

G.O. No. 1003

Dated 1st December

[Despatch Abstract.]

Approving and transferring
to the Financial Department the Budget
Estimate under III Path for 1898-99.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Proceedings No. 457 of 1897.

Printed October th.

Proceedings, No. 457, 23rd October 1897.

OCTOBER.

Submitting to Government the budget estimate of revenue and receipts of the Salt Department in Madras for 1898-99.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following paper:—

RECEIPTS.

III.—SALT.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
<i>IMPERIAL.</i>					
Customs Duty on Salt		Rs. 12,000	Rs. 12,000	Rs. 12,000	Rs. 11,617
Proceeds of Sale of Government Salt	IIIA	5,57,000	5,21,000	7,63,000	3,43,121
Excise Duty on Salt	IIIB	1,84,00,000	1,75,00,000	1,75,00,000	1,63,28,199
Miscellaneous		...	...	...	...
TOTAL IMPERIAL		1,89,69,000	1,80,33,000	1,82,75,000	1,66,82,937
<i>PROVINCIAL.</i>					
Rents of Warehouses		300	300	300	...
Fees and Cesses		82,200	75,700	99,200	1,02,389
Fines and Forfeitures		1,500	1,400	1,400	980
Miscellaneous		26,000	22,600	26,100	80,019
TOTAL PROVINCIAL		1,10,000	1,00,000	1,27,000	1,33,368
TOTAL		1,90,79,000	1,81,33,000	1,84,02,000	1,68,16,305

DETAILED ACCOUNT No. IIIA.—SALT.—Proceeds of Sale of Government Salt.

<i>MADRAS.</i>					
Salt sold for Home and Inland Consumption		4,04,000	3,73,000	6,04,000	2,10,286
Salt sold for Fish-curing		1,45,000	1,40,000	1,52,000	1,26,148
Cost price of Salt supplied to French Government		8,000	8,000	7,000	6,707
TOTAL		5,57,000	5,21,000	7,63,000	3,43,121

DETAILED ACCOUNT No. IIIB.—SALT.—Excise Duty on Salt.

Madras	1,84,00,000	1,75,00,000	1,75,00,000	1,63,28,199
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Receipts in the first six months of				EXPLANATORY REMARKS.
1894-95.	1895-96.	1896-97.	1897-98.	
Rs. 11,282	Rs. 4,082	Rs. 4,983	Rs. 5,101	<i>Customs duty.</i> —The revised and budget estimates have been based on the actuals of the first six months of the current year and on those of 1896-97.
1,47,842	1,47,685	1,66,728	1,74,656	
85 350	96,08,235	86,67,913	76,74,149	
...	...	...	...	
87,06,474	97,60,002	88,39,624	78,53,906	<i>Proceeds of sale of Government salt.</i> —The revised and budget estimates have been fixed with reference to the actuals of the last five years and those of the first six months of the current year and also to the anticipated increase in the sales of Government salt at the Madras Depot in consequence of the reduction of the sale price from 5 annas to 3 annas 6 pies a maund and of the special concessions granted to Messrs. Arbuthnot & Co. for the export of salt therefrom to Calcutta. They also include the cost price (at 3 annas a maund) of the quantity expected to be sold at Calingapatam out of the salt purchased by Government from the excise licensees who have consented to revert to the monopoly system. The large decrease in the revised estimate as compared with the sanctioned estimate for 1897-98 is due to the unexpectedly poor sales at the Madras Depot, which, at the time of the framing of the last budget, were estimated at 1,000,000 maunds, but which have now been reduced to 550,000 maunds with reference to the actuals for the first six months of the current year.
111	21	...	...	
68,857	64,293	47,022	27,854	
731	2,121	534	714	
6,484	5,322	11,827	7,235	<i>Excise duty on salt.</i> —The increase in the revised estimate as compared with the actuals of 1896-97 is due to the large realizations on account of previous credits in consequence of the increase in the credit sales in the second half of 1896-97. The increase in the budget estimate is due similarly to the large quantity estimated to be sold on credit in the second half of 1897-98, the duty on which will be realized in 1898-99, and to the comparatively larger cash sales estimated for 1898-99, and also to an anticipated increase in sales. In framing the estimate of receipts the proportion of credit sales in the last six months in the current and ensuing years has been taken at 36 and 33½ per cent., respectively, of the total sales in those years at factories at which credit sales take place. The estimate is merely approximate as it depends on whether the price of Government paper rises or falls.
76,183	71,762	59,383	35,803	
87,62,657	98,31,764	88,90,007	78,89,709	
...	...	...	...	
1,06,811	99,584	1,16,991	1,28,806	<i>Provincial receipts.</i> —The only item, the variations in which call for any remarks, is "Fees and Cesses." The receipts under this head vary with the expenditure on works incurred by Government on behalf of the licensees in excise factories and the sales of excise salt by a cess on which this expenditure is recouped. The fall in the revised and budget estimates as compared with the sanctioned estimate for 1897-98 and with the actuals for 1896-97 is partly due to the reversion of the factories in the Calingapatam, Kanuparti, Vayalur and Ennore Circles to the monopoly system and partly to greater economy having been exercised in the expenditure on works executed on behalf of the excise licensees elsewhere.
36,515	41,322	47,062	42,586	
4,516	3,779	2,675	3,264	
1,47,842	1,47,685	1,66,728	1,74,656	
85,47,350	96,08,235	86,67,913	76,74,149	

Certified that the actuals as entered above are those shown in the departmental accounts: they have been verified with the statements furnished by the Accountant-General, and all discrepancies noticed have been duly pointed out to him.

6 BOARD OF REVENUE (SEPARATE REVENUE), No. 457, 23RD OCTOBER 1897.

RESOLUTION—No. 457, dated 23rd October 1897.

Submitted to Government.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.) *Commence*
Assistant Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General, Madras.

„ Deputy and Assistant Commissioners of Salt,
„ Abkari and Customs Department.

Ed. T. K. Narayana Aiyangar.

1897 of Madras.

S.O. No. 1003 Brev. d/1.12.97

The estimates under III
are approved and transferred to
the financial dept.

11/11/97

16.11.97

AR 11.11.97

60/5

The B. of Rev (S. R.)

The financial dept. *recd 3/12/97*

The Acc^t Genl. *50/5*

15.12.97

Note.

The estimates have on the whole been prepared on a careful calculation of details and may it is thought be accepted. As has often been pointed out, the working of the credit system vitiates the financial estimates. In the revised as was the sanctioned estimate "Proceed of sale of"

The Hon: the Chief Secy for
favour of countermandals.

15/11/97

In lakhs of
Rs

Sanctioned estimate	7.63
Revised estimate	5.21
	<u>-2.42</u>

C. 29/11

Board has taken into account
probable increase in sales
to the Madras Dept consequent
upon the reduction of the sale
rice from 5 to 3/4 annas per
manid from 1st Octr 1897.

The estimates under the
other items do not call for
any remarks.

W. H. H. 1897.

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11.11.97

REVENUE.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 1003, 1st December 1897.

DECEMBER.

Budget Estimate.

Approving and transferring to the Financial Department the — under III Salt for
1898-99.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 457, dated 23rd October 1897 :—

Resolution—No. 457, dated 23rd October 1897.

Submitted to Government.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Accountant-General, Madras.

„ Deputy and Assistant Commissioners of Salt,
Abkari and Customs Department.

ORDER—No. 1003, Revenue, dated 1st December 1897.

Separate Revenue No. 102.

The estimates under III. Salt are
approved and transferred to the Financial
Department.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
„ the Financial Department.
„ the Accountant-General.

Exd. Shaik Karim.

50 Copies.

Appendix.

Madras	1,84,00,000	1,75,00,000	1,75,00,000	1,63,28,199
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Receipts in the first six months of				EXPLANATORY REMARKS.
1894-95.	1895-96.	1896-97.	1897-98.	
Rs. 11,482 1,47,885 85,47,350 ...	Rs. 4,082 1,47,885 96,08,235 ...	Rs. 4,983 1,66,728 86,67,913 ...	Rs. 5,101 1,74,656 76,74,149 ...	<i>Customs duty.</i>—The revised and budget estimates have been based on the actuals of the first six months of the current year and on those of 1896-97. <i>Proceeds of sale of Government salt.</i>—The revised and budget estimates have been fixed with reference to the actuals of the last five years and those of the first six months of the current year and also to the anticipated increase in the sales of Government salt at the Madras Depot in consequence of the reduction of the sale price from 5 annas to 3 annas 6 pies a maund and of the special concessions granted to Messrs. Arbuthnot & Co. for the export of salt therefrom to Calcutta. They also include the cost price (at 3 annas a maund) of the quantity expected to be sold at Calingapatam out of the salt purchased by Government from the excise licensees who have consented to revert to the monopoly system. The large decrease in the revised estimate as compared with the sanctioned estimate for 1897-98 is due to the unexpectedly poor sales at the Madras Depot, which, at the time of the framing of the last budget, were estimated at 1,000,000 maunds, but which have now been reduced to 550,000 maunds with reference to the actuals for the first six months of the current year. <i>Excise duty on salt.</i>—The increase in the revised estimate as compared with the actuals of 1896-97 is due to the large realizations on account of previous credits in consequence of the increase in the credit sales in the second half of 1896-97. The increase in the budget estimate is due similarly to the large quantity estimated to be sold on credit in the second half of 1897-98, the duty on which will be realized in 1898-99, and to the comparatively larger credit sales estimated for 1898-99, and also to an anticipated increase in sales. In framing the estimate of receipts the proportion of credit sales in the last six months in the current and ensuing year has been taken at 36 and 33½ per cent., respectively, of the total sales in those years at factories at which credit sales take place. The estimate is merely approximate as it depends on whether the price of Government paper rises or falls. <i>Provincial receipts.</i>—The only item, the variations in which call for any remarks, "Fees and Cesses." The receipts under this head vary with the expenditure on works incurred by Government on behalf of the licensees in excise factories and the sales of excise salt by them on which this expenditure is recompensed. The fall in the revised and budget estimates compared with the sanctioned estimate for 1897-98 and with the actuals for 1896-97 is partly due to the reversion of the factories in the Calingapatam, Kanuparti, Vayalur and Eundur Circles to the monopoly system and partly to greater economy having been exercised in the expenditure on works executed on behalf of the excise licensees elsewhere.
87,06,474	97,60,002	88,39,624	78,53,906	
111 68,857 731 6,484	21 64,298 2,121 5,322	... 47,022 534 11,827	... 27,854 714 7,235	
76,183	71,762	59,383	35,803	
87,82,657	98,31,764	88,90,007	78,89,709	
1,06,811 36,515 4,516	90,584 44,322 3,779	1,16,991 47,062 2,675	1,28,806 42,586 3,264	
1,47,842	1,47,685	1,66,728	1,74,656	
85,47,350	96,08,235	86,67,913	76,74,149	

Certified that the actuals as entered above are those shown in the departmental accounts: they have been verified with the statements furnished by the Accountant-General, and all discrepancies noticed have been duly pointed out to him.

Supplied by...

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