

Revenue (1897) Department.

PRESS SERIES.

G.O., No. 1061

DATED 17th December

[Despatch Abstract.]

Budget Estimate

*Approving and transferring to the Financial
Department with remarks the — of charges
under customs, &c., for 1898-99.*

BACK PAPERS.

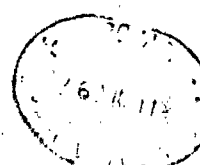
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No.



Order

From

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

Mis No. 5426

Dated 8th December 1897

Received //

Registered //

Enclosures

Spare copies

SUBJECT.

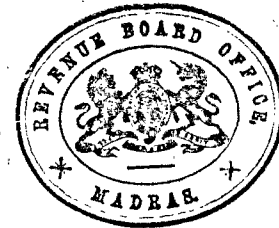
Submitting to Government
certain information called for
in connection with the Budget
Estimate of Customs charges
for 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.



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Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 8th December 1897.

Mis. No. 5426

Read official Memorandum Revenue Department No. 241 dated 10th November 1897 and Board's Reference thereon dated 12th November 1897 to the Collector of Sea Customs, Madras.

Read also letter from the Collector of Malabar No. 430 ^{accy} dated 22nd November 1897 reporting that charges on account of Sweepers' allowance were for the first time entered in the Revised Estimate for the current year and the Budget Estimate for the ensuing year for ^{certain} reasons.

Read also letter from the Collector of Sea Customs Madras No. 8068 G. dated 29th November 1897 submitting the information called for regarding certain items in his Budget for 1898-99.

Read also Official Memorandum Revenue Department No. 265 dated 4th December 1897.

Read also letter from the Collector of Godavari Dis No. 1705 ^{accy} dated 4th December 1897 submitted for explanation.

1061.

explanation as to why charges for 'Sweepers' allowance' under Land Customs were entered for the first time in the revised estimate for the current year and the budget for the ensuing year and stating that it is now impossible to state under what head such charges were exhibited in previous years though incurred.

Resolution

The Board begs to submit the information called for in the official memorandum from Government.

2. Clause 1 of the Official Memo.

The additional expenditure incurred in consequence of the Deputy Collector's privilege leave for 3 months from the 6th July last is reported to be Rs 1961. This amount will be added to Rs 8400 provided for the Deputy Collector under the Revised Estimate for 1897-98.

The Collector states that, the Second Appraiser having been granted sick leave, no additional expenditure is rendered necessary, as a moiety of his pay is available for

for the acting arrangements made in consequence. The figures of the revised estimate provided for the Second Appraiser therefore require no alteration.

3. Clause 2 of the Memo. The Collector reports that, as the Customs Department has not hitherto paid anything on account of portage charges which have always been incurred and recovered by the Harbour Trust Board subsequent to the Constitution of that body and by portage contractors previously, no provision for such charge has ever been made in the budget, and that therefore there could be no savings in consequence of the introduction of ^{the} new arrangements referred to.

4. Clause 3 of the Memo. The variation referred to is explained in the appended statement.

5. Clause 4 of the Memo. No provision has been made in the budget for the 2 female searchers to be transferred from the Salt to the Customs budget (Vide also Board's Proceedings No. 4982 dated 14th November 97) as the budget was prepared before the receipt of the Government order quoted.

Provision

Provision will now be made for this charge and also for the other charges stated below:—

- (1) For the construction of a wooden Cabin on the Madras pier for the use of the Preventive Staff of the Madras Customs House in 1898-99 Rs 423
- (2) for the strengthening of the staff of peons &c in the Madras Customs House now being proposed in separate Proceedings by the Board for 1898-99 . . . Rs 1248
- (3) For the famine batta now applied for by the Collector of Krishna for 1897-98 Rs 50
- (4) For the construction of a shed at Calicut destroyed by fire in 1897-98 Rs 125
- (5) For the establishment sanctioned in Government Order No. 199 Revenue dated 16th May 1896 for the current and ensuing years. Rs 252
- (6) For the Preventive establishment sanctioned in Government order mis No. 5780 dated 11th November 1897 Rs 372

-6. Clause 5 of the memo. Sweepers allowance is entered in the budgets of South Arcot, Godavari and Malabar. The Collector of South Arcot included this allowance under "Petty Supplies &c" in his district budget for 1897-98.

1897-98 and the amount was included under "Office expenses" in the Board's budget for the Presidency. There was an expense of Rs 31 on this account in 1895-96 and of Rs 33 in 1896-97. The Collector of Godavari states that the charge was hitherto met from the total grant under "Contingencies". There was an expense of Rs 36 in 1895-96 and of Rs 48 in 1896-97. The report of the Collector of Malabar shows that the item was not shown separately in the accounts of previous years. In Tanjore, Sweepers are employed on Re 1 each per mensem and are included under servants.

7. The budget estimate for 1898-99 for printing the Trade and Navigation returns is now raised from Rs 3900 to Rs 4000, as the actual expense on this account in 1897-98 was Rs 3920. The Accountant General objected to pass an excess expenditure of Rs 25 over the allotment of Rs 3900 for the current year without a separate allotment being made for the excess.

8. A spare copy of the budget containing the necessary alterations is submitted herewith
(True Extract)

A. Benthuram
Ag. Assistant Secretary

To
The Secretary to Government Revenue Department
with an altered Board's Proceedings No. 417 of 5-10-97.

Number of employees			Explanation for the variation
1897-98	1898-99	to now revised	
Sea Customs			
Out-ports			
Supdts (Rs 60 to Rs 100)			
11	12	12	The increase of one hand is due to the appointment of an Assistant Superintendent at Tuticorin Sanctioned in Government order N ^o 33, Revenue dated 18 th January 1897.
Supdts (Rs 50 and under)			
38	37	37	The decrease is due to the abolition of the port of Ganjam (vide Government order N ^o 232, Rev. dated 1 st April 1897) which had the following establishment:
Servants			
322	320	320	1 Asst Superintendent on Rs 20 [half of this amount alone was chargeable to Customs] 1 Peon on Rs 6. 1 Masalehi on Rs 3.
Land Customs			
Supdts (Rs 60 to 100)			
2	3	3	The increase of one hand is due to the appointment of a Sayer Superintendent at the Peralam Customs Chowki Sanctioned in Government order N ^o 840 Revenue dated 5 th October 1897
Supdts (Rs 40 and under)			
22	23	23	The increase of 22 to 23 is due to the fact that the Sayer clerk on Rs 30 at Kortandichavadi who was included under Clerks in the budget for 1897-98 is now included under Superintendents in accordance with the recent proposition statements
Clerks			
21	22	23	The increase of 21 to 22 in the budget is due to the decrease referred to above and to the increase by 2 in consequence of 2 clerks having been sanctioned in Government order N ^o 840 Rev. dated 5 th October 1897. This number is now raised to 23 owing to the inclusion of the clerk sanctioned in Government order N ^o 199 Rev. dated 18 th May 1896 omitted before.
Servants			
53	56	61	The increase of servants from 53 to 56 in the budget is due to 3 peons having been sanctioned in Government order N ^o 840 Rev. d/5-10-97. This number is now further raised to 61 owing to the inclusion (1) of the peon sanctioned in G.O. N ^o 199. Rev. d/18 th May 1896 omitted before and (2) of the preventive establishment sanctioned in G.O. N ^o 5780 dated 11 th November 1897.

A. B. Manjappa
Asst. Secretary

The Board is requested to furnish information on the following points regarding the Revised estimate of Customs Charges for the Current year and the budget estimate for the ensuing year submitted with W.P. No. 417 of 5-10-97

(1) The Deputy Collector of Sea Customs Madras was on leave in the current year and the second appraiser is still on leave. The arrangements made in consequence must entail additional expenditure. Notwithstanding this fact the figures of the sanctioned estimate have been repeated, under the revised estimate, for the current year against the officers referred to & the other officers who must have been affected by the chain of arrangements made. This absence of variation requires explanation.

(2) Under the arrangements to be made, with reference to G.O. No. 861 of 9th Oct/97, for transferring the custody & storage of goods landed to the H. J. B. there must be a saving in portage charges. It should be stated under what head

such charges ^{have been shown} ~~can now be provided for~~
hitherto and what saving is estimated
for in the current and ensuing years
in consequence of the introduction of the
new arrangements.

(3) The variation between the sanctioned
& the budget estimates in the number of
Land Customs employees and of sea
Customs employees at outposts which has
not been accounted for should now be
explained.

(4) It should be reported whether pro-
vision has been made in the Customs budget
for the pay of the female searcher at
Kandamangalam (Vide G.O. 53309/12-10-97)

(5) The necessity for the provision made
for sweepers' allowance under Land
Customs in the revised and budget
estimates is not understood. It is observed
that no such provision is made in the
sanctioned estimates for the current year

Fort St. George }
10th Nov. 1897 }

(H. P. M. S.)

To

The Secy. of Rev. (Secy. Rev.)

Dec. 11-11-97

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REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

X X

Printed October 14th.

Proceedings, No. 417, 5th October 1897.

OCTOBER.

Submitting to Government the budget estimates for 1898-99 and the revised estimates for
1897-98 of refunds and drawbacks and of charges for customs, the establishment for the regis-
tration of sea-borne trade, and the printing of the trade volume.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 417, dated 5th October 1897.

The accompanying budget estimates of refunds and drawbacks and of charges for 1898-99 for (1) Customs, (2) Establishment for the registration of sea-borne trade and (3) Printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

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

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department, with budget estimates.

Copy to the Accountant-General, Madras, with budget estimates.

" " Collector of Sea Customs, Madras, with budget estimates.

Erd. P. Seetharam.

EXPENDITURE.

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Sea Customs—Salaries, Establishment and Contingencies	9A	Rs. 2,28,800	Rs. 2,30,500	Rs. 2,26,400	Rs. 2,16,147
Land Customs—Salaries, Establishment and Contingencies	9B	23,000	19,900	18,600	16,656
TOTAL		2,51,600	2,50,400	2,45,000	2,32,803

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies.

SUMMARY.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS	.	1,23,500	1,22,800	1,21,600		1,24,131			
OUT-PORTS	.	1,05,100	1,07,700	1,04,800		92,016			
TOTAL			2,28,600		2,30,500		2,26,400		2,16,147

	Numbers.		DETAILS.						
	1897-98.	1898-99.							
Salaries—			MADRAS.						
	1	1	Collector (a) (2,333) ¹	26,880	26,880	26,880	26,880		
	1	1	Exchange Compensation Allowance.	2,667	2,660	2,938	3,441		
				29,547	29,540	29,818	30,321		
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" (p. 31).	9,849	9,847	9,939	10,107		
	1	1	Deputy Collector (700)	8,400	8,400	8,400	10,890	20,214	
					8,400	8,400		10,890	
			TOTAL SALARIES		28,098	28,093	28,279		31,104
			GENERAL CORRESPONDENCE DEPARTMENT.						
	1	1	Manager (175—10—225)	2,700	2,700	2,700			
Establishment— (b)	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20).	2,220	2,220	2,220			
				4,920	4,920	4,920			
			RECORD DEPARTMENT.						
	1	1	Record-keeper (40)	480	480	480			
	1	1	Indexer (25)	300	300	300			
				780	780	780			
			BONDING DEPARTMENT.						
	1	1	Supervisor (175)	2,100	2,100	2,100			
	1	1	Gauger (15)	180	180	180			
				2,280	2,280	2,280			
			IMPORT AND EXPORT DEPARTMENT.						
	1	1	Superintendent (150—10—200)	2,280	2,160	2,160			
	1	1	Deputy Superintendent (100)	1,200	1,200	1,200			
	8	8	Clerks (60), (50), 2 (35), 2 (30), 2 (15)	3,240	3,240	3,240			
	3	3	Weighers (10)	360	360	360			
				7,080	6,960	6,960			
			MISCELLANEOUS DEPARTMENT.						
	1	1	Superintendent (125)	1,500	1,500	1,500			
	8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660	3,660	3,660			
				5,160	5,160	5,160			
			Carried over	20,220	28,098	20,100	28,279		31,104

(a) Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, see Notes (a) and (c), pages and .

EXPLANATORY REMARKS.

The excess of the Revised estimate over the sanctioned budget for the current year is due to the provision made for the Land Customs establishment sanctioned in G.O., No. 840, dated 5th October 1897, for the Peralam Railway Station in Tanjore and for the special temporary officer and his establishment sanctioned in G.Os., Mis. No. 1572, Revenue, dated 23rd March and Mis. No. 2813, dated 3rd June 1897, for the

additional expenditure incurred in consequence of the 27th Collector's private letter for 3 months and for the former letter.

The figures for actual charges are furnished to the Board monthly by the Accountant-General [and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot therefore be furnished for customs charges.

(b) For scale of establishment vide—proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.

(c) Report of the Collector of Tanjore, dated 18th March 1896.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—contd.

	Numbers.			Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MADRAS—contd.								
			Brought forward	20,220	28,098	20,100	28,098	20,100	28,273		31,104
			APPRAISER'S DEPARTMENT.								
	1	1	Head Appraiser (600)	7,200		7,200		7,200			
	1	1	Local Allowance (30)	360		360		360			
	1	1	Second Appraiser (400—20—500)	5,520		5,280		5,280			
	1	1	Third Appraiser (200—10—250)	2,880		2,760		2,760			
	1	1	Fourth Appraiser (150—10—200)	2,280		2,160		2,160			
	1	1	Head Examiner (80)	960		960		960			
	8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)	3,660		3,660		3,660			
	1	1	Gauger (20)	240		240		240			
	1	1	Exchange Compensation Allowance	552		526		582			
				23,652		23,146		23,202			
			ACCOUNT AND BILL DEPARTMENT.								
	1	1	Accountant (125)	1,500		1,500		1,500			
	1	1	Assistant Accountant (85)	1,020		1,020		1,020			
	2	2	Accountant and Bill Calculator (70), (50)	1,440		1,440		1,440			
	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660		3,660		3,660			
				7,620		7,620		7,620			
			CASH DEPARTMENT.								
	1	1	Cash-keeper (100)	1,200		1,200		1,200			
	1	1	Clerk (25)	300		300		300			
	3	3	Shroffs (25), (20), (15)	720		720		720			
				2,220		2,220		2,220			
			BAGGAGE DEPARTMENT.								
	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020			
	1	1	Assistant do. (55)	660		660		660			
				1,680		1,680		1,680			
			STATEMENT DEPARTMENT.								
	10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)	3,840		3,840		3,840			
			CHEMICAL TESTING DEPARTMENT.								
	2	2	Testers (125), (65)	2,280		2,280		2,280			
	1	1	Attender (8)	96		96		96			
				2,376		2,376		2,376			
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.								
	7	7	Clerks (35), (30), (25), (20), 3 (15)	1,860		1,860		1,860			
	1	1	Weigher (10)	120		120		120			
				1,980		1,980		1,980			
			BEACH DEPARTMENT (IRON AND TIMBER).								
	4	4	Preventive Officer (50—5—75)	3,060		2,820		2,820			
	4	4	Clerks (50), (30), (25), (20)	1,500		1,500		1,500			
	32	32	Tide Waiters (12)	4,608		4,608		4,608			
	1	1	Weigher (10)	120		120		120			
				9,288		9,048		9,048			
			OFFICE SERVANTS.								
	71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552		6,552		6,552			
				6,552		6,552		6,552			
			OVERTIME FEES.								
			Fees to Clerks for working out of office hours	5,000		5,000		4,500			
										4,678	
			Add or Deduct—For rounding		84,428		83,562		83,118		
					84,491		83,642		82,897		
			TOTAL ESTABLISHMENT								82,376
			Carried over	1,12,529		1,11,735		1,11,176			1,13,480

EXPLANATORY REMARKS.

Average of three years.	Accounts.			First four months of 1897-98.
	1896-97.	1895-96.	1894-95.	
Rs.	Rs.	Rs.	Rs.	Rs.
4,269	4,678	4,289	3,842	1,935

Fees to Clerks, &c.—The Revised Estimate for the current year is raised to Rs. 5,000, with reference to the actuals for the first four months of the year and for the last 7 months of the past year; and this amount is repeated in the budget for the ensuing year.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

		MADRAS— <i>contd.</i>		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Brought forward										
	Travelling and Tentage Allowance	50	1,12,529	50	1,11,735	50	1,11,176	...	...	1,13,480	...
Supplies and Services—	Conveyance Allowance	300	350	300	350	300	350	300	300	300	300
	Rewards	3,000		3,200		2,500		3,692			
Contingencies—	Boat-hire	75		75		75		88			
	Registration Charges	4		9		4		...			
	Harbour Dues and Cranage on Unclaimed Goods	50		50		50		82			
	Remittance of Treasure	2		...		...		...			
	Postage Charges	150	3,131	150	3,324	150	2,629	141		3,862	
	Telegraph Charges	60		60		30		50			
	Rents, Rates and Taxes	3,500		4,155		5,240		4,717			
	Purchase of European articles each costing less than Rs. 5										
	Purchase of European articles each costing not less than Rs. 5										
	Purchase of Country articles each costing less than Rs. 50										
	Purchase of Country articles each costing not less than Rs. 50										
	Telephone Charge	15		15		...		8			
	Purchase of Periodicals							116			
	Subscription to Newspapers	130		130		130		124			
	Cost of Europe stores (including Freight)	1,200		350		100		26			
	Landing and Shipping Charges	30		30		30		347			
	Petty Construction and Repairs	350		550		100		...			
	Liveries and Clothing of Servants	550		550		350		...			
	Peons' Belts and Badges			150		150		...			
	Carriage of Stationery and Records	20		20		20		9			
	Sweeper's Allowance	15		15		...		14			
	Cloth for Records							13			
	Record-racks, Boards, etc.	20		20		20		...			
	Table Cloth	30		30		30		...			
	Advertisements	20		20		20		...			
	Repairs to Instruments	25		27		25		...			
	Clock-winding and Repairing	40		40		40		40			
	Hot and Cold Weather Charges	420		370		370		211			
	Binding Charges	100		100		100		65			
	Lighting Charges	90		90		85		97			
	Office Expenses	335		189		136		222			
	Miscellaneous	30		30		29		29			
	Petty Repairs to Furniture	50		...		...		56			
			7,490		7,381		7,445		6,459		
TOTAL SEA CUSTOMS, MADRAS		1,23,500		1,22,800		1,21,600		1,24,131			
OUT-PORTS.											
Salaries—	1 ... Special Temporary Officer †			(c) 3,950		3,950		...			
	8 8 Superintendents and Assistant Superintendents (150), (130), 4 (125), (120), (100)	12,000		9,975		12,000		...			
Establishment—	11 12 Superintendents and Assistant Superintendents 2 (45), 9 (70), (60)	10,320		10,030		9,480		30,363			
	38 37 Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	14,520		14,465		14,580		618			
	5 5 Exchange Compensation Allowance.	624		620		687		...			
	99 99 Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	20,796		20,796		20,796		38,332			
	322 320 Servants (10), 26 (7), 258 (6), 24 (5), (3), (2), 9 (1)	22,488		22,488		22,596		2,459			
	Patrol Boat Establishment (Temporary)	1,000		1,000		1,000		...			
	Temporary Establishment	...		(d) 220		...		...			
	Fees to Clerks for working out of office hours	11,475		11,475		11,675		10,948		82,720	
Allowances—	Travelling Allowance	1,095	93,223	(e) 1,725	91,069	1,105	92,814	878			
	Famine Batta	...		200		...		...			
Supplies and Services—	Boat-hire	100	1,095	100	1,925	90	1,105	68		878	
	Rewards	210		170		160		20			
	Petty Construction and Repairs	(b) 4,939		5,089		5,936		3,652			
	Remittance of Treasure	224		224		157		178			
	Cost of Sample Spirits	160		158		150		72			
	Fees for accompanying Drawback Goods to Steamers	50		50		78		...			
	Conveyance of suspected articles	20		14		14		22			
	Registration Fees	10		5		5		13			
Carried over			5,713		5,810		6,590		4,025		
			1,00,031		1,02,754		1,00,509		87,623		

Average.	Accounts.			EXPLANATORY REMARKS.
	1896-97.	1895-96.	1894-95.	
62	Rs. 300	Rs. 157	Rs. 29	
362	300	300	300	
		457	329	

Average.	Accounts.			First four months of 1897-98.
	1896-97.	1895-96.	1894-95.	
Rewards ...	Rs. 1,869	Rs. 3,692	Rs. 1,917	Rs. 1,248
Other items under supplies and services.	88	170	93	31
Total ...	1,957	3,862	2,010	1,279

Rewards.—The increase is estimated with reference to the actuals of the first four months of the current year. The payment of rewards under the revised rules sanctioned in G.O., No. 736, dated 13th November 1896, shows that a larger amount will be paid than was fixed in the sanctioned estimate for the current year.

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
Rents, Rates and Taxes ...	Rs. 4,213	Rs. 4,717	Rs. 4,662	Rs. 3,260
Postage Charges ...	123	141	114	113
Telegraph Charges ...	33	50	24	25
Cost of Europe Stores ...	239	124	574	20
The remaining items of the Contingencies.	1,835	1,457	2,127	1,921
	6,443	6,449	7,501	5,339

* Particulars are furnished in Appendix B.
† *Cost of Europe Stores.*—As per forecast submitted in Board's Proceedings, Mis. No. 4170, dated 23rd September 1897.

Rents-rates and taxes.—The variation under this head is due to the discontinuance of the payment of ground-rent for the iron yard by the Customs Department to the Harbour Trust Board from 16th July 1897 owing to the rents collected on iron being now made over to that Board. The ground-rent amounted to Rs. 145 per mensem.

Petty Construction and Repairs under Madras.—The revised estimate for the current year includes a sum of Rs. 450 for the construction of two wooden sheds for the use of the clerks in the iron yard and the budget for 1898-99, a sum of Rs. 250 for the construction of a wooden cabin on the pier for the use of the Preventive Officers.

Liveries, &c.—The increase is due to the supply of uniform to tide-waiters and 12 peons having been sanctioned in G.O., Mis. No. 3840, Revenue, dated 24th July 1897.

Hot and Cold Weather Charges.—There is an increase of Rs. 50 under this head owing to provision being made for 6 punkah-pullers for the several departments instead of 5, and to a sum of Rs. 26 being included for the repair of old punkahs.

(a) For scale of establishment—*vide* Appendix A.

† *Vide* G.O., Mis. No. 1572, Revenue, dated 23rd March 1897.

(c) The Special officer's pay as Assistant Commissioner for six months	Rs. 3,000
His deputation allowance	600
Exchange Compensation Allowance,...	350
	3,950

Average.	Accounts.			First 4 months of 1897-98.
	1896-97.	1895-96.	1894-95.	
Rs. 10,682	Rs. 10,948	Rs. 10,870	Rs. 10,229	Rs. 3,803
954	878	1,106	878	267
...	...	...	...	86
52	68	88	...	53
7	20	1	...	20
3,943	3,652	5,459	2,719	45
468	285	221	897	...
4,470	4,025	5,769	3,616	...

(d) *Vide* G.O., Mis. No. 2813, dated 3rd June 1897. Provided for five months only.

(e) This includes Rs. 630 as travelling allowance to the Special Temporary Officer.

(b) *Petty Construction and Repairs.*—A list of Petty Construction and Repairs works (Appendix C) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 1,013.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
OUT-PORTS—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			1,00,031		1,02,754		1,00,509		87,623
Contingencies—	Purchase of European Articles each costing not less than Rs. 5	* 70		11		11		...	
	Purchase of Country Articles each costing less than Rs. 50	448		404		404		85	
	Purchase of Country Articles each costing not less than Rs. 50	50		175		175		...	
	Purchase of Books	3		3		2		2	
	Purchase of Scales and Weights	† 120		...		...		2	
	Cost of Europe Stores (including Freight)	100		100		...		396	
	Landing and Shipping Charges	55		55		45		1	
	Repairs to Furniture	90		75		...		48	
	Repairs to Boats	25		25		25		8	
	Liveries and Clothing of Servants	35		35		35		...	
	Peons' Belts and Badges	17		27		25		...	
	Carriage of Stationery and Records	202		222		88		107	
	Cloth for Records	73		70		...		55	
	Record-racks, Boards, etc.	65		41		79		21	
	Table Cloth	18		16		3		4	
	Clock-winding	6		1		1		2	
	Hot and Cold Weather Charges	110		110		110		36	
	Sweepers' Allowances	43		43		43		26	
	Cleaning Machines	50		50		...		42	
	Postage Charges	...		...		...		...	
	Telegraph Charges	190		190		135		85	
	Telephone Charges	...		...		...		70	
	Rents, Rates and Taxes	1,884		1,898		1,931		2,048	
	Binding Charges	94		90		163		33	
	Office Expenses	314		288		214		233	
	Oil for Lamps and other Salarward Charges	987		977		1,012		951	
	Petty Carriage and Cooly Charges	20		20		...		1	
Items for which details not known	...		...		...		137		
			5,063		4,906		4,501		4,393
			1,05,100		1,07,660		1,05,010		92,016
			... 6		40		210		...
TOTAL OUT-PORTS			1,05,100		1,07,700		1,04,800		92,016
Add or Deduct—For rounding									

EXPLANATORY REMARKS.

	Rs. A. P.
* Covered lights for the Madura district ...	50 0 0
One time-piece for Kayalpatnam Sea Customs Office ...	5 8 0
Two Witmar kerosine-oil lamps for Tuticorin Sea Customs Office ...	12 0 0
Packing Charges, etc. ...	2 8 0
	70 0 0

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	1,971	2,048	2,157	1,709
Postage Charges	73	85	50	85
Telegraph Charges				
The remaining items under Contingencies	3,232	2,260	4,680	2,754
	5,276	4,393	6,887	4,548

† This includes Rs. 114 for a big pair of scales with weights for the Mangalore Sea Customs Office.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies.

	Numbers.							
	1897-98.	1898-99.						
<i>Establishment—</i>								
(a)	2 3	22 23	Superintendents (150), 2 (60)	3,240	2,610	1,920		
			Superintendents (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520	5,537	5,160		5,494
	21 22		Clerks (30), 2 (20), 2 (15), 6 (12), 4 (10)	3,804	3,559	3,744		
	53 56		Servants (10), 9 (8), 18 (7), 21 (6), 7 (1)	4,092	3,960	3,876		7,390
			Additional Establishment					
			Night Allowance					
			Local Allowance					
				16,656	15,672	14,700		12,884
<i>Allowances—</i>								
			Travelling Allowance	190	190	150	142	142
<i>Supplies and Services—</i>								
			Rewards	510	480	80	22	
			Petty Construction and Repairs	(b) 3,843	2,009	2,218	2,278	
			Repairs to Boats		20	20		
			Remittance of Treasure	30	30	30	21	
			Boat-hire	60	60	60	48	
			Registration Charges	5	5		1	
				4,448	2,604	2,408		2,370
<i>Contingencies—</i>								
			Purchase of European Articles each costing less than Rs. 5					
			Purchase of European Articles each costing not less than Rs. 5	20	20	10	6	
			Purchase of country articles each costing less than Rs. 50	223	150	200	137	
			Purchase of Country Articles each costing not less than Rs. 50					
			Repairs to Furniture	8	8		1	
			Liveries and Clothing of Servants		25	25		
			Peons' Belts and Badges					
			Carried over	251	21,294	203	18,466	235
						17,253	144	15,396

(a) For scale of establishment—*vide* Appendix A.

	Average.	Accounts.			First four months of 1897-98.
		1896-97.	1895-96.	1894-95.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances	302	142	611	154	76
<i>Supplies, etc.</i>					
Rewards	33	22	63	13	134
Petty Construction and Repairs	1,338	2,278	933	804	
Remittance of Treasure	15	21	24		
Boat-hire	36	43	58		14
Registration Charges		1			2
	1,422	2,370	1,078	817	

(b) For particulars—*vide* Appendix C. The amount, which is entered as reserve for incomplete and urgent works, is Rs. 654.

EXPENDITURE.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		251	21,294	203	18,466	235	17,258	144	15,396
Contingencies— <i>contd.</i>	Cloth for Records	...		...		...		1	
	Carriage of Stationery and Records	25		25		25		3	
	Record-racks, Boards, etc.	18		18		15		30	
	Office Scales and Weights	250		1		120		25	
	Postage Charges	...		...		10		...	
	Telegraph Charges	20		20		...		...	
	Rents, Rates and Taxes	207		207		211		195	
	Binding Charges	15		20		20		3	
	Oil for Office Lamps, etc.	745		745		650		725	
	Office Expenses	80		80		56		53	
	Sweepers' Allowance	123		123		...		81	
			1,734		1,442		1,342		1,260
Deduct—For rounding			23,028		19,908		18,600		16,656
			28		8		...		...
TOTAL			23,000		19,900		18,600		16,656

EXPLANATORY REMARKS.

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	197	195	196	201
Telegraph Charges	1	...	2	1
The remaining items under Contingencies	1,007	1,065	960	995
Total	1,205	1,260	1,158	1,197

APPENDIX A.

9.—CUSTOMS.

	Ganjam.	Vizagapatnam.	Giddavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Tiruchinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
DETAILED ACCOUNT Nos. 9-A AND 9-B.																							
<i>Sea Customs—Out Ports.</i>																							
Superintendent and Assistant Superintendents (150)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. do. (130)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Do. do. (125)	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (120)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (100)	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. (85)	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (70)	1	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. (60)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
Do. do. (60)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Do. do. (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (30)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Do. do. (25)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8
Do. do. (20)	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12
Do. do. (15)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (25)	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (20)	..	2	2	3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (15)	..	2	2	5	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11
Do. (14)	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	60
Servants (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Do. (7)	..	1	..	2	6	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (6)	..	14	12	21	13	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26
Do. (5)	..	2	2	2	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (3)	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	258
Do. (2)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	24
Do. (1)	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
<i>Land Customs.</i>																							
Superintendent and Assistant Superintendents (150)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. do. (60)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. (30)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (20)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. (15)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Do. do. (10)	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (12)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Servants (10)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Do. (8)	..	..	..	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (7)	..	..	..	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9
Do. (6)	..	..	..	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	21
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7

APPENDIX B.

PURCHASE OF COUNTRY ARTICLES, EACH COSTING LESS THAN Rs. 50.

Import and Export Departments.

	Rs.
Three tables for three clerks, at Rs. 15 each to replace old ones	45
One small table for the clerk in charge of south gate	12
Two small tables for two weighers in the wine yard, at Rs. 10 each	20
Two stools for two weighers in the wine yard, at Rs. 2-8-0 each	5
Two whatnots—one for the Collector and the other for the Superintendent of Imports and Exports	24

Iron yard.

Two writing desks, at Rs. 15 each with lock and key	30
Three chairs, at Rs. 4 each	12
Two stools, at Rs. 2-8-0 each	5

Bonding Department.

One wooden chair	4
One large flat table for testing purposes to contain one drawer for keeping gauging rods, &c., newly received	30

Testing Department.

One cane-bottom chair	4
-----------------------	---

Appraisers' Department.

One book-rack for the use of the Head Appraiser	20
---	----

Baggage Department.

One stand (teakwood) to examine passenger's baggage	14
One cupboard with two shelves to secure guns, &c., left for appraisement with key and lock.	20

Cash Department.

Two high-legged chairs with backs for shroffs at the counter	12
--	----

Correspondence Department.

One office-box for the manager	5
One whatnot for the head clerk for books and files	10
One pigeon-hole almirah for keeping papers	15
One office-box for the despatch clerk to preserve service stamps	5
One table to replace an old one	15

Add for rounding

Total ... 310

Budget estimate for 1899-90.	Revised estimate for 1897-98.
Rs.	Rs.

*Details.**Office expenses.*

Expenses on account of fire-engine, fire-pipes, &c.	50	...
Supply made by the Medical Store Department for the use of the Testing department	80	...
Eight hand-lanterns for the use of Import department	14	...
Country-made unwinding swift for the Appraisers' department	30	...
Cost of painting buckets	5	...
Cost of ice, soda, towels, matches, wicks for spirit lamps and repairs to pipes, stills, &c., for the Testing department	100	100
Cost of grease, neat's foot oil, cocoanut, wax and camphor for cleaning fire-engine and other machines	30	30
Cost of fire-wood for preparing ink, tin vessels and funnels	5	4
Cost of candles	2	2
Cost of repairing brass seals	6	6
Cost of pad for muchi	2	2
Cost of repairing old lanterns	5	...
Cost of copper flasks for the still for the use of the Testing department	20	...
Six letter clips for Miscellaneous department and for gates	9	...
One gross pint corks for the Bonding department	2	...
Match boxes, brooms and vinegar	5	5
Cost of small country made steel die for stamping weights of Avery's plat form machine	10	...
Total	335	189

Miscellaneous.

Carriage hire and cooly charges	25	25
Cost of empty bottles for taking samples	2	2
Bung drivers	2	2
Cost of sooting sticks	1	1
Total	30	30

APPENDIX C.

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1898-99.
			SEA CUSTOMS.	rs.
			Original works—Nil.	
			Repairs.	
Ganjam	Gopalpur	1	Repairs to the customs building	50
		2	Removal of sand accumulated in front of the Customs house.	100
	Baruva	3	Repairs to the Customs building	25
		4	Maintenance of casuarina plantation	100
			Total, Repairs ..	275
			Original works—Nil.	
			Repairs.	
Vizagapatam ..	Vizagapatam, Bimlipatam.	1	Petty repairs to, white-washing and tarring, the Customs buildings.	100
			Original works—Nil.	
			Repairs.	
Gōdāvari	Narsapur	1	Repairing the Sea Customs house	10
	Cocanada	2	Do. do.	100
	Coringa	3	Repairing the ghati shed and boat shed	50
			Total, Repairs ..	160
			Original works—Nil.	
			Repairs.	
Kistna	Bandar fort	1	Repairing pandals in front of the office	25
		2	White-washing the office building	20
	Nizampatnam	3	Upkeep of port boats	30
		4	White-washing the office building and repairing the damaged portion of the roof	13
	Ipurupalem	5	White-washing the office building	7
			Total, Repairs ..	95
			Original works—Nil.	
			Repairs.	
South Arcot ..	Cuddalore	1	Sea Customs office buildings	100
		2	Godowns	200
			Total, Repairs ..	300
			Original works.	
	Negapatam	1	Constructing a tiled building at the wharf for the use of peons.	300
			Repairs.	
Tanjore	Negapatam	1	Fencing the tiled shed in front of the Sea Customs house	125
	Tirumalavasal	2	White-washing the office building and the weighing shed	8
		3	Repairing the lower verandah shed and the shed in front of the office	40
	Nagore	4	Repairing the fences round the customs house premises	10
		5	Shifting tiles, tarring and painting the doors and windows of the office	100
	Velanganni	6	Plastering inside the walls of the office	30
		7	Repairing the roof of the weighing shed	25
	Adirampatnam	8	Fencing round the office building	20
		9	Flooring the four side verandahs and the two rooms with brick and cement	200
	10	Repairing the Sea Customs office	270	
			Total, Repairs ..	828
			Total, Original Works and Repairs ..	1,128

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99—cont.

List of Customs works under				Budget estimate for 1898-99.
Districts.	Locality.	Number.	Description of works.	Rs.
SEA CUSTOMS—cont.				
Original works—Nil.				
Repairs.				
Madura ..	Pambán	1	White-washing the office building	10
		2	Enclosing with wooden bars the front verandah	50
	Tondi	3	Repairing the office building and providing new doors to the windows and godown rooms	100
		4	White-washing the office building	10
Total, Repairs ..				170
Original works.				
Tinnevely ..	Kulasékarapatnam ..	1	Constructing a room north of the Custom house for storing goods	500
	Tuticorin	1	Plastering the damaged portion of the office building.	50
		2	White-washing the office building and the attached godown	15
	Káyalpatnam ..	3	White-washing the office building and tarring	10
	Kulasékarapatnam ..	4	White-washing the office building	7
Total, Repairs ..				82
Total, Original Works and Repairs ..				582
Original works—Nil.				
Repairs.				
South Canara ..	South Canara	1	Annual monsoon repairs and white-washing the Customs buildings in the district	130
Original works—Nil.				
Repairs.				
Malabar ..	Tellicherry	1	Repairing Sea Custom house	130
		2	Do. do.	17
		3	Do. do.	39
		4	Do. do.	37
		5	Do. old and new do.	237
		6	Do. Sea Custom house	71
		7	Do. do.	384
Unforeseen charges				15
Total, Repairs ..				930
Total allotment for works ..				3,920
Reserve ..				1,019
Grand Total ..				4,939
LAND CUSTOMS.				
Original works—Nil.				
Repairs.				
Gōdāvari ..		1	Repairing Amins' offices	100
		2	Do. Gumastahs' sheds	150
		3	Do. Bridges	50
Total, Repairs ..				300
Original works.				
South Arcot ..	Madalapet Sayer ..	1	Sinking a well for the use of the Sayer gumastah ..	50
		2	Constructing a house for the use of the Sayer gumastah ..	400
	Kundamangalam Sayer ..	3	Sinking a well for the use of the Sayer gumastah ..	50
		4	Constructing two peons' houses	220
	Karadikuppam Sayer ..	5	Constructing Sayer gate	70
		Kondappachavady ..	6	Sinking a well for the use of the Sayer gumastah ..
Total ..				840

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99—cont.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1898-99.	
LAND CUSTOMS—cont.				Rs.	
Repairs.					
South Arcot— cont.	Mādālapet Sayer	1	Extending Sayer head gumastah's house by constructing a verandah on the rear side of the house ..	150	
		2	Extending Sayer second gumastah's house by constructing a verandah ..	150	
		3	Extending the houses of the two Sayer peons by constructing a verandah ..	150	
		4	Repairing and retiling the other peon's house ..	30	
	Kottakuppam	5	Repairing the bandy-stand ..	100	
		6	Renewing the pandal in front of the Sayer cutcherry.	10	
		7	Repairing, retiling and white-washing the free quarters of the Superintendent and gumastah ..	110	
		8	Repairing, retiling and white-washing the Sayer office ..	40	
	Mortandichavady	9	Converting the thatched roofing of the Superintendent's free quarter into a tiled one ..	450	
		10	Repairing and re-thatching the peon's house ..	30	
	Kandamangalam	11	Repairing the head gumastah's house ..	70	
		12	Erecting a back verandah (new) to the second gumastah's house ..	120	
	Thukkanampakam	13	Repairing the gate pillars ..	110	
		14	Renewing the pandal in front of the Sayer cutcherry.	10	
		15	Renewing the kasha gate ..	70	
	Karadikuppam	16	Fencing the backyard of the house of the Sayer gumastah ..	15	
		17	Tarring the rafters of the house of the Sayer gumastah ..	10	
Total, Repairs ..				1,625	
Total, Original Works and Repairs ..				2,465	
Original works.					
Tanjore	Kovilkanthangudi	1	Constructing a shed in front of the office ..	50	
	Repairs.				
	Sannamangalam	1	Repairing the screen of the room for searching females.	10	
	Alathur	2	Do. the office building ..	40	
	Seshamalai	3	Do. the shed in front of the office ..	20	
	Kovilkanthangudi	4	Do. the office building ..	40	
	Velangudi	5	Do. the out-gates of the chowki ..	7	
		6	Do. the shed in front of the office ..	18	
	Nalladai	7	Do. the office building ..	50	
		8	Do. the shed in front of the office ..	30	
	Nandalar	9	Do. the office building ..	50	
		10	Do. the shed in front of the office ..	30	
Total, Repairs ..				295	
Total, Original Works and Repairs ..				345	
Original works—Nil.					
Repairs.					
Malabar		1	Repairing Land Customs chowkies ..	42	
	Total allotment for works ..				3,159
	Reserve ..				684
Grand Total ..				3,843	

EXPENDITURE.

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS—Provincial Statistics.

Number.	1897-98.		1898-99.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
REGISTRATION OF SEA-BORNE TRADE.												
Board's Establishment—												
Permanent—												
19	19											
											</	

DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING—Printing at Private Presses.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	RS.	RS.	RS.	RS.
Trade and Navigation returns	8,900	3,900	3,900	3,939

1. REFUNDS AND DRAWBACKS.—Customs.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	RS.	RS.	RS.	RS.
Imperial—				
Refunds	39,700	39,700	40,000	49,035
Drawbacks	7,300	7,300	10,000	7,179
Total	47,000	47,000	50,000	56,214

ACCOUNTS.

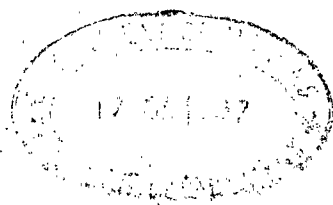
	Average of three years.	1896-97.	1895-96.	1894-95.	First four months of 1897-98.
	RS.	RS.	RS.	RS.	RS.
Refunds	43,051	49,035	37,267	42,853	11,839
Drawbacks	7,400	7,179	12,334	2,689	1,379

EXPLANATORY REMARKS.

Refunds.—As the actuals of the past year were exceptionally large, the estimates for the current and ensuing years as framed by Collectors will be adopted with reference to the average of the actuals of 1895-96 and 1894-95 and of the first four months of the current year.

Drawbacks.—The Collectors estimate the drawbacks for each of the current and ensuing years at Rs. 10,350. But they cannot be safely taken at more than the average of the last three years as the actuals of the first four months of the current year show a large decrease.

Comp. Rs.



REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Current No. 8751.

Printed October 11.

Received 17-10-97
Registered 20-10-97.

Proceedings, No. 417, 5th October 1897.

OCTOBER.

Submitting to Government the budget estimates for 1898-99 and the revised estimates for 1897-98 of refunds and drawbacks and of charges for customs, the establishment for the registration of sea-borne trade, and the printing of the trade volume.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

RESOLUTION—No. 417, dated 5th October 1897.

The accompanying budget estimates of refunds and drawbacks and of charges for 1898-99 for (1) Customs, (2) Establishment for the registration of sea-borne trade and (3) Printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

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

(True Copy.)

Edmund M. M. M.
Assistant Secretary.

To the Secretary to Government, Revenue Department, with budget estimates.
Copy to the Accountant-General, Madras, with budget estimates.
" " Collector of Sea Customs, Madras, with budget estimates.

EXPENDITURE.

9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Sea Customs—Salaries, Establishment and Contingencies	9A	Rs. 2,28,600	Rs. 2,30,500	Rs. 2,26,400	Rs. 2,16,147
Land Customs—Salaries, Establishment and Contingencies	9B	23,000	19,900	18,600	16,656
TOTAL		2,51,600	2,50,400	2,45,000	2,32,803

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies.

SUMMARY.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS		1,23,500		1,22,800		1,21,600		1,24,131	
OUT-PORTS		1,05,100		1,07,700		1,04,800		92,016	
TOTAL			2,28,600		2,30,500		2,26,400		2,16,147

	Numbers.		DETAILS.							
	1897-98	1898-99								
Salaries—	1	1	Collector (a) (2,333) ^(a)	26,880		26,880		26,880		
	1	1	Exchange Compensation Allowance.	2,667		2,660		2,938		26,880 3,441
			<i>Deduct</i> —One-third transferred to "3.—Land Revenue—Charges of District Administration" (p. 31).	29,547		29,540		29,818		30,321
				9,849		9,847		9,939		10,107
	1	1	Deputy Collector (700)	8,400	19,698	8,400	19,693	19,879		20,214
					8,400		8,400	8,400		10,890
			TOTAL SALARIES		28,098		28,093	28,279		31,104
			GENERAL CORRESPONDENCE DEPARTMENT.							
	1	1	Manager (175—10—225)	2,700		2,700		2,700		
	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20).	2,220		2,220		2,220		
Establishment— (b)				4,920		4,920		4,920		
			RECORD DEPARTMENT.							
	1	1	Record-keeper (40)	480		480		480		
	1	1	Indexer (25)	300		300		300		
				780		780		780		
			BONDING DEPARTMENT.							
	1	1	Supervisor (175)	2,100		2,100		2,100		
	1	1	Gauger (15)	180		180		180		
				2,280		2,280		2,280		
			IMPORT AND EXPORT DEPARTMENT.							
	1	1	Superintendent (150—10—200)	2,280		2,160		2,160		
	1	1	Deputy Superintendent (100)	1,200		1,200		1,200		
	8	8	Clerks (80), (50), 2 (35), 2 (30), 2 (15)	3,240		3,240		3,240		
	3	3	Weighers (10)	360		360		360		
				7,080		6,960		6,960		
			MISCELLANEOUS DEPARTMENT.							
	1	1	Superintendent (125)	1,500		1,500		1,500		
	8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660		3,660		3,660		
				5,160		5,160		5,160		
			Carried over	20,220	28,098	20,100	28,093	20,100	28,279	31,104

(a) Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, see Notes (a) and (c), pages . . . and .

EXPLANATORY REMARKS.

The excess of the Revised estimate over the sanctioned budget for the current year is due to the provision made for the Land Customs establishment sanctioned in G.O., No. 840, dated 5th October 1897, for the Peralam Railway Station in Tanjore and for the special temporary officer and his establishment sanctioned in G.Os., Mis. No. 1572, Revenue, dated 23rd March and Mis. No. 2813, dated 3rd June 1897.

The figures for actual charges are furnished to the Board monthly by the Accountant-General (and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot therefore be furnished for customs charges.

(b) For scale of establishment vide—proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—contd.

Numbers.	1897-98.	1898-99.	MADRAS—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	20,220	28,098	20,100	28,093	20,100	28,273		31,104
			APPRAISER'S DEPARTMENT.								
1	1	1	Head Appraiser (600)	7,200		7,200		7,200			
1	1	1	Local Allowance (30)	360	X	360		360			
1	1	1	Second Appraiser (400—20—500)	5,520		5,280		5,280			
1	1	1	Third Appraiser (200—10—250)	2,880		2,760		2,760			
1	1	1	Fourth Appraiser (150—10—200)	2,280		2,160		2,160			
1	1	1	Head Examiner (80)	960		960		960			
8	8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)	3,660		3,660		3,660			
1	1	1	Gauger (20)	240		240		240			
1	1	1	Exchange Compensation Allowance	552		526		582			
				23,652		23,146		23,202			
			ACCOUNT AND BILL DEPARTMENT.								
1	1	1	Accountant (125)	1,500		1,500		1,500			
1	1	1	Assistant Accountant (85)	1,020		1,020		1,020			
2	2	2	Accountant and Bill Calculator (70), (50)	1,440		1,440		1,440			
11	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)	3,660		3,660		3,660			
				7,620		7,620		7,620			
			CASH DEPARTMENT.								
1	1	1	Cash-keeper (100)	1,200		1,200		1,200			
1	1	1	Clerk (25)	300		300		300			
3	3	3	Shroffs (25), (20), (15)	720		720		720			
				2,220		2,220		2,220			
			BAGGAGE DEPARTMENT.								
1	1	1	Baggage Superintendent and Preventive Officer (85)	1,020		1,020		1,020			
1	1	1	Assistant do. (55)	660		660		660			
				1,680		1,680		1,680		77,698	
			STATEMENT DEPARTMENT.								
10	10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)	3,840		3,840		3,840			
			CHEMICAL TESTING DEPARTMENT.								
2	2	2	Testers (125), (65)	2,280		2,280		2,280			
1	1	1	Attender (8)	96		96		96			
				2,376		2,376		2,376			
			BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.								
7	7	7	Clerks (35), (30), (25), (20), 3 (15)	1,860		1,860		1,860			
1	1	1	Weigher (10)	120		120		120			
				1,980		1,980		1,980			
			BEACH DEPARTMENT (IRON AND TIMBER).								
4	4	4	Preventive Officer (50—5—75)	3,060		2,820		2,820			
4	4	4	Clerks (50), (30), (25), (20)	1,500		1,500		1,500			
32	32	32	Tide Waiters (12)	4,608		4,608		4,608			
1	1	1	Weigher (10)	120		120		120			
				9,288		9,048		9,048			
			OFFICE SERVANTS.								
71	71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)	6,552		6,552		6,552			
				6,552		6,552		6,552			
			OVERTIME FEES.								
			Fees to Clerks for working out of office hours	5,000		5,000		4,500		4,678	
			Add or Deduct—For rounding		84,428 3		83,562 80		83,118 221		
			TOTAL ESTABLISHMENT		84,431		83,642		82,897		82,376
			Carried over		1,12,529		1,11,735		1,11,176		1,13,480

EXPLANATORY REMARKS.

Average of three years.	Accounts.			First four months of 1897-98.
	1896-97.	1895-96.	1894-95.	
Rs. 4,269	Rs. 4,678	Rs. 4,289	Rs. 3,842	Rs. 1,935

Fees to Clerks, &c.—The Revised Estimate for the current year is raised to Rs. 5,000, with reference to the actuals for the first four months of the year and for the last 7 months of the past year; and this amount is repeated in the budget for the ensuing year.

EXPENDITURE.

DETAILED ACCOUNT No. 9A:—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

		MADRAS—contd.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Lks.	Rs.
Allowances—	Brought forward	50	1,12,529	50	1,11,735	50	1,11,176	50	1,13,480		
	Travelling and Tontage Allowance	300		300		300		300			
Supplies and Services—	Rewards	3,000	350	3,200	350	2,500	350	3,692	300		
	Boat-hire	75		75		75		88			
	Registration Charges	4		9		4					
	Harbour Dues and Cranage on Unclaimed Goods	50		50		50					
	Remittance of Treasure	2		...		...		82			
Contingencies—	Postage Charges	150	3,131	150	3,334	150	2,629	141	3,862		
	Telegraph Charges	60		60		30		50			
	Rents, Rates and Taxes	3,500		4,153		5,240		4,717			
	Purchase of European articles each costing less than Rs. 5										
	Purchase of European articles each costing not less than Rs. 5										
	Purchase of Country articles each costing less than Rs. 50	* 310		290		290		204			
	Purchase of Country articles each costing not less than Rs. 50										
	Telephone Charge	15		15		...		8			
	Purchase of Periodicals	130		130		130		116			
	Subscription to Newspapers	† 1,200		350		100		124			
	Cost of Europe stores (including Freight)	30		30		30		26			
	Petty Construction and Repairs	350		550		100		347			
	Liveries and Clothing of Servants	550		150		150		9			
	Peons' Bolls and Badges	20		20		20		14			
	Carriage of Stationery and Records	15		15		20		13			
	Sweeper's Allowance	20		20		20		...			
	Cloth for Records	20		20		20		...			
	Record racks, Boards, etc.	30		30		30		...			
	Table Cloth	20		20		20		...			
	Advertisements	20		20		20		...			
	Repairs to Instruments	25		27		25		...			
	Clock-winding and Repairing	40		40		40		...			
	Hot and Cold Weather Charges	420		370		370		40			
	Binding Charges	100		100		100		211			
	Lighting Charges	90		90		85		65			
	Office Expenses	* 335		189		136		97			
	Miscellaneous	* 30		30		29		222			
	Petty Repairs to Furniture	50		...		...		29			
		7,490		7,381		7,445		56			
	TOTAL SEA CUSTOMS, MADRAS	1,23,500		1,22,800		1,21,600		6,489			
	OUT-PORTS.							1,24,131			
Salaries—	Special Temporary Officer †	...		(c) 3,950		3,950		...			
Establishment—	Superintendents and Assistant Superintendents (150), (130), 4 (125), (120), (100) ✓	12,000		9,975		12,000		...			
(a)	Superintendents and Assistant Superintendents 2 (85), 9 (70), (60)	10,320		10,030		9,480		30,363			
	Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)	14,520		14,465		14,580		618			
	Exchange Compensation Allowance, Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)	624		620		687		...			
	Servants (10), 26 (7), 258 (6), 24 (5), (3), (2), 9 (1)	20,796		20,796		20,796		38,332			
	Patrol Boat Establishment (Temporary)	22,488		22,488		22,596		...			
	Temporary Establishment	1,000		1,000		1,000		2,459			
	Fees to Clerks for working out of office hours	...		(d) 220		...		...			
		11,475		11,475		11,675		10,948			
		93,223		91,069		92,814		82,720			
Allowances—	Travelling Allowance	1,095		(e) 1,725		1,105		878			
	Famine Batta	...		200		...		...			
		1,095		1,925		1,105		878			
Supplies and Services—	Boat hire	100		100		90		68			
	Rewards	210		170		160		26			
	Petty Construction and Repairs	(b) 4,939		5,089		5,936		3,652			
	Remittance of Treasure	224		224		157		178			
	Cost of Sample Spirits	160		158		150		72			
	Fees for accompanying Drawback Goods to Steamers	50		50		78		...			
	Conveyance of suspected articles	20		14		14		22			
	Registration Fees	10		5		5		13			
		5,713		5,810		6,590		4,025			
	Carried over	1,00,031		1,02,754		1,00,509		87,623			

Average.	Accounts.			EXPLANATORY REMARKS.
	1896-97.	1895-96.	1894-95.	
	Rs.	Rs.	Rs.	
62	...	157	29	
300	300	300	300	
362	300	457	329	

	Average.	Accounts.			First four months of 1897-98.
		1896-97.	1895-96.	1894-95.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Rewards	1,869	3,692	1,917	...	1,248
Other items under supplies and services.	88	170	93	...	31
Total ...	1,957	3,862	2,010	...	1,279

Rewards.—The increase is estimated with reference to the actuals of the first four months of the current year. The payment of rewards under the revised rules sanctioned in G.O., No. 736, dated 13th November 1896, shows that a larger amount will be paid than was fixed in the sanctioned estimate for the current year.

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes ...	4,213	4,717	4,662	3,260
Postage Charges ...	123	141	114	113
Telegraph Charges ...	33	50	24	25
Cost of Europe Stores ...	239	124	574	20
The remaining items of the Contingencies.	1,835	1,457	2,127	1,921
	6,443	6,489	7,501	5,339

* Particulars are furnished in Appendix B.
† *Cost of Europe Stores.*—As per forecast submitted in Board's Proceedings, Mis. No. 4170, dated 23rd September 1897.

Rents-rates and taxes.—The variation under this head is due to the discontinuance of the payment of ground-rent for the iron yard by the Customs Department to the Harbour Trust Board from 16th July 1897 owing to the rents collected on iron being now made over to that Board. The ground-rent amounted to Rs. 145 per mensem.

Petty Construction and Repairs under Madras.—The revised estimate for the current year includes a sum of Rs. 450 for the construction of two wooden sheds for the use of the clerks in the iron yard and the budget for 1898-99, a sum of Rs. 250 for the construction of a wooden cabin on the pier for the use of the Preventive Officers.

Liveries, &c.—The increase is due to the supply of uniform to tide-waiters and 12 peons having been sanctioned in G.O., Mis. No. 3840, Revenue, dated 24th July 1897.

Hot and Cold Weather Charges.—There is an increase of Rs. 50 under this head owing to provision being made for 6 punkah-pullers for the several departments instead of 5, and to a sum of Rs. 26 being included for the repair of old punkahs.

(a) For scale of establishment—*vide* Appendix A.

† *Vide* G.O., Mis. No. 1572, Revenue, dated 23rd March 1897.

(c) The Special officer's pay as Assistant Commissioner for six months	...	...	...	...	...	...	...	...	...	...
His deputation allowance	...	...	...	...	...	...	...	...	...	600
Exchange Compensation Allowance	...	...	...	...	...	...	...	...	...	350
										3,950

Average.	Accounts.			First 4 months of 1897-98.
	1896-97.	1895-96.	1894-95.	
Rs. 10,682	Rs. 10,948	Rs. 10,870	Rs. 10,229	Rs. 3,803
954	878	1,106	878	267
...	...	...	...	86
52	68	88	...	53
7	20	1	...	20
3,943	3,652	5,459	2,719	45
468	285	221	897	...
4,470	4,025	5,769	3,616	...

(d) *Vide* G.O., Mis. No. 2813, dated 3rd June 1897. Provided for five months only.

(e) This includes Rs. 630 as travelling allowance to the Special Temporary Officer.

(b) *Petty Construction and Repairs*.—A list of Petty Construction and Repairs works (Appendix C) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 1,019.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

	OUT-PORTS— <i>contd.</i>	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—	Brought forward		1,00,031		1,02,754		1,00,509		87,623
	Purchase of European Articles each costing not less than Rs. 5	* 70		11		11		...	
	Purchase of Country Articles each costing less than Rs. 50	448		404		404		85	
	Purchase of Country Articles each costing not less than Rs. 50	50		175		175		...	
	Purchase of Books	3		3		2		2	
	Purchase of Scales and Weights	† 120		...		...		...	
	Cost of Europe Stores (including Freight)	100		100		...		396	
	Landing and Shipping Charges	55		55		45		1	
	Repairs to Furniture	90		75		...		42	
	Repairs to Boats	25		25		25		8	
	Liveries and Clothing of Servants	35		35		35		...	
	Peons' Belts and Badges	17		27		25		...	
	Carriage of Stationery and Records	202		202		88		107	
	Cloth for Records	73		70		...		55	
	Record-racks, Boards, etc.	65		41		79		21	
	Table Cloth	18		16		3		4	
	Clock-winding	6		1		1		2	
	Hot and Cold Weather Charges	110		110		110		36	
	Sweepers' Allowances	43		43		43		26	
	Cleaning Machines	50		50		...		42	
	Postage Charges	...		...		...		85	
	Telephone Charges	190		190		135		70	
	Rents, Rates and Taxes	1,884		1,898		1,931		2,048	
	Binding Charges	94		90		163		33	
	Office Expenses	314		288		214		233	
	Oil for Lamps and other Saderward Charges	987		977		1,012		951	
	Petty Carriage and Cooly Charges	20		20		...		1	
	Items for which details not known	...		...		...		137	
		5,069		4,906		4,501		4,393	
Add or Deduct—For rounding		1,05,100		1,07,660		1,05,010		92,016	
		...		40		210		...	
TOTAL OUT-PORTS		1,05,100		1,07,700		1,04,800		92,016	

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies.

Establishments and Contingencies.											
	Numbers.										
	1897-98.	1898-99.									
Establishment— (a)	2	3	Superintendents (150), 2 (60)	3,240	2,610	1,920	}	5,494	7		
	22	23	Superintendents (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520	5,537	5,160					
	21	22	Clerks (30), 2 (20), 9 (15), 6 (12), 4 (10)	3,804	3,559	3,744	}	7,390			
	53	50	Servants (10), 9 (8), 18 (7), 21 (6), 7 (1)	4,092	3,966	3,876					
			Additional Establishment	...	...	...	...	...			
			Night Allowance	...	...	...	...	...			
			Local Allowance	...	...	...	...	...			
	Allowances—			Travelling Allowance	190	16,656	15,672	14,700		12,884	
						190	190	150		142	
	Supplies and Services—			Rewards	510	480	80	150		22	142
			Petty Construction and Repairs	(b) 3,843	2,009	2,218	22	2,278			
			Repairs to Boats	...	20	20	...	...			
			Remittance of Treasure	30	30	30	...	21			
			Boat hire	60	60	60	...	48			
			Registration Charges	5	5	...	...	1			
Contingencies—			Purchase of European Articles each costing less than Rs. 5	...	...	...	2,408	...	2,370		
			Purchase of European Articles each costing not less than Rs. 5	20	20	10	...	6			
			Purchase of country articles each costing less than Rs. 50	223	150	}	200	137			
			Purchase of Country Articles each costing not less than Rs. 50	...	...		...	1			
			Repairs to Furniture	8	8	...	25	...			
			Liveries and Clothing of Servants	...	25	...	...	...			
			Peons' Belts and Badges	...	...	...	...	...			
			Carried over	251	21,294	203	18,466	235	17,258	144	15,396

EXPLANATORY REMARKS.

	Rs.	A.	P.
Covered lights for the Madura district ...	50	0	0
One time-piece for Kayalpatnam Sea Customs Office ...	5	8	0
Two Witmar kerosine-oil lamps for Tuticorin Sea Customs Office ...	12	0	0
Packing Charges, etc. ...	2	8	0
	70	0	0

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
Rents, Rates and Taxes	Rs. 1,971	Rs. 2,048	Rs. 2,157	Rs. 1,709
Postage Charges	73	85	50	85
Telegraph Charges	...	...	...	...
The remaining Items under Contingencies	3,232	2,260	4,680	2,754
	5,276	4,393	6,887	4,548

† This includes Rs. 114 for a big pair of scales with weights for the Mangalore Sea Customs Office.

(a) For scale of establishment—*vide* Appendix A.

	Average.	Accounts.			First four months of 1897-98.
		1896-97.	1895-96.	1894-95.	
Allowances	Rs. 302	Rs. 142	Rs. 611	Rs. 154	Rs. 76
Supplies, etc.					
Rewards	33	22	63	13	134
Petty Construction and Repairs	1,338	2,278	933	804	...
Remittance of Treasure	15	21	24	...	...
Boat hire	36	49	58	...	14
Registration Charges	...	1	...	...	2
	1,422	2,370	1,078	817	

(b) For particulars—*vide* Appendix C. The amount, which is entered as reserve for incomplete and urgent works, is Rs. 684.

EXPENDITURE.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—contd.

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		251	21,294	203	18,466	235	17,258	144	15,398
Contingencies— contd.	Cloth for Records	...	25	...	25	...	25	...	1
	Carriage of Stationery and Records	...	18	...	18	...	15	...	3
	Record-racks, Boards, etc.	...	250	...	1	...	120	...	30
	Office Scales and Weights	...	...	...	...	...	10	...	25
	Postage Charges	...	20	...	20	}	...	...	...
	Telegraph Charges	...	207	...	207		...	195	
	Rents, Rates and Taxes	...	15	...	20	...	20	...	3
	Binding Charges	...	745	...	745	...	650	...	725
	Oil for Office Lamps, etc.	...	80	...	80	...	56	...	53
	Office Expenses	...	123	...	123	...	...	...	81
			1,734		1,442	~~X~~	1,342		1,260
Deduct—For rounding			23,028		19,908		18,600		16,656
			28		8		...		...
TOTAL			23,000		19,900		18,600		16,656

EXPLANATORY REMARKS.

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	197	195	196	201
Telegraph Charges	1	...	2	1
The remaining items under Contingencies	1,007	1,065	960	995
Total	1,205	1,260	1,158	1,197

APPENDIX A.

9.—CUSTOMS.

[illegible]

APPENDIX B.

PURCHASE OF COUNTRY ARTICLES, EACH COSTING LESS THAN RS 50.

Import and Export Departments.

Three tables for three clerks, at Rs. 15 each to replace old ones	Rs.	45
One small table for the clerk in charge of south gate	12	
Two small tables for two weighers in the wine yard, at Rs. 10 each	20	
Two stools for two weighers in the wine yard, at Rs. 2-8-0 each	5	
Two whatnots—one for the Collector and the other for the Superintendent of Imports and Exports	24	

Iron yard.

Two writing desks, at Rs. 15 each with lock and key	...	...	...	...	...	...
Three chairs, at Rs. 4 each	...	...	...	...	...	...
Two stools, at Rs. 2-8-0 each	...	...	...	...	...	...

Bonding Department.

[illegible]

Testing Department.

[illegible]

Appraisers' Department.

One book-rack for the use of the Head Appraiser	...	...	...	...	...	...	20
---	-----	-----	-----	-----	-----	-----	----

Baggage Department.

One stand (teakwood) to examine passenger's baggage	...	..	...	...	...	14
One cupboard with two shelves to secure guns, &c., left for appraisement with key and lock.						20

Cash Department.

Two high-legged chairs with backs for shroffs at the counter 12

Correspondence Department.

One office-box for the manager		5
One whatnot for the head clerk for books and files		10
One pigeon-hole almirah for keeping papers		15
One office-box for the despatch clerk to preserve service stamps.		5
One table to replace an old one		15

...	...	...	...	19
Add for rounding	...	...	...	3

Total	...	310
-------	-----	-----

Details.

Office expenses.

	Rs.	P.
Expenses on account of fire-engine, fire-pipes, &c.	50	...
Supply made by the Medical Store Department for the use of the Testing department	80	...
Eight hand-lanterns for the use of Import department	14	...
Country-made unwinding swift for the Appraisers' department	...	30
Cost of painting buckets	5	...
Cost of ice, soda, towels, matches, wicks for spirit lamps and repairs to pipes, stills, &c., for the Testing department	100	100
Cost of grease, neats foot oil, cocoanut, wax and camphor for cleaning fire-engine and other machines	30	30
Cost of fire-wood for preparing ink, tin vessels and funnels	5	4
Cost of candles	2	2
Cost of repairing brass seals	6	6
Cost of pad for muchhi	2	2
Cost of repairing old lanterns	5	...
Cost of copper flasks for the still for the use of the Testing department	20	...
Six letter clips for Miscellaneous department and for gates	9	...
One gross pint corks for the Bonding department	2	...
Match boxes, brooms and vinegar	5	5
Cost of small country made steel die for stamping weights of Avery's plat form machine	...	10

Miscellaneous.

Carriage hire and cooly charges	25	25
Cost of empty bottles for taking samples	2	2
Bung drivers	2	2
Cost of sooting sticks	1	1
Total ...	30	30

APPENDIX C.

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1898-99.
			SEA CUSTOMS.	RS.
			Original works—Nil.	
			Repairs.	
Ganjam ..	Gopalpur ..	1	Repairs to the customs building ..	50
		2	Removal of sand accumulated in front of the Customs house.	100
	Baruva ..	3	Repairs to the Customs building ..	25
		4	Maintenance of casuarina plantation ..	100
			Total, Repairs ..	275
			Original works—Nil.	
			Repairs.	
Vizagapatam ..	Vizagapatam, Bimlipatam.	1	Petty repairs to, white-washing and tarring, the Customs buildings.	100
			Original works—Nil.	
			Repairs.	
Gôdâvari ..	Narsapur ..	1	Repairing the Sea Customs house ..	10
	Cocanada ..	2	Do. do. ..	100
	Coringa ..	3	Repairing the ghati shed and boat shed ..	50
			Total, Repairs ..	160
			Original works—Nil.	
			Repairs.	
Kistna ..	Bandar fort ..	1	Repairing pandals in front of the office ..	25
		2	White-washing the office building ..	20
		3	Upkeep of port boats ..	30
	Nizampatnam ..	4	White-washing the office building and repairing the damaged portion of the roof ..	13
		5	White-washing the office building ..	7
			Total, Repairs ..	95
			Original works—Nil.	
			Repairs.	
South Arcot ..	Cuddalore ..	1	Sea Customs office buildings ..	100
		2	Godowns ..	200
			Total, Repairs ..	300
			Original works.	
	Negapatam ..	1	Constructing a tiled building at the wharf for the use of peons.	300
			Repairs.	
	Negapatam ..	1	Fencing the tiled shed in front of the Sea Customs house	125
		2	White-washing the office building and the weighing shed	8
Tanjore ..	Tirumalavasal ..	3	Repairing the lower verandah shed and the shed in front of the office ..	40
		4	Repairing the fences round the customs house premises ..	10
		5	Shifting tiles, tarring and painting the doors and windows of the office ..	100
	Nagore ..	6	Plastering inside the walls of the office ..	30
		7	Repairing the roof of the weighing shed ..	25
	Velanganni ..	8	Fencing round the office building ..	20
		9	Flooring the four side verandahs and the two rooms with brick and cement ..	200
	Adirampatnam ..	10	Repairing the Sea Customs office ..	270
			Total, Repairs ..	828
			Total, Original Works and Repairs ..	1,128

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99—cont.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1898-99.
			SEA CUSTOMS—cont.	RS.
			Original works—Nil.	
			Repairs.	
Madura ..	Pambân ..	1	White-washing the office building ..	10
		2	Enclosing with wooden bars the front verandah ..	50
	Tondi ..	3	Repairing the office building and providing new doors to the windows and godown rooms ..	100
		4	White-washing the office building ..	10
			Total, Repairs ..	170
			Original works.	
	Kulasékarap ..	1	Constructing a room north of the Custom house for storing goods ..	500
			Repairs.	
Tinnevely ..	Tuticorin ..	1	Plastering the damaged portion of the office building.	50
		2	White-washing the office building and the attached godown ..	15
	Kâyalpatnam ..	3	White-washing the office building and tarring ..	10
		4	White-washing the office building ..	7
			Total, Repairs ..	82
			Total, Original Works and Repairs ..	582
			Original works—Nil.	
			Repairs.	
South Canara ..	South Canara ..	1	Annual monsoon repairs and white-washing the Customs buildings in the district ..	180
			Original works—Nil.	
			Repairs.	
Malabar ..	Tellicherry ..	1	Repairing Sea Custom house ..	130
		2	Do. do. ..	17
		3	Do. do. ..	39
		4	Do. do. ..	37
		5	Do. old and new do. ..	237
		6	Do. Sea Custom house ..	71
		7	Do. do. ..	384
			Unforeseen charges ..	15
			Total, Repairs ..	930
			Total allotment for works ..	3,920
			Reserve ..	1,019
			Grand Total ..	4,939
			LAND CUSTOMS.	
			Original works—Nil.	
			Repairs.	
Gôdâvari ..		1	Repairing Amins' offices ..	100
		2	Do. Gumastahs' sheds ..	150
		3	Do. Bridges ..	50
			Total, Repairs ..	300
			Original works.	
South Arcot ..	Madalapet Sayer ..	1	Sinking a well for the use of the Sayer gumastah ..	50
		2	Constructing a house for the use of the Sayer gumastah ..	400
	Mortandichavady Sayer ..	3	Sinking a well for the use of the Sayer gumastah ..	50
		4	Constructing two peons' houses ..	220
	Kandamangalam Sayer ..	5	Constructing Sayer gate ..	70
		6	Sinking a well for the use of the Sayer gumastah ..	50
			Total ..	840

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99—cont.

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1898-99.
LAND CUSTOMS—cont.				
Repairs.				
South Arcot— cont.	Madalapet Sayer	1	Extending Sayer head gumastah's house by constructing a verandah on the rear side of the house	150
		2	Extending Sayer second gumastah's house by constructing a verandah	150
		3	Extending the houses of the two Sayer peons by constructing a verandah	150
	Kottakuppam	4	Repairing and retiling the other peon's house	30
		5	Repairing the bandy-stand	100
		6	Renewing the pandal in front of the Sayer outcherry.	10
	Mortandichavady	7	Repairing, retiling and white-washing the free quarters of the Superintendent and gumastah	110
		8	Repairing, retiling and white-washing the Sayer office	40
		9	Converting the thatched roofing of the Superintendent's free quarter into a tiled one	450
	Kandamangalam	10	Repairing and re-thatching the peon's house	30
		11	Repairing the head gumastah's house	70
		12	Erecting a back verandah (new) to the second gumastah's house	120
	Thukkanampkam	13	Repairing the gate pillars	110
		14	Renewing the pandal in front of the Sayer outcherry.	10
		15	Renewing the kasba gate	70
	Karadikuppam..	16	Fencing the backyard of the house of the Sayer gumastah	15
		17	Tarring the rafters of the house of the Sayer gumastah	10
Total, Repairs				1,625
Total, Original Works and Repairs				2,465
Original works.				
Tanjore	Kovilkanthangudi	1	Constructing a shed in front of the office	50
	Repairs.			
	Sannamangalam	1	Repairing the screen of the room for searching females.	10
	Alathur	2	Do. the office building	40
	Seshamalai	3	Do. the shed in front of the office	20
	Kovilkanthangudi	4	Do. the office building	40
	Velangudi	5	Do. the out-gates of the chowki	7
		6	Do. the shed in front of the office	18
	Nalladai	7	Do. the office building	50
		8	Do. the shed in front of the office	30
Nandalur		9	Do. the office building	50
		10	Do. the shed in front of the office	30
Total, Repairs				295
Total, Original Works and Repairs				345
Original works—Nil.				
Repairs.				
Malabar		1	Repairing Land Customs chowkies	49
Total allotment for works				3,159
Reserve				684
Grand Total				3,843

EXPENDITURE.

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS—Provincial Statistics.

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENT.									
Number.				Budget Estimate, 1898-99.	Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.
1897-98.	1898-99.			RS.	RS.	RS.	RS.	RS.	RS.
REGISTRATION OF SEA-BORNE TRADE.									
Board's Establishment—									
19	19	Permanent—							
		Clerks (150), (75), (50), 2 (45), 2 (40), 2 (35), 3 (30), 5 (25), 2 (20)		9,240		9,240		9,240	
		Servants (10), (12), (7)		348		348		348	
		Temporary (four months only) 4 (25)		400		400		400	
3	3	Contingencies		..	9,988	..	9,988	9,988	10,212
									10,212
District Establishments—									
Allowances—	15	15	Permanent (45), 10 (35), (30), 3 (15)	5,640		5,640		5,640	5,817
			Travelling Allowance	42	42	42	42	42	22
Total, Registration of Sea-borne Trade ..					15,670		15,670	15,670	16,051

DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING—Printing at Private Presses.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Trade and Navigation returns	RS. 3,900	RS. 3,900	RS. 3,900	RS. 3,939

1. REFUNDS AND DRAWBACKS.—Customs.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Imperial—	RS.	RS.	RS.	RS.
Refunds	39,700	39,700	40,000	49,035
Drawbacks	7,300	7,300	10,000	7,179
Total	47,000	47,000	50,000	56,214

ACCOUNTS.

	Average of three years.	1896-97.	1895-96.	1894-95.	First four months of 1897-98.
Refunds	RS. 43,051	RS. 49,035	RS. 37,267	RS. 42,853	RS. 11,839
Drawbacks	7,400	7,179	12,334	2,689	1,379

EXPLANATORY REMARKS.

Refunds.—As the actuals of the past year were exceptionally large, the estimates for the current and ensuing years as framed by Collectors will be adopted with reference to the average of the actuals of 1895-96 and 1894-95 and of the first four months of the current year.

Drawbacks.—The Collectors estimate the drawbacks for each of the current and ensuing years at Rs. 10,350. But they cannot be safely taken at more than the average of the last three years as the actuals of the first four months of the current year show a large decrease.

8
Board C. No. 8911 of 1897
,, O. V. No. 241 of 10-11-97
,, C. No. 10,880 of 1907.

FOR OFFICIALS.

The estimates of charges
furnished by the Board of Revenue (Sd/-
Rev.) with its Proceedings read above
were carefully scrutinized and a memo-
randum was sent calling for explanation
of certain discrepancies noticed there-
in. The Board furnished a reply in the
second of the Proceedings read above,
and submits a revised copy of its
"first Proceedings."

2. The estimates are shown in
the accompanying statement in compari-
son with the actuals of the past year
and the current estimates for the cur-
rent year.

3. The estimates have on the
whole been framed on a careful calcula-
tion of details and the only items
which call for any remarks are the fol-
lowing:-

(a) PA-088018-10000-10000
Disbursement:- In the case of the Super-
intendent, Import and Export Depart-
ment (page 1 of the R.P.), whose salary
is approximately a statement showing
actual salary earned on the first 27
April has not been attached to the

See opposite page

^{report}
as required by rule 58 of the Budget
as amended in G.O. no 902 Financial dated
December 10/96.

The same remark applies
the case of the second, third and
fourth appraisers and preventive officers
the Beach Department. The Board of
Revenue may be asked to furnish the state-
ment direct to the Accountant General.

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8/12/17

^{Madras}
2A Sea Customs Establishment:-

The budget estimate for the ensuing
year shows an increase of Rs. 2,238 as
compared with the actuals of the past
year. The increase is due to the follow-
ing causes:-

(i) A proposal, which the Board
proposes to submit in separate Proceed-
ings, to strengthen the staff of officers
servants in the Madras Customs House
by 13 hands costing Rs. 1248 a year.

(ii) Payment of increments to 8
officers making progressive salaries
(Rs. 840 a year) and

(iii) Increased provision under
over-time fees (Rs. 222)

(c) 9A. Sea Customs:- Madras:- Contingencies:- The provision under this head
is about the same as the budget for
the current year, but is Rs. 1000 in ex-
cess of the actuals of the past year.
The increase appears under purchase of
European stores by indent on the Secre-
tary of State, the figure for 1898-
99 being Rs. 1200 against Rs. 124 in
the past year (page 8 of the B.P.)

Pages 4 + 6 of B.O. (Revised)

Page 6.

(d) 9A. Sea Customs:- Out ports:- Estab-
lishment:- The increased provision

of Rs. 10,502 for the ensuing year as
compared with the actuals of the past
year is explained by the fact that in
the latter the revised scale of cus-
toms establishment sanctioned in G.O.
3231 dated 12/8/96 was in force only
for a portion of the year.

(e) 9A. Sea Customs out ports:- Sup-
plies and Services:- The increase of
Rs. 1688 in the budget estimate for
1898-99 as compared with the actuals
of the past year appears chiefly under
"Petty construction and Repairs". In
appendix C to the B.P. (pages 16 & 17)
a list of the works to be carried out
during the year is furnished. The to-
tal amount required is Rs. 3920. But a
provision of Rs. 1019 is added thereto
as "Reserve" to meet the cost of incom-
plete and urgent works.

(f) 9A. Sea Customs out ports:- Con-
tingencies:- The provision of Rs. 8
for clock winding may be struck out
as it has been decided in the Finl.
Dept. that the work should be entrusted
to in each office to a member of
the establishment.

(g) 9B. Land Customs:- Establishment:-
The increase under establishment, as
compared with the actuals of the past year, is
due to additional establishments sanc-
tioned for certain ^{au} works from time
to time and to the addition of Rs. 50
to the pay of the Supt. at Pondicherry.

(h) 9B. Land Customs:- Supplies and
Services:- The increased provision

positions under "rewards" and "Petty com-
struction and repairs". With regard to
to former, attention is solicited to
the explanation furnished by the Board
in page V of the B.P. which runs as
follows:-- "No payment of rewards under the
From the latter a list of
works is furnished in appendix C (page
17 & 18 of the B.P.). The total cost
is Rs. 3152 and Rs. 604 is added as re-
serve.

The revised rules sanctioned in G.O. no 736
13-11-96
shows that a larger amount will be paid than
was fixed in the sanctioned estimate for the
current year."

4. A draft order is submitted on a separate sheet
below:-

14/12/97
Before this goes to the Hon
Members, has Fin. Dept.
any remarks to offer
S. P. [Signature]
Fin Dept. no.

	Budget estimate 98-99	Revised estimate 97-98	Budget estimate 97-98	Actuals 96-97
9A. Sea Customs - Madras				
Salaries	28,098	30,054	28,279	31,104
Establishment	85,608	83,581	82,897	82,376
Allowances	350	350	350	300
Supplies & Services	3,554	3,334	2,629	3,862
Contingencies	7,490	7,381	7,445	6,489
Total	1,25,100	1,24,700	1,21,600	1,24,134
do. outports				
Salaries	"	3,950	"	"
Establishment	93,223	91,069	92,814	92,720
Allowances	1,095	1,975	1,105	878
Supplies & Services	5,713	5,935	6,590	4,025
Contingencies	5,069	4,906	4,501 -210	4,393
Total	1,05,100	1,07,900	1,04,800	92,016
9B. Land customs				
Establishment	17,820	15,924	14,700	12,884
Allowances	190	190	150	142
Supplies & Services	4,448	2,604	2,408	2,370
Contingencies	1,734 +8	1,442 +40	1,342	1,260
Total	24,200	20,200	18,600	16,656
Grand Total - Customs.	2,54,400	2,52,800	2,45,000	2,32,803
262. Registration of Seashore Trade	15,670	15,670	15,670	16,051
30D Stationery & Printing - Private Presses	4,000	3,900	3,900	3,939
1. Refunds & Drawbacks.	47,000	47,000	50,000	56,214

NOTE FOR THE The Revenue Dept.

These estimates were
received at 6 P. M. yesterday (14th)
and so far as the Financial Dept.
has been ^{able} ~~able~~ to scrutinize them they
there appears to be no objection to the
proposed disposal proposed in the Revenue
Department. The estimates have
naturally had to be hurried through as
they will miss the Honble (Financial)
Member who leaves Madras this
evening.

It is too late
now.

At 7.12.97

C.M.S.
16th 97
P.M.

H. M.

* H. M. S. P. S.

With H. M. from the estimates? Yes, I pass the estimates for
9 a & B with the exception of
the charge for Clock Winding
nothing is said in the notes
about the estimates on page
19 of the B.O. P.O.

16/12/97

JG
16.12/97

Decy

It is submitted that the draft order below
this note may now be approved.

2. The estimates on page 19 of the B.O. P.O. were
included in the statements opposite to page 1 of
the note (under the last three items ^{as} the
bottom of the page statement), and it was stated
in para 3 of the notes that the estimates were
framed on a careful calculation of details.
And only those items were noticed which called
for remarks. Hence the estimates on page
19 of the note were not specially referred to.

K.D.
17/12/97

Issue Draft

8/12/97

Very urgent

Rest at once in
the
copy (marked) XX
is for the
as appropriate to the

17/12/97

Sep. Rev. No. 110
also O. M. No. 241
18-11-97
S.O. No. 1061 of 17th Dec. 1897.
of changes

6P

The estimates submitted by the
Board of Revenue (Lep. Rev.) with the
Prop first read above are approved
subject to the following remarks
and transferred to the Financial
Department.

(i) In the case of the Superintendent,
Import and Export sep^{ts} (page 4
of the B.O. P.O.), where salary is proposed,
a statement showing the actual
salary earned on the 1st April
has not been attached as required
by Rule 58 of the Board's rules
as amended in L.O. No 912 Financial
dated 26.12.96. The same remark
applies to the case of the second,
third and fourth Appraisers and
junior officers of the bench
sep^{ts}. The Board of Revenue will
be requested to furnish the statement
direct to the Accountant Genl.
(ii) The provision of Rs 6 made
under Contingencies - for Customs
outposts, for Clock winding
will be struck out. The work
should

could be entrusted in each
year to a member of the
establishment.

11/2/97
S. H. M.
17

To
The Financial Secy.
The Secy. Genl.
The B. of Rev. (I.R.)

50/5

Government (1897) of Madras. REVENUE.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 1061, 17th December 1897.

DECEMBER.

Budget Estimate.

Approving and transferring to the Financial Department with remarks the — of charges
under customs, &c., for 1898-99.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 417, dated 5th October 1897:—

Resolution—No. 417, dated 5th October 1897.

The accompanying budget estimates of refunds and drawbacks and of charges for 1898-99 for (1) Customs, (2) Establishment for the registration of sea-borne trade and (3) Printing the Trade and Navigation returns, with the corresponding revised estimates for the current year, are submitted to Government.

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with budget estimates.

Copy to the Accountant-General, Madras, with budget estimates.

" " Collector of Sea Customs, Madras, with budget estimates.

Memo. No. 241.

The Board is requested to furnish information on the following points regarding the revised estimate of customs charges for the current year and the budget estimate for the ensuing year submitted with Board's Proceedings, No. 417, dated 5th October 1897:—

(1) The Deputy Collector of Sea Customs, Madras, was on leave in the current year and the second appraiser is still on leave. The arrangements made in consequence must entail additional expenditure. Notwithstanding this fact, the figures of the sanctioned estimate have been repeated, under the revised estimate, for the current year against the officers referred to and the other officers who must have been affected by the chain of arrangements made. This absence of variation requires explanation.

(2) Under the arrangements to be made, with reference to G.O., No. 861, dated 9th October 1897, for transferring the custody and storage of goods landed to the Harbour Trust Board, there must be a saving in portorage charges. It should be stated under what head such charges have been shown hitherto and what saving is estimated for in the current and ensuing years in consequence of the introduction of the new arrangements.

(3) The variation between the sanctioned and the budget estimates in the number of Land Customs employes and of Sea Customs employes at outports, which has not been accounted for, should now be explained.

(4) It should be reported whether provision has been made in the customs budget for the pay of the female searcher at Kandamangalam (*vide* G.O., No. 5330, dated 12th October 1897).

(5) The necessity for the provision made for sweeper's allowance under Land Customs in the revised and budget estimates is not understood. It is observed that no such provision is made in the sanctioned estimate for the current year.

FORT ST. GEORGE,
10th November 1897.

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).

READ—again the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5426, dated 8th December 1897:—

Read—Official Memorandum, Revenue Department, No. 241, dated 10th November 1897, and Board's reference thereon, dated 12th November 1897, to the Collector of Sea Customs, Madras.

Read—also letter from the Collector of Malabar, dated 22nd November 1897, No. 430-Acct.

ABSTRACT.—Reporting that charges on account of sweeper's allowance were for the first time entered in the revised estimate for the current year and the budget estimate for the ensuing year for certain reasons.

Read—also letter from the Collector of Sea Customs, Madras, dated 29th November 1897, No. 8068-G.

ABSTRACT.—Submitting the information called for regarding certain items in his budget for 1898-99.

Read—also Official Memorandum, Revenue Department, No. 265, dated 4th December 1897.

Read—also letter from the Collector of Gódvári, dated 4th December 1897, Dis. No. 1705-Acc.

ABSTRACT.—Submitting explanation as to why charges for "sweeper's allowance" under Land Customs were entered for the first time in the revised estimate for the current year and the budget for the ensuing year, and stating that it is now impossible to state under what head such charges were exhibited in previous years though incurred.

Resolution—Mis. No. 5426, dated 8th December 1897.

The Board begs to submit the information called for in the official memorandum from Government.

2. *Clause 1 of the Official Memorandum.*—The additional expenditure incurred in consequence of the Deputy Collector's privilege leave for three months, from the 6th July last, is reported to be Rs. 1,961. This amount will be added to Rs. 8,400 provided for the Deputy Collector under the revised estimate for 1897-98.

The Collector states that, the second appraiser having been granted sick leave, no additional expenditure is rendered necessary, as a moiety of his pay is available for the acting arrangements made in consequence. The figures of the revised estimate provided for the second appraiser, therefore, require no alteration.

3. *Clause 2 of the Memorandum.*—The Collector reports that, as the Customs Department has not hitherto paid anything on account of portorage charges which have always been incurred and recovered by the Harbour Trust Board subsequent to the constitution of that body and by portorage contractors previously, no provision for such charge has ever been made in the budget, and that, therefore, there could be no savings in consequence of the introduction of the new arrangements referred to.

4. *Clause 3 of the Memorandum.*—The variation referred to is explained in the appended statement.

5. *Clause 4 of the Memorandum.*—No provision has been made in the budget for the two female searchers to be transferred from the Salt to the Customs budget (*vide* also Board's Proceedings, Mis. No. 4982, dated 14th November 1897), as the budget was prepared before the receipt of the Government Order quoted. Provision will now be made for this charge and also for the other charges stated below:—

(1) For the construction of a wooden cabin on the Madras pier for the use of the Preventive staff of the Madras Customs House in 1898-99	Rs. 423
(2) For the strengthening of the staff of peons, &c., in the Madras Customs House, now being proposed in separate Proceedings by the Board for 1898-99	1,248
(3) For the famine batta now applied for by the Collector of Kistna for 1897-98	50
(4) For the construction of a shed at Calicut destroyed by fire in 1897-98	125
(5) For the establishment sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, for the current and ensuing years	252
(6) For the preventive establishment sanctioned in G.O., Mis. No. 5780, dated 11th November 1897	372

6. *Clause 5 of the memorandum.*—Sweeper's allowance is entered in the budgets of South Arcot, Gódvári and Malabar. The Collector of South Arcot included this allowance under "Petty supplies, &c." in his district budget for 1897-98, and the amount was included under "office expenses" in the Board's budget for the Presidency. There was an expense of Rs. 31 on this account in 1895-96 and of Rs. 33 in 1896-97. The Collector of Gódvári states that the charge was hitherto met from the total grant under "contingencies." There was an expense of Rs. 36 in 1895-96 and of Rs. 48 in 1896-97. The report of the Collector of Malabar shows that the item was not shown separately in the accounts of previous years. In Tanjore, sweepers are employed on Re. 1 each per mensem and are included under servants.

7. The budget estimate for 1898-99 for printing the trade and navigation returns is now raised from Rs. 3,900 to Rs. 4,000, as the actual expense on this account in 1897-98 was Rs. 3,925. The Accountant-General objected to pass an excess expenditure of Rs. 25 over the allotment of Rs. 3,900 for the current year without a separate allotment being made for the excess.

8. A spare copy of the budget containing the necessary alterations is submitted herewith.

(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
Ag. Assistant Secretary.

To the Secretary to Government, Revenue Department,
with an altered Board's Proceedings, No. 417,
dated 5th October 1897.

APPENDIX.

Number of employés.		Explanation for the variation.
1897-98.	1898-99.	
	As entered in the budget.	As now revised.
Sea Customs outposts. Superintendents (Rs. 60 to Rs. 100).		
11	12	12
Superintendents, &c. (Rs. 60 and under).		
38	37	37
Servants.		
322	320	320
Land Customs Superintendents (Rs. 60 to Rs. 100).		
2	3	3
Superintendents (Rs. 40 and under).		
22	23	23
Clerks.		
21	22	23
Servants.		
53	56	61

The increase of one hand is due to the appointment of an Assistant Superintendent at Tuticorin, sanctioned in G.O., No. 33, Revenue, dated 18th January 1897.

The decrease is due to the abolition of the post of Ganjam (*vide* G.O., No. 232, Revenue, dated 1st April 1897), which had the following establishment—
One Assistant Superintendent on Rs. 20 (half of this amount alone was chargeable to Customs).
One peon on Rs. 6.
One masalchi on Rs. 3.

The increase of one hand is due to the appointment of a Sayer Superintendent at the Peralam Customs Chowki, sanctioned in G.O., No. 840, Revenue, dated 5th October 1897.

The increase of 22 to 23 is due to the fact that the Sayer clerk on Rs. 32 at Mortandi chavadi who was included under clerks in the budget for 1897-98 is now included under Superintendents in accordance with the recent proposition statements.

The increase of 21 to 22 in the budget is due to the decrease referred to above and to the increase by two in consequence of two clerks having been sanctioned in G.O., No. 840, Revenue, dated 5th October 1897. This number is now raised to 23 owing to the inclusion of the clerk sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, omitted before.

The increase of servants from 53 to 56 in the budget is due to three peons having been sanctioned in G.O., No. 840, Revenue, dated 5th October 1897. This number is now further raised to 61 owing to the inclusion (1) of the peon sanctioned in G.O., No. 199, Revenue, dated 16th May 1896, omitted before and (2) of the preventive establishment sanctioned in G.O., M.A. No. 6780, dated 11th November 1897.

ORDER—No. 1061, Revenue, dated 17th December 1897.

Separate Revenue No. 110.

The estimates of charges submitted by the Board of Revenue (Separate Revenue) with its Proceedings first read

above, are approved subject to the following remarks, and transferred to the Financial Department:—

(i) In the case of the Superintendent, Import and Export department (page 4 of the Board's Proceedings), whose salary is progressive, a statement showing the actual salary earned on the 1st April has not been attached as required by Rule 58 of the budget rules as amended in G.O., No. 902, Financial, dated 26th December 1896. The same remark applies to the case of the second, third and fourth appraisers and preventive officers of the beach department. The Board of Revenue will be requested to furnish the statement direct to the Accountant-General.

(ii) The provision of Rs. 6 made under "contingencies", Sea Customs outposts, for clock-winding will be struck out. The work should be entrusted in each office to a member of the establishment.

(True Extract.)

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

To the Financial Department. *Sept 22-12-97*
" the Accountant-General.
" the Board of Revenue (Separate Revenue).

Exd. A. F. Eccleston.

50 Copies.

[Appendix.

APPENDIX.
EXPENDITURE.
9.—CUSTOMS.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Sea Customs—Salaries, Establishment and Contingencies	9A	Rs. 2,30,200	Rs. 2,32,600	Rs. 2,26,400	Rs. 2,16,147
Land Customs—Salaries, Establishment and Contingencies	9B	24,200	20,200	18,600	16,656
TOTAL		2,54,400	2,52,800	2,45,000	2,32,803

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies.

SUMMARY.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS		1,25,100		1,24,700		1,21,600		1,24,131	
OUT-PORTS		1,05,100		1,07,900		1,04,800		92,016	
TOTAL			2,30,200		2,32,600		2,26,400		2,16,147

	Numbers.		DETAILS.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Collector (a) (2,333½) ^a	26,880		26,880		26,880		26,880	
	1	1	Exchange Compensation Allowance.	2,667		2,660		2,938		3,441	
				29,547		29,540		29,818		30,321	
			Deduct—One-third transferred to "3.—Land Revenue—Charges of District Administration" (p. 31).	9,849		9,847		9,939		10,107	
	1	1	Deputy Collector (700)	8,400	19,698	10,361	19,693	8,400	19,879	10,890	20,214
					8,400		10,361		8,400		10,890
			TOTAL SALARIES		28,098		30,054		28,279		31,104
			GENERAL CORRESPONDENCE DEPARTMENT.								
	1	1	Manager (175—10—225)	2,700		2,700		2,700			
	5	5	Clerks 1 (70), 1 (50), 1 (25), 2 (20).	2,220		2,220		2,220			
Establishment— (b)				4,920		4,920		4,920			
			RECORD DEPARTMENT.								
	1	1	Record-keeper (40)	480		480		480			
	1	1	Indexer (25)	300		300		300			
	...	(c) 1	Attender (8)	96		96		96			
				876		780		780			
			BONDING DEPARTMENT.								
	1	1	Supervisor (175)	2,100		2,100		2,100			
	1	1	Gauger (15)	180		180		180			
				2,280		2,280		2,280			
			IMPORT AND EXPORT DEPARTMENT.								
	1	1	Superintendent (150—10—200)	2,280		2,160		2,160			
	1	1	Deputy Superintendent (100)	1,200		1,200		1,200			
	8	8	Clerks (60), (50), 2 (35), 2 (30), 2 (15)	3,240		3,240		3,240			
	3	3	Weighers (10)	360		360		360			
				7,080		6,960		6,960			
			MISCELLANEOUS DEPARTMENT.								
	1	1	Superintendent (125)	1,500		1,500		1,500			
	8	8	Clerks (80), (50), (40), (35), (30), 2 (25), (20)	3,660		3,660		3,660			
				5,160		5,160		5,160			
			Carried over	20,316	28,098	20,100	30,054	20,100	28,279		31,104

(a) Draws a local allowance of Rs. 200 per mensem as Protector of Emigrants, see Notes (a) and (c), pages and .

EXPLANATORY REMARKS.

The excess of the Revised estimate over the sanctioned budget for the current year is due to the provision made for the Land Customs establishment sanctioned in G.O., No. 840, dated 5th October 1897, for the Peralam Railway Station in Tanjore, for the special temporary officer and his establishment sanctioned in G.Os., Mis. No. 1572, Revenue, dated 23rd March and Mis. No. 2813, dated 3rd June 1897, for the additional expenditure incurred in consequence of the Deputy Collector's privilege leave for 3 months and for the famine batta.

The figures for actual charges are furnished to the Board monthly by the Accountant-General and not by Collectors, and audited figures are adopted by the Board. The certificate prescribed in Rule 10 of the "Instructions relating to the preparation of budget estimates" cannot therefore be furnished for customs charges.

(b) For scale of establishment—vide proposition statement approved in G.O., No. 180, Financial, dated 18th March 1896.

(c) Proposals will be submitted separately for this increase.

EXPENDITURE.

DETAILED ACCOUNT NO. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—contd.

		Numbers.				Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		1897-98.	1898-99.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
				MADRAS—contd.		20,316	28,098	20,100	30,054	20,100	28,273		31,104
				Brought forward									
				APPRAISER'S DEPARTMENT.									
Establishment— contd.	1	1	Head Appraiser (600)		7,200			7,200		7,200			
			Local Allowance (30)		360			360		360			
	1	1	Second Appraiser (400—20—500)		5,520			5,280		5,280			
	1	1	Third Appraiser (200—10—250)		2,880			2,760		2,760			
	1	1	Fourth Appraiser (150—10—200)		2,280			2,160		2,160			
	1	1	Head Examiner (80)		960			960		960			
	8	8	Clerks (60), 2 (50), (40), (35), (30), (25), (15)		3,660			3,660		3,660			
	1	1	Gauger (20)		240			240		240			
	1	1	Exchange Compensation Allowance		552			526		582			
					23,652			23,146		23,202			
					ACCOUNT AND BILL DEPARTMENT.								
	1	1	Accountant (125)		1,500			1,500		1,500			
	1	1	Assistant Accountant (85)		1,020			1,020		1,020			
	2	2	Accountant and Bill Calculator (70), (50)		1,440			1,440		1,440			
	11	11	Clerks (40), 2 (35), 2 (30), 3 (25), 3 (20)		3,660			3,660		3,660			
				7,620			7,620		7,620				
				CASH DEPARTMENT.									
1	1	Cash-keeper (100)		1,200			1,200		1,200				
1	1	Clerk (25)		300			300		300				
3	3	Shroffs (25), (20), (15)		720			720		720				
				2,220			2,220		2,220				
				BAGGAGE DEPARTMENT.									
1	1	Baggage Superintendent and Preventive Officer (85)		1,020			1,020		1,020				
1	1	Assistant do. (55)		660			660		660				
				1,680			1,680		1,680			77,698	
				STATEMENT DEPARTMENT.									
10	10	Clerks (75), (40), (35), 3 (30), (25), 2 (20), (15)		3,840			3,840		3,840				
				CHEMICAL TESTING DEPARTMENT.									
2	2	Testers (125), (65)		2,280			2,280		2,280				
1	1	Attender (8)		96			96		96				
				2,376			2,376		2,376				
				BOAT NOTE AND CARGO REGISTRATION DEPARTMENT.									
7	7	Clerks (35), (30), (25), (20), 3 (15)		1,860			1,860		1,860				
1	1	Weigher (10)		120			120		120				
				1,980			1,980		1,980				
				BEACH DEPARTMENT (IRON AND TIMBER).									
4	4	Preventive Officer (50)—5—75)		3,060			2,820		2,820				
4	4	Clerks (50), (30), (25), (20)		1,500			1,500		1,500				
32	32	Tide Waiters (12)		4,608			4,608		4,608				
1	1	Weigher (10)		120			120		120				
				9,288			9,048		9,048				
				OFFICE SERVANTS									
71	71	Servants (14), (12), 4 (10), 29 (8), 34 (7), 2 (5)		6,552			6,552		6,552				
12	12	(12), (10), 4 (8), 6 (7) *		1,152									
				7,704			6,552		6,552				
				OVERTIME FEES.									
				Fees to Clerks for working out of office hours		5,000		5,000		4,500		4,678	
				Add or Deduct—For rounding			85,678 68		83,562 19		83,118 221		
				TOTAL ESTABLISHMENT			85,608		83,581		82,897	82,376	
				Carried over			1,13,706		1,13,635		1,11,178	1,13,480	

EXPLANATORY REMARKS.

* Proposals will be submitted separately for this increase.

Average of three years.	Accounts.			First four months of 1897-98.
	1896-97.	1895-96.	1894-95.	
Rs. 4,269	Rs. 4,678	Rs. 4,289	Rs. 3,542	Rs. 1,935

Fees to Clerks, &c.—The Revised Estimate for the current year is raised to Rs. 5,000, with reference to the actuals for the first four months of the year and for the last 7 months of the past year; and this amount is repeated in the budget for the ensuing year.

EXPENDITURE.

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—contd.

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—contd.									
Brought forward		50	1,13,706	50	1,13,635	50	1,11,176	...	1,13,480
Travelling and Tentage Allowance		300		300		300		300	
Conveyance Allowance			350		350		350		300
Supplies and Services—									
Rewards		3,000		3,200		2,500		3,692	
Boat-hire		75		75		75		88	
Registration Charges		4		9		4		...	
Harbour Dues and Cranage on Unclaimed Goods		50		50		50		82	
Remittance of Treasure		2		...		...		...	
* Petty Construction and Repairs		423		...		...		...	
Contingencies—									
Postage Charges		150	3,554	150	3,334	150	2,629	141	3,862
Telegraph Charges		60		60		30		50	
Rents, Rates and Taxes		3,500		4,155		5,240		4,717	
Purchase of European articles each costing less than Rs. 5									
Purchase of European articles each costing not less than Rs. 5									
Purchase of Country articles each costing less than Rs. 50		* 310		290		290		204	
Purchase of Country articles each costing not less than Rs. 50									
Telephone Charge		15		15		...		8	
Purchase of Periodicals		130		130		130		116	
Subscription to Newspapers									
Cost of Europe stores (including Freight)		+ 1,200		350		100		124	
Landing and Shipping Charges		30		30		30		26	
Petty Construction and Repairs		350		550		100		...	
Liveries and Clothing of Servants		550		550		350		347	
Peons' Belts and Badges		...		150		150		...	
Carriage of Stationery and Records		20		20		20		9	
Sweeper's Allowance		15		15		...		14	
Cloth for Records		20		20		20		13	
Record-racks, Boards, etc.		30		30		30		...	
Table Cloth		20		20		20		...	
Advertisements		20		20		20		...	
Repairs to Instruments		25		27		25		...	
Clock-winding and Repairing		40		40		40		40	
Hot and Cold Weather Charges		420		370		370		211	
Binding Charges		100		100		100		65	
Lighting Charges		90		90		85		97	
Office Expenses		* 335		189		136		222	
Miscellaneous		* 30		30		29		29	
Petty Repairs to Furniture		50		...		...		56	
			7,400		7,381		7,445		6,489
TOTAL SEA CUSTOMS, MADRAS			1,25,100		1,24,700		1,21,600		1,24,131
OUT-PORTS.									
Salaries—									
Establishment—									
(a)									
Special Temporary Officer †		...		(c) 3,950		3,950		...	
Superintendents and Assistant Superintendents (150), (130), 4 (125), (120), (100)		12,000		9,975		12,000		...	
Superintendents and Assistant Superintendents 2 (85), 9 (70), (60)		10,320		10,030		9,480		30,363	
Superintendents and Assistant Superintendents 6 (50), 8 (40), 12 (30), 4 (25), 5 (20), 2 (15)		14,520		14,465		14,580		...	
Exchange Compensation Allowance		624		620		687		618	
Clerks (30), 11 (25), 30 (20), 50 (15), 2 (14), 5 (10)		20,796		20,796		20,796		38,332	
Servants (10), 26 (7), 258 (6), 24 (5), (3), (2), 9 (1)		22,488		22,488		22,596		...	
Patrol Boat Establishment (Temporary)		1,000		1,000		1,000		2,459	
Temporary Establishment		...		(d) 220		...		...	
Fees to Clerks for working out of office hours		11,475		11,475		11,675		10,948	
			93,223		91,069		92,814		82,720
Allowances—									
Travelling Allowance		1,095		(e) 1,725		1,105		878	
Famine Batta		...		250		...		...	
			1,095		1,975		1,105		878
Supplies and Services—									
Boat-hire		100		100		90		68	
Rewards		210		170		160		20	
Petty Construction and Repairs		(b) 4,939		5,214		5,938		3,652	
Remittance of Treasure		224		157		157		178	
Cost of Sample Spirits		160		158		150		72	
Fees for accompanying Drawback Goods to Steamers		50		50		78		...	
Conveyance of suspected articles		20		14		14		22	
Registration Fees		10		6		5		13	
			5,713		5,935		6,590		4,025
Carried over			1,00,031		1,02,929		1,00,509		87,623

Average.	Accounts.			EXPLANATORY REMARKS.
	1896-97.	1895-96.	1894-95.	
	Rs.	Rs.	Rs.	
62	...	157	29	
300	300	300	300	
362	300	457	329	* This is for the construction of a wooden cabin on the Madras pier for the use of the Preventive establishment.

Average.	Accounts.			First four months of 1897-98.
	1896-97.	1895-96.	1894-95.	
	Rs.	Rs.	Rs.	Rs.
Rewards ...	1,869	3,692	1,917	1,248
Other items under supplies and services.	88	170	93	31
Total ...	1,957	3,862	2,010	1,279

Rewards.—The increase is estimated with reference to the actuals of the first four months of the current year. The payment of rewards under the revised rules sanctioned in G.O., No. 736, dated 13th November 1896, shows that a larger amount will be paid than was fixed in the sanctioned estimate for the current year.

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes ...	4,213	4,717	4,662	3,260
Postage Charges ...	123	141	114	113
Telegraph Charges ...	33	50	24	25
Cost of Europe Stores ...	230	124	574	20
The remaining items of the Contingencies.	1,835	1,457	2,127	1,921
	6,443	6,489	7,501	5,339

* Particulars are furnished in Appendix B.
† Cost of Europe Stores.—As per forecast submitted in Board's Proceedings, Mis. No. 4170, dated 23rd September 1897.

Rents rates and taxes.—The variation under this head is due to the discontinuance of the payment of ground-rent for the iron yard by the Customs Department to the Harbour Trust Board from 16th July 1897 owing to the rents collected on iron being now made over to that Board. The ground-rent amounted to Rs. 145 per mensem.

Petty Construction and Repairs under Madras.—The revised estimate for the current year includes a sum of Rs. 450 for the construction of two wooden sheds for the use of the clerks in the iron yard and the budget for 1898-99, a sum of Rs. 250 for the construction of a wooden cabin on the pier for the use of the Preventive Officers.

Liveries, &c.—The increase is due to the supply of uniform to tide-waiters and 12 peons having been sanctioned in G.O., Mis. No. 3840, Revenue, dated 24th July 1897.

Hot and Cold Weather Charges.—There is an increase of Rs. 50 under this head owing to provision being made for 6 punkah-pullers for the several departments instead of 5, and to a sum of Rs. 26 being included for the repair of old punkahs.

(a) For scale of establishment—vide Appendix A.

† Vide G.O., Mis. No. 1572, Revenue, dated 23rd March 1897.

(c) The Special officer's pay as Assistant Commissioner for six months	...	...	...	...	...	...	...	...	Rs. 3,000
His deputation allowance	...	...	...	...	...	...	...	...	600
Exchange Compensation Allowance	...	...	...	...	...	...	...	...	350
									3,950

Average.	Accounts.			First 4 months of 1897-98.
	1896-97.	1895-96.	1894-95.	
	Rs.	Rs.	Rs.	Rs.
10,682	10,948	10,870	10,229	3,803
954	878	1,106	878	267
...	...	...	...	86
52	68	88	...	53
7	20	1	...	20
3,943	3,652	5,459	2,719	45
468	285	221	897	...
4,470	4,025	5,769	3,616	...

(d) Vide G.O., Mis. No. 2813, dated 3rd June 1897. Provided for five months only.

(e) This includes Rs. 630 as travelling allowance to the Special Temporary Officer.

(b) Petty Construction and Repairs.—A list of Petty Construction and Repairs works (Appendix C) compiled from the statements furnished by Collectors is submitted herewith to show the necessity for the provision made in the budget. The amount provided as reserve for incomplete and urgent works is Rs. 1,019.

EXPENDITURE.

DETAILED ACCOUNT NO. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
OUT-PORTS— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	Brought forward		1,00,031		1,02,929		1,00,509		87,623
	Purchase of European Articles each costing not less than Rs. 5	* 70		11		11		...	
	Purchase of Country Articles each costing less than Rs. 50	448		404		404		85	
	Purchase of Country Articles each costing not less than Rs. 50	50		175		175		...	
	Purchase of Books	3		3		2		...	2
	Purchase of Scales and Weights	† 120		...		...		...	2
	Cost of Europe Stores (including Freight)	100		100		...		...	396
	Landing and Shipping Charges	55		55		45		...	1
	Repairs to Furniture	90		75		...		...	48
	Repairs to Boats	25		25		25		...	8
	Liveries and Clothing of Servants	35		35		35		...	...
	Peons' Belts and Badges	17		27		25		...	...
	Carriage of Stationery and Records	202		202		88		...	107
	Cloth for Records	73		70		...		...	55
	Record-racks, Boards, etc.	65		41		79		...	21
	Table Cloth	18		16		3		...	4
	Clock-winding	...		1		1		...	2
	Hot and Cold Weather Charges	110		110		110		...	36
	Sweepers' Allowances	43		43		43		...	26
	Cleaning Machines	50		50		...		...	42
	Postage Charges	...		...		...		...	85
	Telegraph Charges	190		190		135		...	70
	Telephone Charges	...		...		...		...	2,018
	Rents, Rates and Taxes	1,884		1,898		1,931		...	33
	Binding Charges	94		90		163		...	233
	Office Expenses	314		288		214		...	951
	Oil for Lamps and other Saderward Charges	987		977		1,012		...	1
Petty Carriage and Cooly Charges	20		20		...		...	137	
Items for which details not known	...		...		...		...	...	
		5,063		4,906		4,501		4,393	
		1,05,094		1,07,835		1,05,010		92,016	
		6		65		210		...	
<i>Add or Deduct—For rounding</i>									
		1,05,100		1,07,900		1,04,800		92,016	
TOTAL OUT-PORTS									

DETAILED ACCOUNT NO. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies.

	Numbers.							
	1897-98.	1898-99.						
Establishment—								
(a)	2	3	Superintendents (150), 2 (60)	3,240	2,610	1,920		
	22	23	Superintendents (40), 4 (30), 8 (20), 8 (15), 2 (10)	5,520	5,537	5,160		5,404
	21	23	Clerks (30), 2 (20), 10 (15), 6 (12), 4 (10)	3,984	3,739	3,744		
	53	61	Servants (12), (10), 9 (8), 19 (7), 24 (6), 7 (1)	4,536	4,038	3,876		7,390
	...	2	Additional Establishment	540				
			Female Searchers					
			Local Allowance					
Allowances—								
			Travelling Allowance	190	190	150	142	12,884
Supplies and Services—								
			Rewards	510	480	80	22	142
			Petty Construction and Repairs	(b) 3,843	2,009	2,218	2,278	
			Repairs to Boats		20	20		
			Remittance of Treasure	30	30	30	21	
			Boat-hire	60	60	60	48	
			Registration Charges	5	5		1	
Contingencies—								
			Purchase of European Articles each costing less than Rs. 5	...	...	...	...	
			Purchase of European Articles each costing not less than Rs. 5	20	20	10	6	
			Purchase of country articles each costing less than Rs. 50	223	150	200	137	
			Purchase of Country Articles each costing not less than Rs. 50	...	...	...	...	
			Repairs to Furniture	8	8	25	1	
			Liveries and Clothing of Servants	...	...	...	...	
			Peons' Belts and Badges	...	...	...	...	
			Carried over	251	22,459	203	18,718	235
						17,258	144	15,396

EXPLANATORY REMARKS.

	Rs. A. P.
* Covered lights for the Madura district ...	50 0 0
One time-piece for Kayalpatnam Sea Customs Office ...	5 8 0
Two Witmar kerosine-oil lamps for Tuticorin Sea Customs Office ...	12 0 0
Packing Charges, etc. ...	2 8 0
	70 0 0

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
Rents, Rates and Taxes	Rs. 1,971	Rs. 2,048	Rs. 2,157	Rs. 1,709
Postage Charges	73	85	50	85
Telegraph Charges	3,232	2,260	4,680	2,754
The remaining items under Contingencies	5,276	4,393	6,887	4,543

† This includes Rs. 114 for a big pair of scales with weights for the Mangalore Sea Customs Office.

(a) For scale of establishment—*vide* Appendix A.

	Average.	Accounts.			First four months of 1897-98.
		1896-97.	1895-96.	1894-95.	
Allowances	Rs. 302	Rs. 142	Rs. 611	Rs. 154	Rs. 76
<i>Supplies, etc.</i>					
Rewards	33	22	63	13	134
Petty Construction and Repairs	1,338	2,278	933	804	...
Remittance of Treasure	15	21	24	...	14
Boat-hire	36	49	58	...	2
Registration Charges	...	1	...	...	
	1,422	2,370	1,078	817	

(b) For particulars—*vide* Appendix C. The amount, which is entered as reserve for incomplete and urgent works, is Rs. 684.

EXPENDITURE.

DETAILED ACCOUNT No. 9B.—CUSTOMS.—Land Customs—Salaries, Establishments and Contingencies—*contd.*

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	251	22,458	203	18,718	235	17,253	144	15,396
Contingencies— contd.	Cloth for Records	...	25	...	25	...	25	1	3
	Carriage of Stationery and Records	...	13	...	18	...	15	30	25
	Record-racks, Boards, etc.	...	250	...	1	...	120	...	...
	Office Scales and Weights	...	...	...	...	...	10	...	...
	Postage Charges	...	...	...	...	...	...	...	...
	Telegraph Charges	...	20	...	20	...	211	195	...
	Rents, Rates and Taxes	...	207	...	207	...	20	3	...
	Binding Charges	...	15	...	20	...	650	725	...
	Oil for Office Lamps, etc.	...	745	...	745	...	56	53	...
	Office Expenses	...	80	...	80	...	...	81	...
	Sweepers' Allowance	...	123	...	123	...	...	...	...
			1,734		1,412		1,342		1,260
			24,192		20,160		18,600		16,656
			8		40		...		...
	Add—For rounding								
	TOTAL		24,200		20,200		18,600		16,656

EXPLANATORY REMARKS.

	Average.	Accounts.		
		1896-97.	1895-96.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Rents, Rates and Taxes	197	195	196	201
Telegraph Charges	1	...	2	1
The remaining items under Contingencies	1,007	1,065	960	995
Total	1,205	1,260	1,158	1,197

APPENDIX C.

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99.

Districts.	Locality.	Num-ber.	Description of works.	Budget estimate for 1898-99.
			SEA CUSTOMS.	rs.
			Original works—Nil.	
			Repairs.	
Ganjam	Gopalpur	1	Repairs to the customs building	50
		2	Removal of sand accumulated in front of the Customs house.	100
	Baruva	3	Repairs to the Customs building	25
		4	Maintenance of casuarina plantation	100
			Total, Repairs ..	275
			Original works—Nil.	
			Repairs.	
Vizagapatam ..	Vizagapatam, Bimlipatam.	1	Petty repairs to, white-washing and tarring, the Customs buildings.	100
			Original works—Nil.	
			Repairs.	
Gôdâvari ..	Narsapur	1	Repairing the Sea Customs house	10
	Cocanada	2	Do. do.	100
	Coringa	3	Repairing the ghati shed and boat shed	50
			Total, Repairs ..	160
			Original works—Nil.	
			Repairs.	
Kistna	Bandar fort	1	Repairing pandals in front of the office	25
		2	White-washing the office building	20
	Nizampatnam	3	Upkeep of port boats	30
		4	White-washing the office building and repairing the damaged portion of the roof	13
	Ipurupalem	5	White-washing the office building	7
				Total, Repairs ..
			Original works—Nil.	
			Repairs.	
South Arcot ..	Cuddalore	1	Sea Customs office buildings	100
		2	Godowns	200
			Total, Repairs ..	300
			Original works.	
	Negapatam	1	Constructing a tiled building at the wharf for the use of peons.	300
			Repairs.	
	Negapatam	1	Fencing the tiled shed in front of the Sea Customs house	125
	Tirumalavasal	2	White-washing the office building and the weighing shed	8
		3	Repairing the lower verandah shed and the shed in front of the office	40
Tanjore		4	Repairing the fences round the customs house premises	10
		5	Shifting tiles, tarring and painting the doors and windows of the office	108
	Nagore	6	Plastering inside the walls of the office	30
	Velanganni	7	Repairing the roof of the weighing shed	25
		8	Fencing round the office building	20
	Adirampatnam	9	Flooring the four side verandahs and the two rooms with brick and cement	200
		10	Repairing the Sea Customs office	270
			Total, Repairs ..	828
			Total, Original Works and Repairs ..	1,128

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99—cont.

Districts.	Locality.	Num-ber.	Description of works.	Budget estimate for 1898-99.
SEA CUSTOMS—cont.				RS.
Original works—Nil.				
Repairs.				
Madura ..	Pambán	1	White-washing the office building	10
		2	Enclosing with wooden bars the front verandah ..	50
	Tondi	3	Repairing the office building and providing new doors to the windows and godown rooms	100
		4	White-washing the office building	10
Total, Repairs ..				170
Original works.				
Tinnevelly	Kulasékarapatnam ..	1	Constructing a room north of the Custom house for storing goods	500
	Tuticorin	1	Plastering the damaged portion of the office building.	50
		2	White-washing the office building and the attached godown	15
Káyalpatnam ..	Kulasékarapatnam ..	3	White-washing the office building and tarring	10
		4	White-washing the office building	7
Total, Repairs ..				82
Total, Original Works and Repairs ..				582
Original works—Nil.				
Repairs.				
South Canara ..	South Canara	1	Annual monsoon repairs and white-washing the Customs buildings in the district	180
Original works—Nil.				
Repairs.				
Malabar ..	Tellicherry	1	Repairing Sea Custom house	130
	Kallayi	2	Do. do.	17
	Madagara	3	Do. do.	39
	Quilandy	4	Do. do.	37
	Calicut	5	Do. old and new do.	237
	Bey pore	6	Do. Sea Custom house	71
	Cochin	7	Do. do.	384
Unforeseen charges				15
Total, Repairs ..				930
Total allotment for works ..				3,920
Reserve ..				1,019
Grand Total ..				4,939
LAND CUSTOMS.				
Original works—Nil.				
Repairs.				
Gôdâvari ..		1	Repairing Amins' offices	100
		2	Do. Gumastahs' sheds	150
		3	Do. Bridges	50
Total, Repairs ..				300
Original works.				
South Arcot ..	Madalapet Sayer ..	1	Sinking a well for the use of the Sayer gumastah	50
	Mortandichavady Sayer.	2	Constructing a house for the use of the Sayer gumastah	400
	Valdavor Sayer ..	3	Sinking a well for the use of the Sayer gumastah	50
	Kandamangalam Sayer..	4	Constructing two peons' houses	220
	Karadikuppam Sayer ..	5	Constructing Sayer gate	70
	Kondappachavady ..	6	Sinking a well for the use of the Sayer gumastah	50
Total ..				840

List of Customs works under Civil Buildings in charge of Civil officers for 1898-99—*cont.*

Districts.	Locality.	Number.	Description of works.	Budget estimate for 1898-99.
South Arcot— <i>cont.</i>	Madalapet Sayer Kottakuppam .. Mortandichavady .. Kandamangalam .. Thukkanampakam .. Karadikuppam..		LAND CUSTOMS— <i>cont.</i>	RS.
			<i>Repairs</i>	
		1	Extending Sayer head gumastah's house by constructing a verandah on the rear side of the house ..	150
		2	Extending Sayer second gumastah's house by constructing a verandah ..	150
		3	Extending the houses of the two Sayer peons by constructing a verandah ..	150
		4	Repairing and retiling the other peon's house ..	30
		5	Repairing the bandy-stand ..	100
		6	Renewing the pandal in front of the Sayer outcherry.	10
		7	Repairing, retiling and white-washing the free quarters of the Superintendent and gumastah ..	110
		8	Repairing, retiling and white-washing the Sayer office ..	40
		9	Converting the thatched roofing of the Superintendent's free quarter into a tiled one ..	450
		10	Repairing and re-thatching the peon's house ..	30
		11	Repairing the head gumastah's house ..	70
		12	Erecting a back verandah (new) to the second gumastah's house ..	120
		13	Repairing the gate pillars ..	110
		14	Renewing the pandal in front of the Sayer outcherry.	10
		15	Renewing the kasba gate ..	70
16	Fencing the backyard of the house of the Sayer gumastah ..	15		
17	Tarring the rafters of the house of the Sayer gumastah ..	10		
		Total, Repairs ..	1,625	
		Total, Original Works and Repairs ..	2,465	
		<i>Original works.</i>		
Tanjore ..	Kovilkanthangudi ..	1	Constructing a shed in front of the office ..	50
			<i>Repairs.</i>	
	Sannamangalam ..	1	Repairing the screen of the room for searching females.	10
	Alathur ..	2	Do. the office building ..	40
	Seshamalai ..	3	Do. the shed in front of the office ..	20
	Kovilkanthangudi ..	4	Do. the office building ..	40
	Velangudi ..	5	Do. the out-gates of the chowki ..	7
		6	Do. the shed in front of the office ..	18
	Nalladai ..	7	Do. the office building ..	50
		8	Do. the shed in front of the office ..	30
Malabar ..		9	Do. the office building ..	50
		10	Do. the shed in front of the office ..	30
			Total, Repairs ..	295
		Total, Original Works and Repairs ..	345	
		<i>Original works—Nil.</i>		
		<i>Repairs.</i>		
		1	Repairing Land Customs chowkies ..	40
			Total allotment for works ..	3,159
			Reserve ..	684
			Grand Total ..	2,843

EXPENDITURE.

DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS—*Provincial Statistics.*

	Number.			Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.		
	1897-98.	1898-99.		RS.	RS.	RS.	RS.	RS.	RS.
			REGISTRATION OF SEA-BORNE TRADE.						
	19	19	Board's Establishment—						
			Permanent—						
			Clerks (150), (75), (50), 2 (45),						
			2 (40), 2 (35), 3 (30), 5 (25),						
			2 (20)	9,240	9,240	9,240	}	10,212	
	3	3	Servants (10), (12), (7)	348	348	348			
			Temporary (four months only)						
			4 (25)	400	400	400			
			Contingencies	..	..	..			
				9,988	9,988	9,988		10,212	
			District Establishments—						
			Permanent (45), 10 (35), (30),						
			3 (15)	5,640	5,640	5,640		5,817	
Allowances—	15	15		5,640	5,640	5,640		5,817	5,817
			Travelling Allowance	42	42	42		22	22
				42	42	42			
			Total, Registration of Sea-borne Trade ..	15,670	15,670	15,670			16,051

DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING—*Printing at**Private Presses.*

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Trade and Navigation returns ..	RS. 4,000	RS. 3,900	RS. 3,900	RS. 3,939

1. REFUNDS AND DRAWBACKS.—*Customs.*

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts 1896-97.
Imperial—	RS.	RS.	RS.	RS.
Refunds ..	39,700	39,700	40,000	49,035
Drawbacks ..	7,300	7,300	10,000	7,179
Total ..	47,000	47,000	50,000	56,214

ACCOUNTS.

	Average of three years.	1896-97.	1895-96.	1894-95.	First four months of 1897-98.
Refunds ..	RS. 43,051	RS. 49,035	RS. 37,267	RS. 42,853	RS. 11,839
Drawbacks ..	7,400	7,179	12,334	2,689	1,379

EXPLANATORY REMARKS.

Refunds.—As the actuals of the past year were exceptionally large, the estimates for the current and ensuing years as framed by Collectors will be adopted with reference to the average of the actuals of 1895-96 and 1894-95 and of the first four months of the current year.

Drawbacks.—The Collectors estimate the drawbacks for each of the current and ensuing years at Rs. 10,350. But they cannot be safely taken at more than the average of the last three years as the actuals of the first four months of the current year show a large decrease.

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