

Govt. of {1891} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 25th September 1891, No. 912.

SEPTEMBER.

Public warehouse.

Sanctioning the construction of a — on the site of the old iron yard, Madras, the appointment of a supervisor on Rs. 175 a month with a carriage allowance of Rs. 25 and of a cooper on Rs. 15, and transferring the proposition statement to the Financial Department.

Order thereon No 2766 Wd/21 Oct. 1891.

Communicated to the Consulting Architect who will submit, as soon as possible, a plan and estimate for the construction of a public warehouse on the site of the old iron yard.

*/s/ C. V. B.
DW*

*To C. A. W. Govt.
Rev: kept.*

3. The Collector explains that since the abolition of most of the customs duties in 1882, the private bonded warehouses have increased from 8 to 16, and that the imports of liquors and the collections of duty thereon have more than doubled as shown in the following statement :—

Years.	Quantity of liquors imported.	Amount of duty collected on liquors.	Amount of duty collected on bonded goods.
	GALS.	RS.	RS.
1882-83	305,026	4,70,966	..
1883-84	312,904	4,37,109	..
1884-85	301,285	4,28,711	..
1885-86	321,363	4,36,825	1,99,878
1886-87	485,771	6,35,244	2,84,612
1887-88	630,831	9,50,678	5,26,276
1888-89	689,189	9,79,277	4,93,869
1889-90	762,959	9,63,564	4,89,433

4. The warehouses are in different parts of the city, and the only supervising agency consists of a clerk on Rs. 50 a month, who is also expected to keep the necessary registers. The carriage hire paid to this clerk by the merchants, at the rate of a rupee for each visit to a warehouse, amounts to Rs. 70 a month on an average, which is more than his salary.

5. The landing of petroleum, and the collection of duty thereon, also require proper supervision. Hundreds of cases of this oil are said to be landed in a leaky condition, and large remissions are claimed on the leakage. The amount of duty collected on this oil from 1888-89 is given below :—

	RS.
1888-89	49,683
1889-90	80,131
1890-91 (up to January 1891)	66,798

6. The Collector therefore proposes to place the clerk on Rs. 50 in charge of the landing of petroleum which is now looked after by a clerk on Rs. 15 or 20 taken from the general establishment, as occasion may require, and to appoint a special officer to have charge of the bonding and passing of liquors.

7. In consideration of the large increase in the collections of duty, the Board recommends that a supervisor on not less than Rs. 250, and a cooper on Rs. 15, be sanctioned for this latter purpose, as requested by the Collector, and that the carriage hire paid by the owners of warehouses be then credited to Government. The appointment of supervisor might be suitably filled by an officer of the Salt and Abkari Department who has had special experience of distillery work.

8. The Collector thinks that a public warehouse under section 15 of the Sea Customs Act may be provided for the convenience of petty firms and merchants who have no warehouses of their own, but states that there is no room for such a warehouse in the Customs buildings. He considers that the old Town Police Court would be conveniently situated for the purpose, but as it is now occupied by the Stationery and Census offices, he suggests that the old iron yard, which is 200 × 76 feet, may be taken up for the construction of a warehouse on an approved plan. The Board concurs with the Collector as to the necessity for a public warehouse, the cost of which would eventually be recouped by the rents realized for goods stored therein. The number of licenses now granted for private warehouses under section 16 of the Customs Act might then be gradually reduced, as it is of course eminently desirable to concentrate the work of supervision as much as possible. The Board thinks that fees might very properly be charged for the grant of such licenses; but there is apparently no provision of the Customs Act under which this would be permissible.

9. A revised proposition statement and another statement showing how it is proposed to meet the expenditure now proposed in the current year are submitted herewith.

(True Copies and Extract.)

(Signed) W. S. MEYER,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General, with proposition
statement and another statement in duplicate.
„ Collector of Sea Customs, Madras.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 14th August 1891, No. 2652, Mis. :—

C. S. CROLE, Esq., C.S.

Read—Official memorandum from the Government of Madras (Revenue Department), dated 6th June 1891, No. 53.

Read—reference thereon to the Collector of Sea Customs, Madras, for report, dated 10th June 1891.

Read—the following letter from W. P. AUSTIN, Esq., Acting Collector of Sea Customs, Madras, to the Secretary to the Board of Revenue (Separate Revenue), dated 16th July 1891, No. 1491-G. :—

Adverting to the Board's reference on Government Register No. 475, dated 10th

* To be returned.

ultimo, I have the honour to forward, herewith, a plan * of the old Town Police Court building, together with a statement showing the dimensions of its several apartments as they now exist, from which it will be observed that the ground floor has a superficial area of 2,874 square feet, and the upper storey of 3,984 square feet, making in all 6,858 square feet. There is, however, a large extent of space shown in the plan as "open yards, coach-house, stables, &c.," which may be utilized and the building made to suit our requirements with certain alterations, but I am not certain that the alternative proposal of constructing a special shed on the site of the old iron yard will not be more economical after all, and then the facilities for overhauling leaky casks is a matter worth considering. The Town Police Court is so constructed that casks can be stored away only on the ground floor, and in rooms of limited dimensions, affording little or no space for turning them over and examining them at regular intervals, whereas in a building constructed on an approved plan, separate storage space can be allotted to casks in parts of the building where they can be examined without inconvenience.

2. The superficial area of the several buildings at present licensed as private warehouses for liquors is about 16,000 square feet, or just about the area of the iron yard, but in case it is decided to allow those firms who have premises of their own to retain their licenses, the actual capacity that would be required for a public warehouse would be about 10,000 square feet only—*vide* detailed statement enclosed.

Read—the following reference thereon to the Collector of Sea Customs, Madras, dated 27th July 1891 :—

The Board thinks that in selecting a site for a warehouse, it would be better to make provision for the ultimate absorption of all the private warehouses now existing. The capacity of these latter according to the statement furnished with the letter read

above is about 17,000 (16,923) square feet, while the area of the old iron yard appears to be only 15,200 square feet—*vide* paragraph 2 of Collector's letter printed on pages 3 and 4 of Board's Proceedings, dated 10th March 1891, No. 106. The Collector is requested to state whether there is land available for the extension of this yard if necessary.

(Signed) W. S. MEYER,
Acting Secretary.

Read—the following letter from W. P. AUSTIN, Esq., Acting Collector of Sea Customs, Madras, to the Secretary to the Board of Revenue (Separate Revenue), dated 4th August 1891, No. 1605-G. :—

In reply to Board's reference on G.R. No. 6116, dated 27th ultimo, I have the honour to state that there is a strip of land about 75 × 30 feet on the north side of the iron yard which might be made available in case it becomes necessary at some future period to extend the proposed warehouse, but I scarcely think such a contingency can happen, because the space in the iron yard is sufficient to absorb all the private warehouses now existing. The superficial area of the private warehouses is about 17,000 square feet and that of the iron yard 15,200 square feet, but in most of the warehouses scarcely $\frac{3}{4}$ ths of the space is utilized, so that I consider the iron yard sufficient for our requirements.

Resolution—dated 14th August 1891, No. 2652, Mis.

The Collector's letters read above are submitted to Government with reference to its Official Memorandum, dated 6th June 1891, No. 53.

2. The area of the present private warehouses for liquors is about 17,000 square feet, and the area of the two floors of the old Police Court 6,858 square feet.

3. For the reasons stated by the Collector in his first letter read above, the Board would prefer to construct a new building specially designed for a warehouse on the old iron yard, the area of which is 15,200 square feet. As the Collector states that in most of the private warehouses scarcely three-fourths of the space is utilized, and as the iron yard is capable of extension, there is ample space in the yard to provide even for the ultimate absorption of all the private warehouses, as suggested in paragraph 8 of Board's Proceedings, No. 106, dated 10th March 1891.

4. The Board requests the favour of early orders, as if a change is to be made at all, it ought, in the interests of the revenue, to be made at once.

(True Copies and Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department, with
plan and statement showing the dimensions of the old Police Court.
„ Collector of Sea Customs, Madras.

ORDER—dated 25th September 1891, No. 912, Revenue.

Separate Revenue, No. 134.
Customs.

The Government agrees with the Board as to the necessity for a public warehouse at Madras. As the old Police Court will not answer the purpose, the construction of a new building on the site of the old iron yard is sanctioned. Orders will issue in the Public Works Department for the preparation of the necessary plans and estimates.

2. The Board's recommendation that the officer entrusted with the supervision of bonded warehouses should be better paid is approved; but the salary proposed (Rs. 250) is too high, seeing that a distillery where the risk of loss to the revenue is

greater is controlled by an officer on Rs. 125 to Rs. 175. His Excellency the Governor in Council is, therefore, of opinion that the salary of the supervisor should be fixed at Rs. 175 per mensem with a carriage allowance of Rs. 25, all fees for conveyance now paid by the owners of private warehouses being credited to Government.

3. The proposed utilization of the services of the clerk on Rs. 50 for supervising the landing of petroleum, as also the appointment of a cooper on Rs. 15, is approved. The proposition statement will be amended accordingly and transferred to the Financial Department for sanction.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkari and Separate Revenue.
„ the Public Works Department.
„ the Financial Department, with proposition statement.

Exd. A. Aubert.

65 Copies.

2. With reference to the questions raised in paragraph 2, I beg to state that no fees are charged for private warehouse licenses, and that there is no room in the Customs buildings for a public warehouse, sanction * having only recently been obtained, as the Board are aware, for the erection of a new shed for the reception

* *Vide* G.O., No. 3072 W., Public Works, dated 18th November 1890, communicated with Board's Proceedings, Mis. No. 3696 (Separate Revenue), dated 16th December 1890.

of wines, &c., waiting clearance. I would, however, suggest the old Town Police Court building as being conveniently situated for a public warehouse, but it is at present taken up by the Census and Stationery offices and there is no certainty as to when it will become available. Should it be thought preferable, however, to have a building on an approved plan, the site of the old iron yard, which is 200x76 feet, may be utilized.

3. Correct figures representing collections on account of duty on liquors for the 3 years 1882-83, 1885-86 and 1887-88

			Collections of duty on liquors excluding excise duty. Rs.
1882-83	...	...	4,70,966
1885-86	...	...	4,36,825
1887-88	...	...	9,50,678

are given in the margin, those already furnished for 1883-84 and 1884-85 being in order. The Board's presumption that the differences between the trade volume figures and these are due to the exclusion of excise duty is correct, and they will now be found to tally with the figures for excise duties furnished in this office letter, No. 2108, dated 10th November 1886. The discrepancies between the figures furnished in my letter on which the Board's reference is made and those now furnished for the years 1882-83, 1885-86 and 1887-88, are due, in the first case, to duty (Rs. 797) on certain goods from Mahé and Pondicherry, shown in the Board's volume under "Coastwise Imports," having been excluded; in the second, to excise duty, amounting to Rs. 11,176, having been erroneously included in the former letter; and in the third case, to Rs. 5,50,678 having been through a clerical error shown for Rs. 9,50,678.

ENCLOSURE.

STATEMENT showing the quantities of spirits issued from bond on which wastages were allowed for the year 1889-90.

Quantity in bond up to 6 months.	Wastage allowed.	Per-centage.	Quantity in bond over 6 months and less than 12 months.	Wastage allowed.	Per-centage.	Quantity in bond over 12 months and less than 18 months.	Wastage allowed.	Per-centage.
1	2	3	4	5	6	7	8	9
I. GALS.	I. GALS.		I. GALS.	I. GALS.		I. GALS.	I. GALS.	
23,692	277	1.16	6,228	250	4.01	1,218	77	6.32

Quantity in bond over 18 months and less than 2 years.	Wastage allowed.	Percentage.	Quantity in bond over 2 years and less than 3 years.	Wastage allowed.	Percentage.
10	11	12	13	14	15
I. GALS.	I. GALS.		I. GALS.	I. GALS.	
422	43	10.18	194	19	9.79

Resolution—dated 10th March 1891, No. 106.

Submitted to Government.

2. The correspondence read above relates to the application of the Collector of Sea Customs, Madras, for a supervisor on Rs. 200 or 250 and a cooper on Rs. 15 to look after the bonding operations of the port.

greater is controlled by an officer on Rs. 125 to Rs. 175. His Excellency the Governor in Council is, therefore, of opinion that the salary of the supervisor should be fixed at Rs. 175 per mensem with a carriage allowance of Rs. 25, all fees for conveyance now paid by the owners of private warehouses being credited to Government.

3. The proposed utilization of the services of the clerk on Rs. 50 for supervising the landing of petroleum, as also the appointment of a cooper on Rs. 15, is approved. The proposition statement will be amended accordingly and transferred to the Financial Department for sanction.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioner of Salt, Abkari and Separate Revenue.
„ the Public Works Department.
„ the Financial Department, with proposition statement.

Exd. A. Aubert.

65 Copies.

P. W. Department.
Proceedings of the Madras Government
Read the following.

25TH SEPTEMBER 1891, No. 912, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), dated 10th March 1891, No. 106 :—

C. S. CROLE, Esq., C.S.

Read—the following letter from W. P. AUSTIN, Esq., Acting Collector of Sea Customs, Madras, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 9th December 1890, No. 2711-G. :—

I have the honour to submit, for the consideration of the Board and Government, a review on the working of the system of bonding spirits in private warehouses in the city of Madras, which has of late years assumed such proportions as to call for special proposals for its better management.

2. I annex a statement showing the quantity of liquors imported and the duty collected thereon since 1882, when reductions were made in the Sea Customs establishment, consequent on the abolition of duties on all articles of import, except arms, ammunition and military stores, liquors, opium and salt, from which it will be seen that the figures have more than doubled themselves.

STATEMENT showing the quantity of Liquors of all sorts imported, and the amount of Duty collected during the years 1882-83 to 1889-90.

Years.	Quantity. GALLONS.	Amount of duty collected. RS.
1882-83	305,026	4,70,169
1883-84	312,904	4,37,109
1884-85	301,285	4,28,711
1885-86	321,363	4,48,001
1886-87	485,771	6,35,214
1887-88	630,831	5,50,678
1888-89	689,189	9,79,277
1889-90	762,959	9,63,564

3. Prior to 1887, when Colombo arrack was issued to shopkeepers from the Mount Road Deputy Collector's office, there was a special officer styled an Assistant Superintendent on a salary of Rs. 50 a month with two peons on Rs. 6 each to conduct the duties connected with that class of liquor (*vide* G.O., No. 3, dated 3rd January 1882), but since the cessation of the contract system of supply and the removal of restrictions on imports, this liquor is bonded largely, and the number of private warehouses in Madras has gradually risen from 8 to 16 since the reduction of establishment in 1882.

4. The greater portion of the wines, spirits and petroleum arriving in Madras is warehoused on first importation, so that the duty derived from them is principally from bonded goods, and it is pertinent to inquire what establishment exists to supervise operations in 16 such bonded warehouses, and whether Government has the security it has a right to expect when its interests are practically confided to a solitary clerk on Rs. 50 a month, which is all the establishment allowed since 1882.

5. The warehouses are scattered all over the town, and the clerk in charge is expected not only to maintain his registers, but to attend one or more of them daily and supervise the operations of gauging, bottling and issuing. The keys of the warehouses are supposed to be lodged in the Sea Customs treasury, but they are virtually

in his possession day and night, because it is simply impossible for him to return them to the office when his duties keep him out till a late hour in the evening. He is paid his carriage hire in the form of a fee of one rupee for each visit to a warehouse, which gives him on an average about Rs. 70 a month in addition to his salary; but this system of placing a clerk on Rs. 50 in such a responsible position and allowing him to receive fees from merchants and firms to an amount larger than his salary is, I consider, very objectionable. All the liquor bonded is gauged and tested by the Deputy Collector before it leaves the Custom-house, and I may say virtually handed over to the merchants and clerk, because there is no further supervision after it is once made over to them, and the wastages are adjusted among themselves. It is true that the allowance prescribed for ullage and wastages is not exceeded in any case, but where is the guarantee that Government does not lose duty on more than actual wastages.

6. An officer in charge of a distillery is paid from Rs. 125 to 175 a month, and his duties are confined to the distillery premises; whereas the bonded warehouse-keeper has his work distributed between the Custom-house and 16 warehouses, and it is a matter for surprise how he gets through it without complaints of delay being made. Concentrating his work would help to utilize all the time spent in going from one warehouse to another, and to effect this, and be able to exercise a better check on his wastage allowances, a public warehouse commends itself as a very necessary adjunct to the Custom-house. Those firms having already premises of their own may find it inconvenient to bond their goods in a Government warehouse and may therefore be allowed to keep their licenses; but it is important to reduce the number of licenses issued to petty firms and merchants, and the rent charged for space occupied by such firms will, I venture to think, more than pay all expenses and provide for more independent and efficient supervision. The carriage hire paid to the officer in charge of the public warehouse for conducting operations at private warehouses should be credited to Government.

7. Considering that this port is the chief source of issue of foreign liquor in the Presidency, it is necessary to have a thoroughly efficient and reliable staff, and I would recommend a supervisor on Rs. 200 or 250 with a cooper on Rs. 15, the present clerk on Rs. 50 being retained for the supervision of the landing of petroleum, which, in the reduced state of the Customs establishment, is usually done by a clerk on Rs. 15 or 20. There has been no additional establishment entertained to check the landing of petroleum since the imposition of duty on it in 1887. There are hundreds of cases discharged from each ship in a leaky condition, and, as heavy refunds of duty are claimed on cases emptied to refill leaky ones, it is necessary that somebody in a better position than a clerk on Rs. 15 or 20, taken from the office as occasion requires, should deal with the accounts and supervise the refilling of leaky and empty tins. I annex a statement showing the amount of duty collected on kerosine oil imported from 1888-89 to 30th November 1890-91. The figures speak for themselves, and it is time some establishment was provided to guard against irregularities.

STATEMENT showing the amount of duty collected on kerosine oil from 1888-89 up to 30th November 1890-91.

Years.	Description of articles.	Amount of duty collected.
		RS.
1888-89	Petroleum.	49,683
1889-90	Do.	80,131
1890-91	Do.	63,222*

* Up to 30th November 1890.

8. The usual proposition statement is herewith forwarded.

9. Since writing the above, I have received from the Collector of Customs, Calcutta, a reply to a reference made by me, and enclose copy of his letter for the Board's information. The salaries of the bonding supervisor and appraiser, acting as deputy supervisor, are not given, but according to Thacker's Indian Directory, page 133, the supervisor's salary in Calcutta is Rs. 550, and there are five appraisers on Rs. 410, 310 and 210.

10. The establishment engaged in carrying out the provisions of the Petroleum Act II of 1888 costs Rs. 437 rising to Rs. 592.

ENCLOSURE.

From J. SCOBELL ARMSTRONG, Esq., Collector of Customs, Calcutta, to the Collector of Customs, Madras, dated 1st December 1890, No. 5221.

With reference to your letter, No. 2560-G., dated the 19th ultimo, I have the honour to state that the Bonding Supervisor and an Appraiser who acts as Deputy Supervisor inspect the warehouses, both licensed and public. There are one public and fifteen licensed warehouses, and Rs. 50 per mensem is divided between the two officers as travelling allowance.

Wharf Department.

- 1 Assistant at Rs. 70 to 100.
- 4 Assistants, each at Rs. 50 to 70.
- 1 Tallyman jemadar, ,, 15.
- 6 Tallyman jemadars, each at Rs. 12.

Import Department.

- 1 Clerk at Rs. 30 to 50.

Cash Department.

- 1 Clerk at Rs. 30 to 50.
- 1 Do. at ,, 20 to 25.

I note in the margin the increase of establishment sanctioned to carry out the provisions of the Petroleum Tariff Act II of 1888. No addition to this establishment was obtained for the working of the Merchandize Marks Act of 1889 or is so far contemplated.

Reference on the above, dated 19th December 1890.

The Collector is requested to state how much of the duty collected on liquors in the past five years was realized on liquor passed from bond, and what was the average of the actual wastages allowed in the past official year.

2. With reference to his suggestion to establish a public warehouse, he is requested to state (a) whether a license fee is charged on private warehouses, and if so, what it amounts to; (b) whether there is room for a public warehouse in the present Customs buildings.

3. The figures for duty on liquors as obtained from the trade volumes are compared below with those given in the Collector's letter for those years.

	Trade volume figures.	Collector's figures.	Difference.
	RS.	RS.	RS.
1882-83	4,79,546	4,70,169	9,377
1883-84	4,38,045	4,37,109	936
1884-85	4,34,164	4,28,711	5,453
1885-86	4,48,320	4,48,001	319
1887-88	9,50,678	5,50,678	4,00,000

The differences in the figures of the first four years may be due to the excise duty having been excluded in the Collector's letter. But only the differences for 1883-84 and 1884-85 agree with the figures for excise duty given in the Collector's letter, dated 10th November 1886, No. 2108. The difference in the figures of 1887-88 is presumed to be due to a clerical error.

(Signed) W. S. MEYER,
Acting Secretary.

Read—the following letter from W. P. AUSTIN, Esq., Acting Collector of Sea Customs, to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Madras, 20th January 1891, No. 125-G. :—

In reply to Board's reference on General Register No. 11162, dated 19th December 1890, I have the honour to note in the margin figures showing the duties collected on bonded goods during the past 5 years, and to forward a statement showing the actual wastages allowed on the quantities issued, together with the percentage of such wastages for the past official year.

Amount of duty collected on bonded goods.

	RS.
1885-86	1,99,878
1886-87	2,84,612
1887-88	5,26,276
1888-89	4,93,859
1889-90	4,89,433

These figures do not include duty collected on perfumery and spirits used in drugs, &c., which are not bonded, and on beer which is seldom bonded.

2. With reference to the questions raised in paragraph 2, I beg to state that no fees are charged for private warehouse licenses, and that there is no room in the Customs buildings for a public warehouse, sanction* having only recently been obtained, as the Board are aware, for the erection of a new shed for the reception

* *Vide* G.O., No. 3072 W., Public Works, dated 18th November 1890, communicated with Board's Proceedings, Mis. No. 3696 (Separate Revenue), dated 16th December 1890.

of wines, &c., waiting clearance. I would, however, suggest the old Town Police Court building as being conveniently situated for a public warehouse, but it is at present taken up by the Census and Stationery offices and there is no certainty as to when it will become available. Should it be thought preferable, however, to have a building on an approved plan, the site of the old iron yard, which is 200x76 feet, may be utilized.

3. Correct figures representing collections on account of duty on liquors for the 3 years 1882-83, 1885-86 and 1887-88

				Collections of duty on liquors excluding excise duty. RS.
1882-83	...	...	...	4,70,966
1885-86	...	...	...	4,36,825
1887-88	...	...	...	9,50,678

are given in the margin, those already furnished for 1883-84 and 1884-85 being in order. The Board's presumption that the differences between the trade volume figures and these are due to the exclusion of excise duty is correct, and they will

now be found to tally with the figures for excise duties furnished in this office letter, No. 2108, dated 10th November 1886. The discrepancies between the figures furnished in my letter on which the Board's reference is made and those now furnished for the years 1882-83, 1885-86 and 1887-88, are due, in the first case, to duty (Rs. 797) on certain goods from Mahé and Pondicherry, shown in the Board's volume under "Coastwise Imports," having been excluded; in the second, to excise duty, amounting to Rs. 11,176, having been erroneously included in the former letter; and in the third case, to Rs. 5,50,678 having been through a clerical error shown for Rs. 9,50,678.

ENCLOSURE.

STATEMENT showing the quantities of spirits issued from bond on which wastages were allowed for the year 1889-90.

Quantity in bond up to 6 months.	Wastage allowed.	Per-centage.	Quantity in bond over 6 months and less than 12 months.	Wastage allowed.	Per-centage.	Quantity in bond over 12 months and less than 18 months.	Wastage allowed.	Per-centage.
1	2	3	4	5	6	7	8	9
I. GALS.	I. GALS.		I. GALS.	I. GALS.		I. GALS.	I. GALS.	
23,692	277	1.16	6,228	250	4.01	1,218	77	6.32

Quantity in bond over 18 months and less than 2 years.	Wastage allowed.	Percentage.	Quantity in bond over 2 years and less than 3 years.	Wastage allowed.	Percentage.
10	11	12	13	14	15
I. GALS.	I. GALS.		I. GALS.	I. GALS.	
422	43	10.18	194	19	9.79

Resolution—dated 10th March 1891, No. 106.

Submitted to Government.

2. The correspondence read above relates to the application of the Collector of Sea Customs, Madras, for a supervisor on Rs. 200 or 250 and a cooper on Rs. 15 to look after the bonding operations of the port.