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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. 1514 Press.
~~B.P. No.~~ Mis.

Dated 18-9-1878 ~~197~~ .

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

18th September 1878, No. 1,514.

Read the following papers:—

No. 196. Proceedings of the Board of Revenue, dated 18th July 1878, No. 1,993.

Read the following letter from H. W. BLISS, Esq., Commissioner of Salt Revenue, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th July 1878, No. 66-A:—

I HAVE the honor to request that I may be informed whether there will be any objection to the accounts of the Salt Department being in future kept by the official year instead of by the fasli.

2. The Board long ago recommended that this change should be made generally (see their Proceedings, No. 2,941, dated 23rd October 1875,) and the late Salt Commission strongly urged its advisability with regard to salt transactions in particular (see pages 75 and 220 of their report).

3. The inconvenience of the present system is so well known to the Board that it is needless for me to waste their time by entering on a lengthened argument to prove it. It will be sufficient to ask their perusal of Mr. Foster's letter embodied in their Proceedings, No. 1,805, dated 28th June 1878, which forcibly exemplifies it, and shows that, so long as the salt accounts are kept according to the fasli year, it will be impossible to prepare perhaps the most important of them (the account current), so that it may at a glance show how matters stand. It seems absurd to maintain a system which offers no advantage whatever, that is readily apparent, to counterbalance the unquestionable disadvantage of its being impossible to understand the stock account of the department without a lengthened explanation and the consideration of a mass of figures which do not appear in it.

4. On the other hand, the official year is already the year of the department in all its financial transactions which are subject to the approval of the Government of India and to the audit of the Accountant-General, and in all its dealings with the Stationery Department, the Public Works Department, and other Government offices. Were the same year the period of account of its stock transactions, not only would the account current be much more easily understood, but its inaccuracy would be confined to the months of February and March and to the districts of Ganjam and Vizagapatam in which only would the small amount of storage which is, as a rule, made before the 1st of April have to be held over and kept out of the accounts until after the beginning of the official year.

5. If I am permitted to make the change I advocate, I would propose—

(1)—to recast the accounts-current from the 1st April last, so that after the 1st April 1879 I may be in a position to submit the accounts of the department for a complete period of twelve months; and

(2)—if the Board require in future, with reference to my letter, No. 823, dated 12th June 1878, information relating to the department for inclusion in the Jamabundi Report, in addition to that I propose to furnish in a separate annual report, to send them statements in the established forms for the fasli year for this purpose they can be prepared without difficulty, but should relate, I am of opinion, to revenue results only, stock transactions being noticed in the annual report of the department.

SUBMITTED for the orders of Government. The question now raised having been already fully discussed in the papers noted in the margin, it is not necessary to go over the same ground again. It is enough to state that the Board as now constituted fully concur in the views expressed in Proceedings, dated 23rd October 1875, No. 2,941, embodied in G.O., No. 419, dated 24th March 1876.

1. Paragraphs 63 to 72 of the Board's Head Sheristadar's Memorandum which accompanied Board's letter to Government, dated 11th January 1865, No. 131.
2. Paragraph 36 of Board's letter referred to above.
3. G.O., dated 20th March 1865, No. 615, paragraphs 48 to 53.
4. " " 19th " 1866, " 674.
5. " " 21st Nov. " " 3,180.
6. Paragraphs 23 to 33 of Board's Proceedings, No. 2,941, dated 23rd October 1875, embodied in G.O., No. 419, dated 24th March 1876.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

REFERRED to the Accountant-General for early remarks.

(Signed) C. G. MASTER,
Acting Chief Secretary.

OOTACAMUND,
14th September 1878.

No. 197. From L. C. PROBYN, Esq., Accountant-General, Madras, to the Chief Secretary to Government, dated Fort St. George, 16th September 1878, No. 147-N.

IN returning the original papers received with your endorsement, dated the 14th instant, I have the honor to state that, in my opinion, it will be an unqualified advantage if the whole accounts of the Salt Department are kept in future by the official instead of by the fasli year.

No. 198. ORDER THEREON, 18th September 1878, No. 1,514.

Separate Revenue, No. 22.
Salt.

HIS GRACE the Governor in Council approves the proposal, and authorises the adoption of the official year in all matters connected with the administration of the Salt Department.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the Board of Revenue.
" the Accountant-General.

Exd. F. R. Bantleman.

1514/2

G.O. 18. September 1878
No. 1514

Orginal

Govt. of [1878] Madras.

REVENUE.

From

The Board of Revenue,

Dated September 1878.

Received 1878.

Read

G.O. 18 September 1878 No. 1514

No. 1,805.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th June 1878.

Read the following letter from W. S. FOSTER, Esq., Collector of the Godavery District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Cocanada, 20th June 1878, No. 151:—

I HAVE the honor to acknowledge the receipt, this afternoon, of the Board's Proceedings of the 15th instant, No. 1,644, and the letter from the Salt Commissioner, dated the same date, No. 345, and Board's Proceedings of the 14th idem, No. 1,626, embodying a telegram from the Collector of Vizagapatam of the 12th.

2. Mr. Bliss considers that I have an insufficient quantity of salt on hand for the requirements of the district, while Mr. Goodrich seems to suppose that I have more in store than I shall be able to sell in this district. I am glad to be able to state that I do not think I have too much or too little, but that the quantity on hand is sufficient for the next eighteen months as the rules require perhaps for a little time longer, supposing the sales do not materially change.

3. Enclosed is a memorandum which will give the Board a clear idea of the salt on hand at the beginning of the fasli, the subsequent receipts and sales, and the balance in store.

4. Mr. Bliss is correct in observing that on 1st May last, there was an actual balance of 242,610 Indian maunds, and that this would suffice only for nine months' consumption at the average of 27,000 maunds per month. But he calculates that, out of what he considered the dittam to be, viz., 300,000 maunds, 101,556 maunds have to be added, as I reported having completed the dittam. The dittam referred to by Mr. Bliss is that of Fasli 1287. Dittam is, I need not observe, a quantity of salt to be manufactured for the year, but as fasli-year begins from July and as it is not possible to make salt after June, we are obliged to make salt some months before the actual commencement of the year for which the salt is intended. So, salt required in Fasli 1287 is made from January to June of Fasli 1286, and salt required in Fasli 1288 is made from January to June of Fasli 1287. The dittam of Fasli 1287 was therefore manufactured from January to June of Fasli 1286, and we have made this year (January to June 1878) the salt required for Fasli 1288 (A.D. 1878-79). But as our accounts are not kept according to the official years but according to fasli years, it is impossible to show all the transactions of one year's manufacture in the same year's accounts. For instance, salt is scraped generally from March to June, but except under special circumstances, it is not weighed into store till after June. The estimate accounts can be kept for the fasli-year within which salt is received into the platforms, but the actuals have to go into the accounts of the following year. Out of the dittam of 300,000 of Fasli 1287, 13,200 and 35,228 maunds were received in May and June, respectively, of Fasli 1286, and 198,444 in Fasli 1287 as particularized in the margin. The salt actually manufactured out of the dittam of 300,000 was only 246,872, the remainder not having been manufactured owing to unfavorable season as already reported. It will therefore be seen that the 198,444 entered as received subsequent to July 1877 belonged to the dittam of Fasli 1287, not to that of Fasli 1288. The balance on hand on 1st

		IN. MDS.
July	1877	58,852
August	„	74,750
September	„	64,842
		198,444
		13,200
		35,228
		246,872

May last being 242,610 as stated by Mr. Bliss, we have to add the dittam of Fasli 1288, which I telegraphed to Board as completed. It is 395,000 Indian maunds. All this had been manufactured some time before the telegram was sent to Board, and I therefore ordered manufacture to close. The estimates came to 396,750 Indian maunds, but I will assume that only the dittam has been manufactured. The quantity then amounts to 637,610, and deducting 27,000 for each of the next twenty months from May 1878 to December 1879 (540,000), there remains a balance of 97,610. Allowing 27,000 for wastage during the twenty months at 5 per cent., we have 70,610 still left for exportation to other ports. If no salt is exported, there will be enough for January and February 1880, so that it is not too much to say that it is almost unnecessary to have manufacture in March 1879.

5. Notwithstanding this balance of 70,610, I telegraphed to the Collector of Vizagapatam on the 12th instant, that I might be able to send him only about 20,000 maunds for two reasons, viz., firstly, that he would require it at Penugudurn in preference to Mogaltur, where a large quantity was made owing to the favorableness of the climate, as it is very expensive to carry it from Mogaltur to Bimlipatam and as native vessels dislike going to the port of Narsapur. Secondly, that the salt has not been weighed into store actually and that consequently it would be safer to guard against short supply to my own district; such being the state of things in the Salt Department of this district, I hardly think that there need be any anxiety about it.

6. I am now going on with the salt manufacture at Penugudurn as it was closed only a few days ago, but I cannot help remarking that our procedure is bitter to the tastes of the salt ryots, who have already been subject to two consecutive bad years of salt culture, especially on account of the prevailing high prices and consequent very dear labor. They have now to do all what they have undone and begin fresh to repair their pans, and yet they are not paid any extra remuneration. Whatever may be their feelings, they have begun to work and will do so, but it is not unlikely that the monsoon soon sets in and we may not be able to make much salt. We shall not be able to make as much as if the ryots worked willingly. Still the best will be done. I may add that before the manufacture here was begun, I wrote to the Collector of Vizagapatam, asking him to let me know whether he would require any salt this year also, and, if so, what quantity was required. His reply was that "sufficient salt can be made here to meet the demand."

7. The Board wish to know what quantity of salt I am likely to be able to spare for Vizagapatam. I think 50,000 from Mogaltur, if it is considered advisable to carry it thence, and 20,000 from Penugudura. I have no doubt freight is procurable, but I will send a report on this subject and the terms on which it can be procured hereafter. I send this on to save time, as the Board are thinking of having recourse to swamp salt.

ENCLOSURE No. 1.

MEMORANDUM.

		MDS.
Stock at the beginning of the Fasli 1287		400,940
Deduct.		
Wastage up to Fasli 1285	2,100 8,771	
Do. in do. 1286	4,920 8,159	
		23,950
In hand on 1st July 1877		376,990

Salt received into store in Fasli 1287 out of the dittam of that year.

	Manufactured- MD.	S.	MDS.
July	58,852		
August	74,750	198,444	0
September	64,842		
Gain by measurement	46·0		
Confiscated salt	32·37		
Samples	4·14		
		83	11
			198,527
			575,517
Sales up to 30th April 1878			320,769
			254,748
Deduct.			
Wastage not yet written off		25,216	
Wastage of Fasli 1286 already deducted from the balance on hand on 1st July 1877		13,079	
Wastage of Fasli 1287 up to 30th April 1878			12,137
Balance on 1st May 1878			242,611
Or in round numbers			242,610
Dittam of Fasli 1288 manufactured from January to June 1878.			395,000
			637,610
Quantity required for May and June 1878			54,000
			583,610
Quantity for eighteen months from 1st July 1878 at 27,000 maunds per month			486,000
			97,610
Wastage during twenty months from May 1878 to December 1879 at 5 per cent.			27,000
			70,610

(Signed) W. S. FOSTER,
Collector.

COCANADA,
20th June 1878.

TRANSFERRED to the Commissioner of Salt Revenue.

2. The case of the salt ryots, as stated in paragraph 6, deserves consideration.

(True Copies and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Commissioner of Salt Revenue, with copy of enclosure.
Copy to the Collector of the Godavery District.
" " " of Vizagapatam.

Exd. W. H. French.

1878.

Board of Revenue,

MADRAS.

PROCEEDINGS, 28TH JUNE 1878, No. 1,805.

Received

JUNE.

No. 1,805.

Salt — on hand in Godavery District.— Transferring to Commissioner of Salt Revenue letter from Collector reporting on the quantity of — and the quantity that will be available for export to Vizagapatam District.

No. 1,993.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th July 1878.

Read the following letter from H. W. BLISS, Esq., Commissioner of Salt Revenue, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 6th July 1878, No. 66-A :—

I HAVE the honor to request that I may be informed whether there will be any objection to the accounts of the Salt Department being in future kept by the official year instead of by the fasli.

2. The Board long ago recommended that this change should be made generally (see their Proceedings, No. 2,941, dated 23rd October 1875,) and the late Salt Commission strongly urged its advisability with regard to salt transactions in particular (see pages 75 and 220 of their report).

3. The inconvenience of the present system is so well known to the Board that it is needless for me to waste their time by entering on a lengthened argument to prove it. It will be sufficient to ask their perusal of Mr. Foster's letter embodied in their Proceedings, No. 1,805, dated 28th June 1878, which forcibly exemplifies it, and shows that, so long as the salt accounts are kept according to the fasli year, it will be impossible to prepare perhaps the most important of them (the account current), so that it may at a glance show how matters stand. It seems absurd to maintain a system which offers no advantage whatever, that is readily apparent, to counterbalance the unquestionable disadvantage of its being impossible to understand the stock account of the department without a lengthened explanation and the consideration of a mass of figures which do not appear in it.

4. On the other hand, the official year is already the year of the department in all its financial transactions which are subject to the approval of the Government of India and to the audit of the Accountant-General, and in all its dealings with the Stationery Department, the Public Works Department, and other Government offices. Were the same year the period of account of its stock transactions, not only would the account current be much more easily understood, but its inaccuracy would be confined to the months of February and March and to the districts of Ganjam and Vizagapatam in which only would the small amount of storage which is, as a rule, made before the 1st of April have to be held over and kept out of the accounts until after the beginning of the official year.

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(1)—to recast the accounts-current from the 1st April last, so that after the 1st April 1879 I may be in a position to submit the accounts of the department for a complete period of twelve months ; and

(2)—if the Board require in future, with reference to my letter, No. 323, dated 12th June 1878, information relating to the department for inclusion in the Jamabundi Report, in addition to that I propose to furnish in a separate annual report, to send them statements in the established forms for the fasli year for this purpose they can be prepared without difficulty, but should relate, I am of opinion, to revenue results only, stock transactions being noticed in the annual report of the department.

SUBMITTED for the orders of Government. The question now raised having been already fully discussed in the papers noted in the margin, it is not necessary to go over the same ground again. It is enough to state that the Board as now constituted fully concur in the views expressed in Proceedings, dated 23rd October 1875, No. 2,941, embodied in G.O., No. 419, dated 24th March 1876.

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2. Paragraph 36 of Board's letter referred to above.
3. G.O., dated 20th March 1865, No. 615, paragraphs 48 to 53.
4. „ „ 19th „ 1866, „ 674.
5. „ „ 21st Nov. „ „ 3,180.
6. Paragraphs 28 to 33 of Board's Proceedings, No. 2,941, dated 23rd October 1875, embodied in G.O., No. 419, dated 24th March 1876.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department,
with copy of Board's Proceedings, dated 28th June 1878, No. 1,805.

Copy to the Commissioner of Salt Revenue, with a file of papers.

Exd. A. Grubert.

Revenue Department

No. 1497

Fort Saint George,
Accountant General's Office,
16th September 1878.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Chief Secretary to Government.

Retrenchments

Sir,

In returning the original papers received with your Endorsement dated the 14th Instant I have the honor to state that in my opinion it will be an unqualified advantage if the whole accounts of the Salt department are kept in future by the official instead of by the fasli year.

I have the honor to be
Sir,
Your Obedient Servant

L. Brodie
Accountant General

Thereon contains the reports

to

Revenue Department
No. 3337
1878.

Board of Revenue,
MADRAS.

Proceedings, 18th July 1878, No. 1,993.

Dept 30/7/78 Encl 1

Book 1914 - September 1878

Received 1st August 1878

JULY.

No. 1,993.

Accounts of the Salt Department.—Submitting to Government letter from Commissioner of Salt Revenue requesting to be informed whether there will be any objection to the — being in future kept by the official year instead of by the fasli.

Passed

C.W. 5-8-78
R 12-4-78.

G.O. 20 Read 16-8-78 19 — 21 Read — 24 Read — 24-8-78 21-8-78 23-8-78

1514/6

Revenue Department.

No. 3337.

1514
8

From Board of Revenue

Dated 18 July 1878.

FOR ORDERS.

1. The papers referred to by the Board are put up.

2. On the subject of paras 28 to 33 of Bd's Proc: dated 23d October 1875 No. 2941. which paragraph 7 G.O. 24 March 1876 No. 419, provided should be separately discussed) a Memo for Bds was circulated 15 Jany 1876 with original of that order.

3. The question was alluded to in paragraph 11 of the Bds Proc reviewing the Salt Commissioners Report. The order of Govt thereon contains no reference to

I would think the Board can at once pass an order according to the recommendation of the Accountant General which might be addressed

By Order
Secretary

*G.O. 5 March 1878 No. 349

Revenue Board Proceedings
No. 1514
Dated 18 July 1878.

ACCTT. GENL.'S OFFICE, MADRAS.

No. 1178.

From

The Accountant General, Madras,

To

The Chief Secretary to Government.

Dated 16 September 1878
Recd 17 September 1878
No. of answer.
Ansd.

Subject.

Stating that it will be necessary to withhold a warrant for the amount of the Salt duties for the month of August 1878 pending the receipt of the orders of Government on the Report of the Salt Commissioners

do it. There was in the original draft a paragraph disposing of the matter but it was struck off.

[N.B. The original is in circulation with No 2395/78]

4. The Govt of India have recently (23d May 1878 No 145 – Comm. No 2395) requested that the official year may be adopted in our Salt Department.

Circ. 15 June 1878

E H W

Ext 1878

FOR ORDERS.

adoption of Off
at Cyclone in
Salt Deptt

No 0957

C 30-8-78
R 12-9-78

Revenue Department

No 1574 1574/10

Proceedings of the Madras Government

Under date the 18th September 1878

Read the following

papers:-

Pros of the Board of

Revenue dated 18 July 1878

No 1993.

Letter from Accountant

General dated 16 Septr 1878

No 1471 A.

His Grace the Governor

in Council approves the

proposal and authorizes

the adoption of the official

year in all matters connected

with the administration of

the Salt Department.

List from Orders.

M Stokes

Secretary