

7/12/12

[B
8]

Entered in the Register of
Re-Appropriations.

as per A. 6. 12. 1899.
nil A. 6. 12. 1899.
for B C. 6. 12. 1899.

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 1312

DATED 30-11-88

INDEXED.

11/13

[Despatch Abstract.]

Budget estimates

Passing orders on the
of charges under 5 salt & 7 excise for
1900 - 1901.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
225/00							

Government {1899} of Madras. FINANCIAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 1312, 30th November 1899.

NOVEMBER.

Budget Estimates.

Passing orders on the — of charges under 5. SALT and 7. EXCISE for 1900-1901.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue (Separate Revenue), No. 248, dated 27th September 1899.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5173, dated 18th November 1899.

ORDER—No. 1312, Financial, dated 30th November 1899.

The Board's estimates of charges under 5. SALT and 7. EXCISE are accepted with the modifications shown below:—

BUDGET ESTIMATE FOR 1900-1901.

(i) 5-A SALT—*Establishments*.—Having regard to the actuals of 1898-99, the Government considers that the provision may be reduced to 8.93 lakhs.

(ii) *Ibid*.—The provision for the "General Advance of the Department" will be allowed, but particulars of the schemes which the Board has in contemplation for this purpose should be reported for entry in the budget.

(iii) *Ibid*.—*Supplies and Services—Rewards*.—The actuals during the last three years did not exceed 1.15 lakhs. The Board's estimate will accordingly be reduced by Rs. 5,000.

2. The charges on account of the working of the "amani" scheme referred to in the second of the papers read above should be shown under "Supplies and Services" and not under "Contingencies"—*vide* Rule 75-A of the Budget Rules.

3. The following points should receive attention in future budgets:—

(i) The salaries of officers to whom exchange compensation allowance is provided should be noted—*vide* Rule 62 of the Budget Rules.

(ii) Data should be furnished for the lump provision under "Temporary Establishment—Factory and Preventive."

(True Extract.)

G. STOKES,
Chief Secretary.

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

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,84,000	3,98,000	4,44,000	2,29,875
SHARED.					
Salaries, Establishments and Contingencies	5A	26,05,000	26,33,000	26,69,000	25,03,875
Deduct—Amount chargeable to "7.—Excise"		10,30,000	10,34,000	10,45,000	9,91,676
		15,85,000	15,99,000	16,24,000	15,11,999
IMPERIAL SHARE		11,47,000	11,63,000	11,75,000	11,15,636
PROVINCIAL SHARE		4,38,000	4,36,000	4,49,000	3,96,363
TOTAL †		21,79,000	19,97,000	20,68,000	17,41,874
IMPERIAL		17,41,000	15,61,000	16,19,000	13,45,511
PROVINCIAL		4,38,000	4,36,000	4,49,000	3,96,363

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

† *Vide* Distribution Note below.

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

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
MADRAS—				
SALARIES	10,60,000	10,50,000	10,05,000	10,39,128
ESTABLISHMENT	8,92,500	9,00,000	9,56,500	8,78,913
ALLOWANCES	1,39,000	1,37,000	1,35,000	1,33,075
SUPPLIES AND SERVICES	3,99,800	4,32,800	4,57,820	3,39,549
CONTINGENCIES	1,13,700	1,13,200	1,14,680	1,13,010
TOTAL	26,05,000	26,33,000	26,69,000	25,03,875

EXPENDITURE.

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

Numbers.	DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MADRAS.								
	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		37,911		38,160		42,601	
4	4 Deputy Commissioners 3 (1,200—40—1,400), (800—25—1,000)	18,662		21,431		17,740		17,318	
13	* 13 Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	57,080		54,037		56,920		55,714	
77	81 Inspectors 11 (400), 18 (350), 22 (300), 30 (250)	96,000		98,587		96,000		92,164	
109	100 Assistant Inspectors, '33 (175), 34 (150), 33 (125)	2,97,600		2,54,100		2,83,200		2,20,631	
786	791 Sub-Inspectors 68 (70), 102 (60), 147 (50), 196 (40), 278 (30)	1,80,000		1,92,474		1,95,900		2,24,944	
33	38 Exchange Compensation Allowance—Commissioner; Secretary to Commissioner; 4 Deputy Commissioners; 10 Assistant Commissioners; 11 Inspectors; 11 Assistant Inspectors	4,12,920		3,84,649		4,08,840		3,57,703	
	Provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors and for probable employment of officers entitled to the allowance	15,490		21,142		26,907		20,452	
11	10 House-rent Allowance—Assistant Commissioners 10 (46—2—6)	...		...		4,000		...	
8	14 Local Allowance—Inspectors 3 (50); Assistant Inspectors (35), 2 (25); Sub-Inspectors 7 (15), (10)	5,539		6,045		5,720		5,717	
6	6 Temporary Sub-Inspectors, six months, 6 (20)	4,200		3,019		1,620		1,484	
		720		720		720		400	
		11,26,351		10,74,115		11,35,727		...	
	Deduct—Probable Savings	66,351		24,115		1,52,727		...	
		10,60,000		10,50,000		9,83,000		10,39,128	
	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			
5	Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)					2,400			
17	Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)					8,760			
	Carried over		10,60,000		10,50,000	21,960	9,83,000		10,39,128

* Excludes one Assistant Commissioner on Rs. 700 shown under 9 CUSTOMS.
† Provision for these is made in the regular Budget *supra*.

EXPLANATORY REMARKS.

Commissioner—*Vide* explanation under 18. General Administration, Board of Revenue, &c.

Secretary.—The revised estimate includes the pay of the permanent Secretary at Rs. 1,620 from 3rd January 1900 and the privilege leave allowance of Acting Secretary Mr. Todhunter. The budget estimate provides for the pay of the permanent Secretary at Rs. 1,620.
Deputy Commissioners.—The decrease in the revised estimate is due to its providing only for the salary of acting officers in the Central and Southern Divisions. The increase in the budget estimate over the revised and the sanctioned estimates is due to the provision of salary of permanent incumbents from 3rd January 1900 in the Central Division and from 20th June 1900 in the Southern Division.

Assistant Commissioners.—The pay and deputation allowance of the officer on special duty for the compilation of the manuals accounts for the increase in the revised estimate.
Inspectors.—The increase in the budget estimate for 1900-1901 is due to the provision made for the additional officers of this class sanctioned for distilleries. The variation between the revised and the sanctioned estimates is due to the abolition of the Siddhavattam and Aska Circles and to Assistant Inspectors being in several cases placed in charge of circles with a charge allowance.
Assistant Inspectors.—Charge allowances are included; hence the variation between the accounts and the sanctioned and revised estimates. The decrease in the budget and revised estimates as compared with the sanctioned estimate is due to the reduction in the number of officers of this class.

Sub-Inspectors.—The decrease in the revised estimate and in the actuals is due to the full sanctioned strength not being worked up to.
Exchange Compensation Allowance.—The decrease in the budget estimate as compared with the revised and sanctioned estimates and accounts for 1898-99 is due to the latter including provision for arrears payments to certain officers whose claims to the allowance were settled in December 1898 *vide* G.O., No. 1150, dated 2nd December 1898, and to the provisional rates allowed for the budget of 1899-1900 being 7½ per cent. against 6½ per cent. for 1900-1901.

House-rent Allowance.—House-rent allowance is provided for the Assistant Commissioner, Chingleput Sub-division, as his head-quarters have been removed to Madras as a temporary measure. The quarters for the Third Assistant Inspector, Tuticorin Circle, having been completed, that officer ceased to draw the allowance from 1st April 1899. The decrease in the budget estimate for 1900-1901 is due to the provision of quarters for the Assistant Commissioner, Negapatam Sub-division.

Local Allowance.—Adding the provision made separately below for the three Distillery Inspectors and the two Distillery Assistant Inspectors to the sanctioned estimate, the variation between the budget, the revised and the sanctioned estimates is only slight. The decrease in the revised estimate is due to the Distillery Officers entitled to the allowance having taken up their appointments only from August 1899.

Inspectors.—The increase in number is due to the appointment of three Inspectors for the three distillery circles (G.O., No. 359, Revenue, dated 6th June 1899) and to the addition with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898, of the Inspector given up in connection with the amalgamation of the circles in the Salem District.

Assistant Inspectors.—There is a net decrease of nine as shown below:—

Reductions.
The one Assistant Inspector added in the last budget with reference to G.O., Mis. No. 2465, Revenue, dated 7th June 1898, has now been deducted with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898 ... 1
Re-arrangement of the Krishnapatnam Circle and the abolition of the Vayalur Circle—G.O., Mis. No. 1231, Revenue, dated 24th March 1899 ... 3
Re-arrangement of the circles of the Cuddapah District—G.O., Mis. No. 903, Revenue, dated 3rd March 1899 ... 1
Re-arrangement of the distillery staff—G.O., No. 605, Revenue, dated 8th September 1899 ... 4
Abolition of the Palmaner Tree-tax Assistant Inspector—G.O., No. 349, Revenue, dated 1st June 1899 ... 1
Abolition of the Cochin Frontier, No. II Circle—G.O., No. 450, Revenue, dated 13th July 1899 ... 1
Addition.
For the laboratory under the Deputy Commissioner of Abkari—G.O., Mis. No. 2043, Revenue, dated 7th June 1899 ... 1
Re-arrangement of the Ganjam and Aska Circles—G.O., No. 203, Revenue, dated 24th March 1899 ... 1
Sub-Inspectors.—There is a net increase of five as shown below:—
An addition of seventeen on account of distilleries—G.O., No. 359, Revenue, dated 6th June 1899.
A reduction of eleven in consequence of the re-arrangement of certain circles of the Nellore and Chingleput Districts sanctioned in G.O., Mis. No. 1231, Revenue, dated 24th March 1899.
A reduction of five in consequence of the re-arrangement of the circles of the Cuddapah District sanctioned in G.O., Mis. No. 903, Revenue, dated 3rd March 1899.
An addition of four on account of warehouses sanctioned in G.O., No. 605, Revenue, dated 8th September 1899.
An addition of two for laboratory work under the Deputy Commissioner of Abkari sanctioned in G.O., Mis. No. 2043, Revenue, dated 7th June 1899.
A reduction of one in connection with the re-arrangement of the Ganjam and Aska Circles—*vide* G.O., No. 203, Revenue, dated 24th March 1899.
A reduction of one on account of the closure of Block C of the Vedá-ranniyam factory included in the proposition statement submitted with Board's Proceedings, Mis. No. 3564, dated 9th September 1899.
A net reduction of two in connection with the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier, No. I Circle, sanctioned in G.O., No. 450, Revenue, dated 13th July 1899.
An addition of two in connection with the revision of the establishment for fish-curing yards—*vide* G.O., No. 532, Revenue, dated 8th August 1899.

EXPENDITURE.

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

	Numbers.		MADRAS—contd. SALARIES—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—contd.			Brought forward		10,60,000		10,50,000	21,960	9,83,000		10,39,128
			Additional Establishment—								
			For laboratory work under the Abkari Deputy Commis- sioner—								
	1	...	Assistant Inspector (175).	...		...		2,100			
	1	...	For a new factory at Muttu- pet—								
	4	...	Assistant Inspector (150).	...		...		1,800			
			Sub-Inspectors (average pay Rs. 43)	...	(a)	...		2,064			
			Deduct—Probable Savings on account of the probable aboli- tion of the Nellikuppam In- spector (250) and 5 Sub-Inspe- ctors costing Rs. 240 per mensem.					27,924			
			Deduct—For rounding					5,880			
			TOTAL, SALARIES		10,60,000		10,50,000		22,000		10,39,128
Establishment—			ESTABLISHMENT.						10,05,000		
			Commissioner's, Deputy Commis- sioner's and Assistant Commis- sioner's Establishments—								
	1	1	Clerk (200—10—250)		3,000						
	1	1	Clerk (100—10—150)		1,800			3,000			
	30	29	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 5 (60)		26,100			1,800			
	93	95	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 24 (20), 14 (15)		28,860	59,400		26,820		59,793	
			Servants—					28,380			
	1	1	Jemadar (17½)		210						
	1	1	Pressman (15)		180			210			
	14	14	Muchis (14), (10), 12 (8).		1,440			180			
	17	17	Duffadars 17 (10)		2,040			1,440			
	9	10	Attenders (15), 7 (10), 2 (12)		1,308	14,275		2,040		14,222	
	109	109	Peons, etc., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)		9,180			1,128			
			Establishment in the Chemical Examiner's Office for Salt Tests—			74,118		9,180	74,178		74,015
	1	1	Assistant (60—5—90)		840			780			
	1	...	Assistant (30—3—45)		...	840		540		1,260	
			Circle and Factory Establishments (including Boat Establishments)—						1,320		
	308	298	Clerks 2 (50), (40), 2 (35), 52 (30), 59 (25), 73 (20), 93 (15), (12), 15 (10)		75,504	72,627		78,084		68,990	
	2	1	Engine Driver (30)								
	7,468	7,315	Circle and Factory Establishments (including Boat Establishments)—								
			Servants—								
			Jamadars 102 (15), 148 (12).								
			Duffadars 237 (10), 264 (9).								
			Peons, etc., 1,060 (8), 2,693 (7), 2,804 (6), 4 (5), 3 (4).		6,26,868	6,12,236		6,39,540		5,96,303	
	51	51	Saltpetre Amins 25 (15), 26 (12)		8,244	7,304		8,244		6,112	
	198	290	Fish-curing Establishment—								
			Servants—								
			Jamadars 2 (15), 12 (12)								
			Duffadars 16 (10), 82 (9)		26,976	19,588		19,776		17,956	
			Peons 17 (8), 74 (7), 87 (6)								
			Temporary Establishment—								
			Factory and Preventive		64,945	52,361		68,974		41,375	
			Fish-curing		...	3,951		3,951		3,630	
			Local Allowance. Permanent hands—								
			Clerks (20), 4 (1½)		312	250					
	476	404	Peons [9 (5), 170 (2), 203 (1), 22 (½)]								
	3	3	Petty Officers 3 (1)		9,576	7,968		10,038		7,553	
	245	250	Temporary Peons, six months, 36 (3), 70 (2), 144 (1)								
			Carried over		8,12,425	7,76,285		8,28,607		7,41,919	
					8,87,383	8,51,035		9,04,105		8,17,194	

EXPLANATORY REMARKS.

Commissioner's, Deputy Commissioner's and Assistant Commissioner's establishments—Clerks.—The net addition of one is made up of the abolition of one clerk on Rs. 60 in the Abkari Deputy Commissioner's office (*vide* G.O., Mis. No. 2043, Revenue, dated 7th June 1899) and of the addition of two clerks, one to each of the Nellore and Calicut Sub-divisional offices (*vide* G.Os., Mis. No. 1231, Revenue, dated 24th March 1899, and Press No. 349, Revenue, dated 1st June 1899.)

Servants.—G.O., Mis. No. 2043, Revenue, dated 7th June 1899, sanctions an attender on Rs. 15 to the office of the Deputy Commissioner of Abkari.

Establishments in the Chemical Examiners office.—The number was reduced by one with reference to G.O., No. 175, Revenue, dated 11th March 1899, and Board's Proceedings, Mis. No. 1588, dated 15th April 1899.

Circle and Factory Establishments—Clerks.—The net reduction of ten clerks and one engine-driver is made up as follows:—A net reduction of six, consequent on the re-amalgamation of the Ennore and Vayalur Circles—*vide* G.O., Mis. No. 1231, Revenue, dated 24th March 1899.

A reduction of three consequent on the re-distribution of the Circles of the Cuddapah district—*vide* G.O., Mis. No. 903, Revenue, dated 3rd March 1899.

The addition of one for the Bezvada Circle, (*vide* G.O., Mis. No. 1265, Revenue, dated 28th March 1899.)

The abolition of the Clerk, Nellikuppam Circle—*vide* G.O., No. 359 Revenue, dated 6th June 1899.

A net reduction of one clerk, consequent on the amalgamation of the Ganjam and Aska Circles (*vide* G.O., Mis. No. 1769, Revenue, dated 15th May 1899.) The abolition, by the same order, of the engine-driver sanctioned for the pumeter.

The abolition of the clerk of the Palmaner Assistant Inspector, (*vide* G.O., No. 349, Revenue, dated 1st June 1899.)

The addition of one clerk-shroff for the Theethandathanam sub-treasury (*vide* G.O., Mis. No. 1894, Revenue, dated 29th May 1899.)

A reduction of one clerk in Cochin Frontier, No. II Circle, and the addition of another in Cochin Frontier, No. I Circle, in connection with the abolition of the former Circle (*vide* G.O., No. 450, Revenue, dated 13th July 1899.)

Servants.—The net reduction of 153 is due to a net reduction of 58, consequent on the re-distribution of certain Circles of the Nellore and Chingleput districts (*vide* G.O., Mis. No. 1231, Revenue, dated 24th March 1899) and of 37 in the Circles of the Cuddapah district (*vide* G.O., Mis. No. 903, Revenue, dated 3rd March 1899.)

A net addition of ten in connection with the revision of establishments in certain Circles of the Southern Division (*vide* G.O., No. 199, Revenue, dated 22nd March 1899.)

The abolition of one in the Manginapuli and the addition of one in the Nizamapatnam Circles (*vide* G.O., Mis. No. 1641, Revenue, dated 3rd May 1899.)

A reduction of 20, as a result of the amalgamation of the Ganjam and Aska circles (G.O., Mis. No. 1769, Rev., dated 15th May 1899.)

A reduction of 41 in consequence of the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier No. I Circles.

An addition of one on account of the opening of a sub-treasury at Theethandathanam (*vide* G.O., Mis. No. 1894, Revenue, dated 29th May 1899); a reduction of two in consequence of the abolition of the Nellikuppam Circle (*vide* G.O., No. 359, Rev., dated 6th June 1899.)

The abolition of the four orderlies of the Palmaner Assistant Inspector (G.O., No. 349, Revenue, dated 1st June 1899.)

A reduction of two in the Konada Circle (*vide* G.O., Mis. No. 3239, Revenue, dated 7th September 1899.)

Fish-curing Establishments.—The increase is due to the lump grant sanctioned in G.O., No. 532, Revenue, dated 8th August 1899.

Temporary Establishments.—As in the previous budget, provision has been made for two Assistant Inspectors to supervise the Oriental Salt Company's operations with a staff of menials attached to each. The cost of these establishments is recoverable from the company.

Local Allowance.—The variation in the number is mainly due to the re-arrangement of the Ennore and Vayalur Circle establishments. Nine men of the Coimbatore Circle have had their allowance raised

from Rs. 2 to Rs. 5 (*vide* G.O., No. 433, Revenue, dated 4th July 1899). G.O., Mis. No. 74, Revenue, dated 27th January 1899, sanctions a local allowance of Rs. 20 per mensem to the Head Clerk of the Ennore Circle and provision has been made for an allowance of Rs. 1-8-0 for each of the four other clerks of the said Circle (*vide* Board's Proceedings, Mis. No. 4106, dated 12th September 1899.)

Circle and Factory Establishments—Clerks and servants.—The decrease in the revised and budget estimates, as compared with the sanctioned estimate, is due mainly to the reduction in the number of these officers.

Temporary establishments—Factory and Preventive.—The short-fall in the revised estimate is due to the absence of manufacture in certain factories. The decrease in the budget as compared with the sanctioned estimate is due mainly to the omission from the former of the provision for an Assistant Inspector for the Cheyur Factory in connection with the sifting operations and of another Assistant Inspector for the supervision of the Oriental Salt Company's operations at Ennore.

Temporary Establishments (Fish-curing).—Owing to the lump grant sanctioned for the fish-curing establishments, no separate provision is made under temporary establishment.

Local Allowance.—The decrease in the revised and budget estimates, as compared with the sanctioned estimate is due to the reduction in the number of men to whom the allowance is granted. The decrease in the revised estimate is due also to the full number of men not having been entertained in certain Circles.

EXPENDITURE.

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

Establishment —contd.	Numbers.		Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.	
	1899-1900.	1900-1901.	Rs.	Rs.	Rs.	Rs.	
			MADRAS—contd.				
			ESTABLISHMENT—contd.				
			Brought forward				
			Rs.	Rs.	Rs.	Rs.	
			8,87,383	8,51,035	9,04,105	8,17,194	
			Purely Abkari Establishments				
			(Permanent)—				
			Board's Office—				
	1	1	2,400	} 4,612	{ 2,400	2,400	
	5	5	Clerk (150—10—200)			2,220	2,163
			Clerks (75), (35), (30), (25), (20)			120	120
	1	1	Servant (10)	119			
			Establishment in the Collectorate—				
	259	260	Clerks (40), 15 (30), 5 (25), 31 (20), 208 (15)	51,555	51,960	50,703	
	37	37	Servants 37 (6)	2,647	2,664	2,513	
	14	14	Temporary Servants 14 (5)	840	840	...	
			Distillery Establishment, Presidency—				
	...	3	Clerks 3 (30)	650	...	...	
	109	97	Servants—				
			Jemadars 5 (12)	} 8,736	10,608	3,516	
			Duffadars 3 (10)				
			Peons 21 (8), 62 (7), 6 (6)				
				70,320	66,609	70,812	
	32	32	For Staff employed in the Board of Revenue Records—				
			Clerks, (250), (70), 5 (50), 2 (30), 3 (25), 2 (15)	10,000	10,000		
			Servants (Attenders) 5 (10), 9 (8), 4 (7)	} 10,620	10,000	10,000	
			For schemes in contemplation for the general advancement of the department.	10,620			
				10,000			
	...		+ For the re-survey of certain Salt Factories	3,500	2,500		
						304	
			Famine batta	...	...	304	
			PLAGUE ESTABLISHMENT.				
	79	*	Peons 5 (8), 60 (7), 14 (6)	...	6,528	...	
			Deduct—For rounding		28		
					6,500		
				9,81,823	9,30,144	9,91,417	
				89,323	30,144	39,817	
			Deduct—Probable Savings	8,92,500	9,00,000	9,51,600	
						8,78,913	
			Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—				
	3		Clerks 3 (30) for the 3 Distil- lery Circles		1,080	360	
	3		Petty Officers (10)				
	9		Orderlies of the Distillery Inspec- tors—		756		
			Peons 3 (8), 3 (7), 3 (6)				
	1		Proposed Additional Establish- ments—				
			Clerk Shroff (15) for a new factory at Muttupet		180		
			Servants—				
			For laboratory work under the Abkari Deputy Commissioner—	*		180	
	1	*	Attender (15)				
			For a new factory at Muttupet—			324	
	2		Jemadars (15), (12)			336	
	3		Duffadars (10), 2 (9)			1,404	
	18		Peons 2 (8), 5 (7), 11 (6)			4,620	
			Temporary—				
			For the Muttupet factory—			720	
	20		Peons 20 (6) for 6 months			5,340	
			Deduct—Probable savings on account of the closure of the Nelli- kuppam Circle—			300	
	1		Clerk (25)			180	
	2		Peons (7), (8)			4,860	
						40	
			Add—For rounding			4,900	
				8,92,500	9,00,000	9,56,500	
			TOTAL ESTABLISHMENTS			8,78,913	

of all Establishments sanctioned since the submission of the last budget, necessary provision has been made in the proper

EXPLANATORY REMARKS.

Distillery Establishments.
The sanctioned strength under petty officers and peons has, as usual, not been worked up to.

Distillery Establishments.
The net decrease of 9 is made up of the addition of three clerks for the distillery Inspectors, and a net reduction of 12 consequent on the re-arrangement of the menial servants required for distilleries and warehouses. (Vide G.Os. No. 359, Revenue, dated 6th June 1899 and No. 605, Revenue, dated 8th September 1899.)

Temporary staff employed in the Board of Revenue records.
G.O., R. No. 1206, Financial, dated 11th September 1899, sanctions the entertainment of 2 clerks on Rs. 30 each, and 3 attenders on Rs. 10 each. This establishment is temporary and will be dispensed with when final orders on the Board's re-organization proposals are received.

† In the Chingleput sub-division sanctioned in G.O., No. 762, Revenue, dated 10th November 1899.

EXPENDITURE.

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

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS—contd.										
ALLOWANCES.										
Allowances—	Travelling Allowance of Officers	1,38,100		1,36,100		1,34,100		1,33,075		
	Travelling Allowance of Establishments.									
	Horse Allowance 5 (15)		900		900		900			
TOTAL, ALLOWANCES			1,39,000		1,37,000		1,35,000		1,33,075	
SUPPLIES AND SERVICES.										
Supplies and Services—	Registration Charges	3,000		2,700		4,000		2,513		
	Law Charges	500		1,500		1,000		5		
	Rewards	1,15,000		1,15,000		1,20,000		1,14,309		
	Cost, Freight, etc., of Spirits	400		400		1,000		407		
	Charges for destroying Salt	1,300		1,000		1,000		1,101		
	Remittance Charges	1,200		1,200		1,010		1,015		
	Charges for examining Salt Heaps	4,000		3,800		4,000		4,117		
	Boat Charges	1,000		1,000		900		1,110		
	Arms, Accoutrements and Ammunition	3,000		3,000		8,000		3,013		
	Medical Charges	1,700		1,700		1,700		1,499		
	Purchase, Repair and Carriage of Tents	19,000		18,000		20,000		18,079		
	Petty Works of Construction	1,30,000		1,27,500		1,27,500		1,26,852		
	Cost of Treasure Bags	100		100		100		52		
	Stencil Plates	300		250		250		304		
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607		
	Mounting Maps	50		30		30		37		
	Atlas Sheets	50		50		50		207		
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,140		
	Purchase of Paints	7,000		7,000		7,500		5,266		
	Cost and Despatch of Gunny-bags	8,000		4,200		4,000		13,566		
	Overtime Fees	1,700		1,700		1,700		1,731		
	Carriage of Stores	4,000		4,000		6,000		3,134		
	Charges for Copying Judgments	200		250		120		273		
	Batta to Prisoners	500		650		300		493		
	Batta to Witnesses	500		300		400		495		
	Conveyance of Contraband Articles	300		350		200		289		
	Steam Launch Charges	50		50		50		22		
	Fish-curing Sundries	400		400		400		348		
	Other Items	540		3,660		3,600		80		
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast	...		35,000		70,000		...		
	For working under amani certain toddy shops in the districts of South Arcot, Trichinopoly and Tinnevely	25,000		35,000		...		...		
	PROVINCIAL.			3,43,800		3,84,800		3,99,820		3,15,064
	Excise Licensees' Works.									
	Petty Construction and Repairs		56,000		48,000		58,000		24,485	
				56,000		48,000		58,000		24,485
	TOTAL, SUPPLIES AND SERVICES			3,99,800		4,32,800		4,57,820		3,39,549
	CONTINGENCIES.									
	Contingencies—	Purchase of Furniture	6,000		6,000		11,550		5,403	
		Purchase of Books	100		20		150		12	
		Petty Repairs	150		150		150		83	
Repairs to Machines and Instruments		4,000		3,500		2,500		4,206		
Repairs to Furniture		1,000		1,000		1,000		931		
Liveries and Clothing of Servants		30,000		31,000		31,000		30,115		
Tour Charges		14,000		13,500		12,600		14,183		
Cleaning Charges		300		300		...		65		
Carried over		55,550		55,470		58,950		54,998		

Average for the last three years.	Accounts.			EXPLANATORY REMARKS.
	1898-99.	1897-98.	1896-97.	
Rs.	Rs.	Rs.	Rs.	
1,29,605 540	1,33,075	1,33,701 540	1,22,039	<i>Travelling allowance.</i> —The increase in the revised and the budget estimates as compared with the sanctioned estimate is due to provision having been made for the three Distillery Inspectors and their office establishments.
1,30,145	1,33,075	1,34,241	1,22,039	
3,081 123 1,05,801 258 1,349 1,001 3,765 749 2,653 1,712 18,502 95,361 74 225	2,513 5 1,14,309 407 1,101 1,015 4,117 1,110 3,013 1,499 18,079 1,26,852 52 304	2,885 292 93,906 1,049 770 917 3,364 881 2,653 2,828 18,280 91,217 77 322	3,815 73 1,09,188 2,175 1,071 3,814 255 2,292 808 19,146 68,014 92 50	<i>Law charges.</i> —The provision of Rs. 1,000 on account of the fee to be paid to the Pleader engaged by Government to defend its interests in the Manakkudi compensation case has been raised, in the revised estimate to Rs. 1,500. <i>Charges for destroying salt.</i> —Includes provision for destroying old and unsaleable Government salt. <i>Arms, Accoutrements and Ammunition.</i> —The re-sighting of the existing carbines having been declared unnecessary (vide G.O., Mis. No. 2811, Revenue, dated 3rd August 1899) a return has been made in the revised estimate to the normal expenditure under this head. <i>Petty works of construction.</i> —The budget, revised and the sanctioned estimates include provision on account of the sand spit plantation establishment. <i>Cost and despatch of gunny bags.</i> —The budget Estimate includes provision on account of the additional quantity of salt proposed to be manufactured in the Ennore factories during the season of 1900.
13,607 28 207 1,202 6,020 8,505 1,858 4,649 158 329 432 247 75 456 1,899	13,607 37 207 1,140 5,266 13,566 1,731 3,134 273 493 495 289 22 348 80	13,607 25 207 1,102 6,658 8,263 1,770 3,668 80 286 341 154 47 265 4,221	13,607 23 1,365 6,136 3,685 2,073 7,145 123 207 461 297 157 756 1,397	<i>Batta to Prisoners.</i> —The revised estimate is based on the actuals of the first five months of the current year in which alone the expenditure has amounted to Rs. 548. <i>Other items.</i> —The revised estimate includes provision for the compensation payable to the manufacturers of the Kumbilmedu and Manavari factories which it is proposed to close. <i>Stills and machinery required for the construction of distilleries on the West Coast.</i> —The revised estimate is sufficient to meet the cost of the distillery buildings proposed to be purchased.
...	...	...	...	
27,736	24,485	19,385	39,338	<i>Excise licensees' works.</i> —The decrease in the revised estimate is due to the general unfavourable character of the season of 1899 and to the consequent failure of manufacture in many of the factories.
3,02,152	3,39,549	2,79,313	2,87,593	
6,329 107 118 3,252 845 30,396 13,675 65	5,403 12 83 4,206 931 30,115 14,183 65	8,260 192 214 3,969 744 30,310 13,617 ...	5,324 118 146 1,582 860 30,310 13,225 ...	<i>Purchase of furniture.</i> —The decrease in the revised and budget estimates as compared with the sanctioned estimate is due to the omission from the former of the cost of European stores, under revised Article 1297 of the Civil Account Code, Vol. II. <i>Purchase of books.</i> —The revised estimate has been based on the actuals of the first five months, and the budget on the average of the last three years. <i>Repairs to machines and instruments.</i> —The revised and the budget estimates are based on the actuals of the first five months of 1899-1900 and on those of the two preceding years. <i>Cleaning charges.</i> —The budget provision for this head for 1899-1900 is included in the grant for "office expenses."

EXPENDITURE.

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

	MADRAS—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CONTINGENCIES—contd.								
	Brought forward	55,550		55,470		58,950		54,998	
Contingencies—contd.	Office Expenses	9,050		8,830		10,650		8,661	
	Hot and Cold Weather Charges	600		500		500		285	
	Postage Charges	33,000		33,000		31,500		32,755	
	Telegraph Charges	2,400		2,400		2,200		2,614	
	Rents, Rates and Taxes	11,100		11,000		9,300		11,521	
	Miscellaneous	2,000		2,000		1,580		2,176	
	TOTAL CONTINGENCIES		1,13,700		1,13,200		1,14,680		1,13,010

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

	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight and other Charges for Export and Import of Salt	30,000		30,000		31,500		27,627	
Charges for Conveying Salt to French Government	7,000		7,000		11,000		6,183	
Charges for Conveying Salt for Fish-curing purposes	13,000		13,000		13,000		12,921	
Purchase of Salt (Manufacturer's Share)	3,72,000		2,30,000		2,27,400		1,36,531	
Purchase of Salt for Fish-curing Purposes	2,000		2,000		2,000		1,655	
Charges for Conveying and Storing Salt	95,800		65,000		89,000		16,501	
Purchase of Salt-weighing Machines	1,000		1,000		3,000		409	
Cost of gathering Spontaneous Salt	7,000		7,000		5,000		193	
Petty Works for Manufacture and Storage of Salt	60,000		38,000		57,000		20,552	
Sundry Miscellaneous Charges	6,200		5,000		5,100		7,303	
TOTAL		5,94,000		3,98,000		4,44,000		2,29,875

NOTE.—Distribution between Imperial and Provincial.

NOTE.—Distribution between Imperial and Provincial Shares.

Cost of Combined Departments of Salt and Excise	31,99,000	30,31,000	31,13,000	27,33,550
Deduct—				
Salt Charge on account of Licensees' Works	56,000	48,000	58,000	24,485
Salt Purchase and Freight	5,94,000	3,98,000	4,44,000	2,29,875
Remainder	25,49,000	25,85,000	26,11,000	24,79,190
Two-fifths debitable to { Imperial Share—three-fourths.	7,65,000	7,75,000	7,84,000	7,43,757
“7. Excise.” { Provincial Share—one-fourth.	2,55,000	2,59,000	2,61,000	2,47,919
Three-fifths debitable to “5. Salt”	15,29,000	15,51,000	15,66,000	14,87,514
Imperial Proportion—three-fourths	11,47,000	11,63,000	11,75,000	11,15,636
Add—Salt Purchase and Freight	5,94,000	3,98,000	4,44,000	2,29,875
Imperial Proportion debitable to “5. Salt”	17,41,000	15,61,000	16,19,000	13,45,511
Provincial Proportion—one-fourth	3,82,000	3,88,000	3,91,000	3,71,878
Add—Licensees' Works	56,000	48,000	58,000	24,485
Provincial Share debitable to “5. Salt”	4,38,000	4,36,000	4,49,000	3,96,363
Total debitable to “5. Salt”	21,79,000	19,97,000	20,68,000	17,41,874
Total debitable to “7. Excise”	10,20,000	10,34,000	10,45,000	9,91,676
Total Imperial Share	25,06,000	23,36,000	24,03,000	20,89,268
Total Provincial Share	6,93,000	6,95,000	7,10,000	6,44,282
GRAND TOTAL	31,99,000	30,31,000	31,13,000	27,33,550

Average for the last three years.	Accounts.		
	1898-99.	1897-98.	1896-97.
Rs.	Rs.	Rs.	Rs.
8,526	8,661	8,218	8,699
391	285	416	471
31,488	32,755	31,387	30,323
2,407	2,614	2,873	1,735
9,238	11,521	8,896	7,237
1,867	2,176	1,699	1,727
...	...	...	...
...	1,13,010	1,11,247	1,01,817

Postage and telegraph charges.—The increase in the revised and budget estimate is due to the provision made on account of the 3 distillery Inspectors.
Rents, rates and taxes.—The revised and the budget estimates have been framed with reference to the actuals of the last year.

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 to French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year. As it was considered that payments on account of more than two indents would not be made in 1898-99, provision for the second indent of 1898-99 was made in the budget of 1899-1900 in addition to the provision for the two annual indents. The French Government, however, made only one application during 1898-99. Hence the normal provision made in the revised as well as the budget estimate.
Purchase of salt (Manufacturers' share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. The budget includes provision for the manufacture of a larger quantity at the Ennore factories.
Charges for conveying and storing salt.—Includes wharfage fees for transport to the Madras Depot and charges for recovering heaps. The charges vary with the quantity of salt taken into store.
Cost of gathering spontaneous salt.—Provides for manufacture at Pandraka.
Petty works for Manufacture and storage of salt.—The decrease in the revised estimate is due to the absence of manufacture in several extensions and to the low expenditure in the Chingleput sub-division, on account of the unfavourable season. The increase in the budget is due to the full provision made for working the Government factories and extensions and to the provision made for constructing salt gallahs at Ponnani and Malpe.
Sundry miscellaneous charges.—The budget includes provision for conducting experiments on a larger scale at the Karambalem extension in connection with the manufacturing of salt after the Bombay method.

5 —SALT.

* Includes the establishment at the Tondiarpet Store-house and the one analyst in the Chemical Examiner's office.

STATEMENT A—continued.

5.—SALT—*contd.*

Peons (6) .

STATEMENT B.

Secretary	...	...	...
Deputy Commissioner,	Northern Division		
Do.	Central Division		
Do.	Southern Division		
Do.	Abkari		
Head Accountant, Board's office	...		
Abkari Head Clerk, Board's office	...		
Deputy Accountant, Board's office	...		
Assistant to the Chemical Examiner	...		

EXPENDITURE.
7.—EXCISE.

Portion of the Combined Salt and Excise Establish-
ment (transferred from 5.—Salt,
District Executive Establishment*

* This is a variable item. The Budget and the Revised Estimates are based on the actuals of the first four months of the current year which have amounted to Rs. 351.

Government of Madras.
FINANCIAL.

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Government {1899} of Madras.
FINANCIAL.

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G.O., No. 1312, 30th November 1899.

G.O., No. 1312, 30th November 1899.

NOVEMBER.

NOVEMBER.

Budget Estimates.

Passing orders on the — of charges under 5. SALT and 7. EXCISE for 1900-1901.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

Proceedings of the Board of Revenue (Separate Revenue), No. 248, dated 27th September 1899.

Proceedings of the Board of Revenue (Separate Revenue), No. 5173, dated 18th November 1899.

ORDER—No. 1312, Financial, dated 30th November 1899.

The Board's estimates of charges under 5. SALT and 7. EXCISE are accepted with the modifications shown below:—

BUDGET ESTIMATE FOR 1900-1901.

(i) 5-A SALT—*Establishments*.—Having regard to the actuals of 1898-99, the Government considers that the provision may be reduced to 8.93 lakhs.

(ii) *Ibid*.—The provision for the "General Advance of the Department" will be allowed, but particulars of the schemes which the Board has in contemplation for this purpose should be reported for entry in the budget.

(iii) *Ibid*.—*Supplies and Services—Rewards*.—The actuals during the last three years did not exceed 1.15 lakhs. The Board's estimate will accordingly be reduced by Rs. 5,000.

2. The charges on account of the working of the aman scheme referred to in the second of the papers read above should be shown under "Supplies and Services" and not under "Contingencies"—*vide* Rule 75-A of the Budget Rules.

3. The following points should receive attention in future budgets:—

(i) The salaries of officers to whom exchange compensation allowance is provided should be noted—*vide* Rule 62 of the Budget Rules.

(ii) Data should be furnished for the lump provision under "Temporary Establishment—Factory and Preventive."

(True Extract.)

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

for Chief Secretary.

Exd. A. F. Eccleston.

[Appendix.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,94,000	3,98,000	4,44,000	2,29,875
SHARED.					
Salaries, Establishments and Contingencies	5A	26,05,000	26,33,000	26,69,000	25,03,675
Deduct—Amount chargeable to "7.—Excise"		10,20,000	10,34,000	10,45,000	9,91,676
		15,85,000	15,99,000	16,24,000	15,11,999
IMPERIAL SHARE		11,47,000	11,63,000	11,75,000	11,15,636
PROVINCIAL SHARE		4,38,000	4,36,000	4,49,000	3,96,363
TOTAL†		21,79,000	19,97,000	20,68,000	17,41,874
IMPERIAL		17,41,000	15,61,000	16,19,000	13,45,511
PROVINCIAL		4,38,000	4,36,000	4,49,000	3,96,363

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

† *Vide* Distribution Note below.

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

		Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
SUMMARY.		Rs.	Rs.	Rs.	Rs.
MADRAS—					
SALARIES		10,60,000	10,50,000	10,05,000	10,39,128
ESTABLISHMENT		8,92,500	9,00,000	9,56,500	8,78,913
ALLOWANCES		1,39,000	1,37,000	1,35,000	1,33,075
SUPPLIES AND SERVICES		3,99,800	4,32,800	4,57,820	3,39,549
CONTINGENCIES		1,13,700	1,13,200	1,14,680	1,13,010
TOTAL		26,05,000	26,33,000	26,69,000	25,03,675

Survey of certain salt factories?

Local allowance as per 8

vide para 4 II + IV of the rule says 6 + 7

EXPENDITURE.

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

	Numbers.		DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MADRAS.								
			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		37,911		38,160		42,601	
	4	4	Deputy Commissioners 3 (1,200—40—1,400), (800—25—1,000)	18,662		21,431		17,740		17,318	
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	57,060		54,037		56,920		55,714	
	77	81	Inspectors 11 (400), 18 (350), 22 (300), 30 (250)	96,000		98,587		96,000		92,164	
	109	100	Assistant Inspectors, 33 (175), 34 (150), 33 (125)	2,97,600		2,54,100		2,83,200		2,20,631	
	786	791	Sub-Inspectors 68 (70), 102 (60), 147 (50), 196 (40), 278 (30)	1,80,000		1,92,474		1,95,900		2,24,944	
	33	38	Exchange Compensation Allowance—Commissioner; Secretary to Commissioner; 4 Deputy Commissioners; 10 Assistant Commissioners; 11 Inspectors; 11 Assistant Inspectors	4,12,920		3,84,649		4,08,840		3,57,703	
			Provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors and for probable employment of officers entitled to the allowance	15,490		21,142		26,907		20,452	
	11	10	House-rent Allowance—Assistant Commissioners 10 (46—2—6)	...		...		4,000			
	8	14	Local Allowance—Inspectors 3 (50); Assistant Inspectors (35), 2 (25); Sub-Inspectors 7 (15), (10)	5,539		6,045		5,720		5,717	
	6	6	Temporary Sub-Inspectors, six months, 6 (20)	4,200		3,019		1,620		1,484	
				720		720		720		400	
				11,26,351		10,74,115		11,35,727			
			Deduct—Probable Savings	66,351		24,115		1,52,727			
				10,60,000		10,50,000		9,83,000		10,39,128	
			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			
	5		Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)					2,400			
	17		Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)					8,760			
			Carried over	10,60,000		10,50,000		21,960	9,83,000		10,39,128

* Excludes one Assistant Commissioner on Rs. 700 shown under 9 CUSTOMS.

† Provision for these is made in the regular Budget *supra*.

EXPLANATORY REMARKS.

Commissioner—Vide explanation under 18. General Administration, Board of Revenue, &c.

Secretary.—The revised estimate includes the pay of the permanent Secretary at Rs. 1,620 from 3rd January 1900 and the privilege leave allowance of Acting Secretary Mr. Todhunter. The budget estimate provides for the pay of the permanent Secretary at Rs. 1,620.

Deputy Commissioners.—The decrease in the revised estimate is due to its providing only for the salary of acting officers in the Central and Southern Divisions. The increase in the budget estimate over the revised and the sanctioned estimates is due to the provision of salary of permanent incumbents from 3rd January 1900 in the Central Division and from 20th June 1900 in the Southern Division.

Assistant Commissioners.—The pay and deputation allowance of the officer on special duty for the compilation of the manuals accounts for the increase in the revised estimate.

Inspectors.—The increase in the budget estimate for 1900-1901 is due to the provision made for the additional officers of this class sanctioned for distilleries. The variation between the revised and the sanctioned estimates is due to the abolition of the Siddha-vattam and Aska Circles and to Assistant Inspectors being in several cases placed in charge of circles with a charge allowance.

Assistant Inspectors.—Charge allowances are included; hence the variation between the accounts and the sanctioned and revised estimates. The decrease in the budget and revised estimates as compared with the sanctioned estimate is due to the reduction in the number of officers of this class.

Sub-Inspectors.—The decrease in the revised estimate and in the actuals is due to the full sanctioned strength not being worked up to.

Exchange Compensation Allowance.—The decrease in the budget estimate as compared with the revised and sanctioned estimates and accounts for 1898-99 is due to the latter including provision for arrears payments to certain officers whose claims to the allowance were settled in December 1898 vide G.O., No. 1150, dated 2nd December 1898, and to the provisional rates allowed for the budget of 1899-1900 being 7½ per cent. against 6½ per cent. for 1900-1901.

House-rent Allowance.—House-rent allowance is provided for the Assistant Commissioner, Chingleput Sub-division, as his head-quarters have been removed to Madras as a temporary measure. The quarters for the Third Assistant Inspector Tuticorin Circle, having been completed, that officer ceased to draw the allowance from 1st April 1899. The decrease in the budget estimate for 1900-1901 is due to the provision of quarters for the Assistant Commissioner, Negapatam Sub-division.

Local Allowance.—Adding the provision made separately below for the three Distillery Inspectors and the two Distillery Assistant Inspectors to the sanctioned estimate, the variation between the budget, the revised and the sanctioned estimates is only slight. The decrease in the revised estimate is due to the Distillery Officers entitled to the allowance having taken up their appointments only from August 1899.

Inspectors.—The increase in number is due to the appointment of three Inspectors for the three distillery circles (G.O., No. 359, Revenue, dated 6th June 1899) and to the addition with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898, of the Inspector given up in connection with the amalgamation of the circles in the Salem District.

Assistant Inspectors.—There is a net decrease of nine as shown below:—

Reductions:
The one Assistant Inspector added in the last budget with reference to G.O., Mis. No. 2465, Revenue, dated 7th June 1898, has now been deducted with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898 ... 1
Re-arrangement of the Krishnapatnam Circle and the abolition of the Vayalur Circle—G.O., Mis. No. 1231, Revenue, dated 24th March 1899 ... 3
Re-arrangement of the circles of the Cuddapah District—G.O., Mis. No. 903, Revenue, dated 3rd March 1899 ... 1
Re-arrangement of the distillery staff—G.O., No. 605, Revenue, dated 8th September 1899 ... 4
Abolition of the Palmaner Tree tax Assistant Inspector—G.O., No. 349, Revenue, dated 1st June 1899 ... 1
Abolition of the Cochin Frontier, No. II Circle—G.O., No. 450, Revenue, dated 13th July 1899 ... 1

Addition:
For the laboratory under the Deputy Commissioner of Abkari—G.O., Mis. No. 2043, Revenue, dated 7th June 1899 ... 1
Re-arrangement of the Ganjam and Aska Circles—G.O., No. 203, Revenue, dated 24th March 1899 ... 1

Sub-Inspectors.—There is a net increase of five as shown below:—
An addition of seventeen on account of distilleries—G.O., No. 359, Revenue, dated 6th June 1899.

A reduction of eleven in consequence of the re-arrangement of certain circles of the Nellore and Chingleput Districts sanctioned in G.O., Mis. No. 1231, Revenue, dated 24th March 1899.

A reduction of five in consequence of the re-arrangement of the circles of the Cuddapah District sanctioned in G.O., Mis. No. 903, Revenue, dated 3rd March 1899.

An addition of four on account of warehouses sanctioned in G.O., No. 605, Revenue, dated 8th September 1899.

An addition of two for laboratory work under the Deputy Commissioner of Abkari sanctioned in G.O., Mis. No. 2043, Revenue, dated 7th June 1899.

A reduction of one in connection with the re-arrangement of the Ganjam and Aska circles—vide G.O., No. 203, Revenue, dated 24th March 1899.

A reduction of one on account of the closure of Block C of the Védaranniyam factory included in the proposition statement submitted with Board's Proceedings, Mis. No. 3564, dated 9th September 1899.

A net reduction of two in connection with the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier, No. I Circle, sanctioned in G.O., No. 450, Revenue, dated 13th July 1899.

An addition of two in connection with the revision of the establishment for fish-curing yards—vide G.O., No. 532, Revenue, dated 8th August 1899.

EXPENDITURE.

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

	Numbers.		MADRAS—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			SALARIES—contd.								
			Brought forward	Rs. 10,60,000	Rs. 10,50,000	Rs. 21,960	Rs. 9,83,000	Rs. 10,39,128			
Salaries—contd.			Additional Establishment—								
	1	...	For laboratory work under the Abkari Deputy Commissioner—								
	1	...	Assistant Inspector (175).	...	...	2,100					
	4	...	For a new factory at Muttupet—								
	1	...	Assistant Inspector (150).	...	...	1,800					
	4	...	Sub-Inspector (average pay Rs. 43)	...	...	2,064					
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.	...	...	27,924					
			Deduct—For rounding			5,880					
			TOTAL, SALARIES	10,60,000	10,50,000	10,05,000		10,39,128			
Establishment—			ESTABLISHMENT.								
	1	1	Commissioners' Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)	3,000		3,000					
	30	29	Clerk (100—10—150)	1,800		1,800					
	93	95	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 5 (60)	26,100	59,400	26,820		59,793			
	1	1	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 24 (20), 14 (15)	28,860		28,380					
	1	1	Servants—								
	1	1	Jemadar (17½)	210		210					
	14	14	Pressman (15)	180		180					
	17	17	Muchis (14), (10), 12 (8)	1,440		1,440					
	9	10	Duffadars 17 (10)	2,040		2,040					
	109	109	Attenders (15), 7 (10), 2 (12), Peons, etc., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)	1,308	14,275	1,128		14,222			
			Establishment in the Chemical Examiner's Office for Salt Tests—	9,180		9,180		74,015			
	1	1	Assistant (60—5—90)	74,118		73,675		74,178			
	1	...	Assistant (30—3—45)	840		780		1,260			
	308	298	Circle and Factory Establishments (including Boat Establishments)—	840		1,075		1,320			
	2	1	Clerks 2 (50), (40), 2 (35), 52 (80), 19 (25), 73 (20), 93 (15), (12), 15 (10)	75,504	72,627	78,084		68,990			
	7,468	7,315	Engine Drivers (30)								
			Circle and Factory Establishments (including Boat Establishments)—								
	51	51	Servants—								
	198	290	Jemadars 102 (15), 148 (12), Duffadars 237 (10), 264 (9), Peons, etc., 1,060 (8), 2,693 (7), 2,804 (6), 4 (5), 3 (4)	6,26,868	6,12,236	6,39,540		5,96,303			
			Saltpetre Amins 25 (15), 26 (12)	8,244		8,244		6,112			
			Fish-curing Establishment—								
			Servants—								
			Jemadars 2 (15), 12 (12), Duffadars 16 (10), 82 (9), Peons 17 (8), 74 (7), 87 (6)	26,976	19,588	19,776		17,956			
			Temporary Establishment—								
			Factory and Preventive	64,945							
			Fish-curing								
	473	404	Local Allowance. Permanent hands—		52,361	68,974		41,375			
	3	3	Clerks (20), 4 (1½)	312	3,951	3,951		3,630			
	245	250	Peons (9 (5) 170 (2), 203 (1), 22 (½)	9,576	250						
			Petty Officers 3 (1)		7,968	10,038		7,553			
			Temporary Peons, six months, 36 (3), 70 (2), 144 (1)								
			Carried over	8,12,425	7,76,285	8,28,607		7,41,919			
			(a) Provision, for these wherever necessary, has been made in—	8,87,383	8,51,035	9,04,105		8,17,184			

EXPLANATORY REMARKS.

Commissioner's, Deputy Commissioner's and Assistant Commissioner's establishments—Clerks.—The net addition of one is made up of the abolition of one clerk on Rs. 60 in the Abkari Deputy Commissioner's office (vide G.O., Mis. No. 2043, Revenue, dated 7th June 1899) and of the addition of two clerks, one to each of the Nellore and Calicut Sub-divisional offices (vide G.Os., Mis. No. 1231, Revenue, dated 24th March 1899, and Press No. 349, Revenue, dated 1st June 1899.)

Servants.—G.O., Mis. No. 2043, Revenue, dated 7th June 1899, sanctions an attender on Rs. 15 to the office of the Deputy Commissioner of Abkari.

Establishments in the Chemical Examiner's office.—The number was reduced by one with reference to G.O., No. 175, Revenue, dated 11th March 1899, and Board's Proceedings, Mis. No. 1588, dated 15th April 1899.

Circle and Factory Establishments—Clerks.—The net reduction of ten clerks and one engine-driver is made up as follows:—A net reduction of six, consequent on the amalgamation of the Ennore and Vayalur Circles—vide G.O., Mis. No. 1231, Revenue, dated 24th March 1899. A reduction of three consequent on the re-distribution of the Circles of the Cuddah district—vide G.O., Mis. No. 903, Revenue, dated 3rd March 1899.

The addition of one for the Bezwada Circle, (vide G.O., Mis. No. 1265, Revenue, dated 28th March 1899.)

The abolition of the Clerk, Nellikuppam Circle—vide G.O., No. 359, Revenue, dated 6th June 1899.

A net reduction of one clerk, consequent on the amalgamation of the Ganjam and Aska Circles (vide G.O., Mis. No. 1769, Revenue, dated 15th May 1899.) The abolition, by the same order, of the engine-driver sanctioned for the p. s. meter.

The abolition of the clerk of the Palmaner Assistant Inspector, (vide G.O., No. 349, Revenue, dated 1st June 1899.)

The addition of one clerk-shroff for the Theethandathanam sub-treasury (vide G.O., Mis. No. 1894, Revenue, dated 29th May 1899.)

A reduction of one clerk in Cochin Frontier, No. II Circle, and the addition of another in Cochin Frontier, No. I Circle, in connection with the abolition of the former Circle (vide G.O., No. 450, Revenue, dated 13th July 1899.)

Servants.—The net reduction of 153 is due to a net reduction of 58, consequent on the re-distribution of certain Circles of the Nellore and Chingleput districts (vide G.O., Mis. No. 1231, Revenue, dated 24th March 1899) and of 37 in the Circles of the Cuddah district (vide G.O., Mis. No. 903, Revenue, dated 3rd March 1899.)

A net addition of ten in connection with the revision of establishments in certain Circles of the Southern Division (vide G.O., No. 199, Revenue, dated 22nd March 1899.)

The abolition of one in the Mangapatti and the addition of one in the Nizampatnam Circles (vide G.O., Mis. No. 1641, Revenue, dated 3rd May 1899.)

A reduction of 20, as a result of the amalgamation of the Ganjam and Aska circles (G.O., Mis. No. 1769, Rev., dated 15th May 1899.)

A reduction of 41 in consequence of the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier, No. I Circles.

An addition of one on account of the opening of a sub-treasury at Theethandathanam (vide G.O., Mis. No. 1894, Revenue, dated 29th May 1899); a reduction of two in consequence of the abolition of the Nellikuppam Circle (vide G.O., No. 359, Rev., dated 6th June 1899.)

The abolition of the four orderlies of the Palmaner Assistant Inspector (G.O., No. 349, Revenue, dated 1st June 1899.)

A reduction of two in the Konada Circle (vide G.O., Mis. No. 3299, Revenue, dated 7th September 1899.)

Fish-curing Establishments.—The increase is due to the lump grant sanctioned in G.O., No. 532, Revenue, dated 8th August 1899.

Temporary Establishments.—As in the previous budget, provision has been made for two Assistant Inspectors to supervise the Oriental Salt Company's operations with a staff of menials attached to each.

The cost of these establishments is recoverable from the company.

Local Allowance.—The variation in the number is mainly due to the re-arrangement of the Ennore and Vayalur Circle establishments.

Nine men of the Coimbatore Circle have had their allowance raised from Rs. 2 to Rs. 5 (vide G.O., No. 433, Revenue, dated 4th July 1899). G.O., Mis. No. 74, Revenue, dated 27th January 1899, sanctions a local allowance of Rs. 20 per mensem to the Head Clerk of the Ennore Circle and provision has been made for an allowance of Rs. 1-8-0 for each of the four other clerks of the said Circle (vide Board's Proceedings, Mis. No. 4106, dated 12th September 1899.)

Circle and Factory Establishments—Clerks and servants.—The decrease in the revised and budget estimates, as compared with the sanctioned estimate, is due mainly to the reduction in the number of these officers.

Temporary establishments—Factory and Preventive.—The short-fall in the revised estimate is due to the absence of manufacture in certain factories. The decrease in the budget as compared with the sanctioned estimate is due mainly to the omission from the former of the provision for an Assistant Inspector for the Cheyur Factory in connection with the sifting operations and of another Assistant Inspector for the supervision of the Oriental Salt Company's operations at Ennore.

Temporary Establishments (Fish-curing).—Owing to the lump grant sanctioned for the fish-curing establishments, no separate provision is made under temporary establishment.

Local Allowance. The decrease in the revised and budget estimates, as compared with the sanctioned estimate is due to the reduction in the number of men to whom the allowance is granted. The decrease in the revised estimate is due also to the full number of men not having been entertained in certain Circles.

EXPENDITURE.

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

Numbers.		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		
1899-1900.	1900-1901.	MADRAS—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		ESTABLISHMENT—contd.								
		Brought forward			8,87,383		8,51,035		9,04,105	8,17,194
		Purely Abkari Establishments (Permanent)—								
		Board's Office—								
1	1	Clerk (150—10—200)	2,400		4,612		2,400		2,400	
5	5	Clerks (75), (35), (30), (25), (20)	2,220		119		2,220		2,163	
1	1	Servant (10)	120				120		120	
259	260	Establishment in the Collectorate—								
37	37	Clerks (40), 15 (30), 5 (25), 31 (20), 208 (15)	52,260		51,555		51,960		50,703	
14	14	Servants 37 (6)	2,664		2,647		2,664		2,513	
		Temporary Servants 14 (5)	540		840		840		...	
...	3	Distillery Establishment, Presidency—			630		...		...	
109	97	Clerks 3 (30)	1,080				...		...	
		Servants—								
		Jemadars 5 (12)	8,736		6,206		10,808		3,516	
		Duffadars 3 (10)								
		Peons 21 (8), 62 (7), 8 (6)	70,320		66,609		70,812		61,415	
32	32	For Staff employed in the Board of Revenue Records—								
		Clerks, (250), (70), 5 (50), 2 (80), 3 (25), 2 (15)	10,620		10,000		10,000			
		Servants (Attenders) 5 (10), 9 (8), 4 (7)								
		Schemes in contemplation of the Government—								
			10,000							
		† For the re-survey of certain Salt Factories	3,500		2,500					
		Famine batta	...		...		...		304	
		PLAGUE ESTABLISHMENT.								
79	*	Peons 5 (8), 60 (7), 14 (6)	...		...		6,528		...	
		Deduct—For rounding					6,500			
		Deduct—Probable Savings	9,81,823		9,30,144		9,91,417			
			89,323		30,144		39,817			
			8,92,500		9,00,000		9,51,600		8,78,913	
		Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—								
3		Clerks 3 (30) for the 3 Distil- lery Circles					1,080			
3		Petty Officers (10)					360			
9		Orderlies of the Distillery Inspe- ctors—								
		Peons 3 (8), 3 (7), 3 (6)					756			
1		Proposed Additional Establish- ments—								
		Clerk Shroff (15) for a new factory at Muttupet					180			
		Servants—								
		For laboratory work under the Abkari Deputy Commissioner—								
1	*	Attender (15)					180			
		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			
		Temporary—					4,620			
		For the Muttupet factory—								
20		Peons 20 (6) for 6 months					720			
		Deduct—Probable savings on account of the closure of the Nelli- kuppam Circle—					5,340			
1		Clerk (25)					300			
2		Peons (7), (8)					180			
		Add—For rounding					4,860			
							40			
							4,900			
		TOTAL ESTABLISHMENTS	8,92,500		9,00,000		9,56,500		8,78,913	

* In cases of all Establishments sanctioned since the submission of the last budget, necessary provision had been made in the proper regular budget.

EXPLANATORY REMARKS.

Distillery Establishments.
The sanctioned strength under petty officers and peons has, as usual, not been worked up to.

Distillery Establishments.
The net decrease of 9 is made up of the addition of three clerks for the distillery Inspectors, and a net reduction of 12 consequent on the re-arrangement of the menial servants required for distilleries and warehouses. (Vide G.Os., No. 359, Revenue, dated 6th June 1899 and No. 605, Revenue, dated 8th September 1899.)

Temporary staff employed in the Board of Revenue records.
G.O., R. No. 1206, Financial, dated 11th September 1899, sanctions the entertainment of 2 clerks on Rs. 30 each, and 3 attenders on Rs. 10 each. This establishment is temporary and will be dispensed with when final orders on the Board's re-organization proposals are received.

† The revised and budget estimates provide for the resurvey of certain salt factories.

In the Ching'eput sub-division sanctioned in G.O., No. 762, Revenue, dated 10th November 1899.

EXPENDITURE.

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

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—<i>contd.</i>									
ALLOWANCES.									
Allowances—	Travelling Allowance of Officers	1,38,100		1,36,100		1,34,100		1,33,075	
	Travelling Allowance of Establishments	900		900		900			
	Horse Allowance 5 (15)								
TOTAL, ALLOWANCES			1,39,000		1,37,000		1,35,000		1,33,075
SUPPLIES AND SERVICES.									
Supplies and Services—	Registration Charges	3,000		2,700		4,000		2,513	
	Law Charges	500		1,500		1,000		5	
	Rewards	1,15,000		1,15,000		1,20,000		1,14,309	
	Cost, Freight, etc., of Spirits	400		400		1,000		407	
	Charges for destroying Salt	1,300		1,000		1,000		1,101	
	Remittance Charges	1,200		1,200		1,010		1,015	
	Charges for examining Salt Heaps	4,000		3,800		4,000		4,117	
	Boat Charges	1,000		1,000		900		1,110	
	Arms, Accoutrements and Ammunition	3,000		3,000		8,000		3,013	
	Medical Charges	1,700		1,700		1,700		1,499	
	Purchase, Repair and Carriage of Tents	19,000		18,000		20,000		18,079	
	Petty Works of Construction	1,30,000		1,27,500		1,27,500		1,26,852	
	Cost of Treasure Bags	100		100		100		52	
	Stencil Plates	300		250		250		304	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	50		30		30		37	
	Atlas Sheets	50		50		50		267	
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,140	
	Purchase of Paints	7,000		7,000		7,500		5,266	
	Cost and Despatch of Gunny-bags	8,000		4,200		4,000		13,566	
	Overtime Fees	1,700		1,700		1,700		1,731	
	Carriage of Stores	4,000		4,000		6,000		3,134	
	Charges for Copying Judgments	200		250		120		273	
	Batta to Prisoners	500		650		300		432	
	Batta to Witnesses	500		300		400		495	
	Conveyance of Contraband Articles	300		350		200		289	
	Steam Launch Charges	50		50		50		22	
	Fish-curing Sundries	400		400		400		348	
	Other Items	540		3,660		3,600		80	
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast For working under amani certain toddy shops in the districts of South Arcot, Trichinopoly and Tinnevely	25,000		35,000		70,000		...	
TOTAL, SUPPLIES AND SERVICES			3,43,800		3,84,000		3,99,820		3,15,064
PROVINCIAL.									
Excise Licensees' Works.									
Petty Construction and Repairs		56,000		48,000		58,000		24,485	
			56,000		48,000		58,000		24,485
TOTAL, SUPPLIES AND SERVICES			3,99,800		4,32,800		4,57,820		3,39,549
CONTINGENCIES.									
Contingencies—	Purchase of Furniture	6,000		6,000		11,550		5,403	
	Purchase of Books	100		20		150		12	
	Petty Repairs	150		150		150		83	
	Repairs to Machines and Instruments	4,000		3,500		2,500		4,206	
	Repairs to Furniture	1,000		1,000		1,000		931	
	Liveries and Clothing of Servants	30,000		31,000		31,000		30,115	
	Tour Charges	14,000		13,500		12,600		14,183	
	Cleaning Charges	300		300		...		65	
Carried over		55,550		55,470		58,950		54,998	

Average for the last three years.	Accounts.			EXPLANATORY REMARKS.
	1898-99.	1897-98.	1896-97.	
Rs.	Rs.	Rs.	Rs.	
1,29,605 540	1,33,075	1,33,701 540	1,22,039	<i>Travelling allowance.</i> —The increase in the revised and the budget estimates as compared with the sanctioned estimate is due to provision having been made for the three Distillery Inspectors and their office establishments.
1,30,145	1,33,075	1,34,241	1,22,039	
3,081 123 1,05,801 258 1,349 1,001 3,765 749 2,653 1,712 18,502 95,361 74 225	2,513 5 1,14,309 407 1,101 1,015 4,117 1,110 3,013 1,499 18,079 1,26,852 52 304	2,885 292 93,906 1,049 770 917 3,364 881 2,653 2,828 18,280 91,217 77 322	3,815 73 1,09,188 2,175 1,071 3,814 255 2,292 808 19,146 68,014 92 50	<i>Law charges.</i> —The provision of Rs. 1,000 on account of the fee to be paid to the Pleader engaged by Government to defend its interests in the Manakkudi compensation case has been raised, in the revised estimate to Rs. 1,500. <i>Charges for destroying salt.</i> —Includes provision for destroying old and unsaleable Government salt. <i>Arms, Accoutrements and Ammunition.</i> —The re-sighting of the existing carbines having been declared unnecessary (<i>vide</i> G.O., Mis. No. 2811, Revenue, dated 3rd August 1899) a return has been made in the revised estimate to the normal expenditure under this head. <i>Petty works of construction.</i> —The budget, revised and the sanctioned estimates include provision on account of the sand spit plantation establishment. <i>Cost and despatch of gunny bags.</i> —The budget Estimate includes provision on account of the additional quantity of salt proposed to be manufactured in the Ennore factories during the season of 1900.
13,607 28 207 1,202 6,020 8,505 1,858 4,649 158 329 432 247 75 456 1,899	13,607 37 207 1,140 5,266 13,566 1,731 3,134 273 493 495 289 22 348 80	13,607 25 207 1,102 6,658 8,263 1,770 3,668 80 286 341 154 47 265 4,321	13,607 23 1,365 6,136 3,685 2,073 7,145 123 207 461 297 157 756 1,397	<i>Batta to Prisoners.</i> —The revised estimate is based on the actuals of the first five months of the current year in which alone the expenditure has amounted to Rs. 548. <i>Other items.</i> —The revised estimate includes provision for the compensation payable to the manufacturers of the Kumbledu and Manavari factories which it is proposed to close. <i>Stills and machinery required for the construction of distilleries on the West Coast.</i> —The revised estimate is sufficient to meet the cost of the distillery buildings proposed to be purchased.
27,736	24,485	19,385	39,338	<i>Excise licensees' works.</i> —The decrease in the revised estimate is due to the general unfavourable character of the season of 1899 and to the consequent failure of manufacture in many of the factories.
3,02,152	3,39,549	2,79,313	2,87,593	
6,329 107 148 3,252 845 30,396 13,675 65	5,403 12 83 4,206 931 30,115 14,183 65	8,260 192 214 3,969 744 30,762 13,617 ...	5,324 118 146 1,582 860 30,310 13,225 ...	<i>Purchase of furniture.</i> —The decrease in the revised and budget estimates as compared with the sanctioned estimate is due to the omission from the former of the cost of European stores, under revised Article 1297 of the Civil Account Code, Vol. II. <i>Purchase of books.</i> —The revised estimate has been based on the actuals of the first five months, and the budget on the average of the last three years. <i>Repairs to machines and instruments.</i> —The revised and the budget estimates are based on the actuals of the first five months of 1899-1900 and on those of the two preceding years. <i>Cleaning charges.</i> —The budget provision for this head for 1899-1900 is included in the grant for "office expenses."

EXPENDITURE.

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

MADRAS—contd. CONTINGENCIES—contd.		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		55,550		55,470		58,950		54,998	
Contingencies —contd.	Office Expenses	9,050		8,830		10,650		8,661	
	Hot and Cold Weather Charges	600		500		500		285	
	Postage Charges	33,000		33,000		31,500		32,755	
	Telegraph Charges	2,400		2,400		2,200		2,614	
	Rents, Rates and Taxes	11,100		11,000		9,300		11,521	
	Miscellaneous	2,000		2,000		1,580		2,176	
TOTAL CONTINGENCIES			1,13,700		1,13,200		1,14,680		1,13,010

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

	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight and other Charges for Export and Import of Salt	30,000		30,000		31,500		27,627	
Charges for Conveying Salt to French Government	7,000		7,000		11,000		6,183	
Charges for Conveying Salt for Fish-curing purposes	13,000		13,000		13,000		12,921	
Purchase of Salt (Manufacturer's Share)	3,72,000		2,30,000		2,27,400		1,36,531	
Purchase of Salt for Fish-curing Purposes	2,000		2,000		2,000		1,655	
Charges for Conveying and Storing Salt	95,800		65,000		89,000		16,501	
Purchase of Salt-weighing Machines	1,000		1,000		3,000		409	
Cost of gathering Spontaneous Salt	7,000		7,000		5,000		193	
Petty Works for Manufacture and Storage of Salt	60,000		38,000		57,000		20,552	
Sundry Miscellaneous Charges	6,200		5,000		5,100		7,303	
TOTAL		5,94,000		3,98,000		4,44,000		2,29,875

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	31,99,000		30,31,000		31,13,000		27,33,550	
Deduct—								
Salt Charge on account of Licensees' Works	56,000		48,000		58,000		24,485	
Salt Purchase and Freight	5,94,000		3,98,000		4,44,000		2,29,875	
Remainder	25,49,000		25,85,000		26,11,000		24,79,190	
Two-fifths debitable to { Imperial Share—three-fourths. " 7. Excise." { Provincial Share—one-fourth.	7,65,000		7,75,000		7,84,000		7,43,757	
	2,55,000		2,59,000		2,61,000		2,47,919	
Three-fifths debitable to "5. Salt"	15,29,000		15,51,000		15,66,000		14,87,514	
Imperial Proportion—three-fourths	11,47,000		11,63,000		11,75,000		11,15,636	
Add—Salt Purchase and Freight	5,94,000		3,98,000		4,44,000		2,29,875	
Imperial Proportion debitable to "5. Salt"	17,41,000		15,61,000		16,19,000		13,45,511	
Provincial Proportion—one-fourth	3,82,000		3,88,000		3,91,000		3,71,878	
Add—Licensees' Works	56,000		48,000		58,000		24,485	
Provincial Share debitable to "5. Salt"	4,38,000		4,37,000		4,49,000		3,96,363	
Total debitable to "5. Salt"	21,79,000		19,97,000		20,68,000		17,41,874	
Total debitable to "7. Excise"	10,20,000		10,34,000		10,45,000		9,91,676	
Total Imperial Share	25,06,000		23,36,000		24,03,000		20,89,268	
Total Provincial Share	6,93,000		6,95,000		7,10,000		6,44,282	
GRAND TOTAL	31,99,000		30,31,000		31,13,000		27,33,550	

Average for the last three years.	Accounts.		
	1898-99.	1897-98.	1896-97.
Rs.	Rs.	Rs.	Rs.
8,526	8,661	8,218	8,699
391	285	416	471
31,488	32,755	31,387	30,323
2,407	2,614	2,873	1,735
9,238	11,521	8,896	7,297
1,867	2,176	1,699	1,727
...	...	...	...
...	1,13,010	1,11,247	1,01,817

Postage and telegraph charges.—The increase in the revised and budget estimate is due to the provision made on account of the 3 distillery inspectors.
Rents, rates and taxes.—The revised and the budget estimates have been framed with reference to the actuals of the last year.

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 to French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year. As it was considered that payments on account of more than two indents would not be made in 1898-99, provision for the second indent of 1898-99 was made in the budget of 1899-1900 in addition to the provision for the two annual indents. The French Government, however, made only one application during 1898-99. Hence the normal provision made in the revised as well as the budget estimate. The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. The budget includes provision for the manufacture of a larger quantity at the Ennore factories.

Purchase of salt (Manufacturers' share).—Includes wharfage fees for transport to the Madras Depot and charges for recovering heaps. The charges vary with the quantity of salt, taken into store.

Cost of gathering spontaneous salt.—Provides for manufacture at Pandraka. The decrease in the revised estimate is due to the absence of manufacture in several extensions and to the low expenditure in the Chingleput sub-division, on account of the unfavourable season. The increase in the budget is due to the full provision made for working the Government factories and extensions and to the provision made for constructing salt gallahs at Ponnani and Malpe.

Sundry miscellaneous charges.—The budget includes provision for conducting experiments on a larger scale at the Karambalem extension in connection with the manufacturing of salt after the Bombay method.

STATEMENT A

5 —SALT.

STATEMENT A—continued.

5.—SALT—*contd.*

Abkâri Establishment in the Collectorates.				Gaujân.	Vizagapatam.	Godâvari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nitlgris.	Salem.	South Canara.	Malabar.	Total.	
Clerk (40) ..	..	..	..	..	..	1	..	1	1	1	..	1	..	..	1	1	1	1	1	1	1	..	1	..	1	1	
Clerks (30) ..	..	..	..	..	1	1	..	1	..	1	1	4	..	1	1	1	1	1	1	1	1	..	1	6	10	36	
Do. (25) ..	..	..	..	..	..	..	1	..	1	1	4	1	..	..	1	1	1	1	1	1	1	..	1	6	10	36	
Do. (20) ..	..	..	..	..	6	16	13	23	11	11	8	6	8	5	15	9	11	5	16	9	11	..	9	6	10	208	
Do. (15) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	17	11	13	7	18	11	13	..	11	13	22	259	
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	

STATEMENT B.

Office.	Progressive salary.	Salary earned on 1st April 1900.	Remarks.
	Rs.	Rs.	
Secretary	1,500--60--1,800	1,620	The permanent Secretary is due on 3rd January 1900. His salary is given.
Deputy Commissioner, Northern Division	1,200--40--1,400	1,400	
Do. Central Division	1,200--40--1,400	1,250	
Do. Southern Division	1,200--40--1,400	1,200	The permanent incumbent is on furlough. The acting incumbent is entitled to a salary of Rs. 1,200 on 1st April 1900.
Do. Abkari	800--25--1,000	875	
Head Accountant, Board's office	200--10--250	250	
Abkari Head Clerk, Board's office	150--10--200	200	
Deputy Accountant, Board's office	100--10--150	150	
Assistant to the Chemical Examiner	60-- 5--90	70	

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900	Accounts, 1898-99.
	Rs. ✓	Rs. ✓	Rs. ✓	Rs. ✓
Portion of the Combined Salt and Excise Establish- ment (transferred from 5.—Salt, page)	10,20,000 1,000	10,34,000 1,000	10,45,000 1,000	9,91,676 521
District Executive Establishment *				
TOTAL .	10,21,000	10,35,000	10,46,000	9,92,197
IMPERIAL SHARE—THREE-FOURTHS .	7,66,000	7,76,000	7,85,000	7,44,148
PROVINCIAL SHARE—ONE-FOURTH .	2,55,000	2,59,000	2,61,000	2,48,049

* This is a variable item. The Budget and the Revised Estimates are based on the actuals of the first four months of the current year which have amounted to Rs. 351.

Revenue (1899) Department.

CURRENT No. 7450



From

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

Order

Mis. No. 5173

Dated 18th November 1899.

Received 20/11

Registered 20/11

Enclosures

Spare copies

SUBJECT.

Inviting the attention of the Collectors
of South Arcot, Trichinopoly and Tinne-
velly to the instructions of the Account-
ant-General, Madras, as to the method of
keeping accounts in connection with the
amani working of toddy shops in their
districts for the lease 1899-1900 and re-
questing Government, with remark, to include
a sum of Rs.25,000 in the estimates for
the official year 1900-1901 under 5-A
Salt, now under its consideration.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed September 30th.

Proceedings, No. 248, 27th September 1899.

SEPTEMBER.

Submitting to Government the budget estimate of charges of the combined Salt and Abkari Department for 1900-1901 and the revised estimate for 1899-1900.

721312
30-11-99

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

The Hon'ble Mr. J. THOMSON.

READ—the following statements:—

STATEMENT NO. 1.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Salt Purchase and Freight	5B	5,94,000	3,97,800	4,44,000	2,29,875
<i>SHARED.</i>					
Salaries, Establishments and Contingencies	5A	26,22,500	25,98,200	26,69,000	25,03,675
Deduct—Amount chargeable to "7.—Excise"		10,20,000	10,20,000	10,45,000	9,91,676
		15,95,500	15,78,200	16,24,000	15,11,999
IMPERIAL SHARE		11,54,000	11,47,500	11,75,000	11,15,636
PROVINCIAL SHARE		4,40,975	4,30,500	4,49,000	3,96,363
TOTAL†		21,94,975	19,78,000	20,68,000	17,41,874
IMPERIAL		17,13,125	15,45,000	16,19,000	13,45,511
PROVINCIAL		4,81,850	4,33,000	4,49,000	3,96,363

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

† Vide Distribution Note below.

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

SUMMARY.		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—									
SALARIES		10,60,000	10,50,000	10,05,000		10,39,128			
ESTABLISHMENT		8,30,000	9,00,000	9,56,500		8,78,913			
ALLOWANCES		1,39,000	1,37,000	1,35,000		1,33,075			
SUPPLIES AND SERVICES	✓ 3,99,800	2,75,800	4,32,800	4,57,820		3,39,549			
CONTINGENCIES		1,13,700	1,13,400	1,14,680		1,13,010			
TOTAL		26,22,500	25,98,200	26,69,000		25,03,675			

EXPLANATORY REMARKS.

2605000
1020000
1585000
2633000
1036000
1599000

EXPENDITURE.

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

Numbers.		DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.										
SALARIES.										
Salaries—	1	1	Portion of the salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."	38,160	37,911	38,160	42,601			
	1	1	Secretary to the Commissioner (1,500—60—1,800) ⁴	18,679	21,431	17,740	17,318			
	4	4	Deputy Commissioners 3 (1,200—40—1,400), (800—25—1,000)	57,780	54,037	56,920	55,714			
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	96,000	98,587	96,000	92,164			
	77	81	Inspectors 11 (400), 18 (350), 22 (300), 30 (250)	2,97,600	2,54,100	2,83,200	2,20,631			
	109	100	Assistant Inspectors, 33 (175), 34 (150), 33 (125)	1,80,000	1,92,474	1,95,900	2,24,944			
	786	791	Sub-Inspectors 68 (70), 102 (60), 147 (50), 196 (40), 278 (30)	4,12,920	3,84,649	4,08,840	3,57,703			
	33	38	Exchange Compensation Allowance—Commissioner; Secretary to Commissioner; 4 Deputy Commissioners; 10 Assistant Commissioners; 11 Inspectors; 11 Assistant Inspectors	15,490	21,142	26,907				
			Provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors and for probable employment of officers entitled to the allowance				20,452			
	11	10	House-rent Allowance—Assistant Commissioners 10 (46-2-6)	5,539	6,045	5,720	5,717			
	8	14	Local Allowance—Inspectors 3 (50); Assistant Inspectors (35), 2 (25); Sub-Inspectors 7 (15), (10)	4,200	3,019	1,620	1,484			
	6	6	Temporary Sub-Inspectors, six months, 6 (20)	720	720	720	400			
				112,635						
				11,27,000	10,74,115	11,35,727				
			Deduct—Probable Savings	47,000	24,115	1,52,727				
				66,351						
				10,60,000	10,50,000	9,83,000	10,39,128			
			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				
	5	*	Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)			2,400				
	17		Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)			8,760				
			Carried over	10,60,000	10,50,000	21,960	9,83,000			10,39,128

* Provision for these is made in the regular Budget *supra*.

* Exclude one assy commission on Rs 700

shown under a custom

EXPLANATORY REMARKS.

Commissioner—Vide explanation under 18. General Administration, Board of Revenue, &c.

Secretary.—The revised estimate includes the pay of the permanent Secretary at Rs. 1,620 from 3rd January 1900 and the privilege leave allowance of Acting Secretary Mr. Todhunter. The budget estimate provides for the pay of the permanent Secretary at Rs. 1,620.

Deputy Commissioners.—The decrease in the revised estimate is due to its providing only for the salary of acting officers in the Central and Southern Divisions. The increase in the budget estimate over the revised and the sanctioned estimates is due to the provision of salary of permanent incumbents from 3rd January 1900 in the Central Division and from 20th June 1900 in the Southern Division.

Assistant Commissioners.—The pay and deputation allowance of the officer on special duty for the compilation of the manuals accounts for the increase in the revised estimate.

Inspectors.—The increase in the budget estimate for 1900-1901 is due to the provision made for the additional officers of this class sanctioned for distilleries. The variation between the revised and the sanctioned estimates is due to the abolition of the Siddhavattam and Aska Circles and to Assistant Inspectors being in several cases placed in charge of circles with a charge allowance.

Assistant Inspectors.—Charge allowances are included; hence the variation between the accounts and the sanctioned and revised estimates. The decrease in the budget and revised estimates as compared with the sanctioned estimate is due to the reduction in the number of officers of this class.

Sub-Inspectors.—The decrease in the revised estimate and in the actuals is due to the full sanctioned strength not being worked up to.

Exchange Compensation Allowance.—The decrease in the budget estimate as compared with the revised and sanctioned estimates and accounts for 1898-99 is due to the latter including provision for arrear payments to certain officers whose claims to the allowance were settled in December 1898 vide G.O., No. 1150, dated 2nd December 1898, and to the provisional rates allowed for the budget of 1899-1900 being 7½ per cent. against 6½ per cent. for 1900-1901.

House-rent Allowance.—House-rent allowance is provided for the Assistant Commissioner, Chingleput Sub-division, as his head-quarters have been removed to Madras as a temporary measure. The quarters for the Third Assistant Inspector Tuticorin Circle, having been completed, that officer ceased to draw the allowance from 1st April 1899. The decrease in the budget estimate for 1900-1901 is due to the provision of quarters for the Assistant Commissioner, Negapatam Sub-division.

Local Allowance.—Adding the provision made separately below for the three Distillery Inspectors and the two Distillery Assistant Inspectors to the sanctioned estimate, the variation between the budget, the revised and the sanctioned estimates is only slight. The decrease in the revised estimate is due to the Distillery Officers entitled to the allowance having taken up their appointments only from August 1899.

Inspectors.—The increase in number is due to the appointment of three Inspectors for the three distillery circles (G.O., No. 359, Revenue, dated 6th June 1899) and to the addition with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898, of the Inspector given up in connection with the amalgamation of the circles in the Salem District.

Assistant Inspectors.—There is a net decrease of nine as shown below:—

Reductions.
The one Assistant Inspector added in the last budget with reference to G.O., Mis. No. 2465, Revenue, dated 7th June 1898, has now been deducted with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898 ... 1
Re-arrangement of the Krishnapatnam Circle and the abolition of the Vayalur Circle—G.O., Mis. No. 1231, Revenue, dated 24th March 1899 ... 3
Re-arrangement of the circles of the Cuddapah District—G.O., Mis. No. 903, Revenue, dated 3rd March 1899 ... 1
Re-arrangement of the distillery staff—G.O., No. 605, Revenue, dated 8th September 1899 ... 4
Abolition of the Palmaner Tree tax Assistant Inspector—G.O., No. 349, Revenue, dated 1st June 1899 ... 1
Abolition of the Cochin Frontier, No. II Circle—G.O., No. 450, Revenue, dated 13th July 1899 ... 1

Addition.
For the laboratory under the Deputy Commissioner of Abkari—G.O., Mis. No. 2043, Revenue, dated 7th June 1899 ... 1
Re-arrangement of the Ganjam and Aska Circles—G.O., No. 203, Revenue, dated 24th March 1899 ... 1
Sub-Inspectors.—There is a net increase of five as shown below:—
An addition of seventeen on account of distilleries—G.O., No. 359, Revenue, dated 6th June 1899.

A reduction of eleven in consequence of the re-arrangement of certain circles of the Nellore and Chingleput Districts sanctioned in G.O., Mis. No. 1231, Revenue, dated 24th March 1899.

A reduction of five in consequence of the re-arrangement of the circles of the Cuddapah District sanctioned in G.O., Mis. No. 903, Revenue, dated 3rd March 1899.

An addition of four on account of warehouses sanctioned in G.O., No. 605, Revenue, dated 8th September 1899.

An addition of two for laboratory work under the Deputy Commissioner of Abkari sanctioned in G.O., Mis. No. 2043, Revenue, dated 7th June 1899.

A reduction of one in connection with the re-arrangement of the Ganjam and Aska circles—vide G.O., No. 203, Revenue, dated 24th March 1899.

A reduction of one on account of the closure of Block C of the Védá-ranniyam factory included in the proposition statement submitted with Board's Proceedings, Mis. No. 3564, dated 9th September 1899.

A net reduction of two in connection with the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier, No. I Circle, sanctioned in G.O., No. 450, Revenue, dated 13th July 1899.

An addition of two in connection with the revision of the establishment for fish-curing yards—vide G.O., No. 532, Revenue, dated 8th August 1899.

EXPENDITURE.

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

	Numbers.		MADRAS—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—contd.			SALARIES—contd.		10,60,000		10,50,000	21,960	9,83,000		10,39,128
			Brought forward								
			Additional Establishment—								
			For laboratory work under the Abkari Deputy Commissioner—								
	1	...	Assistant Inspector (175).	...		...		2,100			
			For a new factory at Mutu-								
	1	...	pet—Assistant Inspector (150).	...		...		1,800			
	4	...	Sub-Inspector (average pay Rs. 43)	...	(a)	...		2,064			
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.					27,924			
			Deduct—For rounding					22,044			
Establishment—			TOTAL, SALARIES		10,60,000		10,50,000		10,05,000		10,39,128
			ESTABLISHMENT.								
			Commissioner's, Deputy Commissioner's 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	29	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 5 (60)		26,100	59,400		26,820		59,793	
	93	95	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 24 (20), 14 (15)		28,860			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	14,275		2,040		14,222	
	9	10	Attenders (15), 7 (10), 2 (12)		1,308			1,128			
	109	109	Peons, etc., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)		9,180			9,180		74,015	
			Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60—5—90)		840			780			
	1	...	Assistant (30—3—45)			840	1,075	540	1,320	1,260	
			Circle and Factory Establishments (including Boat Establishments)—								
	308	298	Clerks 2 (50), (40), 2 (35), 52 (30), 59 (25), 73 (20), 93 (15), (12), 15 (10)		75,504	72,627		78,084		68,990	
	2	1	Engine Drivers (30)								
			Circle and Factory Establishments (including Boat Establishments)—								
	7,468	7,315	Servants—								
			Jamadars 102 (15), 148 (12)								
			Duffadars 237 (10), 264 (9)		6,26,868	6,12,236		6,39,540		5,96,303	
			Peons, etc., 1,060 (8), 2,693 (7), 2,804 (6), 4 (5), 3 (4)		8,244	7,304		8,244		6,112	
	51	51	Saltpetre Amins 25 (15), 26 (12)								
	198	290	Fish-curing Establishment—								
			Servants—								
			Jamadars 2 (15), 12 (12)			19,588		19,776		17,956	
			Duffadars 16 (10), 82 (9)								
			Peons 17 (8), 74 (7), 87 (6)		26,976						
			Temporary Establishment—								
			Factory and Preventive		64,945	52,361	68,974	41,375			
			Fish-curing			3,951	3,951	3,630			
			Local Allowance. Permanent hands—								
			Clerks (20), 4 (14)		312	250					
	473	404	Peons [9 (5), 170 (2), 203 (1), 22 (1)]		9,572	7,968	10,038		7,553		
	3	3	Petty Officers 3 (1)								
	245	250	Temporary Peons, six months, 36 (3), 70 (2), 144 (1)		8,12,427	7,76,285		8,28,607		7,41,919	
			Carried over		8,87,373	8,51,035		9,04,105		8,17,194	

for these wherever necessary, has been made in the regular budget *supra*.

EXPLANATORY REMARKS.

Commissioner's, Deputy Commissioner's and Assistant Commissioner's establishments—Clerks.—The net addition of one is made up of the abolition of one clerk on Rs. 60 in the Abkari Deputy Commissioner's office (*vide* G.O., Mis. No. 2043, Revenue, dated 7th June 1899) and of the addition of two clerks, one to each of the Nellore and Calicut Sub-divisional offices (*vide* G.O.s, Mis. No. 1231, Revenue, dated 24th March 1899, and Press No. 349, Revenue, dated 1st June 1899.)

Servants.—G.O., Mis. No. 2043, Revenue, dated 7th June 1899, sanctions an attender on Rs. 15 to the office of the Deputy Commissioner of Abkari.

Establishments in the Chemical Examiners office.—The number was reduced by one with reference to G.O., No. 175, Revenue, dated 11th March 1899, and Board's Proceedings, Mis. No. 1588, dated 15th April 1899.

Circle and Factory Establishments—Clerks.—The net reduction of ten clerks and one engine-driver is made up as follows:—A net reduction of six, consequent on the re-amalgamation of the Ennore and Vayalur Circles—*vide* G.O., Mis. No. 1231, Revenue, dated 24th March 1899.

A reduction of three consequent on the re-distribution of the Circles of the Cuddapah district—*vide* G.O., Mis. No. 903, Revenue, dated 3rd March 1899.

The addition of one for the Bezwada Circle, (*vide* G.O., Mis. No. 1265, Revenue, dated 28th March 1899.)

The abolition of the Clerk, Nellikuppam Circle—*vide* G.O., No. 359, Revenue, dated 6th June 1899.

A net reduction of one clerk, consequent on the amalgamation of the Ganjam and Aska Circles (*vide* G.O., Mis. No. 1769, Revenue, dated 15th May 1899.) The abolition, by the same order, of the engine-driver sanctioned for the pumeter.

The abolition of the clerk of the Palmaner Assistant Inspector, (*vide* G.O., No. 349, Revenue, dated 1st June 1899.)

The addition of one clerk-shroff for the Theethandathanam sub-treasury (*vide* G.O., Mis. No. 1894, Revenue, dated 29th May 1899.)

A reduction of one clerk in Cochin Frontier, No. II Circle, and the addition of another in Cochin Frontier, No. I Circle, in connection with the abolition of the former Circle (*vide* G.O., No. 450, Revenue, dated 13th July 1899.)

Servants.—The net reduction of 153 is due to a net reduction of 58, consequent on the re-distribution of certain Circles of the Nellore and Chingleput districts (*vide* G.O., Mis. No. 1231, Revenue, dated 24th March 1899) and of 37 in the Circles of the Cuddapah district (*vide* G.O., Mis. No. 903, Revenue, dated 3rd March 1899.)

A net addition of ten in connection with the revision of establishments in certain Circles of the Southern Division (*vide* G.O., No. 199, Revenue, dated 22nd March 1899.)

The abolition of one in the Mangampudi and the addition of one in the Nizampatnam Circles (*vide* G.O., Mis. No. 1641, Revenue, dated 3rd May 1899.)

A reduction of 20, as a result of the amalgamation of the Ganjam and Aska circles (G.O., Mis. No. 1769, Rev., dated 15th May 1899.)

A reduction of 41 in consequence of the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier No. I Circles.

An addition of one on account of the opening of a sub-treasury at Theethandathanam (*vide* G.O., Mis. No. 1894, Revenue, dated 29th May 1899); a reduction of two in consequence of the abolition of the Nellikuppam Circle (*vide* G.O., No. 359, Rev., dated 6th June 1899.)

The abolition of the four orderlies of the Palmaner Assistant Inspector (G.O., No. 349, Revenue, dated 1st June 1899.)

A reduction of two in the Konada Circle (*vide* G.O., Mis. No. 3239, Revenue, dated 7th September 1899.)

Fish-curing Establishments.—The increase is due to the lump grant sanctioned in G.O., No. 532, Revenue, dated 8th August 1899.

Temporary Establishments.—As in the previous budget, provision has been made for two Assistant Inspectors to supervise the Oriental Salt Company's operations with a staff of menials attached to each.

The cost of these establishments is recoverable from the company.

Local Allowance.—The variation in the number is mainly due to the re-arrangement of the Ennore and Vayalur Circle establishments.

Nine men of the Coimbatore Circle have had their allowance raised from Rs. 2 to Rs. 5 (*vide* G.O., No. 433, Revenue, dated 4th July 1899).

G.O., Mis. No. 74, Revenue, dated 27th January 1899, sanctions a local allowance of Rs. 20 per mensem to the Head Clerk of the Ennore Circle and provision has been made for an allowance of Rs. 1-8-0 for each of the four other clerks of the said Circle (*vide* Board's Proceedings, Mis. No. 4106, dated 12th September 1899.)

Circle and Factory Establishments—Clerks and servants.—The increase in the revised and budget estimates, as compared with the sanctioned estimate, is due mainly to the reduction in the number of these officers.

Temporary establishments—Factory and Preventive.—The short-fall in the revised estimate is due to the absence of manufacture in the certain factories. The decrease in the budget as compared with the sanctioned estimate is due mainly to the omission from the former of the provision for an Assistant Inspector for the Cheyur Factory in connection with the sifting operations and of another Assistant Inspector for the supervision of the Oriental Salt Company's operations at Ennore.

Temporary Establishments (Fish-curing).—Owing to the lump grant sanctioned for the fish-curing establishments, no separate provision is made under temporary establishment.

Local Allowance.—The decrease in the revised and budget estimates, as compared with the sanctioned estimate is due to the reduction in the number of men to whom the allowance is granted. The decrease in the revised estimate is due also to the full number of men not having been entertained in certain Circles.

EXPENDITURE.

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

Numbers.			Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
1899-1900. 1900-1901.			Rs.	Rs.	Rs.	Rs.
MADRAS—contd.						
ESTABLISHMENT—contd.						
Brought forward			8,87,379	8,51,035	9,04,105	8,17,194
Purely Abkari Establishments (Permanent)—						
Board's Office—						
1	1	Clerk (150—10—200)	2,400	4,612	2,400	2,400
5	5	Clerks (75), (35), (30), (25), (20)	2,220			
1	1	Servant (10)	120	119	120	120
Establishment in the Collectorate—						
259	259	Clerks (40), 14 (30), 8 (25), 80 (20), 208 (15)	52,260	51,555	51,960	50,703
37	37	Servants 37 (6)	2,664	2,647	2,664	2,513
14	14	Temporary Servants 14 (5)	840	840	840	...
Distillery Establishment, Presidency—						
...	3	Clerks 3 (30)	1,080	650	...	...
109	97	Servants—				
		Jemadars 5 (12)	8,736	6,206	10,608	3,516
		Duffadars 3 (10)				
		Peons 21 (8), 62 (7), 6 (6)				
			70,820	66,609	70,812	61,415
32	32	For Staff employed in the Board of Revenue Records—				
		Clerks, (250), (70), 5 (50), 2 (30), 3 (5), 2 (15)	10,620	10,000	10,000	10,000
		Servants (Attenders) 5 (10), 9 (8), 4 (7)				
For the General Advancement of the Department			10,620	10,000	10,000	
...		For the Survey of certain Salt Factories	10,000			
			3,500	2,500		304
		Famine batta	...	...	...	304
PLAGUE ESTABLISHMENT.						
79		Peons 5 (8), 60 (7), 14 (6)	...	...	6,528	...
		Deduct—For rounding			28	6,500
		Deduct—Probable Savings	9,81,517	9,30,144	9,91,417	59,817
			9,30,000	9,00,000	9,51,600	8,78,913
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	360
3		Petty Officers (10)				
9		Orderlies of the Distillery Inspectors—			756	
1		Peons 3 (8), 3 (7), 3 (6)				
		Proposed Additional Establishments—				
1		Clerk Shroff (15) for a new factory at Muttupet			180	
		Servants—				
1		For laboratory work under the Abkari Deputy Commissioner—			180	
		Attender (15)				324
2		For a new factory at Muttupet—				336
3		Jemadars (15), (12)			1,404	
18		Duffadars (10), 2 (9)			4,620	
		Peons 2 (8), 5 (7), 11 (6)			720	
		Temporary—				
20		For the Muttupet factory—			5,340	
		Peons 20 (6) for 6 months				300
		Deduct—Probable savings on account of the closure of the Nellikuppam Circle—				180
1		Clerk (25)			4,860	
2		Peons (7), (8)			40	4,900
		Add—For rounding				9,56,500
TOTAL ESTABLISHMENTS			9,30,000	9,00,000		8,78,913

Establishment—contd.

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* In cases of all Establishments sanctioned since the submission of the last budget, necessary provision had been made in the proper in the regular budget.

EXPLANATORY REMARKS.

Distillery Establishments.
The sanctioned strength under petty officers and peons has, as usual, not been worked up to.

Distillery Establishments.
The net decrease of 9 is made up of the addition of three clerks for the distillery Inspectors, and a net reduction of 12 consequent on the re-arrangement of the menial servants required for distilleries and warehouses. (Vide G.Os., No. 359, Revenue, dated 6th June 1899 and No. 605, Revenue, dated 8th September 1899.)

Temporary staff employed in the Board of Revenue records.
G.O., R. No. 1206, Financial, dated 11th September 1899, sanctions the entertainment of 2 clerks on Rs. 30 each, and 3 attenders on Rs. 10 each. This establishment is temporary and will be dispensed with when final orders on the Board's re-organization proposals are received.

Survey of certain salt factories.
The revised and budget estimate provide for the resurvey of certain salt factories in the Chingput Sub-Division which has been sanctioned in G.O. No. 762 Revenue, 11-9-99.

EXPENDITURE.

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

DETAILED ACCOUNT NO. 5A.—SALT.										
		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS—contd.										
ALLOWANCES.										
Allowances—	Travelling Allowance of Officers	1,38,100		1,36,100		1,34,100		1,33,075		
	Travelling Allowance of Establishments.									
	Horse Allowance 5 (15)		900		900		900			
TOTAL, ALLOWANCES			1,39,000		1,37,000		1,35,000		1,33,075	
SUPPLIES AND SERVICES.										
Supplies and Services—	Registration Charges	3,000		2,700		4,000		2,513		
	Law Charges	500		1,500		1,000		5		
	Rewards	1,38,000		1,15,000		1,20,000		1,14,309		
	Cost, Freight, etc., of Spirits	400		400		1,000		407		
	Charges for destroying Salt	1,300		1,000		1,000		1,101		
	Remittance Charges	1,200		1,200		1,010		1,015		
	Charges for examining Salt Heaps	4,000		3,800		4,000		4,117		
	Boat Charges	1,000		1,000		900		1,110		
	Arms, Accoutrements and Ammunition	3,000		3,000		8,000		3,013		
	Medical Charges	1,700		1,700		1,700		1,499		
	Purchase, Repair and Carriage of Tents	19,000		18,000		20,000		18,079		
	Petty Works of Construction	1,30,000		1,27,500		1,27,500		1,26,852		
	Cost of Treasure Bags	100		100		100		52		
	Stencil Plates	300		250		250		304		
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607		
	Mounting Maps	50		30		30		37		
	Atlas Sheets	50		50		50		207		
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,140		
	Purchase of Paints	7,000		7,000		7,500		5,266		
	Cost and Despatch of Gunny-bags	8,000		4,200		4,000		13,566		
	Overtime Fees	1,700		1,700		1,700		1,731		
	Carriage of Stores	4,000		4,000		6,000		3,134		
	Charges for Copying Judgments	200		250		120		273		
	Batta to Prisoners	500		650		300		493		
	Batta to Witnesses	500		300		400		495		
	Conveyance of Contraband Articles	300		350		200		289		
	Steam Launch Charges	50		50		50		22		
	Fish-curing Sundries	400		400		400		348		
	Other Items	500		3,000		3,600		80		
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast	...		35,000		70,000		...		
	Add—For rounding	40		80		...		...		
		2,23,800		2,18,800		3,99,820		3,15,064		
		343,800		384,000						
PROVINCIAL.										
Excise Licensees' Works.										
	Petty Construction and Repairs	56,000		48,000		58,000		24,485		
			56,000		48,000		58,000		24,485	
							58,000		24,485	
								3,39,549		
	TOTAL, SUPPLIES AND SERVICES		3,43,800		3,38,000		4,57,820			
			399,800		432,800					
CONTINGENCIES.										
Contingencies—	Purchase of Furniture	6,000		6,000		11,550		5,403		
	Purchase of Books	100		20		150		12		
	Petty Repairs	150		150		150		83		
	Repairs to Machines and Instruments	4,000		3,500		2,500		4,206		
	Repairs to Furniture	1,000		1,000		1,000		931		
	Liveries and Clothing of Servants	30,000		31,000		31,000		30,115		
	Tour Charges	14,000		13,500		12,600		14,183		
	Cleaning Charges	300		300		...		65		
									54,998	
	Carried over	55,550		55,470		58,950				

Average for the last three years.	Accounts.			EXPLANATORY REMARKS.
	1898-99.	1897-98.	1896-97.	
Rs.	Rs.	Rs.	Rs.	
1,29,605 540	1,33,075	1,33,701 540	1,22,039	<i>Travelling allowance.</i> —The increase in the revised and the budget estimates as compared with the sanctioned estimate is due to provision having been made for the three Distillery Inspectors and their office establishments.
1,30,145	1,33,075	1,34,241	1,22,039	
3,081 123 1,05,801	2,513 5 1,14,309	2,885 292 93,006	3,815 73 1,09,188	<i>Law charges.</i> —The provision of Rs. 1,000 on account of the fee to be paid to the Pleader engaged by Government to defend its interests in the Manakkudi compensation case has been raised, in the revised estimate to Rs. 1,500.
1,349 1,001 3,765 749 2,653 1,712 18,502 95,361 74 225	1,101 1,015 4,117 1,110 3,013 1,499 18,079 1,26,852 52 304	770 917 3,364 801 2,653 2,828 18,280 91,217 77 322	2,175 1,071 3,814 255 2,292 808 19,146 68,014 92 50	<i>Charges for destroying salt.</i> —Includes provision for destroying old and unsaleable Government salt.
13,607 28 207 1,202 6,020 8,505 1,858 4,649 158 329 432 247 75 456 1,899	13,607 37 207 1,140 5,266 13,566 1,731 3,134 273 493 495 289 22 348 80	13,607 25 ... 1,102 6,658 8,263 1,770 3,668 80 286 341 154 47 265 4,321	13,607 23 ... 1,365 6,136 3,685 2,073 7,145 123 207 461 297 157 756 1,397	<i>Arms, Accoutrements and Ammunition.</i> —The re-sighting of the existing carbines having been declared unnecessary (vide G.O., M.S. No. 2811, Revenue dated 3rd August 1899) a return has been made in the revised estimate to the normal expenditure under this head.
...	...	...	...	<i>Petty works of construction.</i> —The budget, revised and the sanctioned estimates include provision on account of the sand spit plantation establishment.
...	...	...	...	<i>Cost and despatch of gunny bags.</i> —The budget Estimate includes provision on account of the additional quantity of salt proposed to be manufactured in the Ennore factories during the season of 1900.
27,736	24,485	19,285	39,338	<i>Batta to Prisoners.</i> —The revised estimate is based on the actuals of the first five months of the current year in which alone the expenditure has amounted to Rs. 548.
3,02,152	3,39,549	2,79,313	2,87,593	<i>Other items.</i> —The revised estimate includes provision for the compensation payable to the manufacturers of the Kumbliedu and Manavari factories which it is proposed to close.
6,329 107 148 3,252 845 30,396 13,675	5,403 12 83 4,206 931 30,115 14,183	8,260 192 214 3,969 744 30,762 13,617	5,324 118 146 1,582 860 30,310 13,225	<i>Stills and machinery required for the construction of distilleries on the West Coast.</i> —The revised estimate is sufficient to meet the cost of the distillery buildings proposed to be purchased.
...	...	...	...	<i>Excise licensees' works.</i> —The decrease in the revised estimate is due to the general unfavourable character of the season of 1899 and to the consequent failure of manufacture in many of the factories.
...	...	...	...	<i>Purchase of furniture.</i> —The decrease in the revised and budget estimates as compared with the sanctioned estimate is due to the omission from the former of the cost of European stores, under revised Article 1297 of the Civil Account Code, Vol. II.
...	...	...	...	<i>Repairs to machines and instruments.</i> —The revised and the budget estimates are based on the actuals of the first five months of 1899-1900 and on those of the two preceding years.
...	...	...	...	<i>Cleaning charges.</i> —The budget provision for this head for 1899-1900 is included in the grant for "office expenses."

14 BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899.

EXPENDITURE.

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

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
MADRAS—contd.									
CONTINGENCIES—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		55,550		55,470		58,950		54,998	
Office Expenses		9,050		9,000	8,830	10,650		8,661	
Hot and Cold Weather Charges		600		500		500		285	
Postage Charges		33,000		33,000		31,500		32,755	
Telegraph Charges		2,400		2,400		2,200		2,614	
Rents, Rates and Taxes		11,100		11,000		9,300		11,521	
Miscellaneous		2,000		2,000		1,580		2,176	
Add—For rounding		50		30		...		...	
TOTAL CONTINGENCIES		1,13,700		1,13,400		1,14,680		1,13,010	

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

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight and other Charges for Export and Import of Salt		30,000		30,000		31,500		27,627	
Charges for Conveying Salt to French Government		7,000		7,000		11,000		6,183	
Charges for Conveying Salt for Fish-curing purposes		13,000		13,000		13,000		12,921	
Purchase of Salt (Manufacturer's Share)		3,72,000		2,30,000	2,000	2,27,400		1,36,531	
Purchase of Salt for Fish-curing Purposes		2,000		1,500		2,000		1,655	
Charges for Conveying and Storing Salt		95,800		65,000		89,000		16,501	
Purchase of Salt-weighing Machines		1,000		1,000		3,000		409	
Cost of gathering Spontaneous Salt		7,000		7,000		5,000		193	
Petty Works for Manufacture and Storage of Salt		60,000		38,000		57,000		20,552	
Sundry Miscellaneous Charges		6,400		5,000		5,100		7,303	
TOTAL		5,94,200		3,97,500		4,44,000		2,29,875	

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	31,99,000	30,31,000	31,13,000	27,33,550
Deduct—				
Salt Charge on account of Licensees' Works	56,000	48,000	58,000	24,485
Salt Purchase and Freight	5,94,200	3,97,500	4,44,000	2,29,875
Remainder	25,49,000	25,86,000	26,11,000	24,79,190
Two-fifths debitable to Imperial Share—three-fourths.	7,65,000	7,75,000	7,84,000	7,43,757
"7. Excise."	2,56,650	2,59,000	2,61,000	2,47,919
Three-fifths debitable to "5. Salt"	15,39,300	15,32,000	15,66,000	14,87,514
Imperial Proportion—three-fourths	11,54,025	11,47,500	11,75,000	11,15,636
Add—Salt Purchase and Freight	5,94,200	3,97,500	4,44,000	2,29,875
Imperial Proportion debitable to "5. Salt"	17,40,125	15,45,000	18,19,000	13,45,511
Provincial Proportion—one-fourth	3,34,975	3,82,500	3,91,000	3,71,878
Add—Licensees' Works	56,000	48,000	58,000	24,485
Provincial Share debitable to "5. Salt"	4,40,975	4,30,500	4,49,000	3,96,363
Total debitable to "5. Salt"	21,80,100	19,75,500	20,68,000	17,41,874
Total debitable to "7. Excise"	10,24,000	10,34,000	10,45,000	9,91,676
Total Imperial Share	25,10,000	23,10,000	24,03,000	20,89,268
Total Provincial Share	6,07,000	6,65,000	7,10,000	6,44,282
GRAND TOTAL	31,99,000	30,31,000	31,13,000	27,33,550

BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899. 15

Average for the last three years.	Accounts.		
	1898-99.	1897-98.	1896-97.
Rs.	Rs.	Rs.	Rs.
8,526	8,661	8,218	8,699
391	285	416	471
31,488	32,755	31,387	30,323
2,407	2,614	2,573	1,735
9,238	11,521	8,896	7,237
1,867	2,176	1,699	1,727
...	...	...	...
...	1,13,010	1,11,247	1,01,817

Postage and telegraph charges.—The increase in the revised and budget estimate is due to the provision made on account of the 3 distillery inspectors.
Rents, rates and taxes.—The revised and the budget estimates have been framed with reference to the actuals of the last year.

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 to French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year. As it was considered that payments on account of more than two indents would not be made in 1898-99, provision for the second indent of 1898-99 was made in the budget of 1899-1900 in addition to the provision for the two annual indents. The French Government, however, made only one application during 1898-99. Hence the normal provision made in the revised as well as the budget estimate. Purchase of salt (Manufacturers' share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. The budget includes provision for the manufacture of a larger quantity at the Ennore factories.
Charges for conveying and storing salt.—Includes wharfage fees for transport to the Madras Depot and charges for recovering heaps. The charges vary with the quantity of salt, taken into store.
Cost of gathering spontaneous salt.—Provides for manufacture at Pandraka.
Petty works for manufacture and storage of salt.—The decrease in the revised estimate is due to the absence of manufacture in several extensions and to the low expenditure in the Chingleput sub-division, on account of the unfavourable season. The increase in the budget is due to the full provision made for working the Government factories and extensions and to the provision made for constructing salt gallats at Ponnani and Malpe.
Sundry miscellaneous charges.—The budget includes provision for conducting experiments on a larger scale at the Karambalem extension in connection with the manufacturing of salt after the Bombay method.

Verified that the Actuals, as entered above, are those shown in the departmental accounts. They have been verified with the statement furnished by the Account-General, and all discrepancies noticed have been duly pointed out to him.

APPENDIX A.

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 Abkari.	Chittoor Sub-Division.	Cannara Sub-Division.	Masulipatnam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division.	Cuddalore Sub-Division.	Negapatnam Sub-Division.	Tinnevely Sub-Division.	Arcon Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.
DETAILED ACCOUNT No. 5-A.																		
<i>Commissioner's and Deputy and Assistant Commissioners' Establishments.</i>																		
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	12
Do. (60)	3	1	1	1														6
Do. (50)	1		1	1														3
Do. (45)	1																	1
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	1	2	1	1	1	1	1	1	1	24
Do. (20)	5	2	1	1		1	1	1	2	1	1	1	2	1	1	1	1	25
Do. (15)			1	1		2	1	1	1	1	1	2	1					14
Total ..	47	6	8	7		7	5	5	6	7	4	6	6	4	4	5	6	133
Servants—																		
Jemadar (173)	1																	1
Pressman (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	17
Attenders (15)																		2
Do. (12)																		8
Do. (10)	5	1	1	1														1
Muchi (10)	1																	12
Muchis (8)							1	1	1	1	1	1	1	1	1	1	1	43
Peons (8)	9	3	3	3		2	2	2	2	2	2	2	2	2	2	2	2	41
Do. (7)	6	3	3	3		2	2	2	2	2	2	2	2	2	2	2	2	1
Ball man (7)	1																	16
Masalahi (6)	1						1	1	1	1	1	1	1	1	1	1	1	5
Sweepers (5)	1	1	1	1		1												1
Scavenger (3)	1																	1
Do. (2)																		1
Do. (1)																		1
Total ..	29	10	11	11		6	7	7	7	7	7	7	7	8	7	7	8	153

	Lump sanction for fish-curing yards.	Lump sanction for distilleries.	Lump sanction for salt petre refineries.	Chittoor.	Cannara.	Masulipatnam.	Nellore.	Chingleput.	Bellary.	Arcon.	Cuddalore.	Negapatnam.	Tinnevely.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5-A—contd.																
<i>Circle and Factory Establishments.</i>																
Clerks and Shroffs—																
On Rs. 50 ..								2								2
" " 40 ..								1								1
" " 35 ..								2								2
" " 30 ..								5								5
" " 25 ..		3						7								7
" " 20 ..								5								5
" " 15 ..								6								6
" " 12 ..								9								9
" " 10 ..								14								14
Total ..	3							40	14	20	18	29	26	22	26	302
Menials—																
Jemadars (15)	2	25	11	3	6	6	8	8	5	5	10	13	11	21	129	
Do. (12)	12	5	15	5	5	10	18	8	14	15	22	21	11	25	191	
Duffadars (10)	16	3	45	15	15	16	30	8	16	22	21	21	14	31	256	
Do. (9)	82		54	15	14	18	35	7	23	26	22	22	15	28	346	
Peons (8)	17	21	84	37	53	56	109	105	107	74	65	66	121	181	1,096	
Do. (7)	74	62	145	90	151	125	210	337	393	180	128	282	271	490	2,827	
Do. (6)	87	6	486	199	166	225	203	135	175	209	250	322	203	203	2,898	
Scavenger (5)																
Do. (4)																
Total ..	290	97	51	843	804	406	456	615	609	703	521	517	532	766	979	7,749

APPENDIX A—continued.

5.—SALT—contd.

5.—SALT—Contd.																								
		Ganjam.	Vizagapatnam.	Gódlavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Abkari Establishment in the Collectorates.																								
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Do. (25)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	208
Total		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	259
Peons (6)		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	34

APPENDIX B.

Office.	Progressive salary.	Salary earned on 1st April 1900.	Remarks.
Secretary	Rs. 1,500—60—1,800	Rs. 1,620	The permanent Secretary is due on 3rd January 1900. His salary is given.
Deputy Commissioner, Northern Division	Rs. 1,200—40—1,400	Rs. 1,400	
Do. Central Division	Rs. 1,200—40—1,400	Rs. 1,280	
Do. Southern Division	Rs. 1,200—40—1,400	Rs. 1,200	The permanent incumbent is on furlough. The acting incumbent is entitled to a salary of Rs. 1,200 on 1st April 1900.
Do. Abkari	Rs. 800—25—1,000	Rs. 875	
Head Accountant, Board's office	Rs. 200—10—250	Rs. 250	
Abkari Head Clerk, Board's office	Rs. 150—10—200	Rs. 200	
Deputy Accountant, Board's office	Rs. 100—10—150	Rs. 150	
Assistant to the Chemical Examiner	Rs. 60—5—90	Rs. 70	

STATEMENT No. II.

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
	Rs. 10,20,000	Rs. 10,34,000	Rs. 10,45,000	Rs. 9,91,676
Portion of the Combined Salt and Excise Establishment (transferred from 5.—Salt, page District Executive Establishment ..	10,25,000	10,20,000	1,000	521
TOTAL	10,21,000	10,35,000	10,46,000	9,92,197
	766,000	776,000	7,85,000	7,44,148
IMPERIAL SHARE—THREE-FOURTHS	770,700	7,85,010		
	2,56,300	2,55,270	2,61,000	2,43,049
PROVINCIAL SHARE—ONE-FOURTH	255,000	259,000		

* This is a variable item. The Budget and the Revised Estimates are based on the actuals of the first four months of the current year which have amounted to Rs. 351.

18 BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899.

RESOLUTION—No. 248, dated 27th September 1899.

Submitted to Government.

(True Copy and Extract.)

(Signed)

R. A. GRAHAM,
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.

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Separate Revenue),

MADRAS.



Printed September th.

Recd. 2.10.99.

Proceedings, No. 248, 27th September 1899.

SEPTEMBER.

Submitting to Government the budget estimate of charges of the combined Salt and Abkari Department for 1900-1901 and the revised estimate for 1899-1900.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

The Hon'ble Mr. J. THOMSON.

READ—the following statements:—

STATEMENT NO. 1.

EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Salt Purchase and Freight	5B	5,84,200	3,97,800	4,44,000	2,29,875
SHARED.					
Salaries, Establishments and Contingencies .	5A	26,22,500	25,98,200	26,86,000	25,03,675
<i>(All the budgeted salaries)</i>					
Deduct—Amount chargeable to "7.—Excise "		10,26,600	10,20,080	10,45,000	9,91,676
		15,95,900	15,78,120	16,24,000	15,11,999
IMPERIAL SHARE .		11,54,925	11,47,590	11,75,000	11,15,636
PROVINCIAL SHARE .		4,40,975	4,30,530	4,49,000	3,96,363
TOTAL + .		21,90,100	19,75,920	20,68,000	17,41,874
IMPERIAL .		17,49,125	15,45,390	16,19,000	13,45,511
PROVINCIAL .		4,40,975	4,30,530	4,49,000	3,96,363

* The expenditure is controlled by the Commissioner of S. M. H. S.

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

† *Vide* Distribution Note below.

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

SUMMARY.		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—									
SALARIES		10,60,000	✓	10,50,000	✓	10,05,000	✓	10,39,128	✓
ESTABLISHMENT		9,30,000	✓	9,00,000	✓	9,56,500	✓	8,78,913	✓
ALLOWANCES		1,39,000	✓	1,37,000	✓	1,35,000	✓	1,33,075	✓
SUPPLIES AND SERVICES		3,79,800	✓	3,97,800	✓	4,57,820	✓	3,39,549	✓
CONTINGENCIES		1,13,700	✓	1,13,400	✓	1,14,680	✓	1,13,010	✓
TOTAL		26,22,500	✓	25,98,200	✓	26,69,000	✓	25,03,675	✓

EXPENDITURE.

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

Numbers.	DETAILS.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MADRAS.								
	SALARIES.								
Salaries—	1	1	Portion of the salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc."	38,160	37,911	38,160	42,601		
	1	1	Secretary to the Commissioner (1,500—60—1,800) ^a	18,670	21,431	17,740	17,318		
	4	4	Deputy Commissioners 3 (1,200—40—1,400), (800—25—1,000)	57,780	54,037	56,920	55,714		
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	96,000	98,587	96,000	92,164		
	77	81	Inspectors 11 (400), 18 (350), 22 (300), 30 (250)	2,97,600	2,54,100	2,83,200	2,20,631		
	109	100	Assistant Inspectors, 33 (175), 34 (150), 33 (125)	1,80,000	1,92,474	1,95,900	2,24,944		
	786	791	Sub-Inspectors 68 (70), 102 (60), 147 (50), 196 (40), 278 (30)	4,12,920	3,84,649	4,08,840	3,57,703		
	33	38	Exchange Compensation Allowance—Commissioner; Secretary to Commissioner; 4 Deputy Commissioners; 10 Assistant Commissioners; 11 Inspectors; 11 Assistant Inspectors	15,490	21,142	26,907			
			Provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors and for probable employment of officers entitled to the allowance			4,000	20,452		
	11	10	House-rent Allowance—Assistant Commissioners 10 (46—2—6)	5,550	6,045	5,720	5,717		
	8	14	Local Allowance—Inspectors 3 (50); Assistant Inspectors (35), 2 (25); Sub-Inspectors 7 (15), (10)	4,200	3,019	1,620	1,484		
	6	6	Temporary Sub-Inspectors, six months, 6 (20)	720	720	720	400		
				11,27,090	10,74,115	11,35,727			
			Deduct—Probable Savings	67,090	24,115	1,52,727			
				10,60,000	10,50,000	9,83,000	10,39,128		
			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			
	5		Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)			2,400			
	17		Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)			8,760			
			Carried over	10,60,000	10,50,000	21,960	9,83,000		10,39,128

* Provision for these is made in the regular Budget *supra*.

EXPLANATORY REMARKS.

Commissioner—*Vide* explanation under 18. General Administration, Board of Revenue, &c. B.P. 22/42 16-9-99 B

Secretary.—The revised estimate includes the pay of the permanent Secretary at Rs. 1,620 from 3rd January 1900 and the privilege leave allowance of Acting Secretary Mr. Todhunter. The budget estimate provides for the pay of the permanent Secretary at Rs. 1,620.

Deputy Commissioners.—The decrease in the revised estimate is due to its providing only for the salary of acting officers in the Central and Southern Divisions. The increase in the budget estimate over the revised and the sanctioned estimates is due to the provision of salary of permanent incumbents from 3rd January 1900 in the Central Division and from 20th June 1900 in the Southern Division.

Assistant Commissioners.—The pay and deputation allowance of the officer on special duty for the compilation of the manuals accounts for the increase in the revised estimate.

Inspectors.—The increase in the budget estimate for 1900-1901 is due to the provision made for the additional officers of this class sanctioned for distilleries. The variation between the revised and the sanctioned estimates is due to the abolition of the Siddhavattam and Aska Circles and to Assistant Inspectors being in several cases placed in charge of circles with a charge allowance.

Assistant Inspectors.—Charge allowances are included; hence the variation between the accounts and the sanctioned and revised estimates. The decrease in the budget and revised estimates as compared with the sanctioned estimate is due to the reduction in the number of officers of this class.

Sub-Inspectors.—The decrease in the revised estimate and in the actuals is due to the full sanctioned strength not being worked up to.

Exchange Compensation Allowance.—The decrease in the budget estimate as compared with the revised and sanctioned estimates and accounts for 1898-99 is due to the latter including provision for arrears payments to certain officers whose claims to the allowance were settled in December 1898 *vide* G.O., No. 1150, dated 2nd December 1898, and to the provisional rates allowed for the budget of 1899-1900 being 7½ per cent. against 6½ per cent. for 1900-1901.

House-rent Allowance.—House-rent allowance is provided for the Assistant Commissioner, Chingleput Sub-division, as his head-quarters have been removed to Madras as a temporary measure. The quarters for the Third Assistant Inspector Tuticorin Circle, having been completed, that officer ceased to draw the allowance from 1st April 1899. The decrease in the budget estimate for 1900-1901 is due to the provision of quarters for the Assistant Commissioner, Negapatnam Sub-division.

Local Allowance.—Adding the provision made separately below for the three Distillery Inspectors and the two Distillery Assistant Inspectors to the sanctioned estimate, the variation between the budget, the revised and the sanctioned estimates is only slight. The decrease in the revised estimate is due to the Distillery Officers entitled to the allowance having taken up their appointments only from August 1899.

Inspectors.—The increase in number is due to the appointment of three Inspectors for the three distillery circles (G.O., No. 359, Revenue, dated 6th June 1899) and to the addition with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898, of the Inspector given up in connection with the amalgamation of the circles in the Salem District.

Assistant Inspectors.—There is a net decrease of nine as shown below:—

Reductions.
The one Assistant Inspector added in the last budget with reference to G.O., Mis. No. 2465, Revenue, dated 7th June 1898, has now been deducted with reference to G.O., Mis. No. 4618, Revenue, dated 24th November 1898 ... 1 0
Re-arrangement of the Krishnapatnam Circle and the abolition of the Vayalur Circle—G.O., Mis. No. 1231, Revenue, dated 24th March 1899 ... 3 7
Re-arrangement of the circles of the Cuddapah District—G.O., Mis. No. 903, Revenue, dated 3rd March 1899 ... 1 7
Re-arrangement of the distillery staff—G.O., No. 605, Revenue, dated 8th September 1899 ... 4 9
Abolition of the Palmaner Tree tax Assistant Inspector—G.O., No. 349, Revenue, dated 1st June 1899 ... 1 4
Abolition of the Cochin Frontier, No. II Circle—G.O., No. 450, Revenue, dated 13th July 1899 ... 1 0

Addition.
For the laboratory under the Deputy Commissioner of Abkari—G.O., Mis. No. 2043, Revenue, dated 7th June 1899 ... 1 0
Re-arrangement of the Ganjam and Aska Circles—G.O., No. 203, Revenue, dated 24th March 1899 ... 1 8
Sub-Inspectors.—There is a net increase of five as shown below:—
An addition of seventeen on account of distilleries—G.O., No. 359, Revenue, dated 6th June 1899 ... 17 0

A reduction of eleven in consequence of the re-arrangement of certain circles of the Nellore and Chingleput Districts sanctioned in G.O., Mis. No. 1231, Revenue, dated 24th March 1899 ... 11 0
A reduction of five in consequence of the re-arrangement of the circles of the Cuddapah District sanctioned in G.O., Mis. No. 903, Revenue, dated 3rd March 1899 ... 5 0

An addition of four on account of warehouses sanctioned in G.O., No. 605, Revenue, dated 8th September 1899 ... 4 0
An addition of two for laboratory work under the Deputy Commissioner of Abkari sanctioned in G.O., Mis. No. 2043, Revenue, dated 7th June 1899 ... 2 0

A reduction of one in connection with the re-arrangement of the Ganjam and Aska circles—*vide* G.O., No. 203, Revenue, dated 24th March 1899 ... 1 0

A reduction of one on account of the closure of Block C of the Védá-ranniyam factory included in the proposition statement submitted with Board's Proceedings, Mis. No. 3564, dated 9th September 1899 ... 1 0

A net reduction of two in connection with the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier, No. I Circle, sanctioned in G.O., No. 450, Revenue, dated 13th July 1899 ... 2 0

An addition of two in connection with the revision of the establishment for fish-curing yards—*vide* G.O., No. 532, Revenue, dated 8th August 1899 ... 2 0

EXPENDITURE.

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

	Numbers.		MADRAS—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—contd.			SALARIES—contd.		10,60,000		10,50,000	21,960	9,83,000		10,39,128
			Brought forward								
			Additional Establishment—								
			For laboratory work under the Abkari Deputy Commissioner—								
	1	...	Assistant Inspector (175).	...		...		2,100			
	1	...	For a new factory at Muttapet—								
	4	...	Assistant Inspector (150).	...		...		1,800			
			Sub-Inspector (average pay Rs. 43)	...	(a)	...		2,064			
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.					27,924			
			Deduct—For rounding					5,880			
								22,044			
			TOTAL SALARIES		10,60,000		10,50,000		22,000		10,39,128
Establishment—			ESTABLISHMENT.					10,05,000			
	1	1	Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)	3,000				3,000			
	30	29	Clerk (100—10—150)	1,800				1,800			
	93	95	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 5 (60)	26,100		59,400		26,820		59,793	
			Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 24 (20), 14 (15)	28,860							
	1	1	Servants—					28,380			
	1	1	Jemadar (17)	210							
	14	14	Pressman (15)	180				210			
	17	17	Muchis (14), (10), 12 (8)	1,440				180			
	9	10	Duffadars 17 (10)	2,040				1,440			
	109	109	Attenders (15), 7 (10), 2 (12)	1,808		14,275		2,040		14,222	
			Peons, etc., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1)	9,180				1,128			
					74,118		73,675	9,180		74,178	74,015
	1	1	Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	...	Assistant (60—5—90)	840				780			
			Assistant (30—3—45)					540		1,320	1,260
	308	298	Circle and Factory Establishments (including Boat Establishments)—				1,075				
			Clerks 2 (50), (40), 2 (35), 52 (30), 59 (25), 73 (20), 93 (15), (12), 15 (10)	75,504		72,627		78,084		68,990	
	2	1	Engine Drivers (30)								
	7,468	7,315	Circle and Factory Establishments (including Boat Establishments)—								
			Servants—								
			Jamadars 102 (15), 148 (12).								
			Duffadars 237 (10), 264 (9).								
			Peons, etc., 1,060 (8), 2,693 (7), 2,804 (6), 4 (5), 3 (4).	6,50,888		6,12,236		6,39,540		5,96,303	
	51	51	Saltpetre Amins 25 (15), 26 (12)	8,244				8,244		6,112	
	198	290	Fish-curing Establishment—								
			Servants—								
			Jamadars 2 (15), 12 (12)								
			Duffadars 16 (10), 82 (9)								
			Peons 17 (8), 74 (7), 87 (6)	26,976		19,588		19,776		17,956	
			Temporary Establishment—								
			Factory and Preventive								
			Fish-curing	64,945		52,361		68,974		41,375	
			Local Allowance. Permanent hands—					3,951		3,630	
	473	404	Clerks (20), 4 (1)	312		250					
			Peons 9 (5) 170 (2), 203 (1), 22 (1)								
	3	3	Petty Officers 3 (1)	9,572		7,968					
	245	250	Temporary Peons, six months, 36 (3), 70 (2), 144 (1)					10,038		7,553	
			Carried over		8,12,421		7,76,285		8,28,607		7,41,919
					8,87,379		8,51,035		9,04,105		8,17,194

(a) Provision, for these wherever necessary.

EXPLANATORY REMARKS.

Commissioner's, Deputy Commissioner's and Assistant Commissioner's establishments—Clerks.—The net addition of one is made up of the abolition of one clerk on Rs. 60 in the Abkari Deputy Commissioner's office (*vide* G.O., Mis. No. 2043, Revenue, dated 7th June 1899) and of the addition of two clerks, one to each of the Nellore and Calicut Sub-divisional offices (*vide* G.Os., Mis. No. 1231, Revenue, dated 24th March 1899, and Press No. 349, Revenue, dated 1st June 1899.)

Servants.—G.O., Mis. No. 2043, Revenue, dated 7th June 1899, sanctions an attender on Rs. 15 to the office of the Deputy Commissioner of Abkari.

Establishments in the Chemical Examiners office.—The number was reduced by one with reference to G.O., No. 175, Revenue, dated 11th March 1899, and Board's Proceedings, Mis. No. 1588, dated 15th April 1899.

Circle and Factory Establishments—Clerks.—The net reduction of ten clerks and one engine-driver is made up as follows:—A net reduction of six, consequent on the re-amalgamation of the Ennore and Vayalur Circles—*vide* G.O., Mis. No. 1231, Revenue, dated 24th March 1899.

A reduction of three consequent on the re-distribution of the Circles of the Cuddapah district—*vide* G.O., Mis. No. 903, Revenue, dated 3rd March 1899.

The addition of one for the Bezwada Circle, (*vide* G.O., Mis. No. 1265, Revenue, dated 28th March 1899.)

The abolition of the Clerk, Nellikuppam Circle—*vide* G.O., No. 359, Revenue, dated 6th June 1899.

A net reduction of one clerk, consequent on the amalgamation of the Ganjam and Aska Circles (*vide* G.O., Mis. No. 1769, Revenue, dated 15th May 1899.) The abolition, by the same order, of the engine-driver sanctioned for the pusemeter.

The abolition of the clerk of the Palmaner Assistant Inspector, (*vide* G.O., No. 349, Revenue, dated 1st June 1899.)

The addition of one clerk-shroff for the Theethandathanam sub-treasury (*vide* G.O., Mis. No. 1894, Revenue, dated 29th May 1899.)

A reduction of one clerk in Cochin Frontier, No. II Circle, and the addition of another in Cochin Frontier, No. I Circle, in connection with the abolition of the former Circle (*vide* G.O., No. 450, Revenue, dated 13th July 1899.)

Servants.—The net reduction of 153 is due to a net reduction of 58, consequent on the re-distribution of certain Circles of the Nellore and Chingleput districts (*vide* G.O., Mis. No. 1231, Revenue, dated 24th March 1899) and of 37 in the Circles of the Cuddapah district (*vide* G.O., Mis. No. 903, Revenue, dated 3rd March 1899.)

A net addition of ten in connection with the revision of establishments in certain Circles of the Southern Division (*vide* G.O., No. 199, Revenue, dated 22nd March 1899.)

The abolition of one in the Mang'napur and the addition of one in the Nizampatnam Circles (*vide* G.O., Mis. No. 1641, Revenue, dated 3rd May 1899.)

A reduction of 20, as a result of the amalgamation of the Ganjam and Aska circles (G.O., Mis. No. 1769, Rev., dated 15th May 1899.)

A reduction of 41 in consequence of the abolition of the Cochin Frontier, No. II Circle, and the re-arrangement of the Ponnani and Cochin Frontier No. I Circles.

An addition of one on account of the opening of a sub treasury at Theethandathanam (*vide* G.O., Mis. No. 1894, Revenue, dated 29th May 1899); a reduction of two in consequence of the abolition of the Nellikuppam Circle (*vide* G.O., No. 359, Rev., dated 6th June 1899.)

The abolition of the four orderlies of the Palmaner Assistant Inspector (G.O., No. 349, Revenue, dated 1st June 1899.)

A reduction of two in the Konada Circle (*vide* G.O., Mis. No. 3239, Revenue, dated 7th September 1899.)

Fish-curing Establishments.—The increase is due to the lump grant sanctioned in G.O., No. 532, Revenue, dated 8th August 1899.

Temporary Establishments.—As in the previous budget, provision has been made for two Assistant Inspectors to supervise the Oriental Salt Company's operations with a staff of menials attached to each.

The cost of these establishments is recoverable from the company.

Local Allowance.—The variation in the number is mainly due to the re-arrangement of the Ennore and Vayalur Circle establishments.

Nine men of the Coimbatore Circle have had their allowance raised from Rs. 2 to Rs. 5 (*vide* G.O., No. 433, Revenue, dated 4th July 1899).

G.O., Mis. No. 74, Revenue, dated 27th January 1899, sanctions a local allowance of Rs. 20 per mensem to the Head Clerk of the Ennore Circle and provision has been made for an allowance of Rs. 1-8-0 for each of the four other clerks of the said Circle (*vide* Board's Proceedings, Mis. No. 4106, dated 12th September 1899.)

Circle and Factory Establishments—Clerks and servants.—The decrease in the revised and budget estimates, as compared with the sanctioned estimate, is due mainly to the reduction in the number of these officers.

Temporary establishments—Factory and Preventive.—The short-fall in the revised estimate is due to the absence of manufacture in certain factories. The decrease in the budget as compared with the sanctioned estimate is due mainly to the omission from the former of the provision for an Assistant Inspector for the Cheyur Factory in connection with the sifting operations and of another Assistant Inspector for the supervision of the Oriental Salt Company's operations at Ennore.

Temporary Establishments (Fish-curing).—Owing to the lump grant sanctioned for the fish-curing establishments, no separate provision is made under temporary establishment.

Local Allowance.—The decrease in the revised and budget estimates, as compared with the sanctioned estimate is due to the reduction in the number of men to whom the allowance is granted. The decrease in the revised estimate is due also to the full number of men not having been entertained in certain Circles.

10 BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899.

EXPENDITURE.

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

Establishment—contd.	Numbers.		MADRAS—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	1899-1900.	1900-1901.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			ESTABLISHMENT—contd.								
			Brought forward		8,87,379		8,51,035		9,04,105		8,17,194
			Purely Abkari Establishments (Permanent)—								
			Board's Office—								
	1	1	Clerk (150-10-200)	2,400				2,400		2,400	
	5	5	Clerks (75), (35), (30), (25), (20)	2,220		4,612		2,220		2,163	
	1	1	Servant (10)	120		119		120		120	
	259	259	Establishment in the Collectorate—								
			Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15)	51,960		51,553		51,960		50,703	
	37	37	Servants 37 (6)	2,664		2,647		2,664		2,513	
	14	14	Temporary Servants 14 (5)	840		840		840			
			Distillery Establishment, Presidency—								
			Clerks 3 (30)	1,080		650					
	109	97	Servants—								
			Jemadars 5 (12)								
			Duffadars 3 (10)	8,736		6,206		10,808		3,516	
			Peons 21 (8), 62 (7), 8 (6)		70,020		66,609		70,812		61,415
	32	32	For Staff employed in the Board of Revenue Records—								
			Clerks (250), (70), 5 (50), 2 (30), 3 (5), 2 (15)	10,620		10,000		10,000			
			Servants (Attendants) 5 (10), 9 (8), 4 (7)		10,620		10,000		10,000		
			For the General Advancement of the Department		10,000						
			For the Survey of certain Salt Factories		3,500		2,500				
			Famine batta							304	304
			PLAGUE ESTABLISHMENT.								
	79		Peons 5 (8), 60 (7), 14 (6)					6,528			
			Deduct—For rounding					28			
					9,81,519		9,30,144		9,91,417		
					51,519		30,144		39,817		
			Deduct—Probable Savings		9,30,000		9,00,000		9,51,600		8,78,913
			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			
	3		Petty Officers (10)					360			
			Orderlies of the Distillery Inspectors—								
	9		Peons 3 (8), 3 (7), 3 (6)					756			
			Proposed Additional Establishments—								
	1		Clerk Shroff (15) for a new factory at Muttupet					180			
			Servants—								
			For laboratory work under the Abkari Deputy Commissioner—								
	1		Attender (15)					180			
			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			
			Temporary—								
			For the Muttupet factory—					4,620			
	20		Peons 20 (6) for 6 months					720			
			Deduct—Probable savings on account of the closure of the Nellikuppam Circle—								
			Clerk (25)					5,340			
	1		Peons (7), (8)					300			
	2							180			
			Add—For rounding					4,860			
								40			
			TOTAL ESTABLISHMENTS		9,30,000		9,00,000		9,56,500		8,78,913

BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899. 11

EXPLANATORY REMARKS.

Distillery Establishments.
The sanctioned strength under petty officers and peons has, as usual, not been worked up to.

Distillery Establishments.
The net decrease of 9 is made up of the addition of three clerks for the distillery Inspectors, and a net reduction of 12 consequent on the re-arrangement of the menial servants required for distilleries and warehouses. (Vide G.Os., No. 359, Revenue, dated 6th June 1899 and No. 605, Revenue, dated 8th September 1899.)
Temporary staff employed in the Board of Revenue records.
G.O., R. No. 1206, Financial, dated 11th September 1899, sanctions the entertainment of 2 clerks on Rs. 30 each, and 3 attenders on Rs. 10 each. This establishment is temporary and will be dispensed with when final orders on the Board's re-organization proposals are received.

* In cases of all Establishments sanctioned since the submission of the last budget, necessary provision had been made in the proper places in the regular budget.

EXPENDITURE.

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

		Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	MADRAS—contd.								
	ALLOWANCES.								
	Travelling Allowance of Officers	1,38,100		1,36,100		1,34,100		1,33,075	
	Travelling Allowance of Establishments.	900		900		900			
	Horse Allowance 5 (15)								
	TOTAL, ALLOWANCES		1,39,000		1,37,000		1,35,000		1,33,075
Supplies and Services—	SUPPLIES AND SERVICES.								
	Registration Charges	3,000		2,700		4,000		2,513	
	Law Charges	500		1,500		1,000		5	
	Rewards	1,20,000		1,15,000		1,20,000		1,14,309	
	Cost, Freight, etc., of Spirits	400		400		1,000		407	
	Charges for destroying Salt	1,300		1,000		1,000		1,101	
	Remittance Charges	1,200		1,200		1,010		1,015	
	Charges for examining Salt Heaps	4,000		3,800		4,000		4,117	
	Boat Charges	1,000		1,000		900		1,110	
	Arms, Accoutrements and Ammunition	3,000		3,000		8,000		3,013	
	Medical Charges	1,700		1,700		1,700		1,499	
	Purchase, Repair and Carriage of Tents	19,000		18,000		20,000		18,079	
	Petty Works of Construction	1,30,000		1,27,500		1,27,500		1,26,852	
	Cost of Treasure Bags	100		100		100		52	
	Stencil Plates	300		250		250		304	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		13,610		13,610		13,607	
	Mounting Maps	50		30		30		37	
	Atlas Sheets	50		50		50		207	
	Remuneration to Railway Clerks	1,400		1,400		1,400		1,140	
	Purchase of Paints	7,000		7,000		7,500		5,266	
	Cost and Despatch of Gunny-bags	8,000		4,200		4,000		13,566	
	Overtime Fees	1,700		1,700		1,700		1,731	
	Carriage of Stores	4,000		4,000		6,000		3,134	
	Charges for Copying Judgments	200		250		120		273	
	Batta to Prisoners	500		650		300		433	
	Batta to Witnesses	300		300		400		495	
	Conveyance of Contraband Articles	300		350		200		289	
	Steam Launch Charges	50		50		50		22	
	Fish-curing Sundries	400		400		400		348	
	Other Items	500		3,600		3,600		80	
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast	...		35,000		70,000		...	
	Add—For rounding	40		60		...		...	
	TOTAL, SUPPLIES AND SERVICES		3,79,800		3,97,800		4,57,820		3,39,549
Contingencies—	PROVINCIAL.								
	Excise Licensees' Works.								
	Petty Construction and Repairs	58,000		48,000		58,000		24,485	
			58,000		48,000		58,000		24,485
	TOTAL, SUPPLIES AND SERVICES		3,79,800		3,97,800		4,57,820		3,39,549
Contingencies—	CONTINGENCIES.								
	Purchase of Furniture	6,000		6,000		11,550		5,403	
	Purchase of Books	100		20		150		12	
	Petty Repairs	150		150		150		83	
	Repairs to Machines and Instruments	4,000		3,500		2,500		4,206	
	Repairs to Furniture	1,000		1,000		1,000		931	
	Liveries and Clothing of Servants	30,000		31,000		31,000		30,115	
	Tour Charges	14,000		13,500		12,600		14,183	
	Cleaning Charges	300		300		...		65	
	Carried over	55,550		55,470		58,950		54,998	

Average for the last three years.	Accounts.			EXPLANATORY REMARKS.
	1898-99.	1897-98.	1896-97.	
Rs.	Rs.	Rs.	Rs.	
1,29,605	1,33,075	1,33,701	1,22,039	Travelling allowance.—The increase in the revised and the budget estimates as compared with the sanctioned estimate is due to provision having been made for the three Distillery Inspectors and their office establishments.
540		540		
1,30,145	1,33,075	1,34,241	1,22,039	
3,081	2,513	2,885	3,845	Law charges.—The provision of Rs. 1,000 on account of the fee to be paid to the Pleader engaged by Government to defend its interests in the Manakkudi compensation case has been raised, in the revised estimate to Rs. 1,500.
1,05,801	1,14,309	93,906	1,09,188	
258	407	770	2,175	Charges for destroying salt.—Includes provision for destroying old and unsaleable Government salt.
1,349	1,101	917	1,071	
1,001	1,015	3,364	3,814	Arms, Accoutrements and Ammunition.—The re-sighting of the existing carbines having been declared unnecessary (vide G.O., Mis. No. 2811, Revenue dated 3rd August 1899) a return has been made in the revised estimate to the normal expenditure under this head.
3,765	4,117	8-1	255	
749	1,110	2,653	2,292	Petty works of construction.—The budget, revised and the sanctioned estimates include provision on account of the sand spit plantation establishment.
2,653	3,013	2,828	808	
1,712	1,499	18,280	19,146	Cost and despatch of gunny bags.—The budget Estimate includes provision on account of the additional quantity of salt proposed to be manufactured in the Ennore factories during the season of 1900.
18,502	18,079	91,217	68,014	
95,361	1,26,852	77	92	Batta to Prisoners.—The revised estimate is based on the actuals of the first five months of the current year in which alone the expenditure has amounted to Rs. 548.
74	52	322	50	
225	304	13,607	13,607	Other items.—The revised estimate includes provision for the compensation payable to the manufacturers of the Kumbilmedu and Manavari factories which it is proposed to close.
13,607	13,607	25	23	
28	37	1,102	1,365	Stills and machinery required for the construction of distilleries on the West Coast.—The revised estimate is sufficient to meet the cost of the distillery buildings proposed to be purchased.
207	207	6,658	6,136	
1,202	1,140	8,263	3,685	Excise licensees' works.—The decrease in the revised estimate is due to the general unfavourable character of the season of 1899 and to the consequent failure of manufacture in many of the factories.
6,020	5,266	1,770	2,073	
8,505	13,566	3,668	7,145	Purchase of furniture.—The decrease in the revised and budget estimates as compared with the sanctioned estimate is due to the omission from the former of the cost of European stores, under revised Article 1297 of the Civil Account Code, Vol. II.
1,858	1,731	80	123	
4,649	3,134	286	207	Purchase of books.—The revised estimate has been based on the actuals of the first five months, and the budget on the average of the last three years.
158	273	341	461	
329	493	154	297	Repairs to machines and instruments.—The revised and the budget estimates are based on the actuals of the first five months of 1899-1900 and on those of the two preceding years.
432	495	47	157	
247	289	265	756	Cleaning charges.—The budget provision for this head for 1899-1900 is included in the grant for "office expenses."
75	22	4,221	1,397	
456	348	...	...	
1,899	80	...	...	
...	...	...	...	
...	...	...	...	
27,736	24,485	19,385	39,338	
3,02,152	3,39,549	2,79,313	2,87,593	
6,329	5,403	8,260	5,324	
107	12	192	118	
148	83	214	146	
3,252	4,206	3,969	1,582	
845	931	744	860	
30,396	30,115	30,762	30,310	
13,675	14,183	13,617	13,225	
65	65	...	...	

* Some of the detailed have been grouped in accordance with the order of A.C. letter of 11th Nov. 1899.

14 BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899.

EXPENDITURE.

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

	MADRAS—contd.	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CONTINGENCIES—contd.								
	Brought forward	55,550		55,470		58,950		54,998	
Contingencies—contd.	Office Expenses	9,000		9,000		10,650		8,661	
	Hot and Cold Weather Charges	600		500		500		285	
	Postage Charges	33,000		33,000		31,500		32,755	
	Telegraph Charges	2,400		2,400		2,200		2,614	
	Rents, Rates and Taxes	11,100		11,000		9,300		11,521	
	Miscellaneous	2,000		2,000		1,580		2,176	
	Add—For rounding	50		30		...		...	
	TOTAL CONTINGENCIES		1,13,700		1,13,100		1,14,680		1,13,010

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

	Budget Estimate, 1900-1901.		Revised Estimate, 1899-1900.		Budget Estimate, 1899-1900.		Accounts, 1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight and other Charges for Export and Import of Salt	30,000		30,000		31,500		27,627	
Charges for Conveying Salt to French Government	7,000		7,000		11,000		6,183	
Charges for Conveying Salt for Fish-curing purposes	13,000		13,000		13,000		12,921	
Purchase of Salt (Manufacturer's Share)	3,72,000		2,30,000		2,27,400		1,36,531	
Purchase of Salt for Fish-curing Purposes	2,000		1,800		2,000		1,655	
Charges for Conveying and Storing Salt	95,800		65,000		89,000		16,501	
Purchase of Salt-weighing Machines	1,000		1,000		3,000		409	
Cost of gathering Spontaneous Salt	7,000		7,000		5,000		193	
Petty Works for Manufacture and Storage of Salt	60,000		38,000		57,000		20,552	
Sundry Miscellaneous Charges	6,400		5,000		5,100		7,303	
TOTAL		5,94,200		3,97,800		4,44,000		2,29,875

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,16,700	29,96,000	31,13,000	27,33,550
Deduct—				
Salt Charge on account of Licensees' Works	56,000	48,000	58,000	24,485
Salt Purchase and Freight	5,94,200	3,97,800	4,44,000	2,29,875
Remainder	25,66,500	25,50,200	26,11,000	24,79,190
Two-fifths debitable to Imperial Share—three-fourths.	7,69,950	7,65,060	7,84,000	7,43,757
" 7. Excise." Provincial Share—one-fourth.	2,56,650	2,55,020	2,61,000	2,47,919
Three-fifths debitable to "5. Salt"	15,39,900	15,30,120	15,66,000	14,87,514
Imperial Proportion—three-fourths	11,54,925	11,47,590	11,75,000	11,15,636
Add—Salt Purchase and Freight	5,94,200	3,97,800	4,44,000	2,29,875
Imperial Proportion debitable to "5. Salt"	17,49,125	15,45,390	16,19,000	13,45,511
Provincial Proportion—one-fourth	3,84,975	3,82,530	3,91,000	3,71,878
Add—Licensees' Works	56,000	48,000	58,000	24,485
Provincial Share debitable to "5. Salt"	4,40,975	4,30,530	4,49,000	3,96,363
Total debitable to "5. Salt"	21,90,100	19,75,920	20,68,000	17,41,874
Total debitable to "7. Excise"	10,26,600	10,20,080	10,45,000	9,91,676
Total Imperial Share	25,19,075	23,10,450	24,03,000	20,89,268
Total Provincial Share	6,97,625	6,55,550	7,10,000	6,44,282
GRAND TOTAL	32,16,700	29,96,000	31,13,000	27,33,550

BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899. 15

Average for the last three years.	Accounts.		
	1898-99.	1897-98.	1896-97.
Rs.	Rs.	Rs.	Rs.
54,998	57,758	51,565	
8,526	8,661	8,218	8,699
391	285	416	471
31,488	32,755	31,387	30,323
2,407	2,614	2,873	1,735
9,238	11,521	8,896	7,297
1,867	2,176	1,699	1,727
...	...	...	...
...	1,13,010	1,11,247	1,01,817

Postage and telegraph charges.—The increase in the revised and budget estimate is due to the provision made on account of the 3 distillery Inspectors.
Rents, rates and taxes.—The revised and the budget estimates have been framed with reference to the actuals of the last year.

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 to French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year. As it was considered that payments on account of more than two indents would not be made in 1898-99, provision for the second indent of 1898-99 was made in the budget of 1899-1900 in addition to the provision for the two annual indents. The French Government, however, made only one application during 1898-99. Hence the normal provision made in the revised as well as the budget estimate.

Purchase of salt (Manufacturers' share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. The budget includes provision for the manufacture of a larger quantity at the Ennore factories.

Charges for conveying and storing salt.—Includes wharfage fees for transport to the Madras Depot and charges for recovering heaps. The charges vary with the quantity of salt, taken into store.

Cost of gathering spontaneous salt.—Provides for manufacture at Pandraka.

Petty works for Manufacture and storage of salt.—The decrease in the revised estimate is due to the absence of manufacture in several extensions and to the low expenditure in the Chingleput sub-division, on account of the unfavourable season. The increase in the budget is due to the full provision made for working the Government factories and extensions and to the provision made for constructing salt gallahs at Ponnani and Malpe.

Sundry miscellaneous charges.—The budget includes provision for conducting experiments on a larger scale at the Karambalem extension in connection with the manufacturing of salt after the Bombay method.

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

5.—SALT.

[illegible]

				Lump sanction for fish-curing yards.	Lump sanction for distilleries.	Lump sanction for salt petre refineries.	Chitacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcoot.	Cuddalore.	Negapatam.	Tinnevely.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5-A—contd.																			
<i>Circle and Factory Establishments.</i>																			
Clerks and Shroffs—																			
On Rs.	50	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..
"	40	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..
"	35	..	..	..	..	..	..	2	2	..	5	7	..	3	2	..	9	7	5
"	30	..	..	..	3	..	3	7	4	4	6	5	7	4	2	4	2	7	7
"	25	..	..	..	..	..	9	8	6	6	9	..	6	5	7	8	6	3	..
"	20	..	..	..	..	..	17	9	4	8	14	..	2	6	13	11	..	9	9
"	15	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..
"	12	..	..	..	..	..	4	..	..	4	1	..	..	2	..	3	1	..	..
"	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total				..	3	..	40	23	16	25	40	14	20	18	29	26	22	26	30
Menials—																			
Jemadars	(15)	..	..	..	2	..	25	11	3	6	6	8	8	5	10	7	12	21	1
Do.	(12)	..	..	..	12	6	26	15	5	5	10	18	9	8	14	15	13	11	25
Duffadars	(10)	..	..	..	16	3	..	45	15	11	16	30	8	8	16	22	21	14	31
Do.	(9)	..	..	..	82	..	..	54	15	14	18	35	7	7	23	26	22	15	28
Peons	(8)	..	..	..	17	21	..	84	37	53	56	109	105	107	74	65	66	121	181
Do.	(7)	..	..	..	74	62	..	145	90	151	125	210	337	393	180	128	171	271	490
Do.	(6)	..	..	..	87	6	..	486	199	166	225	203	135	175	209	250	232	322	203
Scavenger	(5)	..	..	..	..	..	..	3	..	..	..	..	..	..	1	..	..	..	..
Do.	(4)	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..
Total				..	290	97	51	843	364	406	456	615	609	703	521	517	532	766	979

* Includes the establishment at the Tondiarpet Store-house and the one analyst in the Chemical Examiner's office.
† Includes one analyst on Rs. 60-5-90.

APPENDIX A—continued.

5.—SALT—contd.

5. —SALT—contd.

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

APPENDIX B.

Office.	Progressive salary.	Salary earned on 1st April 1900.	Remarks.
	Rs.	Rs.	
Secretary	1,500—60—1,800	1,620	The permanent Secretary is due on 3rd January 1900. His salary is given.
Deputy Commissioner, Northern Division	1,200—40—1,400	1,400	
Do. Central Division	1,200—40—1,400	1,280	
Do. Southern Division	1,200—40—1,400	1,200	The permanent incumbent is on furlough. The acting incumbent is entitled to a salary of Rs. 1,200 on 1st April 1900.
Do. Abkari	800—25—1,000	875	
Head Accountant, Board's office	200—10—250	250	
Abkari Head Clerk, Board's office	150—10—200	200	
Deputy Accountant, Board's office	100—10—150	150	
Assistant to the Chemical Examiner	60—5—90	70	

STATEMENT No. II.

EXPENDITURE

7.—EXCISE

	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establishment (transferred from 5.—Salt, page)	10,26,600 1,000	10,20,080 1,000	10,45,000 1,000	9,91,676 521
District Executive Establishment				
TOTAL	10,27,600	10,21,080	10,46,000	9,92,197
IMPERIAL SHARE—THREE-FOURTHS	7,70,700	7,65,810	7,85,000	7,44,144
PROVINCIAL SHARE—ONE-FOURTH	2,56,900	2,55,270	2,61,000	2,48,043

* This is a variable item. The Budget and the Revised Estimates are based on the actuals of the first four months of the current year which have amounted to Rs. 351.

checked
comp.
10.11.29.
20/11/29

18 BOARD OF REVENUE (SEPARATE REVENUE), No. 248, 27TH SEPTEMBER 1899.

RESOLUTION—No. 248, dated 27th September 1899.

Submitted to Government.

(True Copy and Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

(True Copy.)

Edmund M. M. M.
Assistant Secretary.

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

Copy to the Accountant-General, Madras.

" " Deputy and Assistant Commissioners.



Proceedings of the Board of Revenue

(Separate Revenue).

Dated 18th November 1899.

Mis. No. 5773
The Hon'ble Mr. J. Thomson.

Read letter from T. Heskeith Biggs, Esquire, Accountant-General, Madras, No. B. 359 Sub/7820, dated 17th October 1899, requesting that certain instructions may be issued regarding the sums drawn from or paid into the Treasury on account of the two toddy shops to be worked under amani in the South Arcot district.

Resolution.

When sanctioning the amani working of two toddy shops in the Chidambaram taluk of the South Arcot district during the toddy lease 1898-99, the Board instructed the Collector of that district to open advance accounts to be adjusted from the sale proceeds of toddy in those shops. In his letter read above, the Accountant-General, Madras, takes exception to this method of keeping ^{the} accounts and requests that all ~~transactions~~ ^{at} transactions relating to amani working should, in the first instance, be accounted for as Salt and Excise Remittances and afterwards as ordinary and service payments. The attention of the Collectors of South Arcot, Trichinopoly and Tinnevely, in which districts amani working of toddy shops has been sanctioned during the current lease is, therefore, invited to the Accountant-General's instructions.

2. In this connection, the Board begs to report to Government that, with a view to provide for the working

of the amari scheme in the three districts above referred to, it has transferred the amount of Rs. 35,000 expected to be saved in the current year from the provision made under 5-A Salt for "Still and machinery required for three distilleries on the West Coast" to Contingencies "Miscellaneous" under the same head. Further, it requests Government to include a sum of Rs. 25,000 in the estimates for the ensuing year under the same head, which estimates are now under its consideration- Board's Proceedings No. 248, S.R., dated 27th September 1899.

(True extract)

G. S. G. S.
Acting Secretary.

20.11.99

To the Collectors of South Arcot, Trichinopoly and Tinnevely.

" " Secretary to Government, Revenue Department.

Copy to the Accountant-General, Madras.

page 2 of
current
cost 6328

cost 6328

$\frac{D}{4}$ 1,920-14-3-99.

REVENUE DEPARTMENT

C No. 6328

From the Board of Revenue (SR)

No. 248 Dated 27-9-1899.

Recd 2-10-99

FOR ORDERS.

To Secretary.

The Board estimates of charges under "5-Salt" and "7-Excise" have been examined. The following points call for notice:-
(i) Budget Estimate-Establishments.

In 1898-99, the actual expenditure was 8.79 lakhs against 9.73 lakhs, the cost of the sanctioned scale. For 1900-1901, the Board's estimate is 9.165 lakhs excluding a provision of .135 under two special items, the sanctioned scale establishments cost.

page 10 of current.

page 10 of op. 1240 FD
17-12-98.

* 10.0% lakhs
 $\frac{.35}{9.73}$

General advance of the
Debt Rs 10,000

Survey of estami
salt factory 3500
13500

page 10 of current

9.68 lakhs. It is submitted that the estimate is high, and that it may safely be reduced to the last year's actuals, viz, 8.79 lakhs.

(ii) The Financial Dept would object to the head "for the general advance of the Dept", which is one of the two special items. It may be ~~struck~~ struck out, the provision of Rs 10,000 made under it being allowed by diminishing anticipated savings by an equal amount. The entries on page 10 would then be:-

Total 9,71,519.

"Deduct probable savings 78,519

"Remainder 8,93,000

(iii) There is a slight clerical error in the calculation of the total local allowance on page 8 of the Current. The necessary corrections

FOR ORDERS.

981519
13500
968019X

page 10 of current

page 10 of current.

will be made in the office.

(iv) Supplies and Services - Rewards.

The Board repeats the sanctioned estimate for the current year, 1.20 lakhs, but the actuals during the last three years did not exceed 1.15 lakhs. The estimate may be reduced by Rs 5,000.

(v) 5B - Salt Purchase and Freight.

Compared with the sanctioned estimate of 4.44 lakhs, the budget estimate for 1900-1901 shows an increase of 1½ lakhs. This is due to the Board's proposal to manufacture a large quantity of salt at the Emu factories. This is no a matter which can be examined in the

page 12 of current.

page 14 ibid

page 15 ibid

office, nor has the Board furnished any details. The estimate maybe accepted.

2. May Financial be asked whether it accepts the estimate with the modifications suggested above?

KO.
26-10-99

To Mr. ...
27.10.99

File U.O. 297 d/27-10-99

U.O. No. 297 d/27-10-99.

Budget Estimates under 5 SALT and 7 EXCISE -

NOTE FOR THE C.S.

Proposals (iii), (iv) & (v) in the Revenue Dept. note may, it is submitted, be accepted.

2. As regards proposals (i) & (ii), provisions such as those for the "General advancement of the Department" and the "Survey of certain Salt Factories" will not pass with the Govt. of India, and it would be better for the Board to substitute some definite projects for these entries. To provide for them by diminishing the probable savings by a corresponding amount will not do much good in the end, as the Accountant-General would then induce India through his budget notes to raise the "probable savings", the figure under which could not be defended by this Govt. except by admitting that the smaller amount ~~was~~ placed in the budget in order to admit of unsanctioned schemes being carried out during the year. Perhaps the best course will be to admit the provisions now, lumping them against "Schemes in

Very well. N.M.
in answer. H.M.

in contemplation" and to direct the Board to supply particulars in view to ^{the ultimate} inclusion of the amounts in question in the estimates.

3. With reference to the "Probable Savings" under ESTABLISHMENT touched upon in para (ii) of the Rev. Dept. ^{note}, the following figures give the results for the past three years:-

	Budget Estimate	Actuals
	Lakhs	Lakhs
1898-99	10.08 ✓	8.79 ✓
1897-98	10.08 ✓	8.92 ✓
1896-97	9.69 ✓	8.47 ✓
	29.85 ✓	26.18 ✓
Total Savings		3.67 ✓

Percentage of savings on Budget

Estimate 12.31. Applying this percentage to the Budget Estimate figure for 1900-1901 (9.82 lakhs) the Probable Savings would come to 1.21 lakh. ^{They} may, it is submitted, be safely placed at the figure ^{proposed by Revenue} 1.03.

4. The following further points have been noticed.

✓ (i) SALARIES. The actual ^{amount} which ^{should} be provided for the pay of the Secretary is Rs.18,662 against the Board's figure of Rs.18,670.

✓ (ii) The provision for the four Deputy Commissioners should be Rs.57,060 and not Rs.57,780.

✓ (iii) Exchange Compensation Allowance. In the absence of particulars of the salaries of officers for whom provision for this allowance has been made, the figure entered cannot be checked.

Page 10 of the current

Page 6 of the current

	Budget Estimate	...	Actuals
	Lakhs		Lakhs
1898-99...	11.19 ✓	...	10.39
1897-98...	10.74 ✓	...	10.27
1896-97...	10.24 ✓	...	9.76
	32.17 ✓	...	30.42
Total savings			1.75

Percentage of savings on budget estimate 5.4.
5.4 % of the budget estimate, 11.27 Lakhs, is .61 Lakh.

(Page 8 of the current)

Pages 12 & 14 of the current.

Pages 4, 14 & 17 of the current.

checked. The Board states that it has adopted the rate prescribed for the budget estimates. The provision may be retained, ^{and} the attention of the Board of Revenue invited to rule 62 of the Budget rules.

(iv) House rent allowance for Assistant Commissioner. The provision should be Rs.5,539 and not Rs.5,550.

(v) Probable Savings. ^{Working} this out as in para 3 supra, the figure should be .61 lakh ^{against 67 adopted by the Board. The latter may remain.} The Board of

Revenue ^{SK} could have given some data for the lump provision of Rs.64,945 made for the temporary factory and preventive establishment.

(vii) Supplies & Services & Contingencies.

The addition with a view to round the totals may be avoided by adding the amounts to the provisions under "other items" and "office expenses".

(viii) ^{Charans} The totals do not end in even ^{as required} under the rules. This can be remedied in the alteration of probable savings.

mt
13-11-99

R.D. u-o.

11/11/99

Revenue Department

To Secretary.

Please see draft below (to issue in Financial)

2. With reference to the statement in para 3 of the Financial note on page 6 ~~after consideration~~ above, it is submitted that it was proposed to increase the savings to .895 of a lakh (1.03 - .135) and not to 1.03 lakhs.

3. The necessary corrections are shown in a spare copy of B.P. No. 248 d. 27-9-99 in red ink, the ^{pencil} alterations in pencil being ~~made~~ for purposes of rounding ^{by the 7.0} to even thousands of rupees.

4. C no 7450 which came into the office since the note returned from Financial ^{has been added to the file,} and the necessary alterations have been made in the estimates (vide page 12 of B.P. no 248 dated 27-9-99)

KD
22-11-99

Draft below for approval

24/11/99

MA 23.11.99

File no. 3898727-11-99

To Secretary

May the file be now transferred to the Financial Dept for issuing the order

KD
24-11-99

24/11

To File no. No. 763
24-11-99

Financial

Revenue Department

Read

appreciation B.P.(SR) No. 248 dt 27-9-99

(CR. 6328)

B.P. (SR) No. 5173 dt 18-11-99

(CR. 7450)

Order (Financial)
No. 1312 dt 30-11-99
P.S. The Board's

estimates of charges under
'5 salt' and '7 xind' are
accepted with the modi-
fications shown below:-

Budget Estimate for 1900-1901

(i) 5-A salt - Establishment -

Having regard to the
actuals of 1898-99, the
Egal considers that the
provision may be re-
duced to 8.93 lakhs.

(ii) Ibid - The provision
for the "General Advance
of the Dept" will be
allowed, but particulars
of the schemes which
the Board has in ~~view~~
contemplation for this
purpose should be ~~for~~
for entry in the budget.

MA
23.11.99

para 1(cii) on page 2 of note.

+ proposed reduction Rs 37,000

8.72
8.135
8.925
8.9

para 2 on page 5 ibid

(iii) Ibid - Supplies and Services

Rewards - The actuals during the last three years did not exceed 1.15 lakhs. The Board's estimate will accordingly be reduced by Rs. 5,000.

2. The charges on account of the working of the amani scheme referred to in the second of the papers read above should be shown under "Supplies and Services" and not under "Contingencies" - (vide Rule 75-A of the Budget Rules)

(copy put up)

3. The following points should receive attention in future budgets:-

(i). The salaries of officers to whom Exchange Compensation Allowance is provided should be ^{noted.} ~~given~~ - (vide rule 62 of the Budget Rules)

(ii) Data should be

para 1(iii) on page 3 of note

page 8 of order 6328.

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

To the Res. Dept.
Board (SR)

- - - Ag. Despd. 11-12-99
- - - E.T. Copy given.

KD
22-11-99

Final Decs

For the C.B.

Subd. that the draft may
now be final.

Cud
29-11-99

Sum.
J. M. S.

no 52

furnished for the lump
provision under "Temporary
Establishment - Factory and
Preventive"

Order complete.
Letter only.
Order complete with Letter.

First copy sent to Press.

Returned for signature.

Despatched in print.

Read again G.O., No.
189

DATED

Current No.

*Print & show proof please
30/11/88*

Enclosures to G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

A = Print in full
B = Not to be printed.
C = Print abstract only.
D = Print heading only.

*2108
30/11/88*