Archives I - 10,006—16-8 77.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

PWD. DEPARTMENT

G.O. No. / B.P. No.	110 . W.	Press. / Mis.

Dated 14 . 1 . 1884 . 197 .

Not to be folded or roughly handled

18

A. Mani

110/1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

G.O., dated 8th January 1884, Mis. No. 26, Revenue.

Read—the following Proceedings of the Board of Revenue, dated 20th December 1883, Mis. No. 10997 :—

Read—the following letter from A. CRUICKSHANK, Esq., Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 7th December 1883, No. 495 :—

I have the honor to request sanction to the sale, by public auction, of the undermentioned buildings at Thukanampakam, in the Cuddalore taluk, which are no longer required for the purposes for which they were built, the station having been abolished as a land-customs chowkey, in the revision of the Sayer establishment on the abolition of most of the import duties last year (*vide* Board's Proceedings, dated 28th June 1882, No. 1642) :—

Sayer superintendent's cutcherry.
" " thatched house.
Sayer peon's thatched houses.

2. It was thought that it would be well to let the buildings on rent, but the rents obtained are so low that they are not sufficient to meet the cost of up-keep ; and as the buildings are not required for any other public purpose, and will deteriorate if left unoccupied, as they would be if the rents were raised, the only alternative left is to sell them if a market can be got for them.

Resolution—dated 20th December 1883, Mis. No. 10997.

Submitted for the sanction of Government.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Revenue Department, with original letter.

Order—dated 8th January 1884, Mis. No. 26, Revenue.

Transferred to the Public Works Department, to whom these Proceedings should have been addressed.

(By Order.)

(Signed) E. S. LAFFAN,
Acting Under Secretary.

ORDER—dated 14th January 1884, No. 110 W., Public Works.

Sanctioned.

(True Extract.)

Major, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.
" Revenue Department.

Exd. E. Fernandez.
Spare Copies

110/2

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated January, 14th.

Read. *Encl.*

G.O., 14th Jan. 1884, No. 110 W.

JANUARY.

Sayer Buildings

The sale, by public auction, of the — at Thukanampakam, Cuddalore taluk, South Arcot district, sanctioned.

BOARD'S GEN. REG. N° 01-

To Arcot

N° 495

Collector's Office
Cuddalore, 7th December 1883

110/15 Pl

From,
A. Cruickshank, Esquire,
Collector of South Arcot.

To,
E. Gibson, Esquire,
Acting Secretary to the
Board of Revenue
Madras.

Sir,

I have the honor to request sanction to the sale by public auction of the undermentioned buildings at Thukanampakam in the Cuddalore taluq which are no longer required for the purposes for which they were built, the station having been abolished as a Land Customs Chowky in the revision of the Sayer Establishment on the abolition of most of the import duties last year. Vide Board's Proceedings

...edings dated 28 June 1852 No
42.

Sayer Superintendent Cutcherry
Do - thatched house.
Sayer Peons thatched houses

2. It was thought that it would be well to let the buildings on rent but the rents obtained are so low that they are not sufficient to meet the cost of up keep, and as the buildings are not required for any other public purpose and will deteriorate if left unoccupied as they would be if the rents were raised, the only alternative left is to sell them if a market can be got for them.

I have the honor to be,
Sir
Your most Obedt Servant

[signature]
Collector

Rec'd 28/6

REVENUE BOARD OFFICE MADRAS.

110/1604

Proceedings of the Board of Revenue,

Dated 20th December 1883.

No. 10997 Miscellaneous.

Read letter from the Collector of South Arcot dated 7th December 1883 No. 495.

Resolution

Submitted for the sanction of Government.

(True extract)

C. Gibbon
Ag: Secretary.

To
The Secy: to Govt R.D.
with original letter
to be returned
Copy to the Collector of
South Arcot.

Collected

110/17

Rev Dept No 637-19.6.82.

Revenue Dep.

1883. 8138

Board of Revenue,

MADRAS.

To

The Secretary to
Government R.D.

Mis: G.O. No 26.

Transferred to the Public Works Department to whom these Proc. should have been addressed.

/By order/
Sd/- [illegible]
Asst Secretary

Fort St. George
8 January 1884

No 110 W dt January 11th 1884.

Sanctioned

W. 9.1.84
9.1.84

S.E. V Circle
E. Proc
Rev. Dept

(Secy. Rev. Dept. for comm. initials)

Memorandum, dated 20 Decr 1883.

~~Routine.~~ Urs

No. 10997

Subject.

Requesting sanction of Govt to the sale by public auction of the Sayer Buildings at Thukkampatam, Cuddalore Taluk South Arcot Dt.

Nov 9/84

Pro: Read 21 Dec

Issued 21/12

Issued 8/1/84

With order

Transferred

Ref 20/12

Ref 24/12

BOARD OF REVENUE, 28TH JUNE 1882, No. 1642.

PROCEEDINGS OF THE BOARD OF REVENUE.

110/3/10

READ—the following G.O., dated 19th June 1882, No. 637, Revenue.

Read—again the following papers:—

G.O., dated 13th March 1882, No. 296.
G.O., „ 15th „ „ „ 877 (Miscellaneous).
G.O., „ 21st „ „ „ 330.

Read—also the following Proceedings, dated 20th May 1882, No. 1345:—

Read—again the following Proceedings of the Board of Revenue, dated 11th March 1882, No. 734:—

ABSTRACT.—Issuing instructions to Collectors of Maritime Districts regarding the new Tariff Bill.

Read—again the following Proceedings of the Board of Revenue, dated 17th March 1882, No. 818:—

ABSTRACT.—Communicating to all Collectors of Maritime Districts Resolution of Government of India regarding reductions in Customs Establishments in consequence of the abolition of the general Import duties, and submitting remarks to Government on certain points noticed therein.

Read—again the following Proceedings of the Board of Revenue, dated 22nd March 1882, Miscellaneous No. 2451:—

ABSTRACT.—Requesting further information regarding the reduction, &c., of the Customs Establishment in consequence of the abolition of the Import duties.

Read—also the following replies:—

From the Collector of South Arcot,	dated	3rd April 1882,	No.	118.
„ „ of South Canara,	„	31st March „	„	731.
„ „ of Ganjam,	„	16th „ „	„	997.
„ „ of Godávari,	„	23rd „ „	„	104.
„ „ of Kistna,	„	23rd „ „	„	584.
„ „ of Madura,	„	1st April „	„	146.
„ „ of Malabar,	„	25th March „	„	252.
„ „ of Nellore,	„	30th „ „	„	1262.
„ „ of Sea Customs, Madras,	„	24th „ „	„	860.
„ „ of Tanjore,	„	17th April „	„	1922.
„ „ of Tinnevelly,	„	29th March „	„	191.
„ „ of „	„	1st April „	„	196.
„ „ of Vizagapatam,	„	29th March „	„	115.

Resolution—dated 20th May 1882, No. 1345.

The foregoing letters are in reply to the Board's Proceedings marginally noted calling on Collectors of Maritime Districts to report the reductions which can be made in their Sea Customs Establishments consequent on the abolition of duties on all articles of import except arms, ammunition, and military stores, liquors, opium and salt. The Board have already explained at paragraph 3 of their Proceedings last quoted that the abolition of the import duties will not relieve their office of any work. The total reduction recommended by Collectors is Rs. 4,186 per mensem, or Rs. 50,232* per annum. Details of the establishments, present and proposed, are shown in the accompanying statement.

Board's Proceedings, 11th March 1882, No. 734.
Do. 17th „ „ „ 818.

	Amount of Reduction. Rs.
* Sea Customs	3,844
Land Customs	342
Total per mensem ...	4,186
Total per annum ...	50,232

2. *Sea Customs.*—There are in this Presidency sixty-three ports at which establishments are employed; but in most of them, the trade consists chiefly of exports and imports of articles which were free prior to the passing of the new Act, or are still dutiable. The present Tariff will not therefore affect the work in those ports. The total amount of duty on imports and exports in 1880-81 was Rs. 24,28,863 (including the duty on salt, viz., Rs. 1,82,328); and, supposing that the trade in future will be the same as in 1880-81, the duty realizable under the present Tariff will be Rs. 14,11,252. The difference of Rs. 10,17,611* will occur almost entirely in the ports noted in the margin, and any material reduction of establishments can only take place in these ports. In making reductions it must, however, be borne in mind that Trade statistics are compiled not by separate establishments but by those of the Sea Customs offices.

	Decrease. RS.
* 1. Madras	8,88,738
2. Tuticorin	48,866
3. Negapatam	36,481
4. Adirámpatnam	7,335
5. Nagore	6,670
6. Cochin	6,291
7. Kilakarai	4,218
8. Cocanada	3,332
9. Mangalore	3,023
	10,04,954
All other ports ...	12,657
Total ...	10,17,611

3. *Madras.*—Excluding the salary of the Collector, the cost of the establishment is Rs. 4,932 per mensem. This the Collector proposes to reduce to Rs. 2,572. As regards the salary of the Collector, the Board observe that the Government of India would seem to be under the impression that the duties of his office are confined to the control of the Sea Customs. This, however, is not the case; the Collector of Sea Customs is also Collector of Madras, and his principal duties are connected with the Land, Abkári, and Stamp Revenue, and the amount of his work is not likely to be affected in any appreciable degree by the new Tariff Act. The Board are therefore of opinion that the saving of some Rs. 10,000 a year from this source cannot properly be effected. The reduction proposed in the establishment appears at the first sight to be insufficient, being only 47·9 per cent. of the present cost, while the reduction in the duty will be 65·0 per cent. But the Collector explains that the establishments are already limited and do not admit of a larger reduction. He points out that any estimate based upon changes which may be found practicable in Calcutta and Bombay where establishments are on a large scale would be misleading. The Board have carefully gone through the details of the reductions proposed by the Collector and are disposed to accept them generally. They think, however, that the pay of the Preventive officer, who will have less work to do in future in connection with the supervison of transhipment and reshipment of goods, may well be reduced from Rs. 100 to Rs. 70. The salary of the Cashkeeper also, who now draws Rs. 100, may be reduced to Rs. 70, the latter being allowed to officers of the same grade in districts where there are Branch Banks. It is proposed to pay Rs. 20 a month to the Bonding Warehousekeeper. Considering that he will have charge of all bonded goods, the Board regard this pay as inadequate and would fix his salary at not less than Rs. 50. The modifications above suggested bring the reduction to Rs. 2,390.

	RS.
Total value of exports and imports (merchandize excluding treasure)	781,00,000
Duty collected in 1880-81 ...	13,66,000
Duty realizable hereafter ...	4,78,000

4. *Tuticorin in the Tinnevelly District.*—The reduction proposed by the Collector is only Rs. 12 per mensem. This is hardly commensurate with the anticipated diminution of duty collections from Rs. 66,247 to Rs. 17,381, but the total trade at this port is heavy, amounting to Rs.

	RS.
Total value of exports and imports (excluding treasure)	111,50,000
Duty collected in 1880-81 ...	66,000
Duty likely to be collected hereafter.	17,000

111/4

	Present Establishment. RS.
* 1 Superintendent	100
1 Clerk	25
1 Do.	20
1 Do.	15
1 Weigher	7
8 Peons	48
1 Sweeper	5
Total ...	220

111,49,898, and the present establishment* is limited. The Collector suggests, however, that as the Superintendent's work will be considerably lightened, he might be made President of the Bench of Magistrates, and thus relieve the Deputy Tahsildar and Tahsildar Sub-Magistrates of an immense amount of petty work. If this proposal is approved, the Collector would debit a fifth of his salary, which is Rs. 100, to Law and Justice. This proposition may be considered hereafter on its own merits: for the present the Board think that his salary may be reduced to Rs. 70, and if, in consideration of other duties being imposed upon him, it should at a later date be deemed desirable to raise the pay of the office to its present amount, the difference can be charged to its proper head of account.

	Present Cost. RS.		Proposed Cost. RS.
†1 Superintendent ..	100		100
1 Clerk..	25		25
1 Do...	20		15
1 Do...	15		..
1 Shroff	10		10
1 Weigher	7		7
8 Peons at 6 Rs. each..	48	6 Peons at Rs. 6 each.	36
1 Sweeper	5		5
Total ..	230		198
Difference ..	32		

5. *Negapatam in the Tanjore District.*—The Collector proposes a reduction of Rs. 32 per mensem at this port, or 13·91 per cent. of the present cost,† while the reduction of duty will amount to 15·6 per cent. on the sum now realized. The Collector says that if the Board consider that the salary of the Superintendent is too high, it may be reduced from Rs. 100 to Rs. 80, though in his own opinion the present salary is as low as it should be. The Board think that the salary may be reduced to Rs. 80.

	RS.
Total value of exports and imports (excluding treasure)	71,29,000
Duty in 1880-81	2,34,000
Duty realizable hereafter	1,97,000

	Adirámpatnam. RS.	Nagore. RS.
Total value of exports and imports (excluding treasure)	6,04,000	2,39,000
Duty in 1880-81.. ..	33,000	8,000
Duty realizable hereafter.	25,600	1,400

	Present Establishment. RS.	Proposed Establishment. RS.
Adirámpatnam—		
Assistant Superintendent ..	30	30
Clerk	15	..
2 Peons	12	12
Total ..	57	42
Nagore—		
Assistant Superintendent ..	30	30
Clerk	15	..
3 Peons	18	18
Total ..	63	48

6. *Adirámpatnam and Nagore in the Tanjore District.*—A reduction of Rs. 15 a month is proposed at each of these stations. The establishments being already on the minimum scale, they do not admit of further reduction.

	RS.
Total value of exports and imports (excluding treasure)	103,97,000
Duty in 1880-81	19,000
Duty realizable hereafter	13,000

* Designation of Office.	Present Pay.	Pay as proposed by the Collector.	Pay as proposed by the Board.
	RS.	RS.	RS.
1 Superintendent ...	100	50	70
1 Assistant Superintendent	30	...	30
1 Clerk	25	25	25
1 Do.	20	20	...
2 Clerks at 15 Rs. each.	30	30	30
1 Shroff	15	...	...
1 Weigher	7	...	7
11 Peons at 6 Rs. each.	66	8 Peons at 6 Rs. each 48	48
1 Sweeper	5	5	5
Total ...	298	178	215

7. *Cochin in Malabar.*—The Collector proposes a reduction of Rs. 120 per mensem as shown in the margin, but this appears to be out of proportion to the relief which the new Tariff Act is likely to give. The Board would retain an establishment costing Rs. 215.*

	RS.
Total value of exports and imports (excluding treasure)	3,25,000
Duty in 1880-81	4,470
Duty realizable hereafter	252

Designation of Office.	Present Pay.	Proposed Pay.
	RS.	RS.
1 Superintendent	30	20
1 Clerk	15	...
1 Shroff	10	...
3 Peons at 6 Rs. each ...	18	18
Total ...	73	38

8. *Kilakarai in the Madura District.*—The Board accept the reduction proposed by the Collector at this port, which is as shown in the margin.

	Cocanada. RS.	Mangalore. RS.
Total value of exports and imports (excluding treasure) ...	1,30,88,000	76,19,000
Duty in 1880-81 ...	71,000	29,000
Duty realizable hereafter	68,000	26,000

9. *Cocanada in Godávari and Mangalore in South Canara.*—No reduction is proposed in the establishments at these ports. Considering that the decrease in the duty collections at these ports will amount to only some Rs. 3,000, and that the trade at both is extensive, the Board are of opinion that existing establishments will still be required. Relatively to the value of the trade, the establishment at Mangalore is more costly than that at Cocanada, but it must be observed that the figure entered against Mangalore represents the cost of the amalgamated Salt and Sea Customs Establishments sanctioned in G.O., dated 23rd August 1877, No. 2562, R. D.

	Present Cost of Establishment per Month.
	RS.
Cocanada	257
Mangalore	417

Districts.	Ports.	Present Cost of Establishment a Month.
		RS.
(a) Ganjam.	1. Sonapore	24
	2. Báruva...	35
	3. Púndi	35
	4. Bapanapadu	24
Godávari	5. Coringa	177
	6. Narsápur	108
Kistna...	7. Bandar or Masulipatam.	162
	8. Nizampatam	32
	9. Epurpolliem	32
Nellore..	10. Kotapatam	133
	11. Kristnapatam	21
	12. Dugarajapatam ...	21
South Arcot	13. Cuddalore	128

10. As regards the other ports which are not materially affected by the new Tariff, no reductions are recommended in the establishments at the 26 (*a*) ports marginally noted; at three, viz., Gopálpur, Calingapatam, and Ramapatam,

Districts.	Ports.	Present Cost of Establishment a Month.
		RS.
Tanjore.	14. Tirumalavassel... ...	88
	15. Velangani	21
	16. Toputorai	26
	17. Amápet	21
	18. Kotaipatam	27
Tinnevelly.	19. Koilpatam	32
South Canara.	20. Baindur	73
	21. Kundapur	118
	22. Hungarkutti or Barkur	108
	23. Mulki	72
	24. Mangeshwara	73
	25. Kumbla	73
	26. Kasaragód	94

		Increase per Month.	
		RS.	
(*b*) Ganjam	Gopálpur...	12	Payable of a new Shroff.
	Calingapatam ...	15	Addition to pay of Superintendent.
Nellore...	Ramapatam	5	Do. do.

increases, aggregating Rs. 32, are recommended as specified in the margin (*b*); while at the remaining 25 (*c*) ports reductions of establishments, costing Rs. 1,287, are proposed. Of the latter sum Rs. 809 appertain to ports in the Malabar District. The Board are of opinion that neither the increases nor the reductions recommended are waranted by the changes in the Tariff Act, and they deprecate any revision at present.

Districts.	Ports.	Reduction a Month proposed.
		RS.
(*c*) Ganjam ...	1. Ganjam ...	120
Vizagapatam.	2. Vizagapatam ...	33
	3. Bimlipatam ...	86
Nellore ...	4. Itamukkala ...	25
	5. Pákala ...	21
	6. Iskapalle ...	6
South Arcot	7. Porto Novo ...	19
Tanjore ...	8. Tranquebar ...	21
	9. Mutupet ...	15
Madura ...	10. Pámban ...	50
	11. Devipatam ...	10
	12. Tondi	10
Tinnevelly.	13. Kulasekharapatnam.	15
South Canara.	14. Naikankatta ...	37
	15. Malpe (Udipi) ...	10
Malabar ...	16. Cannanore ...	119
	17. Tellicherry ...	116
	18. Kallai	20
	19. Badagara ...	94
	20. Quilandi ...	5
	21. Calicut ...	178
	22. Beypore ...	120
	23. Tánúr	5
	24. Ponáni	111
	25. Chowghat ...	41
	Total ...	1,287

11. The Salt and Sea Customs Establishments in South Canara and Malabar were amalgamated* in 1877, as observed above, consequent on the introduction of the Salt Excise Act into those districts, and the opening of warehouses for storing bonded salt. But the imports of dutiable salt have for the present ceased,† consequent on the operation of the Salt Transport Act and the Goa treaty, and the Board also observe that the privilege of exporting salt from Bombay under bond without payment of duty has been withdrawn.‡ It is apparently on this ground that the Collector of Malabar proposes large reductions, but the Board think that these considerations are apart from the changes in the Import Tariff, and that the present proposals should be confined as observed by the Collector of South Canara to the reductions which are the direct consequence of the abolition of the Import Duties. Any reductions consequent on changes in the salt trade should, the Board think, be settled separately in communication with the Commissioner of Salt Revenue.

12. With reference to the concluding part of paragraph 4 of the letter from the Collector of Madras recorded in Board's Proceedings, dated 22nd March 1882, Miscellaneous No. 2451, the Board think that under all the circumstances of the case the present Head Appraiser, Mr. Fox, should be pensioned, and the Deputy Collector, Mr. Blake, required to do the duties

* G.O., 23rd August 1877, No. 2562, R.D.
† Board's Proceedings, 3rd April 1882, Miscellaneous No. 2707.
G.O., 20th April 1882, No. 402, R.D.
‡ G.O., Revenue Department, 18th March 1882, No. 319.

of both Deputy Collector and Appraiser on Rs. 500, which is the pay recommended by the Collector.

13. The Collector of South Arcot suggests that as more than one half of the time of the Sea Customs Superintendents at Cuddalore and Porto Novo, who are also Sub-Magistrates, is taken up with Magisterial work, a moiety of their pay should be debited to "Law and Justice." The suggestion is a reasonable one and is submitted for the consideration of Government. There are Superintendents at other ports also who are invested with Magisterial powers, and the Board are of opinion that in all such cases a portion of their pay should be so debited.

14. The total reduction under Sea Customs recommended by the Board in the foregoing paragraphs is Rs. 2,632 per mensem, or Rs. 31,584 per annum as shown below:—

Ports.	Present Cost.	Future Cost.	
		Proposed by Collectors.	Proposed by the Board.
	Rs.	Rs.	Rs.
Madras	7,265	4,905	4,875
Tuticorin	220	208	178
Negapatam	230	198	178
Adirámpatnam	57	42	42
Nagore	63	48	48
Cochin	298	178	215
Kílakarai	73	38	38
Cocanada	257	257	257
Mangalore	417	417	417
All other ports	5,420	4,165	5,420
Total ...	14,300	10,456	11,668
Net Decrease ...	...	3,844	2,632

15. *Land Customs.*—This establishment exists only in the Districts of Godávari, South Arcot, Tanjore, and Malabar. The total number of stations at which there are establishments, including the Office of the British Consular Agent at Pondicherry, a moiety of whose pay, together with a moiety of that of his establishment, is debited to "Customs," is 21 as shown in the accompanying statement. The total Land Customs duty collected at all the stations in 1880-81 was Rs. 66,999, and allowing for the duty lost on goods exempted under the recent Tariff Act, the duty realizable in future at the above stations will be Rs. 21,536. In these figures the Board have not taken into account the following items:—

(1.) Rs. 1,27,548, the duty collected by the French Government on exports of paddy and rice from Pondicherry and Karikal and remitted by them to this Government.

(2.) Rs. 808, the duty collected by the Consular Agent at Karikal, whose customs functions will cease under Board's Proceedings, dated 9th March 1882, No. 697.

(3.) Rs. 6, collected at the Villiyanoor Railway station on the Villapuram-Pondicherry branch of the South Indian Railway, the establishment at which station has since been dispensed with (*vide* G.O., dated 7th March 1881, No. 413, Revenue Department).

No.	Names of Stations.	Decrease of Duty.
		Rs.
1.	Sannamangalam in Tanjore District	13,706
2.	Nandalar in Tanjore District	6,993
3.	Pondicherry Railway Station in South Arcot	5,064
4.	Madalapett in South Arcot	4,753
5.	Kovilkathangudi in Tanjore District	4,241
6.	Velangudi in Tanjore District	3,143
7.	Kottakuppam in South Arcot	1,923
8.	Kundamangalam in South Arcot	1,815
9.	Mortandi Chavadi in do.	1,401
		43,039
	All other stations ...	2,424
	Total ...	45,463

16. The stations in which the decrease of duty chiefly occurs are noted in the margin. In Stations Nos. 1, 5, and 6, no reductions are proposed by Collectors, as the establishments in them are already on a minimum scale and the trade extensive as shown below:—

No.	Name of Station.	Value of Trade.	Present Cost of Establishment per Month.
		Rs.	Rs.
1	Sannamangalam ...	4,33,000	54
5	Kovilkathangudi ...	3,53,000	21
6	Velangudi	5,56,000	26

Designation of Office.	Cost of Present Establishment.	Cost of Proposed Establishment.
	Rs.	Rs.
1 Superintendent ...	30	20
1 Clerk	12	12
2 Peons at Rs. 6 each ...	12	12
Total ...	54	44

Considering, however, the anticipated large reduction in the duty collections of Station No. 1, the Board think that the cost of establishment at that station may be reduced to Rs. 44 as shown in the margin. The reductions proposed in the other stations which are shown below seem to be fair and are accepted:—

No.	Name of Station.	Present Cost of Establishment per Mensem.	Future Cost of Establishment per Mensem.	Total Value of Trade.	Future Duty Collections.
		Rs.	Rs.	Rs.	Rs.
2	Nandalar	44	32	2,92,000	39
3	Pondicherry Railway Station... ...	157	111	15,77,000	13,358
4	Madalapett	101	49	16,32,000	1,200
7	Kottakuppam	49	44	2,15,000	365
8	Kundamangalam	157	76	2,96,000	374
9	Mortandi Chavadi	69	27	6,75,000	63
	Total ...	577	339	...	...

17. Of the stations not enumerated above, the Collector of South Arcot proposes to abolish the establishments* at Valdavoor and Thukanampakam, where there is very little business done, and make them out-ports of Kundamangalam. This will necessitate the establishment of Preventive Police posts at these stations, but the Collector does not state the additional cost involved. It cannot, however, be larger than the cost saved, and the Board approve of the Collector's proposal.

* Names of Stations.	Cost of Present Establishment per Mensem.	Total Value of Trade.	Future Duty Collections.
	Rs.	Rs.	Rs.
Valdavoor ...	47	1,22,022	12
Thukanampakam	47	27,813	1

18. The Collector of Malabar proposes to reduce the salary of the Superintendent at Perambatti from Rs. 30 to Rs. 20, as the latter is the rate of salary allowed at the other stations in the district. The Board accept the proposal.

19. No alterations are proposed in other stations, and none seem required.

20. The Collector of South Arcot remarks that as liquors will be the only dutiable imports from French territory, the power vested in the Consular Agent to levy duty may be withdrawn and transferred to the Customs Superintendent at Pondicherry, thus relieving customs of a moiety (Rs. 582) of the charge for the pay of the Consular Agent and his establishment, which is now debited to that head. The Board approve this suggestion.

21. The total reduction recommended by the Board under Land Customs is thus Rs. 934, including the charges for the Consular Agent at Pondicherry and his establishment.

22. Including Sea Customs, the entire reduction will be Rs. 3,566 per mensem, or Rs. 42,792 per annum, against Rs. 52,000 suggested by the Government of India in paragraph 8 of their Resolution embodied in G.O., dated 15th March 1882, Miscellaneous No. 877, Revenue Department. The Board are persuaded and have endeavoured to show that reduction beyond what they now recommend would not be compatible with the efficiency of establishments.

	Reduction recommended. RS.
Sea Customs	2,632
Land do.	934
Per mensem ...	3,566
Per annum ...	42,792

23. With reference to paragraph 4 of Board's Proceedings, dated 9th March 1882, No. 697, the Collector of Tanjore remarks, and the Board concur with him, that under the altered circumstances of the present tariff it is unnecessary to strengthen and improve the present establishments on the frontier adjoining Karikal.

24. In regard to the men who will be thrown out of employ by the reductions now proposed, they will of course receive the pensions or gratuities to which they may be entitled under the provisions of the Pension Code; but the Board are of opinion that Collectors should also be instructed to provide employment when vacancies may occur to such of them as may be certified by their present superiors to be competent and deserving.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with 13 original letters, and their enclosures, to be returned, and statement.
Copy to all Collectors of Maritime Districts.

Order—dated 19th June 1882, No. 637, Revenue.

Separate Revenue, No. 107.
Customs.

In accordance with the Resolution* of the Government of India noted in the margin, stating that a reduction in the strength and cost of the Customs Establishments of this Presidency is feasible in consequence of the recent abolition of import duties, the Board of Revenue submit a carefully considered set of proposals for carrying the views of the Government of India into effect.

* Dated 10th March 1882, No. 1452 F. and C.

They are briefly—

To reduce the annual expenditure of the Land and Sea Customs Establishments from Rs. 1,90,833* to Rs. 1,48,281—

	Yearly. RS.	
* Present—Sea Customs ...	1,71,604	
Land Customs ...	19,229	
	1,90,833	
Future—Sea Customs ...	1,40,260	
Land Customs ...	8,021	
	1,48,281	
Saving ...	42,552	

(*a*) By amalgamating the post of the Head Appraiser in Madras with that of the Deputy Collector, and reducing the pay of the latter appointment from Rs. 700 to Rs. 500 per mensem, and by abolishing the post of the Second Appraiser altogether—*vide* statement submitted with the Board's Proceedings. — Savings effected RS. 1,2000.

(*b*) By further reductions in the minor establishments of the Madras Customs Office, subject to the modifications noted in paragraph 3 of the Board's Proceedings. — Savings effected 16,440.

(*c*) By reductions in the out-ports as detailed in paragraphs 4 to 8 of the Board's Proceedings—

	Monthly RS
Tuticorin	42
Negapatam	52
Nagore	15
Adirámpatnam	15
Cochin	83
Kílakarai	35
Total ...	242×12

2,904.

(*d*) By reductions in the Land Customs Establishments—*vide* paragraphs 15 to 21 *ibid.*

	Monthly. RS.
South Arcot	320
Pay of the Consular Agent and his establishment at Pondicherry	582
Tanjore subject to the modifications in Board's paragraph 16	22
Malabar	10
Total ...	934×12

11,208

42,552.

2. The Right Honorable the Governor in Council approves and sanctions the reductions proposed by the Board subject, however, to such readjustment in the rates of pay of the subordinates as experience may dictate hereafter.

3. It is observed that there is now not† temporary establishment at work at the Madras Port.

† Paragraphs 28 and 30 of the Board's Proceedings in G.O., 29th November 1881, No. 1833.

4. The budget of charges for the current year provides a sum of Rs. 32,400‡ for "contingencies" under Sea and Land Customs. The Government consider that some reduction is feasible under this head. The Board will consider the matter and report what sum can in their opinion be surrendered.

‡ *Vide* paragraphs 31 and 33, *Ibid.*

5. Adverting to paragraph 7 of the Government of India Resolution above quoted, it is observed that no clerks are employed on Customs work in the Board's Office, except those who are required for the compilation of trade statistics. No reduction therefore is practicable under this head.

6. With reference to the remarks* by the Government of India that the pay of the Collector of Customs, Madras, "may expediently be equalised with that (1250 + 500) of the Collector of Customs at Rangoon," and that he "exercises no supervision outside the port of Madras," the Board of Revenue rightly point out that that officer is also the Collector of the Madras District, his principal duties being connected with the Land, Stamp Revenue, and Abkári:—the last a very onerous department under the complex systems in force in the District, and of great importance as yielding an annual return of twelve lakhs of rupees. No material diminution in the amount of his work can, in the opinion of the Board, be expected from the changes effected by the Tariff Act, and consequently no saving can properly be effected under this head. Concurring generally in these remarks the Right Honorable the Governor in Council however sees no reason why the whole pay of the Collector should be debited to Customs. Following the principle† adopted in adjusting, between "Land Revenue" and "Law and Justice," the salaries of Collectors who perform both Revenue and Magisterial functions, the Government would debit two-thirds of the Madras Collector's pay to Customs and the remainder to Land Revenue. This plan which will afford a relief of Rs. 9,333 per annum to the Customs charges, may be confidently recommended for the acceptance of the Government of India.

* *Vide* paragraph 9 *ibid.*

† G.O., 19th January 1882, No. 106, Financial Department.

7. Referring to paragraphs 4 and 13 of the Board's Proceedings, the Government are of opinion that a third of the pay of those Superintendents who do magisterial work should be debited to "Law and Justice," the rest being charged to Customs. The Board are requested to thoroughly scrutinize the staff of such Superintendents and report as early as possible what relief to Customs charges would be feasible under this head.

8. The Board's suggestions in paragraphs 10, 11, 12 and 20 are approved. The subject of paragraph 23 will be dealt with separately.

9. The total reductions in the Customs charges, as indicated in paragraphs 1 and 6 *supra*, amount to Rs. 51,885, or only 15 rupees less than the figures suggested by the Government of India, and the Government are sanguine, that further reductions will hereafter be found feasible when the instructions indicated in paragraphs 4 and 7 *supra* are carried into effect.

10. Instructions have already been issued directing that the three months' notice required by the rules should be given before the end of March last. The arrangements herein sanctioned will therefore be carried out from the 1st proximo. The necessary applications for pensions and gratuities to the persons now thrown out of employ should be submitted in accordance with the provisions of the Pension Code applicable to cases of reduction of establishment. The Collectors concerned will take an early opportunity of providing for those persons thrown out of employ who may be found competent and deserving.

11. Copy of these Proceedings will be transmitted to the Government of India through the Financial Department, whose attention is invited to the distribution of charges proposed in paragraphs 6 and 7.

(True Extract.)

(Signed) E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue, with 13 enclosures.
" Accountant-General.
" Financial Department, with copies of three G.Os. read.
" Pension Department.

RESOLUTION—dated 28th June 1882, No. 1642.

COMMUNICATED to Collectors of Maritime Districts for information and guidance.

2. With reference to paragraph 4, the Board observe that no material reduction can be effected in the provision made for contingencies, as the abolition of duty has no effect upon the several items of expenditure under this head, which are detailed in the margin; the only Customs Offices which will be done away with being those at Valdavaur and Thukkanampakam in South Arcot and that under the Consular Agent at Pondicherry, which are of minor importance. The Collector of South Arcot will, however, report the sums which can be saved by the abolition of the offices above mentioned.

	RS.
SEA CUSTOMS.	
I-A.—Those subject to regular audit.	
Service Postage	1,800
Service Telegrams	500
Travelling Allowances	1,775
Rewards to informers	1,350
Fees for testing Methylated Spirits ...	300
Periodicals and Newspapers	300
Hot-weather Charges	20
Books, each costing 1 rupee or more ...	100
Miscellaneous	1,730
Total, I-A ...	7,875
I-B.—Those admissible without detailed audit	5,225
Law Charges	1,300
Fees for Clerks for doing duty out of Office hours	15,600
Total, Sea Customs ...	30,000
LAND CUSTOMS.	
Service Postage	300
Travelling Allowances	160
Rewards	600
Miscellaneous	50
Those admissible without detailed audit	1,190
Law Charges	100
Total, Land Customs ...	2,400
Total, Sea and Land Customs.	32,400

3. Adverting to paragraph 7, Collectors of Maritime Districts, except Madras, are requested to report forthwith the names of the ports, the Superintendents of which at present exercise magisterial functions, and also to state whether a proportion of the salaries of any other employés on their establishments should be debited to "Law and Justice."

4. The Collector of South Arcot will arrange, in communication with the Consular Agent at Pondicherry, for the transfer of the Customs duties now performed by the latter to the Customs Superintendent at that place. He will also take the necessary steps for establishing the necessary Preventive Police Posts consequent on the abolition of the Customs Offices at Valdavaur and Thukkanampakam, and report the cost thereof.

5. With reference to paragraph 10, the following telegram will be sent to Collectors of Maritime* Districts:—

* ~~To Madras in form of an Official Memorandum, and to other districts by wire.~~

Telegram.

"Customs Establishments. Government approved Board's proposals in Proceedings, 20th May, No. 1345. Carry out reductions from 1st July."

(A true Copy and Extract.)

Acting Secretary.

To all Collectors of Maritime Districts.
" the Secretary to Government, Revenue Department.

Exd. C. Howarth.

Revenue Department

No. 3547

1882.

Board of Revenue,

MADRAS.

Mis. G. O. No. 2451

Recorded

10 July 1882

Rec'd 3rd July.

Proceedings, 28th June 1882, No. 1642.

Dep. 30/6/82

To

The Board of Rev.

Financial Dept

Communicating, with remarks, to Collectors of Maritime Districts Government Order passing orders on Board's Proceedings regarding *reductions in Sea and Land Customs Establishment* of the Madras Presidency in consequence of the abolition of the import duties.

Write another

110/9

19TH JUNE 1882, No. 637, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following papers:—

G.O., dated 13th March 1882, No. 296.
" " 15th " " Mis. " 877.
" " 21st " " " 330.

READ—also the following Proceedings of the Board of Revenue, dated 20th May 1882, No. 1345:—

Read—again the following Proceedings of the Board of Revenue, dated 11th March 1882, No. 734:—

ABSTRACT.—Issuing instructions to Collectors of Maritime Districts regarding the new Tariff Bill.

Read—again the following Proceedings of the Board of Revenue, dated 17th March 1882, No. 818:—

ABSTRACT.—Communicating to all Collectors of Maritime Districts Resolution of Government of India regarding reductions in Customs Establishments in consequence of the abolition of the general Import duties, and submitting remarks to Government on certain points noticed therein.

Read—again the following Proceedings of the Board of Revenue, dated 22nd March 1882, Miscellaneous No. 2451:—

ABSTRACT.—Requesting further information regarding the reduction, &c., of the Customs Establishment in consequence of the abolition of the Import duties.

Read—also the following replies:—

From the Collector	of South Arcot,	dated 3rd April 1882, No.	118.
" "	of South Canara,	" 31st March " "	731.
" "	of Ganjam,	" 16th " " "	997.
" "	of Godávari,	" 23rd " " "	104.
" "	of Kistna,	" 23rd " " "	584.
" "	of Madura,	" 1st April " "	146.
" "	of Malabar,	" 25th March " "	252.
" "	of Nellore,	" 30th " " "	1262.
" "	of Sea Customs, Madras,	" 24th " " "	860.
" "	of Tanjore,	" 17th April " "	1922.
" "	of Tinnevelly,	" 29th March " "	191.
" "	of "	" 1st April " "	196.
" "	of Vizagapatam,	" 29th March " "	115.

Resolution—dated 20th May 1882, No. 1345:—

The foregoing letters are in reply to the Board's Proceedings marginally noted calling on Collectors of Maritime Districts to report the reductions which can be made in their Sea Customs Establishments, consequent on the abolition of duties on all articles of import except arms, ammunition, and military stores, liquors, opium and salt. The Board have already explained at paragraph 3 of their Proceedings last quoted that the abolition of the import duties will not relieve their office of any work. The total reduction recommended by Collectors is Rs. 4,186 per mensem, or Rs. 50,232* per annum. Details of the establishments, present and proposed, are shown in the accompanying statement.

Board's Proceedings, 11th March 1882, No. 734.
Do. 17th " " " 818.

	Amount of Reduction. Rs.
* Sea Customs	3,844
Land Customs	342
Total per mensem ...	4,186
Total per annum ...	50,232

2. *Sea Customs.*—There are in this Presidency sixty-three ports at which establishments are employed; but in most of them, the trade consists chiefly of exports and imports of articles which were free prior to the passing of the new Act, or are still dutiable. The present Tariff will not therefore affect the work in those ports. The total amount of duty on imports and exports in 1880-81 was Rs. 24,28,863 (including the duty on salt, viz., Rs. 1,82,328); and, supposing that the trade in future will be the same as in 1880-81, the duty realizable under the present Tariff will be Rs. 14,11,252. The difference of Rs. 10,17,611* will occur almost entirely in the ports noted in the margin, and any material reduction of establishments can only take place in these ports. In making reductions it must, however, be borne in mind that Trade statistics are compiled not by separate establishments, but by those of the Sea Customs offices.

	Decrease. RS.
* 1. Madras	8,88,738
2. Tuticorin	48,866
3. Negapatam	36,481
4. Adirámpatnam	7,335
5. Nagore	6,670
6. Cochin	6,291
7. Kilakarai	4,218
8. Cocanada	3,332
9. Mangalore	3,023
	10,04,954
All other ports ...	12,657
Total ...	10,17,611

3. *Madras.*—Excluding the salary of the Collector, the cost of the establishment is Rs. 4,932 per mensem. This the Collector proposes to reduce to Rs. 2,572. As regards the salary of the Collector, the Board observe that the Government of India would seem to be under the impression that the duties of his office are confined to the control of the Sea Customs. This, however, is not the case; the Collector of Sea Customs is also Collector of Madras, and his principal duties are connected with the Land, Abkári, and Stamp Revenue, and the amount of his work is not likely to be affected in any appreciable degree by the new Tariff Act. The Board are therefore of opinion that the saving of some Rs. 10,000 a year from this source cannot properly be effected. The reduction proposed in the establishment appears at the first sight to be insufficient, being only 47·9 per cent. of the present cost, while the reduction in the duty will be 65·0 per cent. But the Collector explains that the establishments are already limited and do not admit of a larger reduction. He points out that any estimate based upon changes which may be found practicable in Calcutta and Bombay where establishments are on a large scale would be misleading. The Board have carefully gone through the details of the reductions proposed by the Collector and are disposed to accept them generally. They think, however, that the pay of the Preventive officer, who will have less work to do in future in connection with the supervison of transhipment and reshipment of goods, may well be reduced from Rs. 100 to Rs. 70. The salary of the Cashkeeper also, who now draws Rs. 100, may be reduced to Rs. 70, the latter being allowed to officers of the same grade in districts where there are Branch Banks. It is proposed to pay Rs. 20 a month to the Bonding Warehousekeeper. Considering that he will have charge of all bonded goods, the Board regard this pay as inadequate and would fix his salary at not less than Rs. 50. The modifications above suggested bring the reduction to Rs. 2,370.

	RS.
Total value of exports and imports (merchandize excluding treasure)	781,00,000
Duty collected in 1880-81 ...	13,66,000
Duty realizable hereafter ...	4,78,000

4. *Tuticorin in the Tinnevelly District.*—The reduction proposed by the Collector is only Rs. 12 per mensem. This is hardly commensurate with the anticipated diminution of duty collections from Rs. 66,247 to Rs. 17,381, but the total trade at this port is heavy, amounting to Rs.

	RS.
Total value of exports and imports (excluding treasure)	111,50,000
Duty collected in 1880-81 ...	66,000
Duty likely to be collected hereafter.	17,000

111,49,898, and the present establishment* is limited. The Collector suggests, however, that as the Superintendent's work will be considerably lightened, he might be made President of the Bench of Magistrates, and thus relieve the Deputy Tahsildar and Tahsildar Sub-Magistrates of an immense amount of petty work. If this proposal is approved, the Collector would debit a fifth of his salary, which is Rs. 100, to Law and Justice. This proposition may be considered hereafter on its own merits: for the present the Board think that his salary may be reduced to Rs. 70, and if, in consideration of other duties being imposed upon him, it should at a later date be deemed desirable to raise the pay of the office to its present amount, the difference can be charged to its proper head of account.

	Present Establishment. RS.
* 1 Superintendent	100
1 Clerk	25
1 Do.	20
1 Do.	15
1 Weigher	7
8 Peons	48
1 Sweeper	5
Total ...	220

	Present Cost. RS.		Proposed Cost. RS.
†1 Superintendent ..	100		100
1 Clerk..	25		25
1 Do...	20		15
1 Do...	15		..
1 Shroff	10		10
1 Weigher	7		7
8 Peons at 6 Rs. each..	48	6 Peons at Rs. 6 each.	36
1 Sweeper	5		5
Total ..	230		198
Difference ..		32	

	RS.
Total value of exports and imports (excluding treasure)	71,29,000
Duty in 1880-81	2,34,000
Duty realizable hereafter	1,97,000

5. *Negapatam in the Tanjore District.*—The Collector proposes a reduction of Rs. 32 per mensem at this port, or 13·91 per cent. of the present cost,† while the reduction of duty will amount to 15·6 per cent. on the sum now realized. The Collector says that if the Board consider that the salary of the Superintendent is too high, it may be reduced from Rs. 100 to Rs. 80, though in his own opinion the present salary is as low as it should be. The Board think that the salary may be reduced to Rs. 80.

	Adirámpatnam. RS.	Nagore. RS.
Total value of exports and imports (excluding treasure)	6,04,000	2,39,000
Duty in 1880-81.. ..	33,000	8,000
Duty realizable hereafter.	25,600	1,400

	Present Establishment. RS.	Proposed Establishment. RS.
Adirámpatnam—		
Assistant Superintendent ..	30	30
Clerk	15	..
2 Peons	12	12
Total ..	57	42
Nagore—		
Assistant Superintendent ..	30	30
Clerk	15	..
3 Peons	18	18
Total ..	63	48

	RS.
Total value of exports and imports (excluding treasure)	103,97,000
Duty in 1880-81	19,000
Duty realizable hereafter	13,000

6. *Adirámpatnam and Nagore in the Tanjore District.*—A reduction of Rs. 15 a month is proposed at each of these stations. The establishments being already on the minimum scale, they do not admit of further reduction.

* Designation of Office.	Present Pay.	Pay as proposed by the Collector.	Pay as proposed by the Board.
	RS.	RS.	RS.
1 Superintendent ...	100	50	70
1 Assistant Superintendent	30	...	30
1 Clerk	25	25	25
1 Do.	20	20	...
2 Clerks at 15 Rs. each.	30	30	30
1 Shroff	15	...	...
1 Weigher	7	...	7
11 Peons at 6 Rs. each.	66	8 Peons at 6 Rs. each. 48	48
1 Sweeper	5	5	5
Total ...	298	178	215

7. *Cochin in Malabar.*—The Collector proposes a reduction of Rs. 120 per mensem as shown in the margin, but this appears to be out of proportion to the relief which the new Tariff Act is likely to give. The Board would retain an establishment costing Rs. 215.*

	RS.
Total value of exports and imports (excluding treasure)	3,25,000
Duty in 1880-81	4,470
Duty realizable hereafter	252

Designation of Office.	Present Pay.	Proposed Pay.
	RS.	RS.
1 Superintendent	30	20
1 Clerk	15	...
1 Shroff	10	...
3 Peons at 6 Rs. each ...	18	18
Total ...	73	38

8. *Kilakarai in the Madura District.*—The Board accept the reduction proposed by the Collector at this port, which is as shown in the margin.

	Cocanada. RS.	Mangalore. RS.
Total value of exports and imports (excluding treasure) ...	1,30,88,000	76,19,000
Duty in 1880-81 ...	71,000	29,000
Duty realizable hereafter	68,000	26,000

9. *Cocanada in Godávari and Mangalore in South Canara.*—No reduction is proposed in the establishments at these ports. Considering that the decrease in the duty collections at these ports will amount to only some Rs. 3,000, and that the trade at both is extensive, the Board are of opinion that existing establishments will still be required. Relatively to the value of the trade, the establishment at Mangalore is more costly than that at Cocanada, but it must be observed that the figure entered against Mangalore represents the cost of the amalgamated Salt and Sea Customs Establishments sanctioned in 1877 on the introduction of the Salt Excise Act into the Districts of South Canara and Malabar. The Board will refer to these amalgamated establishments again.

	Present Cost of Establishment per Month. RS.
Cocanada	257
Mangalore	417

G.O., dated 23rd August 1877, No. 2562, R. D.

Districts.	Ports.	Present Cost of Establishment a Month. RS.
(*a*) Ganjam.	1. Sonapore	24
	2. Báruva...	35
	3. Púndi	35
	4. Bapanapadu	24
Godávari	5. Coringa	177
	6. Narsápur	108
Kistna...	7. Bandar or Masulipatam.	162
	8. Nizampatam	32
	9. Epurpolliem	32
Nellore..	10. Kotapatam	133
	11. Kristnapatam	21
	12. Dugarajapatam ...	21
South Arcot	13. Cuddalore	128

10. As regards the other ports which are not materially affected by the new Tariff, no reductions are recommended in the establishments at the 26 (*a*) ports marginally noted; at three, viz., Gopálpur, Calingapatam, and Ramapatam,

Districts.	Ports.	Present Cost of Establishment a Month. RS.
Tanjore	14. Tirumalavassel ...	88
	15. Velangani	21
	16. Toputorai	26
	17. Amápet	21
	18. Kotaipatam	27
Tinnevelly	19. Koilpatam	32
South Canara.	20. Baindur	73
	21. Kundapur	118
	22. Hungarkutti or Barkur	108
	23. Mulki	72
	24. Mangeshwara	73
	25. Kumbla	73
	26. Kasaragód	94

increases, aggregating Rs. 32, are recommended as specified in the margin (*b*); while at the remaining 25 (*c*) ports reductions of establishments, costing Rs. 1,287, are proposed. Of the latter sum Rs. 809 appertain to ports in the Malabar District. The Board are of opinion that neither the increases nor the reductions recommended are warranted by the changes in the Tariff Act, and they deprecate any revision at present.

	Increase per Month. RS.	
(*b*) Ganjam	Gopálpur...	12 Pay of a new Shroff.
	Calingapatam ...	15 Addition to pay of Superintendent.
Nellore...	Ramapatam	5 Do. do.

Districts.	Ports.	Reduction a Month proposed. RS.
(*c*) Ganjam ...	1. Ganjam ...	120
Vizagapatam.	2. Vizagapatam ...	33
	3. Bimlipatam ...	86
Nellore ...	4. Itamukkala ...	25
	5. Pákala ...	21
	6. Iskapalle ...	6
South Arcot	7. Porto Novo ...	19
Tanjore ...	8. Tranquebar ...	21
	9. Mutupet ...	15
Madura ...	10. Pámban ...	50
	11. Devipatam ...	10
	12. Tondi	10
Tinnevelly.	13. Kulasekharapatnam.	15
South Canara.	14. Naikankatta ...	37
	15. Malpe (Udipi) ...	10
Malabar ...	16. Cannanore ...	119
	17. Tellicherry ...	116
	18. Kallai	20
	19. Badagara ...	94
	20. Quilandi ...	5
	21. Calicut ...	178
	22. Beypore ...	120
	23. Tánúr	5
	24. Ponáni	111
	25. Chowghat ...	41
	Total ...	1,287

11. The Salt and Sea Customs Establishments in South Canara and Malabar were amalgamated* in 1877, as observed above, consequent on the introduction of the Salt Excise Act into those districts, and the opening of warehouses for storing bonded salt. But the imports of dutiable salt have for the present ceased,† consequent on the operation of the Salt Transport Act and the Goa treaty, and the Board also observe that the privilege of exporting salt from Bombay under bond without payment of duty has been withdrawn.‡ It is apparently on this ground that the Collector of Malabar proposes large reductions, but the Board think that these considerations are apart from the changes in the Import Tariff, and that the present proposals should be confined as observed by the Collector of South Canara to the reductions which are the direct consequence of the abolition of the Import Duties. Any reductions consequent on changes in the salt trade should, the Board think, be settled separately in communication with the Commissioner of Salt Revenue.

12. With reference to the concluding part of paragraph 4 of the letter from the Collector of Madras recorded in Board's Proceedings, dated 22nd March 1882, Miscellaneous No. 2451, the Board think that under all the circumstances of the case the present Head Appraiser, Mr. Fox, should be pensioned, and the Deputy Collector, Mr. Blake, required to do the duties

* G.O., 23rd August 1877, No. 2562, R.D.
† Board's Proceedings, 3rd April 1882, Miscellaneous No. 2707.
G.O., 20th April 1882, No. 402, R.D.
‡ G.O., Revenue Department, 18th March 1882, No. 319.

of both Deputy Collector and Appraiser on Rs. 500, which is the pay recommended by the Collector.

13. The Collector of South Arcot suggests that as more than one half of the time of the Sea Customs Superintendents at Cuddalore and Porto Novo, who are also Sub-Magistrates, is taken up with Magisterial work, a moiety of their pay should be debited to "Law and Justice." The suggestion is a reasonable one and is submitted for the consideration of Government. There are Superintendents at other ports also who are invested with Magisterial powers, and the Board are of opinion that in all such cases a portion of their pay should be so debited.

14. The total reduction under Sea Customs recommended by the Board in the foregoing paragraphs is Rs. 2,612 per mensem, or Rs. 31,344 per annum as shown below :—

Ports.	Present Cost.	Future Cost.	
		Proposed by Collectors.	Proposed by the Board.
	Rs.	Rs.	Rs.
Madras	7,265	4,905	4,895
Tuticorin	220	208	178
Negapatam	230	198	178
Adirámpatnam	57	42	42
Nagore	63	48	48
Cochin	298	178	215
Kilakarai	73	38	38
Cocanada	257	257	257
Mangalore	417	417	417
All other ports	5,420	4,165	5,420
Total ...	14,300	10,456	11,688
Net Decrease ...	...	3,844	2,612

15. *Land Customs.*—This establishment exists only in the Districts of Godávari, South Arcot, Tanjore, and Malabar. The total number of stations at which there are establishments, including the Office of the British Consular Agent at Pondicherry, a moiety of whose pay, together with a moiety of that of his establishment, is debited to "Customs," is 21, as shown in the accompanying statement. The total Land Customs duty collected at all the stations in 1880-81 was Rs. 66,999, and allowing for the duty lost on goods exempted under the recent Tariff Act, the duty realizable in future at the above stations will be Rs. 21,536. In these figures the Board have not taken into account the following items :—

(1.) Rs. 1,27,548, the duty collected by the French Government on exports of paddy and rice from Pondicherry and Karikal and remitted by them to this Government.

(2.) Rs. 808, the duty collected by the Consular Agent at Karikal, whose customs functions will cease under Board's Proceedings, dated 9th March 1882, No. 697.

(3.) Rs. 6, collected at the Villiyanoor Railway station on the Villapuram-Pondicherry branch of the South Indian Railway, the establishment at which station has since been dispensed with (*vide* G.O., dated 7th March 1881, No. 413, Revenue Department).

No.	Names of Stations.	Decrease of Duty.
		Rs.
1.	Sannamangalam in Tanjore District	13,706
2.	Nandalar in Tanjore District	6,993
3.	Pondicherry Railway Station in South Arcot	5,064
4.	Madalapett in South Arcot	4,753
5.	Kovilkathangudi in Tanjore District	4,241
6.	Velangudi in Tanjore District	3,143
7.	Kottakuppam in South Arcot	1,923
8.	Kundamangalam in South Arcot	1,615
9.	Mortandi Chavadi in do.	1,401
		43,039
	All other stations ...	2,424
	Total ...	45,463

16. The stations in which the decrease of duty chiefly occurs are noted in the margin. In Stations Nos. 1, 5, and 6, no reductions are proposed by Collectors, as the establishments in them are already on a minimum scale and the trade extensive as shown below :—

No.	Name of Station.	Value of Trade.	Present Cost of Establishment per Month.
		Rs.	Rs.
1	Sannamangalam ...	4,33,000	54
5	Kovilkathangudi ...	3,53,000	21
6	Velangudi	5,56,000	26

Designation of Office.	Cost of Present Establishment.	Cost of Proposed Establishment.
	Rs.	Rs.
1 Superintendent ...	30	20
1 Clerk	12	12
2 Peons at Rs. 6 each ...	12	12
Total ...	54	44

Considering, however, the anticipated large reduction in the duty collections of Station No. 1, the Board think that the cost of establishment at that station may be reduced to Rs. 44 as shown in the margin. The reductions proposed in the other stations which are shown below seem to be fair and are accepted :—

No.	Name of Station.	Present Cost of Establishment per Mensem.	Future Cost of Establishment per Mensem.	Total Value of Trade.	Future Duty Collections.
		Rs.	Rs.	Rs.	Rs.
2	Nandalar	44	32	2,92,000	39
3	Pondicherry Railway Station... ...	157	111	15,77,000	13,358
4	Madalapett	101	49	16,32,000	1,200
7	Kottakuppam	49	44	2,15,000	365
8	Kundamangalam	157	76	2,96,000	374
9	Mortandi Chavadi	69	27	6,75,000	63
	Total ...	577	339	...	...

17. Of the stations not enumerated above, the Collector of South Arcot proposes to abolish the establishments* at Valdavoor and Thukanampakam, where there is very little business done, and make them out-ports of Kundamangalam. This will necessitate the establishment of Preventive Police posts at these stations, but the Collector does not state the additional cost involved. It cannot, however, be larger than the cost saved, and the Board approve of the Collector's proposal.

* Names of Stations.	Cost of Present Establishment per Mensem.	Total Value of Trade.	Future Duty Collections.
	Rs.	Rs.	Rs.
Valdavoor ...	47	1,22,022	12
Thukanampakam	47	27,813	1

18. The Collector of Malabar proposes to reduce the salary of the Superintendent at Perambatti from Rs. 30 to Rs. 20, as the latter is the rate of salary allowed at the other stations in the district. The Board accept the proposal.

19. No alterations are proposed in other stations, and none seem required.

20. The Collector of South Arcot remarks that as liquors will be the only dutiable imports from French territory, the power vested in the Consular Agent to levy duty may be withdrawn and transferred to the Customs Superintendent at Pondicherry, thus relieving customs of a moiety (Rs. 582) of the charge for the pay of the Consular Agent and his establishment, which is now debited to that head. The Board approve this suggestion.

21. The total reduction recommended by the Board under Land Customs is thus Rs. 934, including the charges for the Consular Agent at Pondicherry and his establishment.

22. Including Sea Customs, the entire reduction will be Rs. 3,546 per mensem, or Rs. 42,552 per annum, against Rs. 52,000 suggested by the Government of India in paragraph 8 of their Resolution embodied in G.O., dated 15th March 1882, Miscellaneous No. 877, Revenue Department. The Board are persuaded and have endeavored to show that reduction beyond what they now recommend would not be compatible with the efficiency of establishments.

	Reduction recommended. Rs.
Sea Customs	2,612
Land do.	934
Per mensem ...	3,546
Per annum ...	42,552

23. With reference to paragraph 4 of Board's Proceedings, dated 9th March 1882, No. 697, the Collector of Tanjore remarks, and the Board concur with him, that under the altered circumstances of the present tariff it is unnecessary to strengthen and improve the present establishments on the frontier adjoining Karikal.

24. In regard to the men who will be thrown out of employ by the reductions now proposed, they will of course receive the pensions or gratuities to which they may be entitled under the provisions of the Pension Code; but the Board are of opinion that Collectors should also be instructed to provide employment when vacancies may occur to such of them as may be certified by their present superiors to be competent and deserving.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department, with 13 original letters, and their enclosures, to be returned, and statement.

Copy to all Collectors of Maritime Districts.

Order—dated 19th June 1882, No. 637, Revenue.

Separate Revenue, No. 107.
Customs.

In accordance with the Resolution* of the Government of India noted in the margin, stating that a reduction in the strength and cost of the Customs Establishments of this Presidency is feasible in consequence of the recent abolition of import duties, the Board of Revenue submit a carefully considered set of proposals for carrying the views of the Government of India into effect.

* Dated 10th March 1882, No. 1452 F. and C.

They are briefly—

To reduce the annual expenditure of the Land and Sea Customs Establishments from Rs. 1,90,833* to Rs. 1,48,281—

		Yearly. Rs.		Savings effected. Rs.
* Present—Sea Customs ...		1,71,604	(*a*) By amalgamating the post of the Head Appraiser in Madras with that of the Deputy Collector, and reducing the pay of the latter appointment from Rs. 700 to Rs. 500 per mensem, and by abolishing the post of the Second Appraiser altogether—*vide* statement submitted with the Board's Proceedings.	12,000.
Land Customs ...		19,229		
		1,90,833		
Future—Sea Customs ...		1,40,260		
Land Customs ...		8,021		
		1,48,281		
Saving ...		42,552		
			(*b*) By further reductions in the minor establishments of the Madras Customs Office, subject to the modifications noted in paragraph 3 of the Board's Proceedings.	16,440.

(*c*) By reductions in the out-ports as detailed in paragraphs 4 to 8 of the Board's Proceedings—

	Monthly. Rs.
Tuticorin	42
Negapatam	15
Nagore	15
Adirámpatnam	83
Cochin	35
Kílakarai	
Total ...	242×12

2,904.

(*d*) By reductions in the Land Customs Establishments—*vide* paragraphs 15 to 21, *ibid.*

	Monthly. Rs.
South Arcot	320
Pay of the Consular Agent and his establishment at Pondicherry	582
Tanjore subject to the modifications in Board's paragraph 16	22
Malabar	10
Total ...	934×12

11,208

42,552.

2. The Right Honorable the Governor in Council approves and sanctions the reductions proposed by the Board subject, however, to such readjustment in the rates of pay of the subordinates as experience may dictate hereafter.

3. It is observed that there is now not† temporary establishment at work at the Madras Port.

† Paragraphs 28 and 30 of the Board's Proceedings in G.O., 29th November 1881, No. 1833.

4. The budget of charges for the current year provides a sum of Rs. 32,400‡ for "contingencies" under Sea and Land Customs. The Government consider that some reduction is feasible under this head. The Board will consider the matter and report what sum can, in their opinion, be surrendered.

‡ *Vide* paragraphs 31 and 33, *ibid.*

5. Adverting to paragraph 7 of the Government of India Resolution above quoted, it is observed that no clerks are employed on Customs work in the Board's

Office, except those who are required for the compilation of trade statistics. No reduction, therefore, is practicable under this head.

6. With reference to the remarks* by the Government of India that the pay of the Collector of Customs, Madras, "may expediently be equalised with that (1250 + 500) of the Collector of Customs at Rangoon," and that he "exercises no supervision outside the port of Madras," the Board of Revenue rightly point out that that officer is also the Collector of the Madras District, his principal duties being connected with the Land, Stamp Revenue, and Abkári:—the last a very onerous department under the complex systems in force in the District, and of great importance as yielding an annual return of twelve lakhs of rupees. No material diminution in the amount of his work can, in the opinion of the Board, be expected from the changes effected by the Tariff Act, and consequently no saving can properly be effected under this head. Concurring generally in these remarks, the Right Honorable the Governor in Council, however, sees no reason why the whole pay of the Collector should be debited to Customs. Following the principle† adopted in adjusting, between "Land Revenue" and "Law and Justice," the salaries of Collectors who perform both Revenue and Magisterial functions, the Government would debit two-thirds of the Madras Collector's pay to Customs and the remainder to Land Revenue. This plan which will afford a relief of Rs. 9,333 per annum to the Customs charges, may be confidently recommended for the acceptance of the Government of India.

* *Vide* paragraph 9, *ibid.*

† G.O., 19th January 1882, No. 106, Financial Department.

7. Referring to paragraphs 4 and 13 of the Board's Proceedings, the Government are of opinion that a third of the pay of those Superintendents who do magisterial work should be debited to "Law and Justice," the rest being charged to Customs. The Board are requested to thoroughly scrutinize the staff of such Superintendents, and report, as early as possible, what relief to Customs charges would be feasible under this head.

8. The Board's suggestions in paragraphs 10, 11, 12 and 20 are approved. The subject of paragraph 23 will be dealt with separately.

9. The total reductions in the Customs charges, as indicated in paragraphs 1 and 6 *supra*, amount to Rs. 51,885, or only 15 rupees less than the figures suggested by the Government of India, and the Government are sanguine, that further reductions will hereafter be found feasible when the instructions indicated in paragraphs 4 and 7 *supra* are carried into effect.

10. Instructions have already been issued directing that the three months' notice required by the rules should be given before the end of March last. The arrangements herein sanctioned will, therefore, be carried out from the 1st proximo. The necessary applications for pensions and gratuities to the persons now thrown out of employ, should be submitted in accordance with the provisions of the Pension Code, applicable to cases of reduction of establishment. The Collectors concerned will take an early opportunity of providing for those persons thrown out of employ, who may be found competent and deserving.

11. Copy of these Proceedings will be transmitted to the Government of India through the Financial Department, whose attention is invited to the distribution of charges proposed in paragraphs 6 and 7.

(True Extract.)

(Signed) E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue, with 13 enclosures.
" Accountant-General.
" Financial Department, with copies of three G.Os. read.
" Pension Department.

Exd. W. H. French.

200 Copies.

110
-14

Govt. of {1882} Madras.

REVENUE.

Indian Repl. 15 Nov.

110/18

Order, dated 19*th June* 1882, *No.* 637.

110 w

Customs Establishments — Madras.—Proposed reductions in —. Passing orders on Board's Proceedings regarding —.

Govt. of [1883] Madras.

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