720		...		(a)	
				...		...		...		...	
				11,24,227		10,97,532		11,19,232		...	
			Deduct—Probable Savings	51,227		53,532		72,732		...	
			TOTAL SALARIES		10,73,000		10,44,000		10,46,500		10,35,817
			ESTABLISHMENTS.								
			Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
Establishment—	1	1	Clerk (200—10—250)	3,000				3,000			
	1	1	Clerk (100—10—150)	1,800				1,800			
	30	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	26,820		59,957		26,820		58,521	
	93	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)	28,380				28,380			
			Servants—								
	1	1	Jamadar (17½)	210				210			
	1	1	Pressman (15)	180				180			
	14	14	Muchis (14), (10), 12 (8)	1,440				1,440			
	17	17	Duffadars 17 (10)	2,040		13,471		2,040		13,218	
	9	9	Attenders 7 (10), 2 (12)	1,128				1,128			
	109	109	Peons, &c., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)	9,180				9,216			
				74,178		73,428		74,214		71,739	
					74,178		73,428		74,214		71,739
			Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60—5—90)	780				720			
	1	1	Assistant (30—3—45)	540				540			
					1,320		1,295		1,260		1,333
			Circle and Factory Establishments (including Boat Establishments)—								
	308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10)	78,084		74,001		77,964		68,788	
	2	2	Engine Drivers (30)								
			Carried over	78,084		74,001		77,964		68,788	

* Inspectors and Assistant Inspectors in Factory and Preventive Circles and Sub-Inspectors in Factory Circles have so far as possible been provided with free quarters wherever accommodation is not available.

(a) Actuals included under pay of temporary establishment.

EXPLANATORY REMARKS.

Commissioner.—*Vide* explanation under "18. General Administration, Board of Revenue, etc."

Secretary.—Pay for 1899–1900 taken at Rs. 1,540. The excess in Actuals is due to the permanent Secretary having taken privilege leave in 1897–98.

Assistant Commissioners.—The Assistant Secretary is graded as an Assistant Commission. The increase in the Actuals and the Revised Estimate is due to his having been first on special duty and then on privilege leave.

Inspectors.—The excess of the Budget Estimate for 1898–99 over the Actuals for 1897–98 and the Revised Estimate for 1898–99 is due to the full sanctioned strength not having been worked up to. The decrease in the Budget Estimate for 1899–1900 as compared with the sanctioned Estimate for 1898–99 is due to the change in the number of officers of this class explained in the other half of this page.

Assistant Inspectors.—Charge allowances are included. Hence increase of Revised Estimate and accounts over Budget Estimate. Three additional officers are provided for in 1899–1900.

Sub-Inspectors.—The full strength was not worked up to in 1897–98 or 1898–99.

Exchange Compensation Allowance.—The reduction in the Revised Estimate is due to the operation of the order in G.O., No. 809, Financial, dated 30th September 1897, in the case of officers drawing less than Rs. 400 a month, who have received promotion. Under Budget 1899–1900; the figures in the first line are for officers who now draw the allowance. Provision is also made for its grant to officers who appear to be entitled to it under recent rules. As no orders of Government have been received on the claims of sons of servants of the East India Company to back pay, no provision has been made for this. The amount claimed is Rs. 11,542.

House-rent Allowance.—Provision has been made for the Assistant Commissioner, Cuddalore Sub-division (G.O., No. 653, Revenue, dated 30th July 1897), and for the third Assistant Inspector, Tuticorin Circle (*vide* G.O., Mis. No. 4425, Revenue, dated 24th August 1897).

Local Allowance.—The Sub-Inspector on the Lower Palnis who drew a local allowance has been dispensed with (G.O., Mis. No. 1772, Revenue, dated 25th April 1898).

Charge Allowance.—As usual no separate provision is made. The allowance is paid out of savings under salary of Inspectors and the Actuals are included under salary of Assistant Inspectors.

Establishment in the Chemical Examiner's Office.—No allowance has been made either for altering the grading of the two Assistants as proposed by the Chemical Examiner, or for transferring one of them to the Abkári Deputy Commissioner's Office as proposed by the Board. The alternative proposals are before Government.

Circle and Factory Establishments.—The provision for the full sanctioned strength accounts for the excess of the budgets over the accounts and the revised estimate.

Inspectors.—The number is reduced by one from 1st October 1898 on account of the reduction in the number of circles in the Salem district (*vide* G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

Assistant Inspectors.—G.O., Mis. No. 2465, Revenue, dated 7th June 1898, sanctions two additional Assistant Inspectors for the Salem district, and G.O., Mis. No. 2037, Revenue, dated 9th May 1898, an additional Assistant Inspector for the Tondiarpet Store-house.

Sub-Inspectors.—The changes in the grading are due to the re-transfer of the Orissa Establishments (*vide* G.O., Mis., No. 495, Revenue, dated 31st January 1898).

Commissioners' Deputy Commissioners' and Assistant Commissioners' Establishments—Servants.—One sweeper has been added for the Abkári Deputy Commissioner's office under G.O., Mis. No. 1807, Revenue, dated 25th April 1898, and one lascar transferred from the Board's Office to the Tondiarpet Store House (G.O., Mis., No. 2037, Revenue, dated 9th May 1898), is shown under Circle Establishments.

Circle and Factory Establishments.

Clerks.—Three clerks in the Vattanam, Tuticorin and Tanjore Circles have had their pay raised (G.O., Mis. No. 821, Revenue, dated 17th February 1898), and the redistribution of the Circles in the Salem district (G.O., Mis. No. 2465, Revenue, dated 7th June 1898), reduces the pay of two clerks.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.	ESTABLISHMENTS—*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	78,084		74,001		77,964		68,788	
		Circle and Factory Establishments (including Boat Establishments)—								
Establishment—contd. 7,481	7,468	Servants— Jamadars 109 (15), 152 (12). Duffadars 245 (10), 276 (9). Peons, &c., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4).	6,39,540		6,19,713		6,40,056		5,95,027	
51	51	Saltpetre Amins 25 (15), 26 (12)	8,244		7,242		8,244		6,201	
196	198	Fish-curing Establishment— Jamadars 2 (15), 13 (12). Duffadars 17 (10), 74 (9). Peons 8 (8), 59 (7), 24 (6), (5)	19,776		19,630		19,572		16,996	
		Temporary Establishment— Factory and Preventive	68,974		51,976		66,267		43,147	
		Fish-curing	3,951		4,027		4,041		4,038	
446	476	Local Allowance— Peons 179 (2), 270 (1), 24 (½). Petty Officers 3 (1)	10,038		7,968		8,874		6,514	
173	245	Temporary Peons, six months 36 (3), 70 (2), 139 (1)								
				8,28,607		7,84,557		8,25,018		7,40,711
		Purely Abkári Establishments (Permanent)— Board's Office—								
1	1	Clerk (150—10—200)	2,400		2,400		2,400		2,299	
5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,165		2,220		2,095	
1	1	Servant (10)	120		120		120		99	
		Establishment in the Collectorates—								
267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15)	51,960		51,236		53,100		48,420	
42	37	Servants 37 (6)	2,664		2,567		3,024		1,784	
14	14	Temporary Servants 14 (5)	840		780		840		666	
		Distillery Establishment, Presidency—								
109	109	Servants— Jamadars 21 (12). Peons 21 (8), 62 (7), 5 (6)	10,608		7,856		10,608		3,738	
				70,812		67,124		72,312		59,101
		Additional Establishments proposed in the budget 1898-99, but not entertained—								
		Permanent—								
		For a new factory at Muttupet—								
1	...	Assistant Inspector 1 (150)					1,800			
4	...	Sub-Inspectors (average salary) Rs. (43)					2,064			
1	...	Clerk shroff (15)					180			
2	...	Jamadars (15), (12)					324			
3	...	Duffadars 1 (10), 2 (9)					336			
18	...	Peons 2 (8), 5 (7), 11 (6)					1,404			
		For the better control of distilleries.	...		...		28,000			
		Temporary—								
20	...	For the Muttupet Factory Peons 20 (6) for 6 months	...		...		720			
								34,828		
		Famine batta	...		250		...			10,925
				...		250		...		
				9,74,917		9,26,654		10,07,632		8,83,809
		Deduct—Probable Savings		*14,917*		*11,654*		*84,632*		...
		TOTAL ESTABLISHMENTS		9,60,000		9,15,000		9,23,000		8,83,809

EXPLANATORY REMARKS.

Circle and Factory Establishments—cont.

Saltpetre Amins.—A lump provision is made as usual. The full sanctioned strength has not been entertained in either of the past two years.

Temporary Establishment.—The shortfall in the revised estimate is due to the absence of manufacture in certain factories.

Distillery establishment.—The sanctioned strength under peons and Petty Officers has not been worked up to.

Famine Batta.—Provision i made for payment of arrears still due.

Circle and Factory Establishments—cont.

Servants.—G.O., Mis. No. 4225, Revenue, dated 13th August 1897, revises the grading of Petty Officers in the Circles of the Bellary and Anantapur Districts.

G.O., Mis. No. 6116, Revenue, dated 26th November 1897, sanctions the regrading of the peons of the Merkanam Circle and a reduction of 4 hands.

G.O., Mis. No. 208, dated 15th January 1898, increases the strength of the Penukonda Circle by 3 hands.

In consequence of the re-arrangement of the posts round the Calingapatam factory and its extension (G.O., Mis. No. 390, Revenue, dated 25th January 1898), there is a net reduction of 2 hands.

G.O., Mis. No. 688, Revenue, dated 10th February 1898, sanctions a net reduction of 13 Petty Officers and peons in the Coimbatore Circle as a result of the re-distribution of the preventive force.

The pay of one peon of the South Trichinopoly Circle was raised in G.O., Mis. No. 821, Revenue, dated 17th February 1898, from Rs. 6 to Rs. 8.

G.O., Mis. No. 2037, Revenue, dated 9th May 1898, sanctions the transfer of one lascar from the Board's Office to the Tondiarpet Storehouse.

There was a net addition of 2 hands in consequence of the re-distribution of the Circles in the Salem District (G.O., Mis. No. 2165, Revenue, dated 7th June 1898).

G.O., Mis. No. 2738, Revenue, dated 28th June 1898, sanctions the addition of 3 hands for the better guarding of the Negapatam pans.

G.O., Mis. No. 5356, Revenue, dated 14th October 1897, approves a net reduction of 3 hands in connection with the arrangements made for the introduction of the tree-tax system into the 26 agency villages of the Golgonda taluk of the Vizagapatam District.

Fish curing establishments.—Two Petty Officers have been transferred from the temporary to the permanent list and one third-grade peon has been substituted for a second-grade peon (G.O., Mis. No. 2923, dated 12th July 1898).

Temporary establishments.—In addition to the usual factory and preventive establishments provision has been made for three Assistant Inspectors to supervise the Oriental Salt Company's operations and for one to supervise sifting at Cheyur (G.O., Mis. No. 2851, Revenue, dated 7th July 1898) with a staff of menials attached to each. As the cost of these special establishments is recoverable from the parties concerned, provision is made for these in the regular budget instead of in Appendix as ordered in G.O., No. 792, Financial, dated 14th September 1898.

Local allowance.—(Permanent hands).—One petty officer and four peons in the Lower Palnis and two peons in the Vayalur Circle who drew local allowance have been done away with (G.Os., Mis. No. 1772, Revenue, dated 25th April 1898, and No. 349, Revenue, dated 18th May 1897), and the allowance has been newly granted to 37 men in the Vattanam and Mutturagunadapatnam factories (G.O., Mis. No. 3078, Revenue, dated 21st July 1898).

(Temporary hands).—Thirty-six temporary peons in the factories above-mentioned and 36 in the Javadi Hills have been newly granted the allowance (G.Os., No. 3078, Revenue, dated 21st July 1898, and Mis. No. 3357, Revenue, dated 13th August 1898).

Purely Abkári establishments in the Collectorates.—Fifteen additional hands for the Gódávari district included in the budget for 1898-99 were not sanctioned (G.O., No. 658, Revenue, dated 30th July 1897). An additional clerk has been sanctioned for each of the Gánjám and Vizagapatam districts in G.Os., Mis. Nos. 687, Revenue, dated 10th February 1898, and 3311, Revenue, dated 10th August 1898.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	ALLOWANCES.	Budget Estimate, 1899-1900. Rs.	Rs.	Revised Estimate, 1898-99. Rs.	Rs.	Budget Estimate, 1898-99. Rs.	Rs.	Accounts, 1897-98. Rs.	Rs.
Allowances—	Travelling Allowance of Officers	1,34,100		1,34,100		1,30,000		1,33,701	
	Travelling Allowance of Establishments							540	
	Horse Allowance 5 (15)	900		900		900		540	
	TOTAL ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241
	SUPPLIES AND SERVICES.								
Supplies and Services—	Registration Charges	4,000		3,500		4,000		2,885	
	Law Charges	1,000		1,000		1,000		292	
	Rewards	1,20,000		1,20,000		1,15,000		93,906	
	Cost, Freight, etc., of Spirits	1,000		1,000		500		1,049	
	Charges for destroying Salt	1,000		750		500		770	
	Remittance Charges	1,010		1,000		1,000		917	
	Charges for examining Salt Heaps	4,000		4,000		4,500		3,364	
	Boat Charges	900		930		500		881	
	Arms, Accoutrements and Ammunition	8,000		2,000		3,000		2,653	
	Medical Charges	1,700		1,000		1,000		2,828	
	Purchase, Repair and Carriage of Tents	20,000		19,000		20,000		18,280	
	Petty Works of Construction	1,50,000		1,20,080		1,20,080		91,217	
	Cost of Treasure Bags	100		100		100		77	
	Stencil Plates	250		300		250		322	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	30		30		30		25	
	Atlas Sheets	50		200		50		...	
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,102	
	Purchase of Paints	7,500		7,500		8,000		6,658	
	Cost and Despatch of Gunny-bags	4,000		4,850		4,250		8,263	
	Overtime Fees	1,700		1,800		1,500		1,770	
	Carriage of Stores	6,000		5,200		7,500		3,668	
	Charges for Copying Judgments	120		120		120		80	
	Batta to Prisoners	300		300		350		286	
	Batta to Witnesses	400		400		600		341	
	Conveyance of Contraband Articles	200		200		200		154	
	Steam Launch Charges	50		50		50		47	
	Fish-curing Sundries	400		400		400		265	
	Other Items	4,000		3,000		3,880		4,221	
			3,52,720		3,13,720		3,13,370		2,59,928
	PROVINCIAL.								
	EXCISE LICENSEES' WORKS.								
	Petty Construction and Repairs	58,000		50,000		56,000		19,385	
			58,000		50,000		56,000		19,385
	TOTAL SUPPLIES AND SERVICES		4,10,720		3,63,720		3,69,370		2,79,313
	CONTINGENCIES.								
Contingencies—	Purchase of European Articles each costing less than Rs. 5	600		300		300		232	
	Purchase of European Articles each costing not less than Rs. 5	5,200		7,620		1,400		956	
	Purchase of Country Articles each costing less than Rs. 50	5,000		3,600		3,600		6,072	
	Purchase of Country Articles each costing not less than Rs. 50	200		220		700		113	
	Purchase of Books	150		150		150		192	
	Purchase of Periodicals	50		60		50		30	
	Subscription to Newspapers								
	Landing and Shipping Charges	550		550		300		548	
	Petty Repairs	150		150		150		214	
	Repairs to Machines and Instruments	2,500		2,100		2,000		3,969	
	Repairs to Furniture	1,000		800		1,000		744	
	Liveries and Clothing of Servants	31,000		30,000		30,000		30,762	
	Peons' Belts and Badges	1,500		1,500		500		1,405	
	Carriage of Stationery and Records	12,500		12,500		12,500		11,366	
	Cloth for Records	350		350		350		370	
	Record racks, boards, &c.	300		300		* ...		287	
	Table Cloth	100		100		100		20	
	Office Scales and Weights	150		150		150		580	
	Carried over		61,300		60,450		53,250		57,860

Average for the last 3 years.	Accounts. 1897-98.	1896-97.	1895-96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
1,19,923	1,33,701	1,22,039	1,04,030	*Travelling Allowance.*—One Deputy Commissioner has already exceeded his allotment for the current year and other officers are expected to do so. Hence the increase.
540	540	...	...	
...	1,34,241	1,22,039	1,04,030	
3,696	2,885	3,845	4,358	
277	292	73	466	
1,11,019	93,906	1,09,188	1,29,962	*Rewards.*—The actuals for five months amount to Rs. 58,975. Rewards under the new ganja rules have to be provided for.
1,049	1,049	...	5	
1,007	770	2,175	76	*"Cost, Freight, &c., of Spirits".*—Provides for charges other than cost of liquor connected with the amani management of the excise tracts of the South Canara district.
951	917	1,071	866	
3,701	3,364	3,814	3,924	*Charges for destroying Salt.*—Includes provision for destroying old and unsaleable Government salt.
495	881	255	348	
2,687	2,653	2,292	3,116	*Arms, Accoutrements and Ammunition.*—Provision is made for additional carbines so as to provide one for each permanent factory peon and for altering the sighting of a proportion of those now in use.
1,700	2,828	808	1,463	
19,357	18,280	19,146	20,646	*Petty Works of Construction.*—The Budget and Revised Estimates for 1898-99, include provision on account of the sand spit plantation establishment.
84,904	91,217	68,014	95,483	
80	77	92	72	
201	322	50	230	
13,607	13,607	13,607	13,607	*Compensation to the Madras Municipality for withholding Liquor Tax.*—The grant of a larger amount is under the consideration of Government.
19	25	23	8	
...	...	...	...	
1,092	1,102	1,365	809	
6,696	6,658	6,136	7,294	
5,401	8,263	3,685	4,255	
1,756	1,770	2,073	1,424	
6,308	3,668	7,145	8,112	
78	80	123	32	
278	286	207	340	
466	341	461	596	
211	154	297	181	
102	47	157	...	
472	265	756	395	
4,375	4,221	1,397	7,508	*Other items.*—Includes sifting charges and charges for making sieves hitherto separately provided for.
37,572	19,385	39,338	53,994	*Excise Licensees' Works.*—Decrease in the revised estimate is due to absence of manufacture in certain factories.
...	2,79,313	2,87,593	3,59,570	
6,267	232	5,022	6,407	*Purchase of Europe and Country Articles.*—Separate details for the four heads for 1895-96 and 1896-97 are not available, as the charges were not separately shown in the accounts of those years. The increases are due chiefly to purchases of scientific apparatus, etc., for the Abkari Deputy Commissioner.
	956			
	6,072			
	113			
154	192	118	153	
35	30	...	40	
547	548	201	893	
160	214	146	120	
2,616	3,969	1,582	2,298	
826	744	860	875	
29,500	30,762	30,310	27,429	
1,178	1,405	1,923	206	
11,494	11,366	11,114	12,002	
339	370	313	335	* *Cloth for Records.*—The Budget provision for this head is included in the grant made under "Miscellaneous." Information as to the expenditure in 1895-96 is not available, as the charges were not separately shown in the accounts of that year.
276	287	265	...	
28	20	37	...	
408	580	...	237	
...	57,860	51,891	50,995	

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	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	61,300		60,450		53,250		57,860	
Contingencies—contd.	Advertisements	500		500		500		605	
	Tolls	100		100		100		40	
	Supply of Drinking Water	500		500		200		374	
	Hot and Cold Weather Charges	500		500		500		416	
	Postage Charges	31,500		31,500		30,750		31,387	
	Telegraph Charges	2,200		2,200		2,200		2,873	
	Rents, Rates and Taxes	9,300		9,150		9,300		8,896	
	Binding Charges	500		500		500		456	
	Packing Charges	600		600		600		563	
	Lighting Charges	4,200		4,200		4,200		3,822	
	Petty Carriage and Cooly Charges	1,700		1,700		1,700		1,648	
	Gum, paste, etc.	800		800		750		1,186	
	Unforeseen expenses	1,580		1,580		1,580		1,121	
	TOTAL CONTINGENCIES		1,15,280		1,14,280		1,06,230		1,11,247

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT	5,43,600		2,74,600		4,41,000		3,55,624	
DETAILS.								
Freight and other Charges for Export and Import of Salt	31,500		31,000		31,000		32,497	
Charges for Conveying Salt to French Government	11,000		6,000		6,000		1,219	
Charges for Conveying Salt for Fish-curing purposes	13,000		13,000		14,000		12,845	
Purchase of Salt (Manufacturer's Share)	3,27,400		1,22,100		2,48,000		2,15,686	
Purchase of Salt for Fish-curing Purposes	2,000		2,000		1,800		2,937	
Charges for Conveying and Storing Salt	89,000		40,600		65,500		54,086	
Purchase of Salt-weighing Machines	3,000		1,000		6,500		597	
Cost of gathering Spontaneous Salt	5,000		700		5,000		...	
Petty Works for Manufacture and Storage of Salt	57,000		53,500		58,500		28,919	
Sundry Miscellaneous Charges	4,700		4,700		4,700		6,838	
TOTAL		5,43,600		2,74,600		4,41,000		3,55,624

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,37,600		28,46,600		30,17,000		28,00,051	
Deduct—								
Salt Charge on account of Licensees' Works	*58,000*		*50,000*		*56,000*		*19,385*	
Salt Purchase and Freight	*5,43,600*		*2,74,600*		*4,41,000*		*3,55,624*	
Remainder	26,36,000		25,22,000		25,20,000		24,25,042	
Two-fifths debitable to "7. Excise." Imperial Share—three-fourths.	*7,90,800*		*7,56,600*		*7,56,000*		*7,27,513*	
Two-fifths debitable to "7. Excise." Provincial Share—one-fourth	*2,63,600*		*2,52,200*		*2,52,000*		*2,42,504*	
Three-fifths debitable to "5. Salt"	15,81,600		15,13,200		15,12,000		14,55,025	
Imperial Proportion—three-fourths	11,86,200		11,34,900		11,34,000		10,91,269	
Add—Salt Purchase and Freight	5,43,600		2,74,600		4,41,000		3,55,624	
Imperial Proportion debitable to "5. Salt"	17,29,800		14,09,500		15,75,000		14,46,893	
Provincial Proportion—one-fourth	3,95,400		3,78,300		3,78,000		3,63,756	
Add—Licensees' Works	58,000		50,000		56,000		19,385	
Provincial Share debitable to "5. Salt"	4,53,400		4,28,300		4,34,000		3,83,141	
Total debitable to "5. Salt"	21,83,200		18,37,800		20,09,000		18,30,034	
Total debitable to "7. Excise"	10,54,400		10,08,800		10,08,000		9,70,017	
Total Imperial Share	25,20,600		21,66,100		23,31,000		21,74,406	
Total Provincial Share	7,17,000		6,80,500		6,86,000		6,25,645	
GRAND TOTAL		32,37,600		28,46,600		30,17,000		28,00,051

Totals Checked
14.11.98.

Average for the last three years.	Accounts, 1897-98.	Accounts, 1896-97.	Accounts, 1895-96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
...	57,860	51,891	50,995	
338	605	198	210	
33	40	27	...	
226	374	206	97	
424	416	471	384	
29,772	31,387	30,323	27,605	
2,127	2,873	1,735	1,772	
7,838	8,896	7,297	7,321	
424	456	454	361	
593	563	519	696	
4,129	3,822	4,594	3,970	
1,917	1,648	1,565	2,538	
776	1,186	1,011	130	
903	1,121	1,526	63	
...	1,11,247	1,01,817	96,142	

Freight and other charges for Export and Import of Salt.—Provision is made as usual for charges connected with supply to the fish-curing yards on the West Coast.

Charges for conveying Salt for French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year, nor is it probable that those on account of more than two indents will be made in 1898-99. Provision is therefore made for payment for those in 1899-1900.

Purchase of Salt (Manufacturer's Share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. In the ensuing year provision is made for manufacture in the Ennore and Vayalur circles and the Karambalam extension and for increased manufacture in Ganjam.

Charges for Conveying and Storing Salt.—Includes wharfage fees for transport to the Madras Depot and charges for re-covering heaps. The charges vary with the quantity of salt taken into store.

Purchase of Salt-weighing Machines.—Five new machines are provided for.

Cost of gathering Spontaneous Salt.—Provides for manufacture at Pandraka. The manufacture in the current season was a failure. Hence the decrease in the revised estimate.

Petty Works for Manufacture and Storage of Salt.—Includes expenditure on salt gollahs on the West Coast. The fall in the revised estimate is due to decreased expenditure in the Chingleput Sub-Division, owing to absence of manufacture partly counterbalanced by increased expenditure in the Chicacole and Calicut Sub-Divisions.

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.

APPENDIX A TO STATEMENT No. I.

Appendix showing Schemes not yet introduced with reference to G.O., No. 792, Financial, dated 14th September 1898.

	Numbers. 1898-99.	Numbers. 1899-1900.	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.
Salaries—			Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—								
			For the better management of distilleries—								
	...	3	Inspectors (350), (300), (250)	10,800		2,700		...		...	
	...	5	Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)	2,400		600		...		...	
	...	17	Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)	8,760		2,190		...		...	
			Additional Establishment proposed or likely to be sanctioned—								
			For laboratory work under the Abkári Deputy Commissioner—								
	...	1	Assistant Inspector (175)	2,100		525		...		...	
			For a new factory at Muttupet—								
	...	1	Assistant Inspector (150)	1,800		...		...		...	
	...	4	Sub-Inspector (average pay Rs. 43)	2,064		...		...		...	
					27,924		6,015		...		...
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250)	3,000		750		...		...	
				24,924		5,265		...		...	
			Add—For rounding	76		35		...		...	
					25,000		5,300		...		...
Establishment—			Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—								
	...	3	Clerks 3 (30) for the 3 Distillery Circles	1,080		270		...		...	
			Orderlies of the Distillery Inspectors—								
	...	9	Peons 3 (8), 3 (7), 3 (6)	756		189		...		...	
			Additional Establishments proposed or likely to be sanctioned—								
	...	1	Clerk Shroff (15) for a new factory at Muttupet	180		...		...		...	
			Servants—								
			For laboratory work under the Abkári Deputy Commissioner—								
	...	1	Attender (15)	180		45		...		...	
			For a new factory at Muttupet—								
	...	2	Jemadars (15), (12)	324		...		...		...	
	...	3	Duffadars (10), 2 (9)	336		...		...		...	
	...	18	Peons, 2 (8), 5 (7), 11 (6)	1,404		...		...		...	
			General advancement of the Department	10,000		...		...		...	
				14,260		504		...		...	
			Temporary—								
			For the Muttupet factory—								
	...	20	Peons 20 (6) for 6 months	720		...		...		...	
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—	14,980							
			Clerk, (25)								
			Peons, (7), (6)	480		120		...		...	
					14,500		384		...		...
			or in round figures		14,500		400		...		...
Supplies and Services—Contingencies—			Petty works of construction	...		52,500		...		...	
			Stills and machinery required for construction of three Government Distilleries on the West Coast	70,000	...	...	52,500	...	...	...	...
					70,000		...		...		...

EXPLANATORY REMARKS.

Establishments which are entertained from year to year on an annual, but purely formal, sanction are included as usual under temporary establishments.

Establishment for the better control of Distilleries.—This scheme is in the interests of the revenue, though it cannot be positively asserted that it will at once produce an increase equal to its cost. To the main items the sanction of the Secretary of State is alone awaited. The men have been trained and their training will be wasted if they are returned to ordinary duty. Provision is made for the introduction of the scheme from 1st January 1899.

For laboratory work under the Abkári Deputy Commissioner.—The Abkári Deputy Commissioner has, at present, one Clerk and no Laboratory Assistants. His laboratory plant has arrived and been set up. If it is not to stand idle he must be given a proper staff. Government is being addressed separately as to the details. Meanwhile the provision originally made is retained.

Muttupet factory.—The same provision is made as in the previous year. The opening of the factory does not seem probable.

General advancement of the department.—The final amalgamation of Customs with Salt and Abkári must shortly take place. The Board is submitting consolidated proposals for grading all executive and clerical establishments in the two departments together, for setting the preparation of trade statistics on a proper footing and for making a much-needed addition to its own staff which has had no increase since 1887. The proposals will be as economical as possible, but some increase of cost is absolutely essential if the work is to be done.

Petty works of construction.—The Board's estimate for the current year was reduced by Rs. 52,500. On a representation that the money was urgently required for the completion of works that had been repeatedly postponed, Government consented (G.O., Mis. No. 2078, Rev., dated 13th May 1898) to move the Government of India to transfer the amount from "Salt Purchase and Freight" if the accounts at the close of September still showed the expenditure to be necessary. The expenditure is necessary and, in addition to the works already provided for, the construction of Government Distilleries on the West Coast (see below) has to be put in hand. Government is therefore being requested in a separate communication to move the Government of India to make the transfer. Meanwhile the amount may be allowed to stand in the revised estimate.

Contingencies.—For a proper management of arrack revenue on the West Coast, it is necessary that efficiently equipped Government Distilleries should be set up, it having been proved by experience that proper arrangements cannot be secured under the contract system. Government has accepted this view in G.O., No. 394, Revenue, dated 16th July 1898, and is being informed in reply to the same of the cost of the distilleries and the means by which it is proposed to provide funds. Meanwhile provision is being made for their construction as pointed out above and for their fittings out of contingencies of the ensuing year. The work cannot be postponed as the site of one of the contractor's existing Malabar Distilleries is being taken up by the Railway and another is reported to be falling down.

APPENDIX B TO STATEMENT No. I.

5.—SALT.

—	Board's office.	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division including the Madras Town Circle.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.
DETAILED ACCOUNT No. 5-A.																		
Commissioner's and Deputy and Assistant Commissioners' Establishments and Assistants to the Chemical Examiner.																		
Clerks—																		
Clerk (200—10—250)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (150—10—200)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100—10—150)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks (100)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Do. (85)	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (80)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (75)	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Do. (70)	..	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	1	12
Do. (60)	(a) 3	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	7
Do. (50)	1	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (45)	(b) 2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (40)	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (35)	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. (30)	5	1	2	1	..	2	2	1	1	1	1	1	2	1	1	1	1	24
Do. (25)	11	1	1	1	..	1	..	1	1	2	1	1	2	1	1	1	1	24
Do. (20)	5	2	1	1	..	1	..	1	1	2	1	1	2	1	1	1	1	23
Do. (15)	..	..	1	1	..	2	1	1	1	1	1	2	1	..	..	1	1	14
Total ..	48	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	133
Servants—																		
Jemadar (17½)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Pressman (15)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Muchi (14)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Duffadars (10)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Attenders (10)	5	1	(c) 2	(c) 2	..	..	..	..	..	..	..	..	..	..	..	..	..	17
Muchi (10)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10
Muchis (8)	..	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	1	12
Peons (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	43
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41
Ball man (7)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Masaljis (6)	1	1	1	1	1	..	1	1	1	1	1	1	1	1	1	1	1	16
Sweepers (5)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Scavenger (3)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Do. (2)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Total ..	29	10	11	11	5	7	7	7	7	7	7	7	8	7	7	7	8	152

—	Lump sanction for salt-petre refineries and distilleries.	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5-A—*contd.*														
Circle and Factory Establishments.														
Clerks and Shroffs—														
On Rs. 50	..	..	..	..	..	2	..	..	..	..	..	..	..	2
„ „ 40	..	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 35	..	..	..	..	..	3	..	..	..	..	..	..	..	3
„ „ 30	..	4	2	2	1	2	7	9	3	2	4	9	8	53
„ „ 25	..	8	4	3	5	8	7	5	3	4	2	7	6	62
„ „ 20	..	8	8	6	5	11	..	8	5	7	8	6	3	75
„ „ 15	..	18	9	4	7	18	..	2	6	12	11	..	9	96
„ „ 12	..	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 10	..	4	..	..	3	4	..	..	2	3	1	..	..	17
Total ..	..	42	23	15	21	50	14	24	19	28	26	22	26	310
Menials—														
Jemadars (15)	25	11	3	6	5	13	8	6	5	10	8	13	21	134
Do. (12)	47	16	5	5	9	23	9	7	14	14	13	12	25	199
Duffadars (10)	..	46	15	11	14	35	8	9	16	22	22	15	32	245
Do. (9)	..	55	15	14	15	42	7	7	23	26	23	17	32	276
Peons (8)	21	86	37	53	51	93	105	113	75	59	65	116	189	1,063
Do. (7)	62	148	90	151	113	219	337	389	181	121	174	270	519	2,774
Do. (6)	5	500	199	166	199	299	135	213	209	234	230	331	210	2,930
Scavenger (5)	..	3	..	..	..	..	..	..	..	1	..	..	..	4
Do. (4)	..	..	..	..	..	3	..	..	..	..	..	..	..	3
Total ..	160	865	364	406	406	727	609	744	523	487	535	774	1,028	7,628
Fish-curing Establishments.														
Jemadars (15)	..	..	..	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	..	4	1	..	..	2	..	..	..	2	3	..	1	13
Duffadars (10)	..	4	..	2	1	1	..	..	2	3	2	..	2	17
Do. (9)	..	25	4	2	8	1	..	..	1	5	5	..	23	74
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	..	2	..	..	..	..	..	..	..	..	57	59
Do. (6)	..	..	5	3	9	4	..	..	..	..	3	..	..	24
Superintendent (5)	..	..	..	1	..	..	..	..	..	..	..	..	..	1
Total .	..	33	10	10	18	9	..	..	3	10	14	..	91	198

(a) Includes 1 analyst on Rs. 60-5-90. (b) Includes 1 analyst on Rs. 30-3-45 (c) Includes 1 on Rs. 12.

APPENDIX B TO STATEMENT No. I—*contd.*

5.—SALT—*contd.*

—	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.
Abkári Establishment in the Collectorates.																							
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Clerks (30)	..	..	1	..	1	1	1	..	1	..	..	1	1	1	1	1	1	1	..	1	1	..	14
Do. (25)	1	1	..	1	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	1	6
Do (20)	..	..	..	1	..	1	1	1	1	..	1	1	1	1	1	1	1	1	..	1	6	10	30
Do. (15)	6	16	13	23	11	11	8	6	8	..	5	15	9	11	5	16	9	11	..	9	6	10	208
Total ..	7	17	14	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	259
Peons (6)	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	37

APPENDIX C TO STATEMENT No. I.

Office.	Progressive salary.	Salary earned on 1st April 1899.	Remarks.
	Rs.	Rs.	
Secretary	1,500—60—1,800	* 1,540	* The permanent Secretary is on furlough. The salary that will be earned by the acting incumbent on 1st April 1899 is given.
Deputy Commissioner, Northern Division	1,200—40—1,400	1,400	
Do. do. Central Division	1,200—40—1,400	† 1,200	† The permanent incumbent is on other duty as Acting Secretary. The acting incumbent will draw on 1st April 1899 Rs. 1,173-5-4.
Do. do. Southern Division	1,200—40—1,400	1,320	
Do. do. of Abkári	800—25—1,000	850	
Head Accountant, Board's office	200—10— 250	250	
Abkári Head Clerk, Board's office	150—10— 200	200	
Deputy Accountant, Board's office	100—10— 150	150	
First Assistant to the Chemical Examiner	60— 5— 90	65	
Second Assistant to the Chemical Examiner	30— 3— 45	45	

STATEMENT No. II.

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 12) . . .	10,54,400	10,08,800	10,08,000	9,70,017
District Executive Establishment	1,000	1,000	1,000	509
TOTAL .	10,55,400	10,09,800	10,09,000	9,70,526
IMPERIAL SHARE—THREE-FOURTHS .	7,91,550	7,57,350	7,56,750	7,27,394
PROVINCIAL SHARE—ONE-FOURTH .	2,63,350	2,52,450	2,52,250	2,42,632

Totals checked
and
11/11/98

Resolution—No. 304, dated 7th October 1898.

Submitted to Government.

2. In framing the revised estimate for the current year and the budget estimate for 1899-1900, the Board has carefully scrutinized the expenditure likely to be incurred under the several heads with reference to the instructions in G.O., No. 792, Financial, dated 14th September 1898. The amount likely to be surrendered from the current year's grant will be reported separately for all the departments under the control of the Board, but in the meantime the difference between the sanctioned and revised estimates in the above statement may be taken as the amount not likely to be required under V. Salt. The Board is also issuing instructions to local officers to keep expenditure under all heads as low as possible.

3. As ordered in paragraph 2 of the Government Order referred to above, the provision made for schemes which have received the sanction of Government but have not yet been introduced has been excluded from the budget proper and entered in a separate appendix. Certain other schemes which are not yet actually sanctioned, but the introduction of which cannot be postponed have also been entered there. The entries have been fully explained in the column of remarks.

4. The Board regrets the delay that has occurred in the submission of its budget which is chiefly due to the estimates first framed by it having had to be revised with reference to the Government Order referred to above.

(True Extract.)

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

(True Copy.)

Assistant Secretary.

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

Exd Md. Pahilvan.

$\frac{O}{18}$ 2,000-30-3-98.

Revenue (1898) Department.

D.O. CURRENT No. 174

Confl

From J. Thomson Esq ICS
Comm: of Salt
Abkari Rep Rev:

Order

No.

Dated 18th
Received 19th } Oct 1898
Registered 22nd

Enclosures

Spare copies

SUBJECT.

Offering certain remarks in connexion with the budget estimate of the Separate Rev: Dept.

BACK PAPERS.

G O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Board of Revenue Office

Madras

October 18[th] 1898

Cal / Sept 19

My dear Forbes

I submit a few remarks relating to my budgets which I have thought it best not to report officially.

In the Salt budget the provision made under Deputy Commissioners will need alteration if a civilian is to be appointed. An additional provision will be needed under Exchange Compensation allowance if Government Sanctions, as I hope it will, the payment of arrears to men who have been kept out of it because their fathers served the Company. An increase to the staff of this office is urgently needed and the (Hon: Member) has approved the submission of a scheme for the same.

It is also desirable either under Salt or Customs to make provision for finally amalgamating the two departments and for setting Trade reporting on a proper basis. I shall submit a scheme shortly for grading the whole of the Salt and Customs establishments, clerical and executive. At the same time I propose to concentrate in the Madras Collector's office all the clerks in the districts and in the Board's office now engaged in trade reporting and to have the returns prepared there from the original documents under the supervision of a Special Deputy Collector. Both these schemes will need money, but I believe they are essential to good administration and I understand from Atkinson that proper examination of the original customs documents from upcountry ports is likely to stop a good deal of leakage of revenue. At the same time I propose to credit to Customs all present contributions from Marine, a great part of the overtime fees earned in upcountry ports and a sum of about Rs 3000 yearly now made by the Chamber of Commerce by preparing and selling daily trade lists prepared from Customs documents, a work which I propose that this new Deputy Collector shall take over.

I hope that in view of these explanations Government will see fit to let the provision of Rs 10,000 made by me for 'General advancement of the Department' stand

yours sincerely

Atkinson.

To

The Hon: Mr. G. S. Forbes I.C.S.

Revenue Secretary to Government.

Rev. Dept.

No. 171

D.O. for approval

Dispatched 3.12.98

Sp today + return Dmo obtain signature before relieve office 3/12/98

My dear Thomson,

Adverting to B.P. No 304 d/ 7.10.98, I am to ask whether you see any objection to certain reductions proposed below in the budget estimates of Salt and Excise charges for 1899-1900: —

(Pages 2 and 3 of office note)

(i) Salaries — Excluding Exchange Compensation allowance, the annual cost of the sanctioned strength as shown in the budget statement is Rs 11,04,820, or only Rs 4,540 in excess of the corresponding figure ~~entered in last year's~~ reported in B.O. no 1133 dated 9-10-97 report. The probable savings are, however, estimated at Rs 51,227, while the amount ~~of savings anticipated for 1898-99 in the current year is Rs.~~ sanctioned estimate is Rs 72,732, and the reason for adopting a lower figure has not been explained. May

Under G.O 1070 10-12-97

the 'savings' be raised to Rs 72,224 and the estimate of expenditure under 'Salaries' reduced to Rs 10.52 lakhs? Similarly, under 'establishments' also, the 'probable savings' might be raised from Rs 14,917 to 84,917, and the estimate of expenditure reduced to 8.90 lakhs, or to be on the safer side, to 9 lakhs.

(2) Supplies and Services — Petty Works of Construction — A provision of 1.50 lakhs is made, though the actuals during the last three years ~~have~~ did not exceeded .96 lakhs. In view of the present financial pressure, a reduction of .30 lakhs may be made, and the estimate fixed at 1.20 lakhs as for the current year. (vide sanctioned estimate).

3. and freight — 5 B. Salt Purchase (a) It does not appear ~~it~~ certain that manufacture will increase during the next year to the extent anticipated unless Messrs.

(page 4 of note)

Best & Co. or the Oriental Salt Company take the existing stocks at the Madras Depôt. Nor is it explained why the expenditure during 1899-1900 should be larger than ~~as~~ the sanctioned estimated for the current years, ~~which was framed~~ on the assumption that the factories in the Ennore and Vayalur circles would be worked. It may also be doubted whether there will be much increased ~~expenditure~~ manufacture in Ganjam, if the Oriental Salt Company are successful in their operations, ~~the estimate may~~ Objection to ~~be~~ the Superintendent of Maupada. ~~fixed~~ at 4.50 lakhs which is about the estimate for the current year.

(4) Contingencies — A provision of about Rs 5000 is made for the purchase of of scientific apparatus for the Abkari Deputy Commissioner. Is this necessary for the conduct of experiments connected with excise matters only, which is all that the

Deputy Commissioner will have to do as stated in para 1(i) of G.O. No. 432 of 4.8.98?

Can Jor ~~Khan send a very~~ Let me have a early reply at your very earl Commence

Yours sincerely,

K.J.
3/12/98

3/12/98

First: George.
3rd December 1898

O/18 4,000—18-10-98.

Revenue (1898) Department.

D.O CURRENT No. 199

From J. Thomson Esq.

Order

No.

Dated
Received } 4th Dec: 1898
Registered

Enclosures —

Spare copies.

SUBJECT.

Regarding reduction in the Salt Budget.

1A
7/12/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

500—3-5-98.

Revenue Board Office,
(Separate Revenue),
MADRAS.
7 12 1898.

My dear Forbes You
D.O. 171 of 3rd regarding
the Salt Budget —
I have gone over the
figures again and don't
see that I can do very
much by way of reduction.
Before answering however
I wish to have Godfrey
present. Will you wait for
an answer till Saturday?
Yours sincerely
Thomson

D.O. no. 176

~~Telephone~~

~~From the Secretary~~

R.D.

To J Thomson Esq C.S.

~~The~~ Commissioner of Salt Revenue.

My dear Thomson

Your d.o. of the 7th Instant regarding the salt budget of 2 shows the charges. ~~Please et.~~ Glad if you could now furnish it convenient & reply. ~~Todhunter has returned~~

RD
10/12/98

for Secretary

Fort St. George
10th December 1898.

KD
10/12/98

O/18 4,000—1[illegible]0-98.

Revenue (1898) Department.

D.C CURRENT No. 205

From

The Hon'ble Mr. J. Thomson,

Order

No.

Dated 12th Dec: 1898

Received } 13th . . .
Registered }

Enclosures —

Spare copies.

SUBJECT.

Replying to certain suggestions for reductions in the Salt Budget.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Revenue Board Office,
(Separate Revenue)
Madras.
12th December 1898.

My dear Forbes,

Your D.O. of the 3rd instant proposing certain reductions in the Salt budget. I will deal with your suggestions seriatim.

(1) Salaries. You propose to raise the probable savings estimated by me at Rs.51,227 to Rs.72,732, last year's figure, and remark that the reason for adopting a figure lower than last year's has not been explained. Rs.72,732 was not the Board's estimate last year, but largely in excess of it, and, from an examination of the figures of the first seven months, I gather that it will leave me a very low margin at the end of the year. The savings are likely to be less next year because a number of vacancies which have been kept outstanding year after year hitherto have been filled up and I require a larger margin because of your order that no scheme not yet sanctioned is to be provided for. Some such matters are in view and can only be met from savings. Moreover I anticipate an increase in the number of officers who will be granted Exchange Compensation Allowance under the new rules, and, as you will see from the remarks in the budget, a lump sum of about Rs.11,542 will have to be found if the just claims of these sons of servants of the Company to arrears are to be recognized. I would deprecate therefore any addition to the probable savings under this head.

(2) Establishments. The savings of 1897-98 were less than those of 1896-97, and those of 1898-99 may be less again. I doubt therefore whether in any case it would be safe to make the addition of Rs.70,000 which you

you propose and for the reasons given above I should like to have a margin left me. But I would not object to an addition of Rs.35,000 to the estimate.

(3) Supplies and Services. Petty works of construction. You desire to reduce the estimate of 1.50 lakhs by .30 lakhs with reference to the actuals of the past three years and in view of the financial pressure. The actuals of the past three years have all been less than normal because expenditure has been restricted for that particular reason and necessary works have been year after year postponed. If possible this postponement should cease. I have besides, important new works, e.g, the three distilleries on the West Coast, to provide for next year, and on their account requires more funds than usual. I hope therefore that Government will allow the provision of 1.50 lakhs to stand.

(4) Salt purchase and freight. You ask if there is any objection to reducing the estimate to about that for the current year, and state that it does not appear certain that manufacture will increase to the extent anticipated unless Messrs.Best & Co or the Oriental Salt Company take the stocks at the Madras Depot. I have now before me proposals from them in that regard as well as for taking over 12 to 15 lakhs of the produce of the five northern factories. Whether they do so or not I think the licensees of those factories must be given a dittam of at least 12 lakhs next year (as against 10 lakhs provided by Government for 1898-99) and the sales at the Depot will justify such a dittam. In addition, if we are to clear out our old reserve stocks and substitute for the present reserve system one of regular sales of good quality salt at a fixed price as recently proposed by me, we must have manufacture in some at least of the reserve factories and I anticipate the necessity for some increase of manufacture in the North. I doubt therefore the safety of a reduction under this head.

(5) Contingencies. I stated that the increases were due chiefly to the proposed purchase of scientific apparatus, etc, for the Abkari Deputy Commissioner, but did not mean that the whole of the additional Rs.5,000 was to be spent in scientific apparatus. Rs.1,280 for instance goes in locks for the new distilleries at Nellikuppam and Samalkot, and Rs.400 in galvanized iron locks for factories. I also provided for a slight general increase as I have had several complaints lately from local officers that they are stinted in this respect. I don't think that this item should be reduced.

Yours Sincerely,

The Hon'ble Mr.G.S.Forbes.,I.C.S.

D 1,000—8-4-97.

REVENUE DEPARTMENT.

C.No: 7062 of '98.

From

The Board of Rev: Sep: Rev: No:304,d/7th Oct:'98.

Dated 189 .

~~FOR ORDERS.~~

To Secretary.

In the above, the Board of Revenue submits its estimates of charges under " 5 Salt" and"7 Excise"

2. Revised Estimates for 1898-99.

5 A. Salt- Salaries, Establishments and contingencies-

The sanctioned estimate for the current year is Rs. 25,76,000. Deducting Rs. 34,828, being the provision made for (i) the better control of distilleries and (ii) the establishment of a monopoly factory at Muttupet, the net estimate is about Rs. 25,41,000. Compared with this, the revised estimate for the current year* shows an increase of Rs. 31,000. The greater portion of this may, it is thought, for the reason shown below, be struck out

by

page 8 of Current.

*RE for 1898-99 = 25 7/12 000 Rs.

by reducing the estimate under " establishments" by Rs. 27,000. The cost of the sanctioned establishments in 1897-98 was Rs. 9,57,675, while the actuals, excluding famine batta, was only Rs. 8,72,884, showing a saving of Rs. 84,791. During the current year the cost of the establishments is Rs. 9,72,804; and it is not unreasonable to anticipate that at least the same amount may be saved. The revised estimate under this head may therefore be fixed at Rs. 8,88,000; or Rs. 27,000 less than the Board's figure. The estimate will undergo revision at the hands of the Accountant- General later on.

3. Budget Estimate for 1899-1900- Compared with the sanctioned estimate for 1898-99 the budget estimate shows an increase of Rs.1,18,000. The increase occurs under every head.

(i) Salaries- The sanctioned cost, excluding exchange compensation allowance, amounts to Rs.11,04,820, against Rs. 11,00,280 in the current year. The increase

FOR ORDERS.

(Vide budget estimate for 1897-98 on pages 8 and 10 of G.O. No:1070, d/18-12-97)

× Total Establishments Rs 933000
Deduct
add! distillery Establishment Rs 48000
? estimated — estabt for new factories 2329
Rounding 64
Total 5039
Remainder 882607
Add
Probable savings deducted
1722
26846
46500
75068
Total 957675
Total estabts Rs 923000
Add probable savings deducted 84632
Total 1007632
Deduct estabts for the better control of distilleries and for Muthupet factory 34828
Net cost 972804
(+ 8 of current)

the sanctioned cost when the budget estimate for was submitted.

The proposed reductions in (i) & (ii) & (iii) are very large. Ask the Bd. to explain their figures.
SK

It would be safe to reduce it under 9 lakhs
SK
SK 8/2

The increase is only Rs.4,000 and odd, and no explanation has been furnished by the Board for entering Rs.51,227 as " probable" savings, while the figure for the current year is Rs. 72,732. Adopting a figure nearly equal to the latter, the estimate under " Salaries" will be Rs 10.52 lakhs.

(ii) Establishments- For the same reason, a reduction appears feasible under this head also. The sanctioned cost amounts to Rs. 9,74,917 against Rs.9,72,804 in the current year, the increase being Rs. 2,113 only. Yet the Board's estimate of " probable savings" is only Rs. 14,917 against Rs. 84,632 in the sanctioned estimate for this year. Adopting Rs.84,917 the estimate under " Establishments" will be Rs. 8.90 lakhs.

(iii) Allowances- Under this head the Board provides for a small increase of Rs. 4,100, which, it is thought, may be allowed. This is not a case in which retrenchment should be insisted on.

(iv) Supplies and services - Under this head

10.73 - - - 10.52

Done SAK

added

head provision is made by the Board of Revenue for an increased expenditure of Rs. 41,350. Large increases occur under a rewards-Rs.5,000.

b arms - Rs.5,000.

c Works - -Rs.29,920.

d do.(licensees) 2,000.

The small increase of Rs.5,000 under "rewards" may be allowed in view of the restrictions recently placed on the cultivation of the hemp plant, and the manufacture of intoxicating drugs therefrom. The increase under"arms" is stated to be due to the proposal to arm each permanent factory peon with a carbine. The necessity for this is not clear. It is thought that the provision may be retained; but that the Board may be called upon to explain. The increase of about Rs.30,000 under"Petty works of construction" has not been explained. The actuals during the last three years have not exceeded Rs.96,000 and in the present financial pressure the budget estimate

Yes it is wanted
H.B. stand
8/X
Let it stand for talk
for explr. H.A

8/21

Ask the Bd. D.O. about this Govt: i.e. whether the apparatus is required the work specified by Govt.
H.A
Chemical work is still done by the Abkari D.C. the wants apparatus for wh. the provision proposed is not large
8/11/98

A.D.A

Correct hp's. as now altered by me 8/X Do as revised Done

estimate need not be fixed higher than during the current year,Rs.1.20 lakhs.

5. (v) "Contingencies"- Under this head an increased provision of Rs.9,000 is made, of which Rs. 5,000 is on account of the purchase of scientific apparatus for the abkari Dy: Commissioner. The transfer of the laboratory work from the Chemical Examiner to the Abkari Dy: Commissioner proposed by the Board was not approved by Govt: (Vide para 1 (i) of G.O.432 d/ 4th Aug:'98). It is not clear whether this large expenditure is absolutely necessary. for the analysis connected with Excise matters only [redacted] The provision under "contingencies" (1.15 lakhs) seems to be justified by the actuals of 1897-98 which amounted to 1.11 lakhs.

4. The Board's estimates revised in accordance with the foregoing remarks are shown below:-

	Board's estimates. Lakhs		Revised estimates Lakhs.
1.Salaries --	10.73	- - -	10.52

agreed

ii -	Board's estimates Lakhs.	Revised estimates Lakhs.
ii. Establishments-	9.60	~~8.00~~ 9.00
iii. Allowances-	1.35	1.35
iv. Supplies and services.	4.11	3.81
v. Contingencies.	1.15	1.15
Total	26.94	25.73

Sanctioned estimate for 1898-99 25.76.

5. 5B- Salt Purchase and freight-

The Board anticipates an increased expenditure of Rs.1,02,600 on the assumption that manufacture will be resumed at the factories in the Ennore and Voyalur Circles and at the Karambalam extension during the next year.

~~recommendation~~. In the first place, it is doubtful whether this anticipation will be realized, unless Messrs: Best and Co. or the Oriental Salt Company take ~~the~~ the greater portion of the existing stocks at the Madras Depot. The latter have been allowed to take a small quantity of salt for experiment with their machinery in view of ascertaining whether they can profitably apply their process to it. In the next place, it is not clear why the expenditure should be larger than as estimated for the current year on the assumption that the same factories would be worked. The Board no doubt refers in the explanatory remarks on page 13 of the current to " increased manufacture in Ganjam"; but the extent of this increase is not stated. It is submitted that having regard to the state of the finances it will be sufficient to ~~report~~ eat the sanctioned estimate for 1898-1999, 4·41 lakhs.

7. In para 2 of G.O.No:792, Financial, d/14th Sept:'98, it was directed that no provision for increased expenditure should be made which was not covered by a corresponding increase of revenue and that all schemes, which had been sanctioned but not introduced, should be added

G.O. 4127 21-10-98 (not put up).

I doubt if there will be much increased manufacture in Ganjam - especially if Messrs Macleod are successful with their operations we may put it at 4·50 lakhs

added as an appendix to the estimates. In accordance with this order, the items noted below are shown in Appendix A.:-

Revised estimate for 1898-99— (i) Establishment for the better control of distilleries- 5,175. This cannot be entertained until the sanction of the Secretary of State has been obtained. The Board has been asked to submit a reply to a reference from the Govt: of India, which has not yet been received. It appears unlikely that sanction can be obtained in time for the introduction of the scheme on 1st January 1899. Even if it be so introduced, provision has to be made for the payment of salaries for two months only, and not for three months as the Board has done, as the pay for March 1899 will be drawn in April following.

G.O. 3718 14-9-98.

(ii) Laboratory establishment-Rs.525- This may be allowed.

(iii) Works- Rs.52,500- In the sanctioned estimate for the current year the provision originally made

Para 1(3) of G.O. 1070 Rev 18-12-97

made was reduced. The Board states that a sum of Rs. 52,500 is required, especially in view of the construction of three distilleries on the West Coast, the necessity for which was recognized in G.O. No:394, dated the 16th July '98 It is proposed to complete the buildings before the setting in of the South-West Monsoon. The provision may, it is thought, be allowed.

Budget Estimate for 1899-1900.:

(i) Opening of Muthupet factory-Rs.6,828 This seems doubtful. The opening of a factory by Messrs: Best and Co. has been negatived, unless they will take 10 or 12 lakhs of Maunds from the Chingleput factory annually. Their reply has to be awaited.

G.O. 440 Rev 10-8-98.

The provision Rs.2,500 stands

(ii) Additional establishment for laboratory work under the Abkari Dy: Commissioner:-Rs.2,280.- The Board has been called upon to submit fresh proposals in this respect (Vide para 1 (ii) of G.O.No:432, d/4th Aug:'98). The provision may

may be allowed.

(iii) Scheme for the better control of distilleries:- Rs.20,316.- As stated above, this scheme is awaiting the sanction of the Secretary of State; and as it is calculated to increase the revenue, it must be allowed. The Board has not included in the establishments the three Petty Officers sanctioned for the three distillery Circles, nor made allowance for the abolition of four temporary Sub-Inspectors' appointments by which Rs.240 a month will be saved. The necessary corrections may be made and the provision made by the Board reduced by Rs.2,520. The pay of the two peons, whose services will be dispensed with, should be shown as "Peons (8),(7)" instead of "peons (7),(6)". The amount in the column "budget estimate" is, however, correct. This clerical error will be pointed out to the Board.

(iV) General advance of the Department Rs.10,000.- In a D.O., dated 18th October, Mr.Thomson recommends the retention

10
8/7
It should cannot also be required - however let it stand
AA
Page 14 of current.

Page 5 of note under G.P. No. 432 dt. 4-8-98.

8/7 AA.

8/7 Page 14 of current.
AA

No 174

11

retention of this provision for the reasons shown below:-

(a) that the provision under "Deputy Commissioner's will need alteration if an Officer of the I.C.S. be appointed to act for Mr.Fowler. The alteration cannot be large, and any increase that may be needed will, as usual, be covered by savings;

(b) that arrears of exchange compensation allowance may have to be paid to certain Officers, from whom it is now withheld on the ground that their fathers served the East India Company. The question is understood to be under consideration in the Financial Department, which may probably state what provision may be made on this account.

(c) that the staff in the Board's Office should be urgently strengthened-

(d) that the Customs establishments should be amalgamated with the Salt & Abkari Establishments;

(e) that trade reporting should be placed

placed on an improved footing.— Proposals dealing with the last three items at an increased cost of Rs.12,366 were received, but the Hon'ble Member considers that they should be revised on certain points. He considers, however, that the proposals for strengthening the Board's Office may be submitted at once. They involve an additional expenditure of Rs.10,020 exclusive of the cost of two Inspectors, whom it is proposed to call in and designate First and Second Assistants. No large increase is involved in the amalgamation of the Customs, with the Salt & Abkari, Departments, or in the grading of the establishments, as increased expenditure will be set off against anticipated savings. The provision of Rs 10,000 may, it is thought, be retained as requested by Mr. Thomson.

(V) Stills and Machinery for the three distilleries on the West Coast- Rs.70,000. This appears to be necessary.

8. May the Financial Department be asked whether it accepts the estimates subject to the proposed modifications?

KD.
8/11/98

tion

CR- 7428 of 98

Para 2(viii) of the Offr note put up with the above.

He H.M. has noted that add.l estab.t is urgently required

Page 14 of current (7062)

Financial Department.

Rev.C.No.7062.

Budget Estimate for 1899-1900 under 5 SALT and 7 EXCISE.

The lump provision of Rs 10,000 shown on page 14 of the Board's estimate for "General advancement of the Dept." should be avoided as it is against budget rules to place unassigned provisions in an estimate, and India is unlikely to admit an item of this description in the estimates. The amount should, if possible, be distributed between the several heads of expenditure which are expected to undergo increase.

2. As regards the provision which it is expected will be required to cover the arrears of exchange compensation allowance (a recent telegram published in the "Madras Mail" states that arrears will be paid from 1st April 1897 to those officers now declared eligible, but nothing official on the point has been received), the arrears will, if granted, almost certainly come into this years budget and the revised estimate will be altered by the Accountant-General in due course. All officers of the Salt Dept. down to Assistant Inspectors who are not Statutory natives, have been declared by India eligible for the allowance, but the Financial

Dept.

Department has not the means of ascertaining what provisions will be necessary. Financial has recently passed orders on the individual claims submitted by the Board and the latter might be asked to report further - say by the 15th Decr. - as to the allotment under this head. budget for 1899-1900

5. In other respects the estimates as revised in the Revenue Dept. may be accepted.

Cwb. 19.11.98

No. 2568 of 19-11-98

To Rev. u.o.

To Secretary.

Please see draft below drawn up in accordance with the Secretary's remarks as accepted by the Financial Dept. It shows briefly the changes made in the Board's estimates. When the draft is finally approved, the Board's figures will be amended in red ink.

Shall I speak

KD 28/11/98

[illegible] proposals for alteration of the C. & S. Rates are explained in the Note can be

tion

but if the claims are paid this year upon the revised estimates what further action can be wanted from the Us. after it the estimates

19-11-98.

C.S.

Subt that the provision for in the B.E. for 1899-1900 may require revision. Please see addn. to the note

Cwb. 19.11.98.

Very good.

19-11-98

See in. NH 2.12.98

C. 29.XI.98
R. 1.XII.98

To Secretary.

Please see draft d.o. below.

SH 3/12/98.

ND 3/12/98

From Mr Thomson dated 2-12-98 (D.O Ctd. 199 of 1898)

To Secretary

Mr Thomson says that he wishes to consult Mr Todhunter, who is apparently away, before replying finally whether he could accept the proposed reductions in the budget of Salt charges. ~~Maybe he informed that there is no objection~~? He asks whether the Govt. will wait for an answer till Saturday. Submitted that the Final Dept may be asked.

SH 7/12/98.

KD 7/12/98

For Sp Secy

CHIEF SECRETARIAT 8 - DEC. 1898 MADRAS

C.S.

Finl Dept

We can wait until Saturday if it is subt but Revenue may be

asked to treat the matter as very urgent.

Cmt. of 8.12.98 Wait till Saturday. Let Thomson maybe asked to attend to this matter without delay or to send his opinion by the hand of Lt. Tad himself.

9/12/98

No 2782, dy 9-12-98.

To

The Rev. dept. (L.C.)

To Under Secretary

Please see telephonic message below, which it is thought Need the secretary needs not be troubled with it.

Yr obt servt
[illegible]

fair for D.O. for Secy signature for approval

10/12/98

KD 10/12/98

To Secretary

Please see fair copy below for signature

10/12/98

KD 10/12/98

From Mr Thomson dt 12-12-98
(D.O. No 205 of 98)

To Secretary

The above is Mr Thomson's reply to D.O. No. 171 dt. 3-12-98, in which his opinion was invited on certain reductions proposed by Govt in the estimates of Sall charges for 1899-1900. Mr Thomson is opposed to making any reductions being made in his original estimates, except under 'establishments'. He is willing to raise the probable savings under this head, which he says, may be raised by Rs 35000 instead of Rs 20,000, the figure proposed by Govt.

2. May the Financial Dept be asked whether it accepts the estimate as now modified.'

end of para 1(a) of D.O. No 171 3-12-98

CHIEF SECRETARIAT 13 DEC. 1898 MADRAS

12/12/98.

KD 13/12/98

Yes 13/12/98

For Dpl no

tion

C 15/12/98
R 15/12/98

Financial Department.

Salt & Excise budget

To Rev. Dept. U.O. No. 2837 dt/10-12-98

15/12/98.

XV Vide his Dl. dt/12.12.98

Will Rs 15/12/98.

XI

N O T E

It will be observed that the D.O. reference to the Hon. Mr. Thomson made under the instructions of the Honourable Member has resulted in his consenting to a reduction of Rs.35,000 only under Establishment, by raising the probable savings under that head by that amount.

2. One of the reasons for not consenting to a reduction under Supplies & Services - "Petty works of construction" given by Mr. Thomson in para. 3 of his D.O. is that certain new works, e.g. the three distilleries on the West Coast, have to be provided for next year. It will be seen from pages 14 & 15 of the Board's estimate that provision for the construction of these distilleries has already been included in the sum of Rs. 52,500 entered in the revised estimate for "Petty works of construction", and further from the linked file that application has been made separately for an allotment on their account. Since, as is shown in the linked file, there are savings from which the amount (Rs.22,500) required for the construction of the three distilleries can be reappropriated in the current year, the provision made by the Board for "Petty works of

construction

Will Rs 15/12/98

A

His Hs. wants to carry out works which years after years have been postponed. I am of opinion that the present is hardly the year In such a policy.

14/12/98.

The amount already provided in the current year for the three distilleries can of course be cut out of next year's budget.

ACA

20/

construction" for the ensuing year can apparently be reduced by that amount.

3. No action appears to have been taken on the objection raised in para.1 of the Financial Department note of the 19th ultimo to the lump provision of Rs.10,000 for "general advancement of the Department". The amount, as pointed out, should as far as possible be distributed between the several heads of expenditure which are expected to undergo increase, or it will be taken out by India

4. As to the further allotment referred to in para. 2 of the Financial Department note ~~the amount probably~~ be required for exchange compensation allowance, on account of the anticipated increase in the number of officers who will be granted the allowance with arrears under the new rules, Mr. Thompson proposes to meet the charge from savings during the year, and advances this as one of the objections to raising the Board's figure on account of probable savings to that proposed by the Revenue Department. It would be more in accordance with budget principles if the probable amount required (Rs.11,500) is entered in the budget and the savings raised by that amount, and this it is submitted should be done.

14/12/98 14.12.98

We think this is quite sound.

14/12/98.

21/

To secretary.

Please see draft below to be issued in the Financial Dept. The necessary alterations in the figures will be made when the draft order has been passed by the secretary.

KD
16/12/98

Find C.O. with corrections suggested by

KD
17/12/98

CHIEF SECRETARIAT
17 DEC. 1898
MADRAS

C.S.

Please see the draft order flagged III and the suggested alterations therein

Cmd
17.12.98

Seen & approved.

17.12

RC

Despatch Cmd 17/12/98

Government {1898} of Madras.

FINANCIAL.

Recd. }
Regd. } 1898.

Enclosures
Spare copies

Press
Please carry out the alterations and strike off.

G.O., No. 1240, 17th December 1898.

DECEMBER.

Budget Estimates.

Passing orders on the — of charges under 5. Salt and 7. Excise for 1899–1900.

Read the following paper:-

Proceedings of the Board of Revenue (Sep Revenue)

No 302, d 7-10-98:-

Read the following statements:-

Statement No I

Expenditure.

5 - Salt (2)

(2) Appendix A to Statement No I

showing schemes not yet introduced (2)

with reference to Go. No 192, Finance, d

Appendix B to Statement No I (2)

showing the municipal strength of establishments

Statement II

Expenditure

7 Excise (2)

Resolution No 302. d 7-10-98 (A)

Page 16 of Current

tion

Read the following paper:

Proceedings of the Board of Revenue (Separate Revenue) No. 302, d 7th Octr 1898:-

Read the following statements:-

Resolution - (A)

Now extracted from page 18 of current

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—No. 1240, Financial, dated 17th December 1898.

The Board's estimates of charges under "5. Salt" and "7. Excise" will be modified as shown below.

REVISED ESTIMATE FOR 1898–99.

2. (i) 5. *A. Establishments.*—Having regard to the actuals of 1897–98 as compared with the sanctioned estimate for that year, the estimate of probable savings for the current year will be increased by Rs. 27,000 and the revised estimate fixed at Rs. 8.88 lakhs.

(ii) The additional provision made in Appendix A for expenditure during the current year will be included in the revised estimate. The provision for "Petty works of construction" will be reduced to Rs. 22,500 which is the amount required, for the building of the distilleries on the west coast. In regard to the remainder, Rs. 30,000, the Board should report, in communication with the Accountant-General, the savings up to the end of the current month under "5-*A. Salt—Shared*", when further orders will be issued.

If the establishment for the better control of distilleries be entertained from 1st January 1899, provision need be made for the payment of salaries for two months only.

BUDGET ESTMATE FOR 1899—1900.

3. "5-*A. Salt—Salaries*".—The provision for "Exchange compensation allowance" will be raised with reference to the revised rules and the probable savings will be increased.

(ii) 5-*A. Salt—Establishments.*—For the reasons stated in paragraph 2 (i) above, the estimate of probable savings under this head will be raised and the provision for expenditure reduced to 9·35 lakhs.

(iii) 5-*A. Supplies and Services—"Petty Works of Construction."*—As a provision of Rs. 22,500 has been made in the revised estimate for the current year for the construction of distilleries, the estimate under this head will be reduced by that amount and fixed at Rs. 1,27,500.

The necessity for an additional allotment of Rs. 5,000 under "Arms, Accoutrements and Ammunition" should be further explained.

(iv) The additional grants shown in Appendix A as required for the next year will be included in the budget estimate. The Board has not included the three petty officers sanctioned for the three distillery circles, nor made allowance for the abolition of the appointments of five temporary sub-inspectors drawing an aggregate pay of Rs. 240 a month. The necessary corrections will be made.

4. The estimates as amended are printed in the appendix to these Proceedings.

(True Extract.)

for *Chief Secretary.*

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

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Numbers 1898-99.	Numbers 1899-1900.	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.
			SALARIES.								
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."	38,160		42,680		38,160		43,342	
	1	1	Secretary to the Commissioner (1,500—60—1,800)	17,740		17,320		17,740		19,902	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (800—25—1,000)	56,920		56,093		56,009		56,842	
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	96,000		96,195		96,000		99,068	
	78	77	Inspectors (*) 11 (400), 17 (350), 20 (300), 29 (250)	2,83,200		2,58,241		2,85,600		2,28,619	
	106	109	Assistant Inspectors, (*) 36 (175), 36 (150), 37 (125)	1,95,900		2,07,988		1,91,100		2,14,174	
	786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30)	4,08,840		3,91,385		4,08,840		3,47,644	
	33	33	Exchange Compensation Allowance —1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	26,907		12,553		18,552		19,711	
			Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance	4,000		7,069					
			Exchange compensation allowance payable with arrears under the new rules	11,500		...		...		...	
	9	11	House-rent Allowance—Assistant Commissioners 10 (46-2-6), 1 Assistant Inspector (15)	5,720		5,716		5,031		5,318	
	9	8	Local Allowance—Assistant Inspector 1 (35); Sub-Inspectors 6 (15) 1 (10)	1,620		1,569		1,800		1,197	
	6		Temporary Sub-Inspectors, six months 6 (20)	720		720		...		(a)	
			Charge Allowance	...		...		...		...	
				11,35,727		10,97,532		11,19,232		...	
			Deduct—Probable Savings	62,727		53,532		72,732		...	
					10,73,000		10,44,000		10,46,500		10,35,817
			Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—								
			For the better management of distilleries—								
...	3		Inspectors (350), (300), (250)	10,800		1,800		...		...	
...	5		Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)	2,400		400		...		...	
...	17		Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)	8,760		1,460		...		...	
			Additional Establishment proposed or likely to be sanctioned—								
			For laboratory work under the Abkári Deputy Commissioner—								
...	1		Assistant Inspector (175)	2,100		525		...		...	
			For a new factory at Muttupet—								
...	1		Assistant Inspector (150)	1,800		...		...		...	
...	4		Sub-Inspector (average pay Rs. 43)	2,064		...		...		...	
					27,924		4,185		...		...
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem	5,880		980		...		...	
				22,044		3,205		...		...	
			Deduct—For rounding	44		5		...		...	
					22,000		3,200		...		...
			TOTAL SALARIES		10,95,000		10,47,200		10,46,500		10,35,8.

* Inspectors and Assistant Inspectors in Factory and Preventive Circles and Sub-Inspectors in Factory Circles have so far as possible been provided with free quarters wherever accommodation is not available.

(a) Actuals included under pay of temporary establishment.

EXPLANATORY REMARKS.

Commissioner.—*Vide* explanation under "18. General Administration, Board of Revenue, etc."

Secretary.—Pay for 1899–1900 taken at Rs. 1,540. The excess in Actuals is due to the permanent Secretary having taken privilege leave in 1897–98.

Assistant Commissioners.—The Assistant Secretary is graded as an Assistant Commissioner. The increase in the Actuals and the Revised Estimate is due to his having been first on special duty and then on privilege leave.

Inspectors.—The excess of the Budget Estimate for 1898–99 over the Actuals for 1897–98 and the Revised Estimate for 1898–99 is due to the full sanctioned strength not having been worked up to. The decrease in the Budget Estimate for 1899–1900 as compared with the sanctioned Estimate for 1898–99 is due to the change in the number of officers of this class explained in the other half of this page.

Assistant Inspectors.—Charge allowances are included. Hence increase of Revised Estimate and accounts over Budget Estimate. Three additional officers are provided for in 1899–1900.

Sub-Inspectors.—The full strength was not worked up to in 1897–98 or 1898–99.

Exchange Compensation Allowance.—The reduction in the Revised Estimate is due to the operation of the order in G.O., No. 809, Financial, dated 30th September 1897, in the case of officers drawing less than Rs. 400 a month, who have received promotion. Under Budget 1899–1900 the figures in the first line are for officers who now draw the allowance. Provision is also made for its grant to officers who appear to be entitled to it under recent rules.

House-rent Allowance.—Provision has been made for the Assistant Commissioner, Cuddalore Sub-division (G.O., No. 653, Revenue, dated 30th July 1897), and for the third Assistant Inspector, Tuticorin Circle (*vide* G.O., Mis. No. 4425, Revenue, dated 24th August 1897).

Local Allowance.—The Sub-Inspector on the Lower Palnis who drew a local allowance has been dispensed with (G.O., Mis. No. 1772, Revenue, dated 25th April 1898).

Charge Allowance.—As usual no separate provision is made. The allowance is paid out of savings under salary of Inspectors and the Actuals are included under salary of Assistant Inspectors.

Inspectors.—The number is reduced by one from 1st October 1898 on account of the reduction in the number of circles in the Salem district (*vide* G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

Assistant Inspectors.—G.O., Mis. No. 2465, Revenue, dated 7th June 1898, sanctions two additional Assistant Inspectors for the Salem district, and G.O., Mis. No. 2037, Revenue, dated 9th May 1898, an additional Assistant Inspector for the Tondiarpet Store-house.

Sub-Inspectors.—The changes in the grading are due to the re-transfer of the Orissa Establishments (*vide* G.O., Mis,, No. 495, Revenue, dated 31st January 1898).

Establishment for the better control of Distilleries.—This scheme is in the interests of the revenue, though it cannot be positively asserted that will at once produce an increase equal to its cost. To the main items the sanction of the Secretary of State is alone awaited. The men have n trained and their training will be wasted if they are returned to ordinary duty. Provision is made for the introduction of the scheme from January 1899.

For laboratory work under the Abkári Deputy Commissioner.—The Abkári Deputy Commissioner has, at present, one Clerk and no Laboory Assistants. His laboratory plant has arrived and been set up. If it is not to stand idle he must be given a proper staff. Government is g addressed separately as to the details. Meanwhile the provision originally made is retained.

Muttupet factory.—The same provision is made as in the previous year.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		ESTABLISHMENTS.								
		Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
1	1	Clerk (200—10—250)	3,000				3,000			
1	1	Clerk (100—10—150)	1,800				1,800			
30	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	26,820		59,957		26,820		58,521	
93	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)	28,380				28,380			
		Servants—								
1	1	Jemadar (17½)	210				210			
1	1	Pressman (15)	180				180			
14	14	Muchis (14), (10), 12 (8)	1,440		13,471		1,440		13,218	
17	17	Duffadars 17 (10)	2,040				2,040			
9	9	Attenders 7 (10), 2 (12)	1,128				1,128			
109	109	Peons, &c., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)	9,180				9,216			
			74,178		73,428		74,214		71,739	
				74,178		73,428		74,214		71,739
		Establishment in the Chemical Examiner's Office for Salt Tests—								
1	1	Assistant (60—5—90)	780				720			
1	1	Assistant (30—3—45)	540				540			
				1,320		1,295		1,260		1,333
		Circle and Factory Establishments (including Boat Establishments)—								
308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10)	78,084		74,001		77,964		68,788	
2	2	Engine Drivers (30)								
		Circle and Factory Establishments (including Boat Establishments)—								
7,481	7,468	Servants—								
		Jamadars 109 (15), 152 (12)	6,39,540		6,19,713		6,40,056		5,95,027	
		Duffadars 245 (10), 276 (9)								
		Peons, &c., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4)								
51	51	Saltpetre Amins 25 (15), 26 (12)	8,244		7,242		8,244		6,201	
196	198	Fish-curing Establishment—								
		Jamadars 2 (15), 13 (12)	19,776		19,630		19,572		16,996	
		Duffadars 17 (10), 74 (9)								
		Peons 8 (8), 59 (7), 24 (6), (5)								
		Temporary Establishment—								
		Factory and Preventive	68,974		51,976		66,267		43,147	
		Fish-curing	3,951		4,027		4,041		4,038	
		Local Allowance—								
446	476	Peons 179 (2), 270 (1), 24 (½)	10,038		7,968		8,874		6,514	
		Petty Officers 3 (1)								
173	245	Temporary Peons, six months 36 (3), 70 (2), 139 (1)								
				8,28,607		7,84,557		8,25,018		7,40,711
		Purely Abkári Establishments (Permanent)—								
		Board's Office—								
1	1	Clerk (150—10—200)	2,400		2,400		2,400		2,299	
5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,165		2,220		2,095	
1	1	Servant (10)	120		120		120		99	
		Establishment in the Collectorates—								
267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15)	51,960		51,236		53,100		48,420	
42	37	Servants 37 (6)	2,664		2,567		3,024		1,784	
14	14	Temporary Servants 14 (5)	840		780		840		666	
		Distillery Establishment, Presidency—								
109	109	Servants—								
		Jemadars 21 (12)	10,608		7,856		10,608		3,738	
		Peons 21 (8), 62 (7), 5 (6)								
				70,812		67,124		72,312		59,101
		Carried over								

EXPLANATORY REMARKS.

Establishment in the Chemical Examiner's Office.—No allowance has been made either for altering the grading of the two Assistants as proposed by the Chemical Examiner, or for transferring one of them to the Abkári Deputy Commissioner's Office as proposed by the Board. The alternative proposals are before Government.

Circle and Factory Establishments.—The provision for the full sanctioned strength accounts for the excess of the budgets over the accounts and the revised estimate.

Saltpetre Amins.—A lump provision is made as usual. The full sanctioned strength has not been entertained in either of the past two years.

Temporary Establishment.—The shortfall in the revised estimate is due to the absence of manufacture in certain factories.

Distillery establishment.—The sanctioned strength under peons and Petty Officers has not been worked up to.

Commissioners' Deputy Commissioners' and Assistant Commissioners' Establishments—Servants.—One sweeper has been added for the Abkári Deputy Commissioner's office under G.O., Mis. No. 1807, Revenue, dated 25th April 1898, and one lascar transferred from the Board's Office to the Tondiarpet Store House (G.O., Mis., No. 2037, Revenue, dated 9th May 1898), is shown under Circle Establishments.

Circle and Factory Establishments.

Clerks.—Three clerks in the Vattanam, Tuticorin and Tanjore Circles have had their pay raised (G.O., Mis. No. 821, Revenue, dated 17th February 1898), and the redistribution of the Circles in the Salem district (G.O., Mis. No. 2465, Revenue, dated 7th June 1898), reduces the pay of two clerks.

Servants.—G.O., Mis. No. 4225, Revenue, dated 13th August 1897, revises the grading of Petty Officers in the Circles of the Bellary and Anantapur Districts.

G.O., Mis. No. 6116, Revenue, dated 26th November 1897, sanctions the regrading of the peons of the Merkanam Circle and a reduction of 4 hands.

G.O., Mis. No. 208, dated 15th January 1898, increases the strength of the Penukonda Circle by 3 hands.

In consequence of the re-arrangement of the posts round the Calingapatam factory and its extension (G.O., Mis. No. 390, Revenue, dated 25th January 1898), there is a net reduction of 2 hands.

G.O., Mis. No. 688, Revenue, dated 10th February 1898, sanctions a net reduction of 13 Petty Officers and peons in the Coimbatore Circle as a result of the re-distribution of the preventive force.

The pay of one peon of the South Trichinopoly Circle was raised in G.O., Mis. No. 821, Revenue, dated 17th February 1898, from Rs. 6 to Rs. 8.

G.O., Mis. No. 2037, Revenue, dated 9th May 1898, sanctions the transfer of one lascar from the Board's Office to the Tondiarpet Store-house.

There was a net addition of 2 hands in consequence of the re-distribution of the Circles in the Salem District (G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

G.O., Mis. No. 2738, Revenue, dated 28th June 1898, sanctions the addition of 3 hands for the better guarding of the Negapatam pans.

G.O., Mis. No. 5356, Revenue, dated 14th October 1897, approves a net reduction of 3 hands in connection with the arrangements made for the introduction of the tree-tax system into the 26 agency villages of the Golgonda taluk of the Vizagapatam District.

Fish curing establishments.—Two Petty Officers have been transferred from the temporary to the permanent list and one third grade peon has been substituted for a second-grade peon (G.O., Mis. No. 2923, dated 12th July 1898).

Temporary establishments.—In addition to the usual factory and preventive establishments provision has been made for three Assistant Inspectors to supervise the Oriental Salt Company's operations and for one to supervise sifting at Cheyur (G.O., Mis. No. 2851, Revenue, dated 7th July 1898) with a staff of menials attached to each. As the cost of these special establishments is recoverable from the parties concerned, provision is made for these in the regular budget instead of in Appendix as ordered in G.O., No. 792, Financial, dated 14th September 1898.

Local allowance.—(Permanent hands).—One petty officer and four peons in the Lower Palnis and two peons in the Vayalur Circle who drew local allowance have been done away with (G.Os., Mis. No. 1772, Revenue, dated 25th April 1898, and No. 349, Revenue, dated 18th May 1897), and the allowance has been newly granted to 37 men in the Vattanam and Mutturagunadapatnam factories (G.O., Mis. No. 3078, Revenue, dated 21st July 1898).

(Temporary hands).—Thirty-six temporary peons in the factories above-mentioned and 36 in the Javadi Hills have been newly granted the allowance (G.Os., No. 3078, Revenue, dated 21st July 1898, and Mis. No. 3357, Revenue, dated 13th August 1898).

Purely Abkári establishments in the Collectorates.—Fifteen additional hands for the Gódávari district included in the budget for 1898-99 were not sanctioned (G.O., No. 658, Revenue, dated 30th July 1897). An additional clerk has been sanctioned for each of the Gánjám and Vizagapatam districts in G.Os., Mis. Nos. 687, Revenue, dated 10th February 1898, and 3311, Revenue, dated 10th August 1898.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Numbers. 1898-99.	Numbers. 1899-1900.		Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Explanatory Remarks.
				Rs.	Rs.	Rs.	Rs.	
			ESTABLISHMENTS—contd.					
			Brought forward .		9,74,917	9,26,654	8,72,884	
			Additional Establishments proposed in the budget 1898-99, but not entertained—					
			Permanent—					
			For a new factory at Muttupet—					
Establishment—contd.	1	...	Assistant Inspector 1 (150) .			1,800		
	4	...	Sub-Inspectors (average salary) Rs. (43) . . .			2,064		
						180		
	1	...	Clerk shroff (15) . . .			324		
	2	...	Jemadars (15), (12) . .			336		
	3	...	Duffadars 1 (10), 2 (9) . .			1,404		
	18	...	Peons 2 (8), 5 (7), 11 (6) . .					
			For the better control of distilleries.	...	...	28,000		
			Temporary—					
			For the Muttupet Factory Peons					
	20	...	20 (6) for 6 months . .	...	...	720		
							34,828	
			Famine batta	...	250	...		
				...		250	...	10,925
					9,74,917	9,26,654	10,07,632	8,83,809
			Deduct—Probable Savings .		*39,917*	*38,654*	*84,632*	
					9,35,000	8,88,000	9,23,000	8,83,809
			Establishments sanctioned by Government, but not entertained for want of the sanction of the					
...	3		Secretary of State— Clerks 3 (30) for the 3 Distillery Circles . . .	1,080	180	...	...	
...	3		Petty Officers 3 (10) . . .	360	...	...	...	
			Orderlies of the Distillery Inspectors—					
...	9		Peons 3 (8), 3 (7), 3 (6) .	756	126	...	...	
			Additional Establishments proposed or likely to be sanctioned—					
...	1		Clerk Shroff (15) for a new factory at Muttupet . .	180	...	...	...	
			Servants—					
			For laboratory work under the Abkári Deputy Commissioner—					
...	1		Attender (15) . .	180	45	...	...	
			For a new factory at Muttupet—					
...	2		Jemadars (15), (12) . .	324	...	...	...	
...	3		Duffadars (10), 2 (9) . .	336	...	...	...	
...	18		Peons, 2 (8), 5 (7), 11 (6). .	1,404	...	...	...	
				4,620	351	...	...	
			Temporary—					
			For the Muttupet factory—					
...	20		Peons 20 (6) for 6 months .	720	...	...	...	
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—	5,340				
			Clerk, (25) . . . ,					
			Peons, (7), (8) . . .	*480*	*80*	...	...	
			Add for rounding ,	4,860 40	271 29	... ...	... ...	
				4,900	300	...	...	
			TOTAL ESTABLISHMENTS.	9,39,900	8,88,300	9,23,000	8,83,809	

Famine Batta.—Provision is made for payment of arrears still due.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1899–1900.		Revised Estimate, 1898–99.		Budget Estimate, 1898–99.		Accounts, 1897–98.	
	ALLOWANCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Travelling Allowance of Officers } Travelling Allowance of Establishments	1,34,100		1,34,100		1,30,000		1,33,701	
	Horse Allowance 5 (15)	900		900		900		540	
	TOTAL ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241
	SUPPLIES AND SERVICES.								
Supplies and Services—	Registration Charges	4,000		3,500		4,000		2,885	
	Law Charges	1,000		1,000		1,000		292	
	Rewards	1,20,000		1,20,000		1,15,000		93,906	
	Cost, Freight, etc., of Spirits	1,000		1,600		500		1,049	
	Charges for destroying Salt	1,000		750		500		770	
	Remittance Charges	1,010		1,000		1,000		917	
	Charges for examining Salt Heaps	4,000		4,000		4,500		3,364	
	Boat Charges	900		930		500		881	
	Arms, Accoutrements and Ammunition	8,000		2,000		3,000		2,653	
	Medical Charges	1,700		1,000		1,000		2,828	
	Purchase, Repair and Carriage of Tents	20,000		19,000		20,000		18,280	
	Petty Works of Construction	1,27,500		1,42,580		1,20,080		91,217	
	Cost of Treasure Bags	100		100		100		77	
	Stencil Plates	250		300		250		322	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	30		30		30		25	
	Atlas Sheets	50		200		50		...	
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,102	
	Purchase of Paints	7,500		7,500		8,000		6,658	
	Cost and Despatch of Gunny-bags	4,000		4,850		4,250		8,263	
	Overtime Fees	1,700		1,800		1,500		1,770	
	Carriage of Stores	6,000		5,200		7,500		3,668	
	Charges for Copying Judgments	120		120		120		80	
	Batta to Prisoners	300		300		350		286	
	Batta to Witnesses	400		400		600		341	
	Conveyance of Contraband Articles	200		200		200		154	
	Steam Launch Charges	50		50		50		47	
	Fish-curing Sundries	400		400		400		265	
	Other Items	4,000		3,000		3,880		4,221	
			3,30,220		3,36,220		3,13,370		2,59,928
	PROVINCIAL.								
	EXCISE LICENSEES' WORKS.								
	Petty Construction and Repairs	58,000		50,000		56,000		19,385	
			58,000		50,000		56,000		19,385
	TOTAL SUPPLIES AND SERVICES		3,88,220		3,86,220		3,69,370		2,79,313
	CONTINGENCIES.								
Contingencies—	Purchase of European Articles each costing less than Rs. 5	600		300		300		232	
	Purchase of European Articles each costing not less than Rs. 5	5,200		7,620		1,400		956	
	Purchase of Country Articles each costing less than Rs. 50	5,000		3,600		3,600		6,072	
	Purchase of Country Articles each costing not less than Rs. 50	200		220		700		113	
	Purchase of Books	150		150		150		192	
	Purchase of Periodicals } Subscription to Newspapers	50		60		50		30	
	Landing and Shipping Charges	550		550		300		548	
	Petty Repairs	150		150		150		214	
	Repairs to Machines and Instruments	2,500		2,100		2,000		3,969	
	Repairs to Furniture	1,000		800		1,000		744	
	Liveries and Clothing of Servants	31,000		30,000		30,000		30,762	
	Peons' Belts and Badges	1,500		1,500		500		1,405	
	Carriage of Stationery and Records	12,500		12,500		12,500		11,366	
	Cloth for Records	350		350		350		370	
	Record Racks, Boards, &c.	300		300		* ...		287	
	Table Cloth	100		100		100		20	
	Office Scales and Weights	150		150		150		580	
	Carried over		61,300		60,450		53,250		57,860

Average for the last 3 years.	Accounts. 1897–98.	1896–97.	1895–96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
1,19,923	1,33,701	1,22,039	1,04,030	*Travelling Allowance.*—One Deputy Commissioner has already exceeded his allotment for the current year and other officers are expected to do so. Hence the increase.
540	540	...	...	
...	1,34,241	1,22,039	1,04,030	
3,696	2,885	3,845	4,358	
277	292	73	466	
1,11,019	93,906	1,09,188	1,29,962	*Rewards.*—The actuals for five months amount to Rs. 58,975. Rewards under the new ganja rules have to be provided for.
1,049	1,049	..	5	*"Cost, Freight, &c., of Spirits".*—Provides for charges other than cost of liquor connected with the amani management of the excise tracts of the South Canara district.
1,007	770	2,175	76	*Charges for destroying Salt.*—Includes provision for destroying old and unsaleable Government salt.
951	917	1,071	866	*Arms, Accoutrements and Ammunition.*—Provision is made for additional carbines so as to provide one for each permanent factory peon and for altering the sighting of a proportion of those now in use.
3,701	3,364	3,814	3,924	*Petty Works of Construction.*—The Budget and Revised Estimates for 1898–99 include provision on account of the sand spit plantation establishment. A provision of Rs. 22,500 for the construction of three distilleries on the West Coast is included in the Revised Estimates.
495	881	255	348	
2,687	2,653	2,292	3,116	
1,760	2,828	808	1,463	
19,357	18,280	19,146	20,646	
84,904	91,217	68,014	95,483	
80	77	92	72	
201	322	50	230	
13,607	13,607	13,607	13,607	*Compensation to the Madras Municipality for withholding Liquor Tax.*—The grant of a larger amount is under the consideration of Government.
19	25	23	8	
...	...	...	...	
1,092	1,102	1,365	809	
6,696	6,658	6,136	7,294	
5,401	8,263	3,685	4,255	
1,756	1,770	2,073	1,424	
6,308	3,668	7,145	8,112	
78	80	123	32	
278	286	207	340	
466	341	461	596	
211	154	297	181	
102	47	157	...	
472	265	756	395	
4,375	4,221	1,397	7,508	*Other items.*—Includes sifting charges and charges for making sieves hitherto separately provided for.
37,572	19,385	39,338	53,994	*Excise Licensees' Works.*—Decrease in the revised estimate is due to absence of manufacture in certain factories.
...	2,79,313	2,87,593	3,59,570	
6,267	232	5,022	6,407	*Purchase of Europe and Country Articles.*—Separate details for the four heads for 1895–96 and 1896–97 are not available, as the charges were not separately shown in the accounts of those years. The increases are due chiefly to purchases of scientific apparatus, etc., for the Abkari Deputy Commissioner.
	956			
	6,072			
	113			
154	192	118	153	
35	30	...	40	
547	548	201	893	
160	214	146	120	
2,616	3,969	1,582	2,298	
826	744	860	875	
29,500	30,762	30,310	27,429	
1,178	1,405	1,923	203	
11,494	11,366	11,114	12,002	
339	370	313	335	* *Cloth for Records.*—The budget provision for this head is included in the grant made under "Miscellaneous." Information as to the expenditure in 1895–96 is not available, as the charges were not separately shown in the accounts of that year.
276	287	265	...	
28	20	37	...	
408	580	...	237	
...	57,860	51,891	50,995	

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	CONTINGENCIES—*contd.*	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Brought forward	Rs. 61,300	Rs.	Rs. 60,450	Rs.	Rs. 53,250	Rs.	Rs. 57,860	Rs.
Contingencies—contd.	Advertisements	500		500		500			
	Tolls	100		100		100		605	
	Supply of Drinking Water	500		500		200		40	
	Hot and Cold Weather Charges	500		500		500		374	
	Postage Charges	31,500		31,500		30,750		416	
	Telegraph Charges	2,200		2,200		2,200		31,387	
	Rents, Rates and Taxes	9,300		9,150		9,300		2,873	
	Binding Charges	500		500		500		8,896	
	Packing Charges	600		600		600		456	
	Lighting Charges	4,200		4,200		4,200		563	
	Petty Carriage and Cooly Charges	1,700		1,700		1,700		3,822	
	Gum, Paste, etc.	800		800		750		1,648	
	Unforeseen Expenses	1,580		1,580		1,580		1,186	
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast,	70,000		...		...		1,121	
	TOTAL CONTINGENCIES		1,85,280		1,14,280		1,06,230	...	1,11,247

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT	5,43,600		2,74,600		4,41,000		3,55,624	
DETAILS.								
Freight and other Charges for Export and Import of Salt	31,500		31,000		31,000		32,497	
Charges for Conveying Salt to French Government	11,000		6,000		6,000		1,219	
Charges for Conveying Salt for Fish curing purposes	13,000		13,000		14,000		12,845	
Purchase of Salt (Manufacturer's Share)	3,27,400		1,22,100		2,48,000		2,15,686	
Purchase of Salt for Fish-curing Purposes	2,000		2,000		1,800		2,937	
Charges for Conveying and Storing Salt	89,000		40,600		65,500		51,086	
Purchase of Salt-weighing Machines	3,000		1,000		6,500		597	
Cost of gathering Spontaneous Salt	5,000		700		5,000		...	
Petty Works for Manufacture and Storage of Salt	57,000		53,500		58,500		28,919	
Sundry Miscellaneous Charges	4,700		4,700		4,700		6,838	
TOTAL		5,43,600		2,74,600		4,41,000		3,55,624

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,87,000		28,45,600		30,17,000		28,00,051	
Deduct—								
Salt Charge on account of Licensees' Works	*58,000*		*50,000*		*56,000*		*19,385*	
Salt Purchase and Freight	*5,43,600*		*2,74,600*		*4,41,000*		*3,55,624*	
Remainder	26,85,400		25,21,000		25,20,000		24,25,042	
Two-fifths debitable to "7. Excise." Imperial Share—three-fourths.	*8,05,620*		*7,56,300*		*7,56,000*		*7,27,513*	
Two-fifths debitable to "7. Excise." Provincial Share—one-fourth.	*2,68,540*		*2,52,100*		*2,52,000*		*2,42,504*	
Three-fifths debitable to "5. Salt"	16,11,240		15,12,600		15,12,000		14,55,025	
Imperial Proportion—three-fourths	12,03,430		11,34,450		11,34,000		10,91,269	
Add—Salt Purchase and Freight	5,43,600		2,74,600		4,41,000		3,55,624	
Imperial Proportion debitable to "5. Salt"	17,52,030		14,09,050		15,75,000		14,46,893	
Provincial Proportion—one-fourth	4,02,810		3,78,150		3,78,000		3,63,756	
Add—Licensees' Works	58,000		50,000		56,000		19,385	
Provincial Share debitable to "5. Salt"	4,60,810		4,28,150		4,34,000		3,83,141	
Total debitable to "5. Salt"	22,12,840		18,37,200		20,09,000		18,30,034	
Total debitable to "7. Excise"	10,74,160		10,08,400		10,08,000		9,70,017	
Total Imperial Share	25,57,650		21,65,350		23,31,000		21,74,406	
Total Provincial Share	7,29,350		6,80,250		6,86,000		6,25,645	
GRAND TOTAL		32,87,000		28,45,600		30,17,000		28,00,051

Average for the last three years.	Accounts, 1897-98.	Accounts, 1896-97.	Accounts, 1895-96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
...	57,860	51,891	50,995	
338	605	198	210	
33	40	27	...	
226	374	206	97	
424	416	471	384	
29,772	31,387	30,323	27,605	
2,127	2,873	1,735	1,772	
7,838	8,896	7,297	7,321	
424	456	454	361	
593	563	519	696	
4,129	3,822	4,594	3,970	
1,917	1,648	1,565	2,538	
776	1,186	1,011	130	
903	1,121	1,526	63	
...	1,11,247	1,01,817	96,142	

Freight and other charges for Export and Import of Salt.—Provision is made as usual for charges connected with supply to the fish-curing yards on the West Coast.

Charges for conveying Salt for French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year, nor is it probable that those on account of more than two indents will be made in 1898-99. Provision is therefore made for payment for those in 1899-1900.

Purchase of Salt (Manufacturer's Share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. In the ensuing year provision is made for manufacture in the Ennore and Vayalur circles and the Karambalam extension and for increased manufacture in Ganjam.

Charges for Conveying and Storing Salt.—Includes wharfage fees for transport to the Madras Depot and charges for re-covering heaps. The charges vary with the quantity of salt taken into store.

Purchase of Salt-weighing Machines.—Five new machines are provided for.

Cost of gathering Spontaneous Salt.—Provides for manufacture at Pandraka. The manufacture in the current season was a failure. Hence the decrease in the revised estimate.

Petty Works for Manufacture and Storage of Salt.—Includes expenditure on salt gollahs on the West Coast. The fall in the revised estimate is due to decreased expenditure in the Chingleput Sub-Division, owing to absence of manufacture partly counterbalanced by increased expenditure in the Chicacole and Calicut Sub-Divisions.

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.

APPENDIX A TO STATEMENT No. I.

5.—SALT.

—	Board's office.	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division including the Madras Town Circle.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.
DETAILED ACCOUNT No. 5-A.																		
Commissioner's and Deputy and Assistant Commissioners' Establishments and Assistants to the Chemical Examiner.																		
Clerks—																		
Clerk (200—10—250)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (150—10—200)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100—10—150)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks (100)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (85)	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (80)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Do. (75)	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (70)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (60)	(a) 3	1	..	..	..	1	1	1	1	..	1	1	1	..	..	..	..	5
Do. (50)	1	..	1	..	..	1	1	..	..	..	..	..	..	1	1	1	1	12
Do. (45)	(b) 2	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7
Do. (40)	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. (35)	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (30)	5	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (25)	11	1	1	1	..	2	3	1	1	1	1	1	2	1	1	1	..	6
Do. (20)	5	2	1	1	..	1	1	1	1	2	..	1	..	1	1	1	1	24
Do. (15)	..	..	1	1	..	2	1	1	1	2	1	1	2	1	1	1	1	24
Total ..	48	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	133
Servants—																		
Jemadar (17½)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Dresssman (15)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Muchi (14)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Duffadars (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	17
Attenders (10)	5	1	(c) 2	(c) 2	..	..	..	..	..	..	..	..	..	..	..	..	..	10
Muchi (10)	1	..	..	..	..	1	1	1	1	1	1	1	1	1	1	1	1	1
Muchis (8)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Peons (8)	9	3	3	3	1	2	2	2	2	1	1	2	2	2	2	2	2	43
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41
Ball man (7)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Masaljis (6)	1	1	1	1	..	1	1	1	1	1	1	1	1	1	1	1	1	16
Sweepers (5)	1	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Scavenger (3)	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (2)	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Total ..	29	10	11	11	5	7	7	7	7	7	7	8	7	7	7	8	152	

—	Lump sanction for salt-petre refineries and distilleries.	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5-A—*contd.*														
Circle and Factory Establishments.														
Clerks and Shroffs—														
On Rs. 50	..	..	..	..	..	2	..	..	..	..	..	..	..	2
„ „ 40	..	..	..	..	..	1	..	..	..	..	..	..	..	1
„ „ 35	..	4	2	2	1	2	..	..	..	..	..	..	..	3
„ „ 30	..	8	4	3	5	8	7	9	3	2	4	9	8	53
„ „ 25	..	8	8	6	5	11	7	5	3	4	2	7	6	62
„ „ 20	..	18	9	4	7	18	..	8	5	7	8	6	3	75
„ „ 15	..	..	..	..	..	1	..	2	6	12	11	..	9	96
„ „ 12	..	4	..	..	3	4	..	..	2	3	1	..	..	17
„ „ 10	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	42	23	15	21	50	14	24	19	28	26	22	26	310
Menials—														
Jemadars (15)	25	11	3	6	5	13	8	6	5	10	8	13	21	134
Do. (12)	47	16	5	5	9	23	9	7	14	14	13	12	25	194
Duffadars (10)	..	46	15	11	14	35	8	9	16	22	22	18	32	248
Do. (9)	..	55	15	14	15	42	7	7	23	26	23	17	32	276
Peons (8)	21	86	37	53	51	93	105	113	75	59	65	116	189	1,063
Do. (7)	62	148	90	151	113	219	337	389	181	121	174	270	519	2,774
Do. (6)	5	500	199	166	199	299	135	213	209	234	230	331	210	2,930
Scavenger (5)	..	3	..	..	..	..	..	..	..	1	..	..	..	4
Do. (4)	..	..	..	..	..	3	..	..	..	..	..	..	..	3
Total ..	160	865	364	406	406	727	609	744	523	487	535	774	1,028	7,628
Fish-curing Establishments.														
Jemadars (15)	..	4	1	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	..	4	..	2	1	2	..	..	..	2	3	..	1	13
Duffadars (10)	..	25	4	2	8	1	..	..	2	3	2	..	2	17
Do. (9)	..	..	..	..	..	..	..	..	1	5	5	..	23	74
Peons (8)	..	..	..	2	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	5	3	9	4	..	..	..	..	..	..	57	59
Do. (6)	..	..	..	1	..	..	..	..	..	..	3	..	..	24
Superintendent (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Total ..	..	33	10	10	18	9	..	..	3	10	14	..	91	198

(a) Includes 1 analyst on Rs. 60-5-90. (b) Includes 1 analyst on Rs. 30-3-45. (c) Includes 1 on Rs. 12.

APPENDIX B TO STATEMENT No. I—*contd.*

5.—SALT—*contd.*

—	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chiddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Abkári Establishment in the Collectorates.																							
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
Clerks (30)	..	..	1	..	1	1	1	..	1	..	1	1	1	1	1	1	1	1	..	1	1	..	14
Do. (25)	1	1	..	1	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	1	6
Do. (20)	..	..	..	1	..	1	1	1	1	..	1	1	1	1	1	1	1	1	..	1	6	10	30
Do. (15)	6	16	13	23	11	11	8	6	8	..	5	15	9	11	5	16	9	11	..	9	6	10	208
Total ..	7	17	14	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	259
Peons (6)	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	37

APPENDIX C TO STATEMENT No. I.

Office.	Progressive salary.	Salary earned on 1st April 1899.	Remarks.
	Rs.	Rs.	
Secretary	1,500—60—1,800	* 1,540	* The permanent Secretary is on furlough. The salary that will be earned by the acting incumbent on 1st April 1899 is given.
Deputy Commissioner, Northern Division	1,200—40—1,400	1,400	
Do. do. Central Division	1,200—40—1,400	† 1,200	† The permanent incumbent is on other duty as Acting Secretary. The acting incumbent will draw on 1st April 1899 Rs. 1,173-5-4.
Do. do. Southern Division	1,200—40—1,400	1,320	
Do. do. of Abkári	800—25—1,000	850	
Head Accountant, Board's office	200—10— 250	250	
Abkári Head Clerk, Board's office	150—10— 200	200	
Deputy Accountant, Board's office	100—10— 150	150	
First Assistant to the Chemical Examiner	60— 5— 90	65	
Second Assistant to the Chemical Examiner	30— 3— 45	45	

~~STATEMENT No. II.~~

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 12) . . .	10,74,160	10,08,400	10,08,000	9,70,017
District Executive Establishment	1,000	1,000	1,000	509
TOTAL .	10,75,160	10,09,400	10,09,000	9,70,526
IMPERIAL SHARE—THREE-FOURTHS .	8,06,370	7,57,050	7,56,750	7,27,894
PROVINCIAL SHARE—ONE-FOURTH .	2,68,790	2,52,350	2,52,250	2,42,632

Revenue Dept.

Read B.P.(S.R.) No.304 d/7-10-98.

(C. No. 7062).

ORDER(Financial) No 12408/17-12-98

P.S

The Board's estimate of charges under" 5 Salt " and "7 Excise " will be modified as shown below:-

2. Revised estimate for 1898-99.—

(i) 5 A. Establishments.—

Having regard to the actuals of 1897-98 as compared with the sanctioned estimate for that year, the estimate of probable savings for the current year will be increased by Rs.27,000 and the revised estimate fixed at - Rs.8.88 lakhs.

(ii) The additional provision made in App^x A. for expenditure during the current year will be included in the revised estimate. The provision for petty works of construction will be reduced to Rs.22,500 which is the - amount required for the building of the distilleries on the west coast. In regard to the remainder-Rs.30,000

[page 2 of note]

[p 14 of B.P. 304 7-10-98]

[page 3 of the note on Rev C.D. 7202 1924 (linked file below)]

the Board should report in communication with the Acct-Genl the savings upto the end of the current month under "5 A-Salt-shared", when further orders will be issued.

If the establishment for the better control of distilleries be entertained from 1st January. 1899, provision need be made for the payment of salaries for two months only.

[page 8 of note]

3. Budget estimate for 1899-1900.

"5.A.—Salt-Salaries." The estimate of probable savings under this head will be increased by Rs.11,500 and the same amount will be provided for expenditure under the new rules on account of exchange compensation allowance.

[page 20 of note]

C.S.
Substitute
The provision for Exchange compensation allowance will be raised with reference to the revised rates and the probable savings will be increased

Cmdt 17.12.98

Ysr. 17/12/98.

5A-Salt-Establishments.

(ii) For the reasons stated in para 2.(i) above, the estimate of probable savings under this head will be raised and the provision for expenditure reduced to 9.35 lakhs. This figure includes Rs.10,000 provided in App^x A for the general advance of the department.

[page 17 of note]

C.S.
Omit? There is no use drawing attention to this, it is Thyer's Cmdt

Ysr. 17/12/98.

16P

(iii) 5 A.—Supplies and Services—

Petty Works of Construction—

As a provision of Rs.22,500 has been made in the revised estimate for the current year for the construction of distilleries, the estimate under this head will be reduced by that amount and fixed at Rs.127,500.

[page 19 of note]

The necessity for an additional allotment? of Rs.5000 under "Arms, Accoutrements and Ammunition" should be further explained.

Cmdt
[page 4 of note]

(iv) The additional grants? shown in App^x A. as required for the next year will be included in the Budget estimate. The Board has not included the three petty officers sanctioned for the three distillery circles, nor made allowance for the abolition of the appointments of five temporary sub-Insprs. drawing an aggregate pay of Rs.240 a month. The necessary corrections will be made.

4. The estimates as amended are submitted in the appendix to these proceedings?

Cmdt

To the Accountant-General,
Ed. of Rev. Sep.. Revenue
(Revenue Dept.-

Despd 30.12.98. Despd 2/1/99.
17.12.98.
16/12/98

Editors' Table—Issues.

Government {1898} of Madras.

FINANCIAL.

Recd. } 1898. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1240, 17th December 1898.

DECEMBER.

Budget Estimates.

Passing orders on the — of charges under 5. SALT and 7. EXCISE for 1899–1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 304, dated 7th October 1898.

Read—the following statements :—

(Here enter statements.)

Resolution—No. 304, dated 7th October 1898.

Submitted to Government.

2. In framing the revised estimate for the current year and the budget estimate for 1899–1900, the Board has carefully scrutinized the expenditure likely to be incurred under the several heads with reference to the instructions in G.O., No. 792, Financial, dated 14th September 1898. The amount likely to be surrendered from the current year's grant will be reported separately for all the departments under the control of the Board, but in the meantime the difference between the sanctioned and revised estimates in the above statement may be taken as the amount not likely to be required under V. Salt. The Board is also issuing instructions to local officers to keep expenditure under all heads as low as possible.

3. As ordered in paragraph 2 of the Government Order referred to above, the provision made for schemes which have received the sanction of Government but have not yet been introduced has been excluded from the budget proper and entered in a separate appendix. Certain other schemes which are not yet actually sanctioned, but the introduction of which cannot be postponed have also been entered there. The entries have been fully explained in the column of remarks.

4. The Board regrets the delay that has occurred in the submission of its budget which is chiefly due to the estimates first framed by it having had to be revised with reference to the Government Order referred to above.

(True Extract.)

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

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

Order—No. 1240, Financial, dated 17th December 1898.

The Board's estimates of charges under 5. Salt and 7. Excise will be modified as shown below.

Revised Estimate for 1898–99.

2. (i) 5. *A. Establishments.*—Having regard to the actuals of 1897–98 as compared with the sanctioned estimate for that year, the estimate of probable savings for the current year will be increased by Rs. 27,000 and the revised estimate fixed at Rs. 8·88 lakhs.

(ii) The additional provision made in appendix A for expenditure during the current year will be included in the revised estimate. The provision for "Petty works of construction" will be reduced to Rs. 22,500 which is the amount required, for the building of the distilleries on the west coast. In regard to the remainder, Rs. 30,000, the Board should report, in communication with the Accountant-General, the savings up to the end of the current month under 5-A. Salt—Shared, when further orders will be issued.

If the establishment for the better control of distilleries be entertained from 1st January 1899, provision need be made for the payment of salaries for two months only.

Budget Estimate for 1899–1900.

3. 5-A. Salt—*Salaries.*—The provision for "Exchange compensation allowance" will be raised with reference to the revised rules and the probable savings will be increased.

(ii) 5-A. Salt—*Establishments.*—For the reasons stated in paragraph 2 (i) above, the estimate of probable savings under this head will be raised and the provision for expenditure reduced to 9·35 lakhs.

(iii) 5-A. Salt—*Supplies and Services*—"Petty Works of Construction."—As a provision of Rs. 22,500 has been made in the revised estimate for the current year for the construction of distilleries, the estimate under this head will be reduced by that amount and fixed at Rs. 1,27,500.

The necessity for an additional allotment of Rs. 5,000 under "Arms, Accoutrements and Ammunition" should be further explained.

(iv) The additional grants shown in appendix A as required for the next year will be included in the budget estimate. The Board has not included the three petty officers sanctioned for the three distillery circles, nor made allowance for the abolition of the appointments of five temporary sub-inspectors drawing an aggregate pay of Rs. 240 a month. The necessary corrections will be made.

4. The estimates as amended are printed 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.

E.d. C. M. Thumbuswamy.

APPENDIX.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,43,600	2,74,600	4,41,000	3,55,624
SHARED.					
Salaries, Establishments and Contingencies .	5A	27,43,400	25,71,000	25,76,000	24,44,427
		27,43,400	25,71,000	25,76,000	24,44,427
Deduct— Amount chargeable to "7.—Excise" .		*10,74,160*	*10,08,400*	*10,08,000*	*9,70,017*
		16,69,240	15,62,600	15,68,000	14,74,410
IMPERIAL .		12,03,430	11,34,450	11,34,000	10,91,269
PROVINCIAL .		4,60,810	4,23,150	4,34,000	3,83,141
TOTAL † .		22,12,840	18,37,200	20,09,000	18,30,034
IMPERIAL .		17,52,030	14,09,050	15,75,000	14,46,393
PROVINCIAL .		4,60,810	4,23,150	4,34,000	3,83,141

* The expenditure is controlled by the Commissioner of Salt, Abkári and Separate Revenue. † *Vide* Distribution Note at page 14.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES	10,95,000		10,47,200		10,46,500		10,35,817	
ESTABLISHMENT	9,39,900		8,88,300		9,23,000		8,83,809	
ALLOWANCES	1,35,000		1,35,000		1,30,900		1,34,241	
SUPPLIES AND SERVICES	3,88,220		3,86,220		3,69,370		2,79,313	
CONTINGENCIES	1,85,280		1,14,280		1,06,230		1,11,247	
TOTAL .		27,43,400		25,71,000		25,76,000		24,44,427

EXPLANATORY REMARKS.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

	Numbers. 1898-99.	Numbers. 1899-1900.	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.
Salaries—	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."	38,160		42,680		38,160		43,342	
	1	1	Secretary to the Commissioner (1,500—60—1,800)[4]	17,740		17,320		17,740		19,902	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (800—25—1,000)	56,920		56,093		56,009		56,842	
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	96,000		96,195		96,000		99,068	
	78	77	Inspectors, (*) 11 (400), 17 (350), 20 (300), 29 (250)	2,83,200		2,58,244		2,85,600		2,28,619	
	106	109	Assistant Inspectors, (*) 36 (175), 36 (150), 37 (125)	1,95,900		2,07,988		1,91,100		2,14,174	
	786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30)	4,08,840		3,91,385		4,08,840		3,47,644	
	33	33	Exchange Compensation Allowance —1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	26,907		12,553		18,952		19,711	
			Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance	4,000		7,069					
	9	11	House-rent Allowance—Assistant Commissioners 10 (46-2-6), 1 Assistant Inspector (15)	5,720		5,716		5,031		5,318	
	9	8	Local Allowance—Assistant Inspector 1 (35); Sub-Inspectors 6 (15) 1 (10)	1,620		1,569		1,800		1,197	
		6	Temporary Sub-Inspectors, six months 6 (20)	720		720		...		(a)	
			Charge Allowance	...		...		...		...	
				11,35,727		10,97,532		11,19,232		...	
			Deduct—Probable Savings	62,727		53,532		72,732		...	
					10,73,000		10,44,000		10,46,500		10,35,817
			Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—								
			For the better management of distilleries—								
...		3	Inspectors (350), (300), (250)	10,800		1,800		...		...	
...		5	Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)	2,400		400		...		...	
...		17	Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)	8,760		1,460		...		...	
			Additional Establishment proposed or likely to be sanctioned—								
			For laboratory work under the Abkári Deputy Commissioner—								
...		1	Assistant Inspector (175)	2,100		525		...		...	
			For a new factory at Muttupet—								
...		1	Assistant Inspector (150)	1,800		...		...		...	
...		4	Sub-Inspector (average pay Rs. 45)	2,064		...		...		...	
				27,924		4,185					
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.	5,880		980		...		...	
				22,044		3,205		...		...	
			Deduct—For rounding	44		5		...		...	
					22,000		3,200		...		...
			TOTAL, SALARIES		10,95,000		10,47,200		10,46,500		10,35,817

* Inspectors and Assistant Inspectors in Factory and Preventive Circles and Sub-Inspectors in Factory Circles have so far as possible been provided with free quarters wherever accommodation is not available.

(a) Actuals included under pay of temporary establishment.

EXPLANATORY REMARKS.

Commissioner.—*Vide* explanation under "18. General Administration, Board of Revenue, etc."

Secretary.—Pay for 1899-1900 taken at Rs. 1,540. The excess in Actuals is due to the permanent Secretary having taken privilege leave in 1897-98.

Assistant Commissioners.—The Assistant Secretary is graded as an Assistant Commissioner. The increase in the Actuals and the Revised Estimate is due to his having been first on special duty and then on privilege leave.

Inspectors.—The excess of the Budget Estimate for 1898-99 over the Actuals for 1897-98 and the Revised Estimate for 1898-99 is due to the full sanctioned strength not having been worked up to. The decrease in the Budget Estimate for 1899-1900 as compared with the sanctioned Estimate for 1898-99 is due to the change in the number of officers of this class explained in the other half of this page.

Assistant Inspectors.—Charge allowances are included. Hence increase of Revised Estimate and accounts over Budget Estimate. Three additional officers are provided for in 1899-1900.

Sub-Inspectors.—The full strength was not worked up to in 1897-98 or 1898-99.

Exchange Compensation Allowance.—The reduction in the Revised Estimate is due to the operation of the order in G.O., No. 809, Financial, dated 30th September 1897, in the case of officers drawing less than Rs. 400 a month, who have received promotion Under Budget 1899-1900 the figures in the first line are for officers who now draw the allowance. Provision is also made for its grant to officers who appear to be entitled to it under recent rules.

House-rent Allowance.—Provision has been made for the Assistant Commissioner, Cuddalore Sub-division (G.O., No. 653, Revenue, dated 30th July 1897), and for the third Assistant Inspector, Tuticorin Circle (*vide* G.O., Mis. No. 4425, Revenue, dated 24th August 1897).

Local Allowance.—The Sub-Inspector on the Lower Palnis who drew a local allowance has been dispensed with (G.O., Mis. No. 1772, Revenue, dated 25th April 1898).

Charge Allowance.—As usual no separate provision is made. The allowance is paid out of savings under salary of Inspectors and the Actuals are included under salary of Assistant Inspectors.

Establishment for the better control of Distilleries.—This scheme is in the interests of the revenue, though it cannot be positively asserted that it will at once produce an increase equal to its cost. To the main items the sanction of the Secretary of State is alone awaited. The men have been trained and their training will be wasted if they are returned to ordinary duty. Provision is made for the introduction of the scheme from 1st January 1899.

For laboratory work under the Abkári Deputy Commissioner.—The Abkári Deputy Commissioner has, at present, one Clerk and no Laboratory Assistants. His laboratory plant has arrived and been set up. If it is not to stand idle he must be given a proper staff. Government is being addressed separately as to the details. Meanwhile the provision originally made is retained.

Muttupet factory.—The same provision is made as in the previous year.

Inspectors.—The number is reduced by one from 1st October 1898 on account of the reduction in the number of circles in the Salem district (*vide* G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

Assistant Inspectors.—G.O., Mis. No. 2465, Revenue, dated 7th June 1898, sanctions two additional Assistant Inspectors for the Salem district, and G.O., Mis. No. 2037, Revenue, dated 9th May 1898, an additional Assistant Inspector for the Tondiarpet Store-house.

Sub-Inspectors.—The changes in the grading are due to the re-transfer of the Orissa Establishments (*vide* G.O., Mis., No. 495, Revenue, dated 31st January 1898).

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—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.
		Establishment—								
		Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
			3,000				3,000			
1	1	Clerk (200—10—250)	1,800				1,800			
1	1	Clerk (100—10—150)								
30	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	26,820		59,957		26,820		58,521	
93	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)	28,380				28,380			
		Servants—								
1	1	Jemadar (17½)	210				210			
1	1	Pressman (15)	180				180			
14	14	Muchis (14), (10), 12 (8)	1,440				1,440			
17	17	Duffadars 17 (10)	2,040		13,471		2,040		13,218	
9	9	Attenders 7 (10), 2 (12)	1,128				1,128			
109	109	Peons, &c., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)	9,180				9,216			
			74,178		73,428		74,214		71,739	
				74,178		73,428		74,214		71,739
		Establishment in the Chemical Examiner's Office for Salt Tests—								
			780				720			
1	1	Assistant (60—5—90)	540				540			
1	1	Assistant (30—3—45)		1,320		1,295		1,260		1,333
		Circle and Factory Establishments (including Boat Establishments)—								
308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10)	78,084		74,001		77,964		68,788	
2	2	Engine Drivers (30)								
		Circle and Factory Establishments (including Boat Establishments)—								
7,481	7,468	Servants— Jamadars 109 (15), 152 (12). Duffadars 245 (10), 276 (9). Peons, &c., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4)	6,39,540		6,19,713		6,40,056		5,95,027	
51	51	Saltpetre Amins 25 (15), 26 (12)	8,244		7,242		8,244		6,201	
196	198	Fish-curing Establishment— Jamadars 2 (15), 13 (12) Duffadars 17 (10), 74 (9) Peons 8 (8), 59 (7), 24 (6), (5)	19,776		19,630		19,572		16,996	
		Temporary Establishment—								
		Factory and Preventive	68,974		51,976		66,267		43,147	
		Fish-curing	3,951		4,027		4,041		4,038	
		Local Allowance—								
446	476	Peons 179 (2), 270 (1), 24 (½)	10,038		7,968		8,874		6,514	
173	245	Petty Officers 3 (1) Temporary Peons, six months 36 (3), 70 (2), 139 (1)								
				8,28,607		7,84,557		8,25,018		7,40,711
		Purely Abkári Establishments (Permanent)—								
		Board's Office—	2,400		2,400		2,400		2,299	
1	1	Clerk (150—10—200)								
5	5	Clerks (75), (35), (30), (25), (20)	2,220		2,165		2,220		2,095	
1	1	Servant (10)	120		120		120		99	
		Establishment in the Collectorates—								
267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15)	51,960		51,236		53,100		48,420	
42	37	Servants 37 (6)	2,664		2,567		3,024		1,784	
14	14	Temporary Servants 14 (5)	840		780		840		666	
		Distillery Establishment, Presidency—								
109	109	Servants— Jemadars 21 (12) Peons 21 (8), 62 (7), 5 (6)	10,608		7,856		10,608		3,738	
				70,812		67,124		72,312		59,101
		Carried over		9,74,917		9,26,404		9,72,804		8,72,884

EXPLANATORY REMARKS.

Establishment in the Chemical Examiner's Office.—No allowance has been made either for altering the grading of the two Assistants as proposed by the Chemical Examiner, or for transferring one of them to the Abkári Deputy Commissioner's Office as proposed by the Board. The alternative proposals are before Government.

Circle and Factory Establishments.—The provision for the full sanctioned strength accounts for the excess of the budgets over the accounts and the revised estimate.

Saltpetre Amins.—A lump provision is made as usual. The full sanctioned strength has not been entertained in either of the past two years.

Temporary Establishment.—The shortfall in the revised estimate is due to the absence of manufacture in certain factories.

Distillery Establishment.—The sanctioned strength under peons and Petty Officers has not been worked up to.

Commissioner's Deputy Commissioners' and Assistant Commissioners' Establishments—Servants.—One sweeper has been added for the Abkári Deputy Commissioner's office under G.O., Mis. No. 1807, Revenue, dated 25th April 1898, and one lascar transferred from the Board's Office to the Tondiarpet Store House (G.O., Mis., No. 2037, Revenue, dated 9th May 1898), is shown under Circle Establishments.

Circle and Factory Establishments.

Clerks.—Three clerks in the Vattanam, Tuticorin and Tanjore Circles have had their pay raised (G.O., Mis. No. 821, Revenue, dated 17th February 1898), and the redistribution of the Circles in the Salem district (G.O., Mis. No. 2465, Revenue, dated 7th June 1898), reduces the pay of two clerks.

Servants.—G.O., Mis. No. 4225, Revenue, dated 13th August 1897, revises the grading of Petty Officers in the Circles of the Bellary and Anantapur Districts.

G.O., Mis. No. 6116, Revenue, dated 26th November 1897, sanctions the regrading of the peons of the Merkanam Circle and a reduction of 4 hands.

G.O., Mis. No. 208, dated 15th January 1898, increases the strength of the Penukonda Circle by 3 hands.

In consequence of the re-arrangement of the posts round the Calingapatam factory and its extension (G.O., Mis. No. 390, Revenue, dated 25th January 1898), there is a net reduction of 2 hands.

G.O., Mis. No. 688, Revenue, dated 10th February 1898, sanctions a net reduction of 13 Petty Officers and peons in the Coimbatore Circle as a result of the re-distribution of the preventive force.

The pay of one peon of the South Trichinopoly Circle was raised in G.O., Mis. No. 821, Revenue, dated 17th February 1898, from Rs. 6 to Rs. 8.

G.O., Mis. No. 2037, Revenue, dated 9th May 1898, sanctions the transfer of one lascar from the Board's Office to the Tondiarpet Store-house.

There was a net addition of 2 hands in consequence of the re-distribution of the Circles in the Salem District (G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

G.O., Mis. No. 2738, Revenue, dated 28th June 1898, sanctions the addition of 3 hands for the better guarding of the Negapatam pans.

G.O., Mis. No. 5356, Revenue, dated 14th October 1897, approves a net reduction of 3 hands in connection with the arrangements made for the introduction of the tree-tax system into the 26 agency villages of the Golgonda taluk of the Vizagapatam District.

Fish curing establishments.—Two Petty Officers have been transferred from the temporary to the permanent list and one third-grade peon has been substituted for a second-grade peon (G.O., Mis. No. 2923, dated 12th July 1898).

Temporary establishments.—In addition to the usual factory and preventive establishments provision has been made for three Assistant Inspectors to supervise the Oriental Salt Company's operations and for one to supervise sifting at Cheyur (G.O., Mis. No. 2851, Revenue, dated 7th July 1898) with a staff of menials attached to each. As the cost of these special establishments is recoverable from the parties concerned, provision is made for these in the regular budget instead of in Appendix as ordered in G.O., No. 792, Financial, dated 14th September 1898.

Local allowance.—(Permanent hands).—One petty officer and four peons in the Lower Palnis and two peons in the Vayalur Circle who drew local allowance have been done away with (G.Os., Mis. No. 1772, Revenue, dated 25th April 1898, and No. 349, Revenue, dated 18th May 1897), and the allowance has been newly granted to 37 men in the Vattanam and Mutturagunadapatnam factories (G.O., Mis. No. 3078, Revenue, dated 21st July 1898).

(Temporary hands).—Thirty-six temporary peons in the factories above-mentioned and 36 in the Javadi Hills have been newly granted the allowance (G.Os., No. 3078, Revenue, dated 21st July 1898, and Mis. No. 3357, Revenue, dated 13th August 1898).

Purely Abkári establishments in the Collectorates.—Fifteen additional hands for the Gódávari district included in the budget for 1898-99 were not sanctioned (G.O., No. 658, Revenue, dated 30th July 1897). An additional clerk has been sanctioned for each of the Gánjám and Vizagapatam districts in G.Os., Mis. Nos. 687, Revenue, dated 10th February 1898, and 3311, Revenue, dated 10th August 1898.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*cont.*

	Numbers. 1898-99.	Numbers. 1899-1900.		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 .		9,74,917		9,26,404		9,72,804		8,72,884
			Additional Establishments proposed in the budget 1898-99, but not entertained—								
			Permanent—								
			For a new factory at Muttupet—								
Establishment—contd.	1	...	Assistant Inspector 1 (150) .					1,800			
	4	...	Sub-Inspectors (average salary) Rs. (43)					2,064			
	1	...	Clerk shroff (15) . . .					180			
	2	...	Jemadars (15), (12) . .					324			
	3	...	Duffadars 1 (10), 2 (9) . .					336			
	18	...	Peons 2 (8), 5 (7), 11 (6) . .					1,404			
			For the better control of distilleries.	...		...		28,000			
			Temporary—								
	20	...	For the Muttupet Factory Peons 20 (6) for 6 months . .	...		...		720			
			Famine batta	...		250		...	34,828		
				...	...		250		...		10,925
					9,74,917		9,26,654		10,07,632		
			Deduct—Probable Savings .		*39,917*		*38,654*		*84,632*		
					9,35,000		8,88,000		9,23,000		8,83,809
			Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—								
...	3		Clerks 3 (30) for the 3 Distillery Circles . . .	1,080		180		...		...	
...	3		Petty Officers 3 (10) . . .	360		...		...		...	
			Orderlies of the Distillery Inspectors—								
...	9		Peons 3 (8), 3 (7), 3 (6) .	756		126		...		...	
			Additional Establishments proposed or likely to be sanctioned—								
...	1		Clerk Shroff (15) for a new factory at Muttupet . .	180		...		...		...	
			Servants—								
			For laboratory work under the Abkári Deputy Commissioner—								
...	1		Attender (15) . .	180		45		...		...	
			For a new factory at Muttupet—								
...	2		Jemadars (15), (12) . .	324		...		...		...	
...	3		Duffadars (10), 2 (9) . .	336		...		...		...	
...	18		Peons, 2 (8), 5 (7), 11 (6). .	1,404		...		...		...	
				4,620		351		...		...	
			Temporary—								
			For the Muttupet factory—								
...	20		Peons 20 (6) for 6 months .	720		...		...		...	
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—	5,340							
			Clerk, (25)	*480*		*80*		...		...	
			Peons, (7), (8) . . .								
				4,860		271		...		...	
			Add for rounding ,	40		29		...		...	
					4,900		300		...		...
			TOTAL, ESTABLISHMENTS.		9,39,900		8,88,300		9,23,000		8,83,809

EXPLANATORY REMARKS.

Famine Batta.—Provision is made for payment of arrears still due.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—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.
Allowances—	Travelling Allowance of Officers	1,34,100		1,34,100		1,30,000		1,33,701	
	Travelling Allowance of Establishments	900		900		900		540	
	Horse Allowance 5 (15)								
	TOTAL ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241
Supplies and Services—	Registration Charges	4,000		3,560		4,000		2,885	
	Law Charges	1,000		1,000		1,000		292	
	Rewards	1,20,000		1,20,000		1,15,000		93,906	
	Cost, Freight, etc., of Spirits	1,000		1,000		500		1,049	
	Charges for destroying Salt	1,000		750		500		770	
	Remittance Charges	1,010		1,000		1,000		917	
	Charges for examining Salt Heaps	4,000		4,000		4,500		3,364	
	Boat Charges	900		930		500		881	
	Arms, Accoutrements and Ammunition	8,000		2,000		3,000		2,653	
	Medical Charges	1,700		1,000		1,000		2,828	
	Purchase, Repair and Carriage of Tents	20,000		19,000		20,000		18,280	
	Petty Works of Construction	1,27,500		1,42,580		1,20,080		91,217	
	Cost of Treasure Bags	100		100		100		77	
	Stencil Plates	250		300		250		322	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	30		30		30		25	
	Atlas Sheets	50		200		50		...	
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,102	
	Purchase of Paints	7,500		7,500		8,000		6,658	
	Cost and Despatch of Gunny-bags	4,000		4,850		4,250		8,263	
	Overtime Fees	1,700		1,800		1,500		1,770	
	Carriage of Stores	6,000		5,200		7,500		3,668	
	Charges for Copying Judgments	120		120		120		80	
	Batta to Prisoners	300		300		350		286	
	Batta to Witnesses	400		400		600		341	
	Conveyance of Contraband Articles	200		200		200		154	
	Steam Launch Charges	50		50		50		47	
	Fish-curing Sundries	400		400		400		265	
	Other Items	4,000		3,000		3,880		4,221	
			3,30,220		3,36,220		3,13,370		2,59,928
	PROVINCIAL.								
	EXCISE LICENSEES' WORKS.								
	Petty Construction and Repairs	58,000		50,000		56,000		19,385	
			58,000		50,000		56,000		19,385
	TOTAL, SUPPLIES AND SERVICES		3,88,220		3,86,220		3,69,370		2,79,313
Contingencies—	Purchase of European Articles each costing less than Rs. 5	600		300		300		232	
	Purchase of European Articles each costing not less than Rs. 5	5,200		7,620		1,400		956	
	Purchase of Country Articles each costing less than Rs. 50	5,000		3,600		3,600		6,072	
	Purchase of Country Articles each costing not less than Rs. 50	200		220		700		113	
	Purchase of Books	150		150		150		192	
	Purchase of Periodicals	50		60		50		30	
	Subscription to Newspapers	550		550		300		548	
	Landing and Shipping Charges	150		150		150		214	
	Petty Repairs	2,500		2,100		2,000		3 969	
	Repairs to Machines and Instruments	1,000		800		1,000		744	
	Repairs to Furniture	31,000		30,000		30,000		30,762	
	Liveries and Clothing of Servants	1,500		1,500		500		1,405	
	Peons' Belts and Badges	12,500		12,500		12,500		11,366	
	Carriage of Stationery and Records	350		350		350		370	
	Cloth for Records	300		300		* ...		287	
	Record Racks, Boards, &c.	100		100		100		20	
	Table Cloth	150		150		150		580	
	Office Scales and Weights								
	Carried over		61,900		60,450		53,250		57,860

Average for the last 3 years.	Accounts. 1897–98.	1896–97.	1895–96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
1,19,923	1,33,701	1,22,039	1,04,030	*Travelling Allowance.*—One Deputy Commissioner has already exceeded his allotment for the current year and other officers are expected to do so. Hence the increase.
540	540	...	...	
...	1,34,241	1,22,039	1,04,030	
3,696	2,885	3,845	4,358	
277	292	73	466	
1,11,019	93,906	1,09,188	1,29,962	*Rewards.*—The actuals for five months amount to Rs. 58,975. Rewards under the new ganja rules have to be provided for.
1,049	1,049	...	5	*"Cost, Freight, &c., of Spirits".*—Provides for charges other than cost of liquor connected with the amani management of the excise tracts of the South Canara district.
1,007	770	2,175	76	
951	917	1,071	866	*Charges for destroying Salt.*—Includes provision for destroying old and unsaleable Government salt.
3,701	3,364	3,814	3,924	
495	881	255	348	*Arms, Accoutrements and Ammunition.*—Provision is made for additional carbines so as to provide one for each permanent factory peon and for altering the sighting of a proportion of those now in use.
2,687	2,653	2,292	3,116	
1,700	2,828	808	1,463	
19,357	18,280	19,146	20,646	*Petty Works of Construction.*—The Budget and Revised Estimates for 1898–99 include provision on account of the sand spit plantation establishment. A provision of Rs. 22,500 for the construction of three distilleries on the West Coast is included in the Revised Estimate.
84,904	91,217	68,014	95,483	
80	77	92	72	
201	322	50	230	
13,607	13,607	13,607	13,607	*Compensation to the Madras Municipality for withholding Liquor Tax.*—The grant of a larger amount is under the consideration of Government.
19	25	23	8	
...	...	...	...	
1,092	1,102	1,365	809	
6,696	6,658	6,136	7,294	
5,401	8,263	3,685	4,255	
1,756	1,770	2,073	1,424	
6,308	3,668	7,145	8,112	
78	80	123	32	
278	286	207	340	
466	341	461	596	
211	154	297	181	
102	47	157	...	
472	265	756	395	
4,375	4,221	1,397	7,508	*Other items.*—Includes sifting charges and charges for making sieves hitherto separately provided for.
37,572	19,385	39,338	53,994	*Excise Licensees' Works.*—Decrease in the revised estimate is due to absence of manufacture in certain factories.
...	2,79,313	2,87,593	3,59,570	
6,267	232	5,022	6,407	*Purchase of Europe and Country Articles.*—Separate details for the four heads for 1895–96 and 1896–97 are not available. as the charges were not separately shown in the accounts of those years. The increases are due chiefly to purchases of scientific apparatus, etc., for the Abkári Deputy Commissioner.
	956			
	6,072			
	113			
154	192	118	153	
35	30	...	40	
547	548	201	893	
160	214	146	120	
2,616	3,969	1,582	2,298	
826	744	860	875	
29,500	30,762	30,310	27,429	
1,178	1,405	1,923	206	
11,494	11,366	11,114	12,002	
339	370	313	335	* *Cloth for Records.*—The budget provision for this head is included in the grant made under "Miscellaneous." Information as to the expenditure in 1895–96 is not available, as the charges were not separately shown in the accounts of that year.
276	287	265	...	
28	20	37	...	
408	580	...	237	
...	57,860	51,891	50,995	

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—**Salaries, Establishments and Contingencies**—*contd.*

	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	61,300		60,450		53,250		57,860	
Contingencies—contd.	Advertisements	500		500		500		605	
	Tolls	100		100		100		40	
	Supply of Drinking Water	500		500		200		374	
	Hot and Cold Weather Charges	500		500		500		416	
	Postage Charges	31,500		31,500		30,750		31,387	
	Telegraph Charges	2,200		2,200		2,200		2,873	
	Rents, Rates and Taxes	9,300		9,150		9,300		8,896	
	Binding Charges	500		500		500		456	
	Packing Charges	600		600		600		563	
	Lighting Charges	4,200		4,200		4,200		3,822	
	Petty Carriage and Cooly Charges	1,700		1,700		1,700		1,648	
	Gum, Paste, etc.	800		800		750		1,186	
	Unforeseen Expenses	1,580		1,580		1,580		1,121	
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast,	70,000		...		...		...	
	TOTAL CONTINGENCIES		1,85,280		1,14,280		1,06,230		1,11,247

DETAILED ACCOUNT No. 5B.—SALT.—**Salt Purchase and Freight.**

SUMMARY.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT	5,43,600		2,74,600		4,41,000		3,55,624	
DETAILS.								
Freight and other Charges for Export and Import of Salt	31,500		31,000		31,000		32,497	
Charges for Conveying Salt to French Government	11,000		6,000		6,000		1,219	
Charges for Conveying Salt for Fish curing purposes	13,000		13,000		14,000		12,845	
Purchase of Salt (Manufacturer's Share)	3,27,400		1,22,100		2,48,000		2,15,686	
Purchase of Salt for Fish-curing Purposes	2,000		2,000		1,800		2,937	
Charges for Conveying and Storing Salt	89,000		40,600		65,500		51,086	
Purchase of Salt-weighing Machines	3,000		1,000		6,500		597	
Cost of gathering Spontaneous Salt	5,000		700		5,000		...	
Petty Works for Manufacture and Storage of Salt	57,000		53,500		58,500		28,919	
Sundry Miscellaneous Charges	4,700		4,700		4,700		6,838	
TOTAL		5,43,600		2,74,600		4,41,000		3,55,624

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,87,000		28,45,600		30,17,000	
Deduct—						
Salt Charge on account of Licensees' Works	*58,000*		*50,000*		*56,000*	
Salt Purchase and Freight	*5,43,600*		*2,74,600*		*4,41,000*	
Remainder	26,85,400		25,21,000		25,20,000	
Two-fifths debitable to "7. Excise." { Imperial Share—three-fourths.	*8,05,620*		*7,56,300*		*7,56,000*	
Two-fifths debitable to "7. Excise." { Provincial Share—one-fourth.	*2,68,540*		*2,52,100*		*2,52,000*	
Three-fifths debitable to "5. Salt"	16,11,240		15,12,600		15,12,000	
Imperial Proportion—three-fourths	12,08,430		11,34,450		11,34,000	
Add—Salt Purchase and Freight	5,43,600		2,74,600		4,41,000	
Imperial Proportion debitable to "5. Salt"	17,52,030		14,09,050		15,75,000	
Provincial Proportion—one-fourth	4,02,810		3,78,150		3,78,000	
Add—Licensees' Works	58,000		50,000		56,000	
Provincial Share debitable to "5. Salt"	4,60,810		4,28,150		4,34,000	
Total debitable to "5. Salt"	22,12,840		18,37,200		20,09,000	
Total debitable to "7. Excise"	10,74,160		10,08,400		10,08,000	
Total Imperial Share	25,57,650		21,65,350		23,31,000	
Total Provincial Share	7,29,350		6,80,250		6,86,000	
GRAND TOTAL		32,87,000		23,45,600		30,17,000

Average for the last three years.	Accounts, 1897-98.	Accounts, 1896-97.	Accounts, 1895-96.	EXPLANATORY REMARKS.
Rs.	Rs.	Rs.	Rs.	
...	57,860	51,891	50,995	
338	605	198	210	
33	40	27	...	
226	374	206	97	
424	416	471	384	
28,772	31,387	30,323	27,605	
2,127	2,873	1,735	1,772	
7,838	8,896	7,297	7,321	
424	456	454	361	
593	563	519	696	
4,129	3,822	4,594	3,970	
1,917	1,648	1,565	2,538	
776	1,186	1,011	130	
903	1,121	1,526	63	
...	1,11,247	1,01,817	96,142	

Freight and other charges for Export and Import of Salt.—Provision is made as usual for charges connected with supply to the fish-curing yards on the West Coast.

Charges for conveying Salt for French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year, nor is it probable that those on account of more than two indents will be made in 1898-99. Provision is therefore made for payment for those in 1899-1900.

Purchase of Salt (Manufacturer's Share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. In the ensuing year provision is made for manufacture in the Ennore and Vayalur circles and the Karambalam extension and for increased manufacture in Ganjam.

Charges for Conveying and Storing Salt.—Includes wharfage fees for transport to the Madras Depot and charges for re-covering heaps. The charges vary with the quantity of salt taken into store.

Purchase of Salt-weighing Machines.—Five new machines are provided for.

Cost of gathering Spontaneous Salt.—Provides for manufacture at Pandraka. The manufacture in the current season was a failure. Hence the decrease in the revised estimate.

Petty Works for Manufacture and Storage of Salt.—Includes expenditure on salt gollahs on the West Coast. The fall in the revised estimate is due to decreased expenditure in the Chingleput Sub-Division, owing to absence of manufacture partly counterbalanced by increased expenditure in the Chicacole and Calicut Sub-Divisions.

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1899–1900.	Revised Estimate, 1898–99.	Budget Estimate, 1898–99.	Accounts, 1897–98.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 12) . . .	10,74,160	10,08,400	10,08,000	9,70,017
District Executive Establishment	1,000	1,000	1,000	509
TOTAL .	10,75,160	10,09,400	10,09,000	9,70,526
IMPERIAL SHARE—THREE-FOURTHS .	8,06,370	7,57,050	7,56,750	7,27,894
PROVINCIAL SHARE—ONE-FOURTH .	2,68,790	2,52,350	2,52,250	2,42,632

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