

(339)

Department.

PRESS SERIES.

G.O., No. 1070

Dated 18th Dec. 97

[Despatch Abstract.]

Approving. Subject to certain remarks
the Board's revised estimate of the
current year & the Board's "Exercise"
current year.

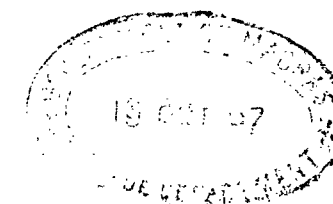
Q.O.	No.	Department.	D.O.	Q.O.	No.	Department.	D.O.

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

1897.

(Separate Revenue),

MADRAS.



Printed October th.

Proceedings, No. 433, 9th October 1897.

OCTOBER.

Submitting to Gov-
ernment for 1898-99 and the
revised estimate for 1897-98.

10. 11/10

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

Read—the following statement:—

EXPENDITURE.

5.—SALT (a).

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98. *	Accounts, 1896-97.
IMPERIAL.					
Salt Purchase and Freight	5B	Rs. 4,22,000 4,21,000	Rs. 2,89,000 3,00,000	Rs. 4,51,000 4,06,000	Rs. 4,81,455 570,300
SHARED.					
Salaries, Establishments and Contingencies	5A	26,51,000 27,80,000	25,61,000 26,12,000	25,61,000 25,86,000	26,51,000 23,82,333
Salt Purchase and Freight	5B	...	...	...	...
		21,51,000 27,80,000	20,41,000 26,12,000	20,51,000 25,86,000	21,51,000 23,82,333
Deduct—Amount chargeable to "7.—Excise"		10,89,600 10,79,200	10,24,640 10,12,100	10,04,600 9,00,000	9,37,199 1,20,500
		16,90,400 16,10,800	15,87,360 15,48,760	15,81,200 15,40,200	14,45,135 14,17,830
IMPERIAL					
		11,57,275 12,25,800	11,55,770 11,52,720	11,12,050 11,80,400	10,21,362 10,54,348
PROVINCIAL					
		4,64,600 4,45,375	4,34,640 4,29,710	4,50,800 4,45,550	3,90,787 3,86,458
TOTAL (b)					
		21,12,400 20,34,300	18,56,360 18,14,760	20,82,200 20,46,200	19,26,590 17,31,134
IMPERIAL					
		15,85,175 16,47,800	14,80,770 14,21,720	16,12,050 15,81,400	15,31,575 15,35,803
PROVINCIAL					
		4,64,600 4,45,375	4,34,640 4,29,710	4,50,800 4,45,550	3,90,787 3,86,458

(a) The expenditure is controlled by the Commissioner of Salt, Abkari and Separate Revenue.

(b) Vide Note at page 12.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

Vide—APPENDIX D, PAGES 14 AND 15.

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—									
SALARIES		10,75,000		10,45,000		10,15,500		9,73,053	
ESTABLISHMENT		9,90,000		9,28,400		9,33,000		8,51,716	
ALLOWANCES		1,30,900		1,25,900		1,10,500		1,22,009	
SUPPLIES AND SERVICES		1,81,373		1,71,578		1,81,999		1,74,104	
CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817	
TOTAL MADRAS			27,80,000		26,12,000		25,86,000		23,82,333

EXPLANATORY REMARKS.

i. connects with reference to the Govt. of India
order no 3499 d 9. 8. 97.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

	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	Portion of the Salaries of Commissioners of Land Revenue transferred from "19.—General Administration, Board of Revenue, etc." (p. 85)								
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	38,160		39,704		38,160		38,183	
	3	4	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200—40—1,400)* 1 (800—25—1,000)	17,740		20,276		17,280		17,720	
	11	12	Assistant Commissioners 2 (800), 2 (700), 3 (600), 5 (500)	56,003		56,435		45,504		45,003	
	1	1	Assistant Secretary * (700)	87,600		83,484					
			House-rent Allowance—Assistant Secretary (46—2—6); Assistant Commissioners 1 (50), 7 (46—2—6)	8,400		8,400		78,000		82,082	
	76	78	Inspectors, (+) 10 (400), 18 (350), 20 (30), 30 (250)	5,031		4,923		5,031		4,912	
	104	106	Assistant Inspectors, (+) 36 (175), 35 (150), 35 (125)	2,85,600		2,57,864		2,79,000		2,07,053	
	752	786	Sub-Inspectors 65 (70), 98 (60), 148 (50), 199 (40), 276 (30)	1,91,100		2,02,204		1,87,500		2,22,762	
	34	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	4,08,840		3,75,518		3,91,320		3,21,641	
			Local Allowance—Assistant Inspector (35); Sub-Inspectors 7 (15), 1 (10)	23,500		22,500		22,650		24,368	
				1,800		1,277		1,260		870	
			Deduct—Probable Savings	11,23,780		10,72,585		10,74,105		9,73,053	
				48,760		27,585		58,605		...	
			TOTAL SALARIES		10,75,000		10,45,000		10,15,500		9,73,053
Establishment—			ESTABLISHMENTS.								
	1	1	Commissioner, Deputy Commissioners and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)								
	28	30	Clerk (100—10—150)								
			Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 8 (60)	60,000		59,281		67,600		56,534	
	90	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)								
	140	151	Servants—								
			Jamadar (17)								
			Pressman (15)								
			Muchis (14), (10), 12 (8)	14,214		13,531		13,182		12,768	
			Duffadars 17 (10)								
			Attenders 7 (10), 2 (12)								
			Peons, &c. 44 (8), 42 (7), 18 (6), 4 (5), (3), (2), (1)								
			Deduct—Probable Savings	74,214		72,862		70,782		69,302	
				209		895		1,722		...	
				74,005		71,967		69,060		69,303	
			Carried over	74,005		71,967		69,060		69,303	

* This Officer is of the Grade of Assistant Commissioner.

† Inspectors and Assistant Inspectors have free quarters.

EXPLANATORY REMARKS.

(a) *Commissioner*.—The salary of the Commissioner has been taken at one-fourth of the combined salaries, less the annuity deductions, of all the members constituting the Board.

(b) *Secretary*.—The pay of the Secretary has been taken at Rs. 1,540 per mensem in 1898-99. The decrease as compared with the revised estimate for 1897-98 is due to the pay of the officer for February 1897 when he was on privilege leave having been drawn in April 1897 and also to the pay of Mr. R. H. Shipley for the days he acted as Secretary in March 1897 in place of Mr. N. S. Brodie then on privilege leave having been credited to this head in April 1897.

(c) *Deputy Commissioners*.—The increase in the revised as compared with the budget estimate for 1897-98 is due to provision having been made for the pay of the Deputy Commissioner of Abkari newly sanctioned for the supervision of distilleries.

(d) *Assistant Commissioners*.—The revised estimate for 1897-98 represents the actuals for the first five months of the year and the sanctioned rate of pay for the remaining seven months and the pay of an Assistant Commissioner for the Cuddalore Sub-Division for five months. The increase in the budget estimate is due to provision having been made in it for the pay of the Assistant Commissioner, Cuddalore Sub-Division, for twelve months (vide G.O., No. 658, Revenue, dated 30th July 1897).

(e) *Inspectors, Assistant Inspectors and Sub-Inspectors*.—The budget estimate under these heads is, as usual, based on the sanctioned salaries. They include provision for the additional officers of these classes sanctioned recently in connection with the extension of the tree-tax system. The increase in the revised as compared with the sanctioned estimate under Assistant Inspectors is due to some of the officers of this class having been placed in charge of circles with an extra charge allowance of Rs. 25 each in lieu of appointing Inspectors.

Exchange Compensation Allowance.—The estimate under this head has been framed with reference to the instructions of the Accountant-General in his Circular No. XXVI, dated 25th August 1897.

Inspectors.—Two Inspectors sanctioned for the two circles, viz., Hospet and Penukonda, newly created in connection with the extension of the tree tax system (G.O., No. 336, Revenue, dated 15th May 1897).

Assistant Inspectors.—One Assistant Inspector sanctioned for each of the Nizampatam and Arni Circles (G.O., No. 3601, Revenue, dated 14th July 1897) in connection with the opening of ganjah store-houses.

Sub Inspectors.—The figure at the time of submission of the last budget was 752. Two Sub-Inspectors sanctioned in 1896-97 (since submission of last budget) for the Tuticorin Circle (G.O., No. 1023, Revenue, dated 20th February 1897) and 31 Sub-Inspectors sanctioned in the current year, 27 on account of the extension of the tree-tax system (G.O., No. 336, dated 15th May 1897), one for the guarding of the Kistna-Hyderabad frontier and one for each of the Bellary distillery, Calicut Excise depot, and Ponnani salt gollah (G.Os., Nos. 493, Revenue, dated 23rd August 1897; 4565, Revenue, dated 31st August 1897; and 4579, Revenue, dated 1st September 1897) and two proposed in Board's Proceedings, No. 356, dated 24th August 1897, in connection with the extension of the tree-tax system in the Bhavani Circle, less the abolition of one in the Kurnool Circle proposed in Board's Proceedings, No. 355, dated 10th September 1897.

Commissioner's, Deputy Commissioners and Assistant Commissioners' Establishments—Clerks.—An increase of one clerk was sanctioned in G.O., No. 2195, Revenue, dated 1st May 1897 and a net increase of four clerks has been proposed in Board's Proceedings, No. 3853, dated 1st September 1897, with reference to G.O., No. 658, Revenue, dated 30th July 1897.

Servants.—An increase of four men was sanctioned in G.O., No. 2195, Revenue, dated 1st May 1897, and a further increase of seven has been proposed in Board's Proceedings, No. 3853, dated 1st September 1897, with reference to G.O., No. 658, Revenue, dated 30th July 1897.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

Establishment— contd.	Numbers.		MADRAS—contd. ESTABLISHMENTS—contd.	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.
			Brought forward		74,005		71,967		69,060		69,302
			Establishment in the Chemical Examiner's Office for Salt Tests— Assistant (60-5-90)	755		793		900		1,415	
			Assistant (30-3-45)	540		540		540			
					1,295		1,333		1,440		1,415
			Circle and Factory Establishments (including Boat Establishments)— Clerks 2 (50), (40), 3 (35), 60 (30), 62 (25), 79 (20), 95 (15), (12), 17 (10)	77,464		73,300		70,500		70,717	
			Engine Drivers (30)	78,564		73,425		77,064		62,212	
			Servants— Jamadars 109 (15), 153 (12). Duffadars 246 (10), 278 (9). Peons, &c. 1,030 (8), 2,685 (7), 2,973 (6), 4 (5), 3 (4). Salt-petre Amins 25 (15), 26 (12)	6,40,056		6,08,947		6,33,324		5,76,921	
			Local Allowance— Peons 153 (2), 235 (1), 24 (1). Petty Officers 3 (1), 1 (2). Temporary Peons, six months 103 (1), 70 (2)	8,244		7,556		8,244		5,839	
				8,874		7,396		8,214		5,739	
			Deduct—Probable Savings	7,35,678		6,97,324		7,26,846			
				7,20,000		6,97,000		7,00,000		6,50,711	
			Servants (Fish-curing Establish- ment)— Jamadars 2 (15), 13 (12). Duffadars 17 (10), 72 (9). Peons 8 (8), 60 (7), 23 (6), (5). Servants (Temporary Establish- ment)— Factory and Preventive Fish-curing Additional Establishment which may be required for the working of new Factories to be opened in Sub-Divisions	19,572		18,623		19,824		10,443	
				66,267		65,607		68,238		55,118	
				4,041		3,778		4,209		3,801	
				7,120		1,932		2,329			
			Purely Abkari Establishments (Permanent)— Board's Office— Clerk (150-10-200) Clerks (73), (35), (30), (25), (20)	2,400		2,320		2,280		2,060	
			Servant (10)	2,220		2,220		2,220		2,227	
			Establishment in the Collector- ates— Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10)	120		120		120		117	
			Servants 42 (6), 14 (5)	53,100		50,966		43,120		43,993	
			Distillery Establishment, Presi- dency— Clerk	3,864		2,589		2,988		2,525	
			Servants— Jamadars 21 (12) Peons 21 (8), 62 (7), 5 (6) Additional Establishment for the better control of distilleries	10,608		7,810		10,608		125	
				28,000				48,000		3,879	
			Add—For rounding	1,00,312		66,025		1,14,336			
				88		75		64		64,926	
			Deduct—Probable Savings	9,90,000		9,26,400		9,79,500			
			TOTAL ESTABLISHMENTS	9,90,000		9,26,400		9,33,000		8,51,716	
			ALLOWANCES. Travelling Allowance of Officers Travelling Allowance of Establish- ments Horse allowance 5 (15)	1,30,000		1,25,000		1,09,960		1,22,039	
				900		900		540			
			TOTAL ALLOWANCES	1,30,900		1,25,900		1,10,500		1,22,039	

EXPLANATORY REMARKS.

Circle and Factory Establishments and Establishments in Collec-
torates.—The increase in the budget estimate is due to the additional
establishments sanctioned in connection with the extension of the tree-
tax system and to full provision being made for the sanctioned
strength.

Circle and Factory Establishments—Clerks.—After the submission
of the last budget four clerks have been sanctioned for the two newly-
formed circles, Hospet and Penikonda (G.O., No. 336, Revenue, dated
18th May 1897, and increase of pay to (1) a female searcher at Kan-
damangalam and (2) to a clerk of the Bhavani circle, has been pro-
posed (vide Board's Proceedings No. 2668, dated 21st September
1897, and Board's Proceedings, No. 354, dated 24th August 1897).

Circle and Factory Servants.—After the submission of the last
budget there has been a net increase of eighty-six hands as detailed
below:—Six transferred from the temporary to the permanent list in
the Merkanam and Mangalore Circles (G.O., Mis. No. 4190, Revenue,
dated 26th October 1896, and 1887, dated 7th April 1897); 65 sanc-
tioned on account of the extension of the tree tax system into the Bul-
lary and Avantapur districts (G.O., No. 336, Revenue, dated 15th May
1897); sixteen for the guarding of the Kistna-Hyderabad frontier (G.O.,
Mis. No. 613, dated 23rd July 1897); four orderly peons for the two
Assistant Inspectors sanctioned for the new ganja storehouses (G.O.,
Mis. No. 3601, Revenue, dated 14th July 1897); four for the guarding
of the Madras Town Treasury (G.O., Mis. No. 1798, Revenue, dated 3rd
April 1897), and one scavenger for the Madras Depot (G.O., No. 2446,
Revenue, dated 13th May 1897). A net addition of seven hands has
been proposed for the working of the tree-tax system in certain parts of
the Bhavani and Polavaram Circles (Board's Proceedings, No. 353,
dated 24th August 1897, and No. 382, dated 6th September 1897);
one servant shown less in last budget by mistake is now included.
Eighteen men in the Kurnool Circle have been proposed to be abolished
in Board's Proceedings, No. 385, dated 10th September 1897.

Servants (Fish-curing Establishments).—The changes that took
place since submission of the last budget were a net addition of three
peons from the temporary to the permanent list (G.O., No. 329,
Revenue, dated 15th May 1897).

Establishments in the Collectorates.—Of the twenty-eight additional
clerks shown in the present budget over the number shown in the last
budget, eight clerks, three for Kistna and five for the Ganjam district
were sanctioned before the 31st March 1897 (vide G.O., Mis. Nos. 3875
and 883, Revenue, dated 6th October 1896 and 15th February 1897,
respectively). The rest were sanctioned in the current year for the
Nullore, Vizagapatam, Bullary and Godavari districts (G.O., Mis. No.
1883, Revenue, dated 7th April 1897, Mis. No. 3521, Revenue, dated
10th July 1897, No. 336, Revenue, dated 15th May 1897, and Board's
Proceedings, No. 249, dated 23rd June 1897).

Average of last three years.	Accounts.		
	1896-97.	1895-96.	1894-95.
Rs. 1,08,285	Rs. 1,22,030	Rs. 1,04,030	Rs. 98,785

Travelling Allowance.—The increase in the budget estimate for 1898-99, as compared
with the sanctioned estimate for 1897-98, is due to the increase in the number of officers sanc-
tioned for tree-tax work and to the appointment of a new Deputy Commissioner for Abkari.
It is also due to the increased itineration expected to be made by the superior officers.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

MADRAS—contd.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
CONTINGENCIES—contd.		Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.
Brought forward		85,400	✓	84,630	✓	83,730	✓	82,867	✓
Contingencies—contd.	Telegraph Charges	2,200		2,000		1,800		1,735	
	Rents, Fates and Taxes	9,300		8,300		7,500		7,297	
	Binding Charges	500		500		500		454	
	Packing Charges	600		600		600		519	
	Lighting Charges	4,200		4,200		4,000		4,594	
	Petty Carriage and Cooly Charges	1,700		1,700		2,500		1,565	
	Office Expenses	750		1,000		150		1,011	
	Miscellaneous	1,580		1,210		1,130		1,775	
TOTAL CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817	

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

SUMMARY.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
MADRAS		Ra.	Rs.	Ra.	Rs.	Ra.	Rs.	Ra.	Rs.
		4,22,000	✓	2,69,000	✓	4,51,000	✓	4,76,892	✓
DETAILS.									
MADRAS.									
24,800	Rents, Rates and Taxes	2,76,000		1,75,000		2,67,000		3,01,662	
	Purchase of Salt (Manufacturer's Share)							47	
	Purchase of Salt for Supply to French Government	1,800		2,000		1,800		1,377	
65,500	Purchase of Salt for Fish-curing Purposes	75,500		33,000		74,450		1,26,905	
	Charges for Conveying and Storing Salt	8,500		5,400		7,000		8,563	
	Purchase of Salt-weighing Machines	5,000		2,000		8,000		62	
	Cost of gathering Spentaneous Salt	58,500		49,600		82,000		39,934	
	Petty Works for Manufacture and Storage of Salt	4,700		2,000		10,750		2,905	
	Sundry Miscellaneous Charges								
TOTAL MADRAS		4,22,000		2,69,000		4,51,000		4,81,455	

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deduct—		32,02,000	✓	23,81,000	✓	30,37,000	✓
Salt Charges in Orissa							28,63,788
Salt Charge on account of Licensees' Works		56,000		50,400		74,000	
Salt Purchase and Freight in Madras		4,22,000		2,69,000		4,51,000	
Remainder		27,24,000		25,16,600		25,12,000	
Two-fifths debitable to Imperial Share—three-fourths.		8,17,200		7,53,600		7,53,600	
"7. Excise"		2,72,400		2,56,160		2,51,200	
Three-fifths debitable to "5. Salt"		16,34,400		15,36,960		15,07,200	
Add—Salt Charges in Orissa on account of Salaries, &c.							14,03,797
Imperial Proportion—three-fourths		12,35,800		11,52,720		11,30,400	
Add—Salt Purchase and Freight in Madras		4,22,000		2,69,000		4,51,000	
Add—Salt Purchase and Freight in Orissa							10,43,455
Imperial Proportion—three-fourths debitable to "5. Salt"		16,47,800		14,21,720		15,81,400	
Provincial Proportion—no-fourth		4,08,600		3,84,340		3,76,800	
Add—Licensees' Works		56,000		50,400		74,000	
Provincial Share debitable to "5. Salt"		4,64,600		4,31,640		4,50,800	
Total Debits to "5. Salt"		21,12,400		18,56,360		20,32,200	
Total Debits to "7. Excise"		10,89,600		10,21,640		10,04,800	
Total Imperial Share		24,61,000		21,80,200		23,35,000	
Total Provincial Share		7,37,000		6,90,840		7,02,000	
GRAND TOTAL		33,77,000		28,81,000		30,37,000	

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

cost of combined salt & excise

Deduct

salt charge on account of licensees' works

salt purchase and freight in madras

Remainder

Two-fifths debitable to Imperial share—three-fourths

7. Excise

Three-fifths debitable to "5. Salt"

Imperial proportion—three-fourths

Add salt purchase and freight

Imperial proportion debitable to "5. Salt"

Provincial proportion—no-fourth

Add licensees' works

Provincial share debitable to "5. Salt"

Total debits to "5. Salt"

Total debits to "7. Excise"

Total Imperial share

Total Provincial share

GRAND TOTAL

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—SALT.

Average for the last three years.	Accounts.			EXPLANATORY REMARKS.
	1896-97.	1895-96.	1894-95.	
Rs. 76,877	Rs. 82,867	Rs. 79,309	Rs. 68,452	<p><i>Total Contingencies.</i>—The revised estimate for the current year and the budget estimate for 1898-99 have been raised with reference to the actuals of 1896-97 in view of the general expansion of operations of the department.</p>
1,685	1,735	1,772	1,548	
7,347	7,297	7,321	7,425	
440	454	361	506	
538	519	696	400	
3,591	4,594	3,970	2,208	
1,368	1,565	2,538	...	
416	1,011	130	107	
4,575	1,775	45	11,906	
96,837	1,01,817	96,143	92,552	

Madras.

Purchase of Salt Manufacturer's Share.—The revised estimate has been framed with reference to the latest information available regarding the quantity of salt likely to be taken into store. The increase in the budget estimate is chiefly due to a ditto of 1,200 000 maunds proposed, to be given to the factories of the Ennur and Vayalur Circles and to the provision made for the salt to be manufactured in the Calingapatam factory which has reverted to the monopoly system.

Conveying and Storing Salt.—The budget and revised estimates under this head include also provision for the adjustment of wharfage fees payable on salt transported from the factories of the Ennur and Vayalur Circles to the Madras Depot. The estimates under this head vary with the quantity manufactured or expected to be manufactured and stored for Government in each monopoly factory in each year.

Purchase of Salt-weighing Machines.—The budget estimates provide for a weighbridge for Tuticorin regarding which Government will be separately addressed.

Works for Manufacture and Storage of Salt.—The decrease in the revised as compared with the sanctioned estimate is chiefly due to the non-utilization of the provision of Rs. 20,000 made for the Muttupet scheme and for the opening of new factories and extensions and generally to the execution of repairs only in cases where they were absolutely necessary. The increase in the budget as compared with the revised estimate is due to the provision of Rs. 9,000 under new works for extending the Beypore gollah and for constructing an iron-roofed gollah at Udipi.

31,37,000 ✓ 28,63,788 ✓

General and all discrepancies noticed have been duly pointed out to him. they have been verified with the statements

APPENDIX D.
5.-SALT.

S. SALT.

																		Remarks.
DETAILED ACCOUNT No. 5A.																		
Commissioner's and Deputy and Assistant Commissioners' Establishments.																		
Clerks.																		
Clerk (200-10-250)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (100-10-150)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Clerks (100)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (85)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (80)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (75)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (70)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (60)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (50)	(a)3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	(a) Includes analyst on Rs. 60-6-30.
Do. (45)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (40)	(b)2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	(b) Includes analyst on Rs. 30-3-46.
Do. (35)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Do. (30)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Do. (25)	4	1	2	1	1	1	2	2	1	1	1	1	1	1	1	1	1	
Do. (20)	10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (15)	4	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total	42	6	8	7	1	7	5	5	7	4	6	6	4	4	5	5	127	
Servants.																		
Jemadar (17)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Pressman (15)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Muchi (14)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Duffadar (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Attenders (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Muchi (10)	4	1	(c)2	(c)2	1	1	1	1	1	1	1	1	1	1	1	1	1	(c) Includes 1 on Rs. 12.
Machi (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Store Lascar (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Peons (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (7)	9	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Bull man (7)	6	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Masajis (6)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Sweeper (5)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Scavenger (3)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (2)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Do. (1)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Total	29	10	11	11	4	7	7	7	7	7	8	7	7	7	8	151		

(a) Includes analyst on Rs. 60-5-90.

(b) Includes analyst on Rs. 30-3-45.

(c) Includes 1 on Rs. 12.

5.-SALT—contd.

		Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Abkari Establishment in the Collectorates.																								
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (25)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	6	16	24	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	267
Peons (6)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	14	6	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	42
																	9					25	56	

RESOLUTION—No. 433, dated 9th October 1897.

Submitted to Government.

(True Extract.)

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

(True Copy.) *Kannan*
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with an appendix D—5. Salt.
Copy to the Accountant-General, Madras.
" " Deputy and Assistant Commissioners.

Revenue (1897) Department.

CURRENT No. 9004

Order

From
The Secretary to the Commission
of Salt, alkali and Separate
Revenue

Tris No. 4505

Dated 15th October 1897.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting to Govern-
ment, the Board's
Estimate of charges
under 7 Excise for
1898-99.

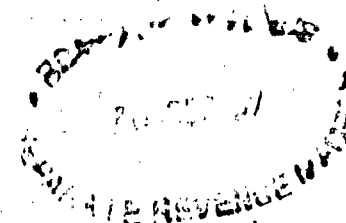
BACK PAPERS. 0

G.O.	No.	Department.	Date.
60	4333	2-18-8-97	
"	709	8-12-12-96	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Adm. Secy
Le p. M. J.
W. J. J.



Read the following Statement:-
MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 6B.—STAMPS.—Charges for the Sale of General Stamps—*contd.*

	DISTRICT CHARGES.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances—</i>	Brought forward								
	Discount on Sale of General Stamps					1,07,000			
<i>Supplies and Services—</i>	Carriage and other Charges on account of Stamps					1,07,000			
<i>Contingencies—</i>	Purchase of Furniture					3,030			
	Repair of Furniture					60			
						10			
						70			
	TOTAL DISTRICT CHARGES					1,10,100			
	TOTAL					1,16,100			

DETAILED ACCOUNT No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

<i>Allowances—</i>	Discount on Court-fee Stamps					39,000			
	Charges on account of Stamp Paper for Copies					18,500			
	TOTAL					57,500			

7.—EXCISE.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Portion of the Combined Salt and Excise Establishment (Transferred from 5.—Salt, page 50)	10,38,000	10,24,640	10,24,640	9,25,654
District Executive Establishment	1,000	1,000	1,000	937
Loss by Dryage and Wastage of Opium				
TOTAL	10,39,000	10,25,640	10,25,640	9,26,591
IMPERIAL SHARE—THREE-FOURTHS	8,29,250	7,69,230	7,69,230	7,03,616
PROVINCIAL SHARE—ONE-FOURTH	2,09,750	2,56,410	2,56,410	2,34,539

(a) Connected with reference to the Government of India
order Communicated with G.O. No. 433 dated 18-8-97

9.—CUSTOMS.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
PROVINCIAL.					
Salt Customs—Salaries, Establishment and Contingencies	9A			2,26,400	
Land Customs—Salaries, Establishment and Contingencies	9B			18,600	
TOTAL				2,45,000	

EXPLANATORY REMARKS.

Dis No 4505
Dated 15th October 1897

Resolution

Submitted to Government

(True Extract)

Revenue Secretary

Assistant Secretary

To the Secretary to Government Revenue Department.
Copy to the Accountant General Madras.

14/10/97

15
Note for the Secretary.

The H. M. wants information on certain points before passing the estimates. It is proposed to call for it from the Board in the subjoined O. M.

Information is also required by the H. M. on certain other points; but a direction to furnish it will be embodied in the G. O. which will issue accepting the estimates.

3/10
Official Memorandum, No. 264

With reference to Board's Proceedings No. 433, dated 9th October 1897 the undersigned has the honour to request that information on the following points may be furnished with the least practicable delay:-
(i) Infixing the budget estimate under "Salt purchase-and freight" for

Handwritten:
2/12/97
3/12/97

the ensuing year at Rs. 4.22 lakhs the Board anticipates that a ditto of 12 lakhs of maunds will have to be given to the licensees of the Ennore and Vayalur Circles. It should be reported *W* how sales are now going on at the Madras Depot, whether there is reason to suppose that 12 lakhs of maunds will be needed to replace the salt that may have been sold by the time storage commences, and whether room can be found for this quantity if so much be manufactured.

(ii) Under "Supplies and Services" provision is made for an expenditure of Rs. 31000 as Freight and other charges for export and import of salt. It would appear that this item should properly be shown under 5-B "Salt Purchase and Freight - Imperial". The reason for not adopting this procedure should be explained.

(iii) The revised estimate under "Petty Works of construction" exceeds the Budget estimate for the current year by Rs. 25,800. A full and detailed

410
explanation of the increase should be furnished before it can be allowed to stand.

(iv) It is presumed that in the revised estimate for the current year provision has been made for the payment of famine batta.

40
3/12/97

8/2
5/12/97

Fort St George
3rd Dec 1897

*Send to Secy
for figure
8/2*

To the Board Secy. Rev.
sd. 4-12-97

Revenue (1897) Department.

CURRENT No. 10423.



From

The Secretary to the
Commissioner of Salt,
Abkari and Separate
Revenue.
Memo No. 5476.

Order

Dated 12th December 1897

Received 13th

Registered 13th

Enclosures /

Spare copies

SUBJECT.

Submitting to
Government the Board's
reply to certain points
raised by it in connection
with the budget estimate
of charges of the Salt
and Abkari Departmentary
for 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

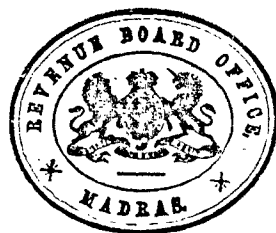
Statement showing the Sales at the Madras Depot

Month	1 st week Maunds	2 nd week Maunds	3 rd week Maunds	4 th week Maunds	Total mds
	Sales at 5 as per Maund				
January 1897	10863	4399	3629	984	19875
February 1897	2944	16	"	"	2960
March 1897	1333	9843	"	757	11933
April 1897	"	7896	6801	3802	18499
May 1897	6945	4684	9343	4440	25412
June 1897	9158	10236	5493	735	25622
July 1897	9979	4541	624	8268	23412
August 1897	4257	566	7038	4550	16411
September 1897	9956	2277	35	"	12268
				Total	156392

	Sales at 3 as 6 pies per Maund				
October 1897	21140	20134	11716	7942	60932
November 1897	12123	16716	7156	4878	40873
December 1897	4194				

Messrs. Arbuthnot and Co. have exported 22392 mds to Calcutta up to the end of November 1897. The quantity in store at the end of 1st week of December 1897 amounts to 3,058,257 Maunds.

W. H. M. M. M. M. M.
Ag. Assistant Secretary



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 12th December 1897.

Meis No. 5476.

Read Official Memorandum from the Government of Madras, Revenue Department No. 264 dated 3rd December 1897.

Resolution

With reference to para 1(i) of the Government Order read above, the Board beg to state that at the time it passed the budget it was anticipated that with the reduced cost price of salt from the 1st October 1897 sales at the depot would amount to an average of about 70,000 maunds per annum and that at this rate the space that would be available by the commencement of the transport and storage seasons next year would be sufficient to accommodate (8 x 70,000 or) nearly 5½ lakhs of maunds. It was further anticipated that Messrs. Arbuthnot and Company would avail themselves of the

the concession granted to them and export about 2 lakhs of maunds of the Salt of 1897 and 3 lakhs of that to be manufactured in 1898. With the storage space available at the time of the preparation of the budget i.e. $1\frac{1}{2}$ lakhs of maunds nearly, it was anticipated that a ditto of 12 lakhs of maunds could be given to the manufacturers in the Season of 1898. From the statement of Sales at the Depot submitted herewith however it is observed that whereas Sales in October last when the sale price was reduced from 5 annas to $3\frac{1}{2}$ annas a maund were 60,932 maunds, those of November fell to 40,873 maunds and the results of the 1st week of December indicate a further decrease. This decrease is most probably due to the rain at the end of November. Though the Sales have not improved to the extent expected by the Board, it may be safely assumed that not less than 50,000 maunds will be sold every month hereafter. At this rate, about lakhs of maunds at least may be removed from

from

from the Depot before the commencement of the next Storage season. This added to the present available storage space (26,631 maunds) will allow of the storage of nearly $5\frac{1}{2}$ lakhs of maunds of 1898 Salt. As to Messrs. Arbuthnot and Company's exports, they have up to date amounted only to 22,392 maunds. Allowing at this rate for the export of at least $\frac{3}{4}$ of a lakh for the rest of the current year and about $1\frac{1}{2}$ lakhs for 1898-99, and making allowance also for the storage space that will be set free by the sales of June and July 1898, the Board considers that a ditto of $8\frac{3}{4}$ lakhs of maunds may well be given for 1898. As, however, nothing can with certainty be stated of the future demands on the Depot Stocks when all the Saleable Excise Stocks at the out factories are cleared, the Board considers that it is too early yet to revise its estimate and accordingly recommends that the budget allotment may be left undisturbed.

2. As regards para (ii) of the Government Order, the provision of Rs 31,000 made in the budget for 1898-99 under the detailed head "Freight and other charges for export and import of Salt," is intended to cover the charges for the transport by sea of the Government Salt of the Tuticorin Circle to the gollahs on the west coast for issue to the fish curing yards. The charges connected with the fish curing industry have all along been treated as appertaining to the "revenue" as distinguished from the "manufacturing" branch of the department and provision for the conveyance of the Salt to the west coast has accordingly been all along made under the head "Supplies and Services." If, however, Government considers that such charges should be shown under "Salt purchase and freight," the revised classification will be brought into force from 1st April 1898. Such an arrangement will benefit Provincial revenues, as
Salt

Salt purchase and freight is purely Imperial while "Supplies and Services" is a divided head.

3. Regarding para 1 (iii) of the Government Order, the excess in the revised estimate over the sanctioned estimate of the current year under "Petty works of Construction" is intended to be met from the probable savings under "Salt purchase and freight." Full explanation for the increase has been given in Board's Proceedings No 426 dated 6th October 1897 to which reference is solicited.

4. The presumption of Government in the concluding para of the official memorandum is correct. The Board begs to refer Government to Board's Proceedings Memo No 5112 dated 22nd November 1897 in which it was reported that the amount likely to be incurred on account of famine batta in 1897-98
Cont

(True Extract)

A. Buntmann M. C.
Acting Assistant Secretary



The Secretary to Government,
Revenue Department.

13/12/97

Code }
Class. }
INDIAN  TELEGRAPHS. }
Monthly }
Number. }

TG
(Office)

From
(Office)

Words.

Day.

Hour.

Minute

Official Instructions

To

From

(Person)

(POTEM

64 Word Form.

Used from

25.

Sent to _____

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Hrs.

Metals

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At 4.00

Telegraph Master.

C. Nos. 6827 and 2004.

The Hon: Sir Henry Bliss K.C.I.E

FOR ORDERS.

With the first of the papers read above, the Board of Revenue (Sep. Revenue) submits the revised estimate of charges of the salt and abkari for 1897-98 and the Budget estimate for 1898-99.

2. Salt Purchase and Freight. The estimates under this head, which is wholly Imperial, are shown on the margin and compared with the sanctioned estimate for 1897-98 and the actuals of

Actuals of 1896-97	4.81
Sanctioned estimate 1897-98	4.51
Revised do	2.80
Budget do 1898-99	4.22

1896-97. The large decrease in the revised estimate as compared with the actuals of 1896-97 and the sanctioned estimate for the current year is mainly due to large savings anticipated under "Purchase of salt, manufacturers' share" owing to the bad season in the Chinese salt factories. The increase in the budget estimate is chiefly due to a slight increase of 12 lakhs of rupees proposed

The Hon: the Chief Secy for
Revenue of Com. Inter. in Ind.

For information of the Hon. Secy for Revenue, I should like to know how much is to be supplied to the Com. Inter. in Ind. for the purpose of the salt and abkari. It is proposed that 12 lakhs will be made to replace the 12 lakhs of the Com. Inter. in Ind. for the purpose of the salt and abkari. It is proposed that 12 lakhs will be made to replace the 12 lakhs of the Com. Inter. in Ind. for the purpose of the salt and abkari.

be given to the factories of the Ennore and Vayalur Circles and to the provision made for the salt to be manufactured in the Calingapatam factory which has reverted to the monopoly system.

These estimates may be accepted.

S. 5A. Salaries establishments etc.

The estimates under the several minor heads are shown in the subjoined statement :-

SUMMARY.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
MADRAS—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES		10,75,000		10,45,000		10,15,500		9,73,053	
ESTABLISHMENT		9,90,000		9,26,400		9,33,000		8,51,716	
ALLOWANCES		1,30,900		1,25,900		1,10,500		1,22,030	
SUPPLIES AND SERVICES		4,77,870		4,10,580		4,24,990		3,33,708	
CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817	
TOTAL MADRAS		27,80,000		26,12,000		25,86,000		23,82,333	

It will be remembered that a provision of Rs.48,000 was made under "Establishments" at the time of framing the budget estimate for the current year on account of additional establishments for the extension of the tree-tax system and better control of distilleries. This provision is now distributed under both "Salaries" and "Establishments", the two sub-heads should be dealt

para 107 p. 207 + 10110-9
10-12-96

The increase is partly due to changes (on acct of A.C.) which formerly fell on Orissa, now falling on Madras, & as to the Ab. D.C. Expenses, Rs. 22,900 might be deducted with safety. However, we may leave the R. E. to the A. G.

BRS

52,305

48,500

105,195

3

with Budget dealt together. The sanctioned and the revised estimates under these heads are shown below:-

	Sanctioned Budget Rs.	Revised Rs.
Salaries	10,74,105	10,72,585
Establishment	9,78,500	9,26,400
Total	20,53,605	19,98,985
Savings	1,05,105	27,525
Net	19,48,500	19,71,400

It will be seen that the gross charges show a decrease of Rs.54,320, but the net charges show an increase of Rs.22,900 over the sanctioned estimate as the savings expected to accrue have been reduced by more than three quarter lakh. At the time of framing the budget estimate last year a saving of Rs.53,305 was expected to accrue under salaries and Rs.43,500 under establishments. It appears from the Board's present estimates that the saving under 'Salaries' is reduced to Rs.27,525 while under establishment no saving is shown. As the revised estimate is also prepared on the basis of the actuals of a few months of the year

the Savings

necessarily show a decrease as compared with the savings anticipated at the time when the budget estimate was framed. But they ~~cannot~~ cannot wholly disappear as the estimate for the remaining months is based on the sanctioned strength of the establishments and some savings ought to accrue. But the Board does not show any savings under establishment. It is submitted that it may safely be expected that a saving of at least Rs. 22,900 will occur under establishments and that the provision made last year will not be exceeded. If this view is approved, the necessary alterations will be made. It may be noted that after making the above deduction the revised estimate under the two sub-heads will amount to Rs. 19,48,500 being an increase of Rs. 1,23,731 as compared with the actuals of 1896-97. It is unlikely that this increase will prove insufficient.

The revised estimate under allowances shows an increase of about Rs. 15,000 as compared with the sanctioned estimate and is based on the

It should not be

I do not see the reason where there is the same saving but there is nothing on which to estimate that it is the same and it seems more likely to assume that the full sanctioned strength will be employed and paid for. True, but in a large establishment there are always vacancies unfilled, meaning less savings.

Actuals } 18,24,769
1896-97 }
Revised } 19,48,500
estimate }
1,23,731

Budget
Sanctioned estimate Rs. 1,10,500
Revised .. 1,25,900
+ 15,400

Why is "Freight & other charges for Dep. & Imp. Staff" included under this head? Surely it goes to Imp. under 5 B.

Budget
Sanctioned estimate Rs. 1,25,000
Revised .. 1,11,800

Right

Budget
Sanctioned estimate Rs. 18,000
Revised estimate .. 25,000

Budget
Sanctioned estimate Rs. 90,000
Revised .. 1,15,800

I cannot allow any increase under this head without a full & detailed explanation which should be called for.

the actuals of the past year which amounted to more than Rs. 122 lakhs.

As regards supplies and services the revised estimate is reported to have been framed with reference to the actuals of the past years and of the first five months of the current year. The only items which call for notice are:-

i. Rewards:- The revised estimate shows a decrease of about Rs. 13,000 as compared with the sanctioned estimate and is evidently due to greater care exercised in the grant of rewards.

ii. Purchase, repair & carriage of tents:- There is an increase of Rs. 7,000 in the revised as compared with the sanctioned estimate and is reported to be due to provision having been made for the gradual renewal of the existing tents which have become worn out by fair wear and tear.

iii. Petty works of construction:- The revised estimate shows an increase of Rs. 25,800 as compared with the sanctioned estimate and the Board stated

that originally it provided for Rs. 1,33,000 under this head but that the Government of India reduced the provision to Rs.90,000; that this latter amount is insufficient to carry out the works which are absolutely necessary in the current year; and that it intends transferring to this head a sum of Rs.30,000 from "Purchase of salt manufacturers' share" under which head, as already observed, large savings are anticipated owing to the bad season in Chingleput.

The estimates under contingencies do not call for any remarks.

4. As regards the budget estimate for the ensuing year, it will be observed that the total estimate shows an increase of Rs.1.68 lakhs as compared with the revised estimate. The estimate under salaries and establishment shows an increase of about .94 and that under supplies and services .67 lakhs. The increase in the former case is due chiefly to (1) provision having been made for one full year for the additional establishments sanctioned on

The cost of surveying maps will depend on the Cpt. ditto BS

27.80
24.12
3.68

on account of the extension of the tree-tax system during the current year instead of for a portion of the year ^{only} as in the revised estimate (2) vacancies in the higher grades of the classes of Inspectors, Assistant Inspectors and ~~salt~~ Sub-Inspectors being expected to be filled up; and (3) provision of Rs.28,000 on account of additional establishments required for better control of distilleries; that under the latter is due chiefly to provision ^{being} made for certain works which had to be postponed to 1898-99 on account of financial pressure and to the provision of Rs.5000 for a steam launch for the Ennore circle and Rs.3000 for the opening of fish curing yards and constructing stove sheds therein on the west coast on behalf of the curers.

The Board's estimate of charges for 1898-99 pay, it is submitted, be accepted.

5. The Board has not stated whether provision has been made for famine relief in the revised and budget estimates.

I much doubt whether this Rs. 28,000 is the amount of the provision as shown it is intended to spend the money. Let the provision stand but call for the m/f - BS

Rev. I am to keep 1725 for Petty works without full m/f - Cut it down to 1720 provisionally & call for full explanation BS

ates. Even if it be included therein.
 It should be stated how much is so in-
 cluded. The Board may be asked about
 this.

6. With reference to G.O. No. 5389 d/
 12th October 1897 the pay of the female
 searcher at Kandamangalam should be ex-
 cluded from the salt budget and shown
 under Customs. This will be pointed out to the
 Board.

*How can future better effort
 98-99.
 as to the current year*

[Handwritten signature]

*air
 1/1/97*

Financial Department.

Note

The Accountant-General is responsible for the "revised" and it is better to compare budget with budget. The provisions under Salaries and Establishment are shown below:-

	Budget Estimate 1898-99.	Revised Estimate 1897-98.	Budget Este: 1897-98.
<u>Salaries</u>	11.24	10.72	10.74
<u>Savings</u>	.40	.27	.59
	10.75	10.45	10.15
<u>Establishment</u>	10.09	9.28	10.08
<u>Savings</u>	.19	.02	.75
	9.90	9.26	9.33
Total Salaries & Establishment	20.65	19.71	19.48

Actuals

9.73

8.57

18.24

This, of course, is more & more nearly the case as time goes on

10.65 + 9.60 = 20.25 against 19.48 which I estimate as the probable as of the R.E. for current year - 2.50 enough, I should say

It will be seen that under Salaries the net provision is .60 in excess of that for the current year and .30 above the revised figure which, so far as future actuals are concerned, is apparently based on the assumption that the full sanctioned strength will be employed. A further deduction of .10 for probable savings might, it is thought be made. If the Board's revised estimate under Establishments is correct, the provision for next year under this head appears to be excessive, even after taking into account the contemplated

savings might it is thought be safely raised by .30 lakh leaving the provision at 9.60.

2. The Govt. of India is unlikely in the present state of the finances to admit the provision of 1.72 for Petty works of construction in 1898-99 and a large deduction seems advisable here.

3. The provision for "Purchase repair and carriage of tents" might for the same reason be reduced by .05.

4. It will be necessary to cut down all increases in the estimates for next year which are not covered by increased revenues and it would be well to circulate the receipts and charges estimates together to ensure that there is no increase in the net expenditure or decrease in the net receipts under the various Provincial heads.

5. The details of the four items under Contingencies relating to the purchase of European and Country articles should have been given. The Board might be asked to furnish the information to the Accountant-General.

6. The statement showing in the case of each progressive salary the actual salary earned on 1st April has not been attached to the budget as required by rule 58 of the rules circulated with G.O. No. 602 Financial, dated 20th August 1895.

7. The words "three fourths" should be omitted from the item "Imperial" debited

Have cutted of this above
Pay 10 of Rs. 1000.

Rs
both

both

30/11/97

Budget 2nd.

5 salt" shown against the figure 16,47,800 on page 12 of the budget as Salt Purchase and Freight is included in that sum.

Cms
15.11.97

Do.

Revenue Department

P.T.O.

Note for the Secretaries

With reference to the first three paragraphs of the note, it is submitted that the ^{proposed} ~~deductions~~ ~~therein~~ anticipations under certain heads are merely arbitrary and no information is given as to how the figures are arrived at.

2. With reference to para 4, it will be seen from the figures noted on the margin that while the receipts under both salt & excise show an increase of Rs. 9.77 lakhs, the expenditure shows an increase of 1.94 only.

3. The attention of the Board of Revenue will be invited to the remarks in paras 5, 6 & 7 of the financial note.

KD
20th/197

[Signature]

Receipts

	Sanctioned estimate for 1898-99	Revised estimate for 1898-99
Salt	184.02	190.79
Excise	153.00	156.00
Total	337.02	346.79

+ 9.77

Expenditure

Salt & Excise 25.86 27.80

+ 1.94

See the paper...

[Signature]

Sec

Please see O. G. 10, 203 in which the Board furnished the information on certain points requested by the top. Further in the above notes.

2. On page 1 of the note, the Board has requested: "Before we approve the budget estimate providing for a deficit of 12 lakhs in Chigalput, I would like to know how sales are going and what reason there is to suppose that (1) 12 lakhs will be needed to replace sell, sold and (2) there will be storage room for 12 lakhs if it is not in use." The Board submitted a statement showing the sales at the Madras depot; it will be found attached with O. G. 10, 203. The Board explained at the estimates of 12 lakhs as follows:

Storage place available

When the budget was presented

Since 1/2 lakhs

Available sales per month

= 70,000 lakhs

Sales at this rate for 8 months up to the end of the year

Cost of transport --- 1/2 lakhs

Exports by Madras are --- 1/2 lakhs

Contract & Co. --- 1/2 lakhs

Total 12 lakhs

The sales of the Madras depot during the year 1937 having been sold 40,000 tons, the 10,000 tons of the

Reduced rate of selling price, the
board revises the estimate of output
as follows:-

Storage place now available-- 2 1/2 lakhs.
Average sales per month
50,000 bags.

*I do not think we
can justify in cal-
culating on more than
10 lakhs.*
22

21

Sales at this rate for 6 months- 1 1/2
exported by Messrs. Arbutnot
Coramsey exported ----- 1/4
For the remainder of the year- 3/4
For 1998-99 ----- 1 1/2
Total ----- 2 lakhs

The board will, however, leave the esti-
mate undisturbed in consideration of
the uncertainty of the future.

2. On page 5 of the note the hon.
Member enquired "why is freight and
other charges for export and import
of salt included under "supplies and
services". The board explained in para-
graph of C.No. 10,073 that this item cover
the charges for transport by sea of
the Government salt of the Potticottin
Circle to the Colliery on the west
coast for use to the fish-curing
yards. It was no objection to native
the classification and for the expen-
diture under salt purchase and freight
if Government considers that this
should be done. In this connection, at-
tention is solicited to the classification
of the expenditure under "supplies and
purchase and freight" on page 13 of
C.No. 8927. One of the items shown
therein is purchase of salt for fish-
curing purposes. If the cost of pur-
chase may be shown under salt purchase
and freight, the classification

ying and sto-

Yes 22
SP

to 22

that he could not allow any increase under 'Patty works and of construction' without a full and detailed explanation. The Board in reply to a call made to it for the purpose, ^{in reply} ~~in reply~~ attention to its Proceedings under G. O. 5623 dated 5/11/27. The facts ^{stated in this Prop} appear to be as follows:-

	For works.	Repairs.
Provision originally made by the Board	29,900	22,100

After reduction by the Government of India 28,000
 A statement showing the distribution of the Rs 99,900 among the several works is attached to the B.O. (Flag 2) dated 12/12/27. The Board has

clipped expenditure on certain works amounting to 25,000 Rs. ^{Please see the items of works marked in red pencil on the Statement.} The expenditure

for the remaining items, excluding office and quarters for officers, is Rs. 24,900, leaving a balance of only Rs. 2,100 for the excepted item - office

and quarters. The Board proposes to transfer Rs. ^{30,000} from salt purchase and freight, under which there ^{is} ~~are~~ ^{under} ~~are~~ savings to meet the cost of certain

works which had been incurred before the orders of the Government of India were received, and also for some works which are considered to be necessary.

These ^{works} are shown on the basis of para 4 and 5 of the B.O. under G.O. 5623 of 5/11/27. Orders are requested as to whether the increased provision may stand?

revised ~~provision~~ Rs. 15,000, and Rs. a

Y
 28
 16.12.27

23

Rs. 20,000 - will not be needed.

K.O.

14/12/27

H.M.

8/15/27

Sely.

Please see the draft order below.

K.O.

17/12/27

Issue

8/17/27

Has before

+

vide telephone message from Board Punjab.

factory and sto-

full
C. Nos. 8827, 9004 & 10,703.

G. O. No. 1070 of 18th Dec. 1897.

The Board's revised estimates of charges under ⁵ Salt and ⁷ Excise for the current year and the budget estimates for 1898-99 are approved subject to the following remarks:-

(1) 5.A. Establishment: A provision of ^{Rs} 28,000 ^{in the budget estimate for 1898-99} has been made for additional establishments for the better control of distilleries, but no explanation has been furnished ^{as to} how it is proposed to ^{now} spend the money. This should be done.

(2) Supplies & Services: The item Freight and other charges for export and import of salt will be transferred to 5.B.: Salt purchase and Freight.

(3) Under 'Petty Works of construction' the Board provides ^{Rs} 1.725 lakhs for 1898-99, ^{will} ~~this~~ provision cannot be sanctioned in the absence of full information which has not been furnished. The figure will be cut down to ^{Rs} 1.20 lakhs provisionally pending explanation.

(4) From the information furnished in the last paper read above, the Govt. does not consider that ~~provision should be made for~~ a ditto of more than 10 lakhs of ^{will be needed} ~~manpower~~ in the Chingleput factories. The provision under 'salt purchase and freight' will ^{accordingly} be reduced by ^{Rs} .32 lakhs, ^{Rs} .22 lakhs purchase of salt manufacturer's share and ^{Rs} .10 lakhs conveying and storing ~~of~~ salt.

V.E.
Print very much cut. The estimate in C nos 8827, 9004 & 10703 to be printed as appended to the G.O.
Please see carefully the alterations in the estimate.

vide telephone message from Board Punjab.

(5) The Government ^{is} ^{of opinion} also ^{should} be
 that the following reductions ^{should} be
 made considering the ~~financial~~ financial
 position at present:—

Budget estimate 1898-99—Salaries	Rs. 12,000
Establishment	80,000
Supplies & Services—Purchase, repair	Carriage
(b) As provision for the female searchers at	Rs. 5,000.
Kandamangalam and Oeralam has been made	
under 'Customs', & a reduction of Rs 570 will be	Rs. 45,000
Details have not been fur-	in the budget estimate for 1898-99
ished for the four items under Conti-	made under civil and factory establishments.
encies relating to the purchase of	
European and country articles. The in-	
formation should be furnished to the	
Accountant-General.	
A statement showing the ac-	
counted salary on first April in the case	
of each progressive salary has been	
attached to the budget report. See rule 55	
of the budget rules. The	
commission should be supplied.	

KD
 17/12/97
 17/12/97
 Secy. to Gov. Secy. Rev.
 Financial Department.
 Acct. General
 From orders
 50/6

Government (1897) of Madras. REVENUE.

Recd. } 1897. Enclosures
 Regd. } Spare copies

G.O., No. 1070, 18th December 1897.

DECEMBER.

Budget Estimate.

Approving, subject to certain remarks, the Board's revised estimate of charges for the current year and the — for the ensuing year under 5. "Salt" and 7. "Excise."

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Proceedings of the Board of Revenue (Separate Revenue), No. 433, dated 9th October 1897.

ABSTRACT.—Submitting to Government the budget estimate of charges of the Salt and Abkari Department for 1898-99 and the revised estimate for 1897-98.

READ—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4505, dated 15th October 1897.

ABSTRACT.—Submitting to Government the Board's estimate of charges under 7. Excise for 1898-99.

Official Memo. No. 264.

With reference to Board's Proceedings, No. 433, dated 9th October 1897, the undersigned has the honour to request that information on the following points may be furnished with the least practicable delay:—

(i) In fixing the budget estimate under "Salt purchase and freight" for the ensuing year at Rs. 4.22 lakhs the Board anticipates that a dittam of 12 lakhs of maunds will have to be given to the licensees of the Ennore and Vayalur Circles. It should be reported how sales are now going on at the Madras Depot, whether there is reason to suppose that 12 lakhs of maunds will be needed to replace the salt that may have been sold by the time storage commences, and whether room can be found for this quantity if so much be manufactured.

(ii) Under "Supplies and services" provision is made for an expenditure of Rs. 31,000 as freight and other charges for export and import of salt. It would appear that this item should properly be shown under "5-B. Salt purchase and freight—Imperial." The reason for not adopting this procedure should be explained.

(iii) The revised estimate under "Petty works of construction" exceeds the budget estimate for the current year by Rs. 25,800. A full and detailed explanation of the increase should be furnished before it can be allowed to stand.

(iv) It is presumed that in the revised estimate for the current year provision has been made for the payment of famine batta.

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

3rd December 1897.

To the Board of Revenue (Separate Revenue).

READ—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 5476, dated 12th December 1897:—

Read—Official Memorandum from the Government of Madras, Revenue Department, No. 264, dated 3rd December 1897.

Resolution—Mis. No. 5476, dated 12th December 1897.

With reference to paragraph 1 (i) of the Government Order read above, the Board begs to state that at the time it passed the budget it was anticipated that with the reduced cost price of salt from the 1st October 1897, sales at the depot would amount to an average of about 70,000 maunds per mensem and that at this rate the space that would be available by the commencement of the transport and storage seasons next year would be sufficient to accommodate (8×70,000 or) nearly 5½ lakhs of maunds. It was further anticipated that Messrs. Arbutnot & Co. would avail themselves of the concession granted to them and export about 2 lakhs of maunds of the salt of 1897 and 3 lakhs of that to be manufactured in 1898. With the storage space available at the time of the preparation of the budget (i.e., 1½ lakhs of maunds nearly), it was anticipated that a dittam of 12 lakhs of maunds could be given to the manufacturers in the season of 1898. From the statement of sales at the depot submitted herewith, however, it is observed that whereas sales in October last when the sale price was reduced from 5 annas to 3½ annas a maund were 60,932 maunds, those of November fell to 40,873 maunds and the results of the first week of December indicate a further decrease. This decrease is most probably due to the rain at the end of November. Though the sales have not improved to the extent expected by the Board, it may be safely assumed that not less than 50,000 maunds will be sold every month hereafter. At this rate, about 3 lakhs of maunds at least may be removed from the depot before the commencement of the next storage season. This added to the present available storage space (266,318 maunds) will allow of the storage of nearly 5½ lakhs of maunds of 1898 salt. As to Messrs. Arbutnot & Co.'s exports, they have up to date amounted only to 22,392 maunds. Allowing at this rate for the export of at least ¼ of a lakh for the rest of the current year and about 1½ lakhs for 1898-99, and making allowance also for the storage space that will be set free by the sales of June and July 1898, the Board considers that a dittam of 8¾ lakhs of maunds may well be given for 1898. As, however, nothing can with certainty be stated of the future demands on the depot stocks when all the saleable excise stocks at the outfactories are cleared, the Board considers that it is too early yet to revise its estimate and accordingly recommends that the budget allotment may be left undisturbed.

2. As regards paragraph 1 (ii) of the Government Order, the provision of Rupees 31,000 made in the budget for 1898-99 under the detailed head "freight and other charges for export and import of salt," is intended to cover the charges for the transport by sea of the Government salt of the Tuticorin circle to the gollahs on the West Coast for issue to the fish-curing yards. The charges connected with the fish-curing industry have all along been treated as appertaining to the "revenue" as distinguished from the "manufacturing" branch of the department and provision for the conveyance of the salt to the West Coast has accordingly been all along made under the head "Supplies and services." If, however, Government considers that such charges should be shown under "Salt purchase and freight," the revised classification will be brought into force from 1st April 1898. Such an arrangement will benefit provincial revenues, as "salt purchase and freight" is purely imperial while "Supplies and services" is a divided head.

3. Regarding paragraph 1 (iii) of the Government Order, the excess in the revised estimate over the sanctioned estimate of the current year under "Petty works of construction" is intended to be met from the probable savings under "Salt purchase and freight." Full explanation for the increase has been given in Board's Proceedings, No. 426, dated 6th October 1897, to which reference is solicited.

4. The presumption of Government in the concluding paragraph of the official memorandum is correct. The Board begs to refer Government to Board's Proceedings, Mis. No. 5112, dated 22nd November 1897, in which it was reported that the amount likely to be incurred on account of famine batta in 1897-98 could be met from savings under establishments.

(True Extract.)

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

To the Secretary to Government, Revenue Department.

ENCLOSURE.

STATEMENT showing the Sales at the Madras Depôt.

Month.	First week, maunds.	Second week, maunds.	Third week, maunds.	Fourth week, maunds.	Total maunds.
<i>Sales at As. 5 per maund.</i>					
January 1897	10,863	4,399	3,629	984	19,875
February	2,944	16	..	..	2,960
March	1,333	9,843	..	..	11,176
April	..	7,896	..	757	8,653
May	6,945	4,684	6,801	3,802	22,232
June	9,158	10,236	9,343	4,440	33,777
July	9,979	4,541	5,493	735	20,748
August	4,257	666	624	8,268	13,815
September	9,956	2,277	7,038	4,550	23,821
Total	..	..	35	..	12,268
<i>Sales at As. 3-6 per maund.</i>					
October 1897	21,140	20,134	11,716	7,942	60,932
November	12,123	16,716	7,156	4,878	40,873
December	4,194	..	..	..	..

Messrs. Arbuthnot & Co. have exported 22,392 maunds to Calcutta up to the end of November 1897. The quantity in store at the end of first week of December 1897 amounts to 3,058,257 maunds.

ORDER—No. 1070, Revenue, dated 18th December 1897.

Separate Revenue, No. 111.

The Board's revised estimates of charges under 5. SALT and 7. EXCISE for the current year and the budget estimates for 1898-99 are approved subject to the following remarks:—

(1) 5-A *Establishment*.—A provision of Rs. 28,000 has been made in the budget estimate for 1898-99 for additional establishments for the better control of distilleries, but no explanation has been furnished as to how it is proposed to spend the money. This should now be done.

(2) *Supplies and Services*.—The item "freight and other charges for export and import of salt" will be transferred to "5-B. Salt purchase and freight."

(3) Under "Petty works of construction" the Board provides Rs. 1.725 lakhs for 1898-99, which cannot be sanctioned in the absence of full information which has not been furnished. The figure will be cut down to Rs. 1.20 lakhs provisionally pending explanation.

(4) From the information furnished in the last paper read above, the Government does not consider that a dittam of more than 10 lakhs of maunds will be needed in the Chingleput factories. The provision under "Salt purchase and freight" will accordingly be reduced by Rs. .32 lakhs, Rs. .22 lakhs under "Purchase of salt manufacturer's share" and Rs. .10 lakhs under "Conveying and storing salt."

(5) The Government is also of opinion that the following reductions should be made considering the financial position at present:—

Budget estimate, 1898-99—Salaries	Rs.
Establishment	10,000
Supplies and services—Purchase, repair and carriage of tents	30,000
	5,000
Total	45,000

(6) As provision for the female searchers at Kandamangalam and Sennamangalam has been made under "Customs," a reduction of Rs. 540 will be made in the budget estimate for 1898-99 under circle and factory establishments.

2. Details have not been furnished for the four items under contingencies relating to the purchase of European and country articles. The information should be furnished to the Accountant-General.

3. A statement showing the actual salary earned on 1st April in the case of each progressive salary has not been attached to the budget report as required by rule 58 of the budget rules. The omission should be supplied.

(True Extract.)

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

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

Erd. A. F. Eccleston.

50 Copies.

[Appendix.

APPENDIX.
EXPENDITURE.

5.—SALT (a).

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
<i>IMPERIAL.</i>					
Salt Purchase and Freight	5B	Rs. 4,21,000	Rs. 3,00,000	Rs. 4,86,000	Rs. 5,10,314
<i>SHARED.</i>					
Salaries, Establishments and Contingencies	5A	26,51,500	25,81,000	25,51,000	23,53,474
Salt Purchase and Freight	5B	...	...	...	...
<i>Deduct—Amount chargeable to "7. Exercise"</i>		26,51,500 10,38,200	25,81,000 10,12,240	25,51,000 * 9,90,600	23,53,474 9,25,654
		16,13,300	15,68,760	15,60,200	14,27,820
Total debits to 5. Salt Excluding Salt Purchase and Freight in Madras (Imperial).	<i>IMPERIAL</i>	11,67,975	11,33,770	11,14,650	10,41,362
	<i>PROVINCIAL</i>	4,45,325	4,29,990	4,45,550	3,86,453
TOTAL (b)		20,34,300	18,68,760	20,46,200	19,38,134
Total debits to 5. Salt Including Salt Purchase and Freight Madras (Imperial).	<i>IMPERIAL</i>	15,88,975	14,33,770	16,00,650	15,51,678
	<i>PROVINCIAL</i>	4,45,325	4,29,990	4,45,550	3,86,453

(a) The expenditure is controlled by the Commissioner of Salt, Abkari and Separate Revenue.

(b) Vide Note at page 12.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.
Vide—APPENDIX D, PAGES 14 AND 15.

SUMMARY.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>MADRAS—</i>									
SALARIES		10,65,000		10,45,000		10,15,500		9,73,053	
ESTABLISHMENT		9,60,000		9,26,400		9,33,000		8,51,716	
ALLOWANCES		1,30,900		1,25,900		1,10,500		1,22,039	
SUPPLIES AND SERVICES		3,89,370		3,79,560		3,89,990		3,04,849	
CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817	
TOTAL MADRAS		26,51,500		25,81,000		25,51,000		23,53,474	

EXPLANATORY REMARKS.

* Corrected with reference to the Government of India order No. 3499 A., dated 9th August 1897.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

	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	MADRAS. SALARIES.								
	1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (p. 85)								
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	(a) 38,160		39,704		38,160		38,183	
	3	4	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200—40—1,400)* 1 (800—25—1,000)	(b) 17,740		20,276		17,280		17,720	
	11	12	Assistant Commissioners 2 (800), 2 (700), 3 (600), 5 (500)	(c) 56,009		56,435		45,504		45,003	
	1	1	Assistant Secretary * (700)	(d) 87,600		83,484		78,000		82,082	
			House-rent Allowance—Assistant Secretary (46—2—6); Assistant Commissioners 1 (50), 7 (46—2—6)	8,400		8,400		8,400		8,400	
	76	78	Inspectors, (†) 10 (400), 18 (350), 20 (300), 30 (250)	5,031		4,923		5,031		4,942	
	104	106	Assistant Inspectors, (†) 36 (175), 35 (150), 35 (125)	2,85,600		2,57,864		2,79,000		2,07,053	
	752	786	Sub-Inspectors 65 (70), 98 (60), 143 (50), 199 (40), 276 (30)	1,91,100		2,02,204		1,87,500		2,22,782	
	34	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	4,08,840		3,75,518		3,91,320		3,21,641	
			Local Allowance—Assistant Inspector (35); Sub-Inspectors 7 (15), 1 (10)	23,500		22,500		22,650		24,368	
				1,800		1,277		1,260		870	
			Deduct—Probable Savings	11,23,780		10,72,585		10,74,105		9,73,053	
				58,780		27,585		58,605		...	
			TOTAL SALARIES		10,65,000		10,45,000		10,15,500		9,73,053
Establishment—			ESTABLISHMENTS.								
	1	1	Commissioner, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)								
	28	30	Clerk (100—10—150)								
	90	93	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60)	(f) 10,000		59,281		57,600		56,534	
	140	151	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)								
			Servants—								
			Jamadar (17)								
			Pressman (15)								
			Muchis (14), (10), 12 (8)								
			Duffadars 17 (10)	(g) 14,214		13,581		13,182		12,768	
			Attenders 7 (10), 2 (12)								
			Peons, &c. 41 (8), 42 (7), 16 (6), 4 (5), (3), (2), (1)								
			Deduct—Probable Savings	74,214		72,862		70,782		69,302	
				209		895		1,723		...	
			Carried over	74,005		71,967		69,060		69,302	
				74,005		71,967		69,060		69,302	

* This Officer is of the Grade of Assistant Commissioner.

† Inspectors and Assistant Inspectors have free quarters.

EXPLANATORY REMARKS.

(a) The salary of the Commissioner has been taken at one-fourth of the combined salaries, less the annuity deductions, of all the members constituting the Board.

(b) The pay of the Secretary has been taken at Rs. 1,540 per mensem in 1898-99. The decrease as compared with the revised estimate for 1897-98 is due to the pay of the officer for February 1897 when he was on privilege leave having been drawn in April 1897 and also to the pay of Mr. R. H. Shipley for the days he acted as Secretary in March 1897 in place of Mr. N. S. Prodie then on privilege leave having been credited to this head in April 1897.

(c) The increase in the revised as compared with the budget estimate for 1897-98 is due to provision having been made for the pay of the Deputy Commissioner of Abkari newly sanctioned for the supervision of distilleries.

(d) The revised estimate for 1897-98 represents the actuals for the first five months of the year and the sanctioned rate of pay for the remaining seven months and the pay of an Assistant Commissioner for the Cuddalore Sub-Division for five months. The increase in the budget estimate is due to provision having been made in it for the pay of the Assistant Commissioner, Cuddalore Sub-Division, for twelve months (vide G.O., No. 653, Revenue, dated 30th July 1897).

(e) The budget estimate under these heads is, as usual, based on the sanctioned salaries. They include provision for the additional officers of these classes sanctioned recently in connection with the extension of the tree-tax system. The increase in the revised as compared with the sanctioned estimate under Assistant Inspectors is due to some of the officers of this class having been placed in charge of circles with an extra charge allowance of Rs. 25 each in lieu of appointing Inspectors.

Inspectors.—Two Inspectors sanctioned for the two circles, viz., Hospet and Penukonda, newly created in connection with the extension of the tree-tax system (G.O., No. 336, Revenue, dated 15th May 1897).

Assistant Inspectors.—One Assistant Inspector sanctioned for each of the Nizampatam and Arni Circles (G.O., Mis. No. 3601, Revenue, dated 14th July 1897) in connection with the opening of ganjah store-houses.

Sub-Inspectors.—The figure at the time of submission of the last budget was 752. Two Sub-Inspectors sanctioned in 1896-97 (since submission of last budget) for the Tuticorin Circle (G.O., Mis. No. 1023, Revenue, dated 20th February 1897) and 31 Sub-Inspectors sanctioned in the current year, 27 on account of the extension of the tree-tax system (G.O., No. 336, dated 15th May 1897), one for the guarding of the Kistna-Hyderabad frontier and one for each of the Bellary distillery, Calicut Excise depot and Ponnani salt gollah (G.Os., Mis. Nos. 493, Revenue, dated 23rd August 1897; 4565, Revenue, dated 31st August 1897; and 4579, Revenue, dated 1st September 1897) and two proposed in Board's Proceedings, No. 356, dated 24th August 1897, in connection with the extension of the tree-tax system in the Bhavani Circle, less the abolition of one in the Kurnool Circle proposed in Board's Proceedings, No. 355, dated 10th September 1897.

(f) An increase of one clerk was sanctioned in G.O., Mis. No. 2195, Revenue, dated 1st May 1897, and a net increase of four clerks has been proposed in Board's Proceedings, Mis. No. 3853, dated 1st September 1897, with reference to G.O., Mis. No. 658, Revenue, dated 30th July 1897.

(g) An increase of four men was sanctioned in G.O., Mis. No. 2195, Revenue, dated 1st May 1897, and a further increase of seven has been proposed in Board's Proceedings, Mis. No. 3853, dated 1st September 1897, with reference to G.O., Mis. No. 658, Revenue, dated 30th July 1897.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

Establishment— <i>contd.</i>	Numbers.		MADRAS— <i>contd.</i> ESTABLISHMENTS— <i>contd.</i>	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.
			Brought forward . . .		74,005		71,967		69,060		69,302
			Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60-5-90) . . .	755		793		900		1,415	
	1	1	Assistant (30-3-45) . . .	540		540		540			
					1,295		1,333		1,440		1,415
			Circle and Factory Establishments (including Boat Establishments)—		75,800		73,300		70,500		70,717
306	308		Clerks 2 (50), (40), 3 (35), 50 (30), 61 (25), 78 (20), 95 (15), (12), 17 (10) . . .	77,964		73,425		77,064		72,212	
2	2		Engine Drivers (30) . . .								
7,395	7,481		Servants—								
			Jamadars 109 (15), 153 (12). Duffadars 246 (10), 278 (9) . .	6,40,056		6,08,947		6,33,324		5,76,921	
			Peons, &c. 1,030 (8), 2,685 (7), 2,973 (6), 4 (5), 3 (4). Saltpetre Amins 25 (15), 26 (12) . . .	8,244		7,556		8,244		5,839	
51	51		Local Allowance— Peons 153 (2), 235 (1), 24 (3). Petty Officers 3 (1), 1 (2). Temporary Peons, six months 103 (1), 70 (2) . . .	8,874		7,396		8,214		5,739	
			Deduct—Probable Savings . . .	7,35,138 15,138		6,97,324 324		7,26,846 26,846			
199	196		Servants (Fish-curing Establish- ment)—		7,20,000		6,97,000		7,00,000		6,50,711
			Jamadars 2 (15), 13 (12) . . . Duffadars 17 (10), 72 (9) . . . Peons 8 (8), 60 (7), 23 (6), (5) .	19,572		18,623		19,824		16,443	
			Servants (Temporary Establish- ment)—								
			Factory and Preventive . . . Fish-curing . . .	66,267 4,041		65,607 3,778		68,238 4,209		55,118 3,801	
			Additional Establishment which may be required for the working of new Factories to be opened in Sub-Divisions . . .	7,120		1,992		2,329			
			Purely Abkari Establishments (Permanent)—		97,000		90,000		94,600		75,362
			Board's Office—								
1	1		Clerk (150-10-200) . . .	2,400		2,320		2,280		2,060	
5	5		Clerks (75), (35), (30), (25), (20) . . .	2,220		2,220		2,220		2,227	
1	1		Servant (10) . . .	120		120		120		117	
			Establishment in the Collector- ates—								
239	267		Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10) . . .	53,100		50,966		48,120		43,993	
43	66		Servants 42 (6), 14 (5) . . .	8,864		2,589		2,988		2,525	
			Distillery Establishment, Presi- dency—								
			Clerk . . .							125	
			Servants—								
109	109		Jamadars 21 (12) . . . Peons 21 (8), 62 (7), 5 (6) . .	10,608		7,810		10,608		3,879	
			Additional Establishment for the better control of distilleries . .	28,000				48,000			
			Add—For rounding . . .	1,00,312 88		66,025 75		1,14,336 64			54,926
			Deduct—Probable Savings . . .		1,00,400		66,100		1,14,400		
					9,92,700 32,700		9,26,400 ...		9,79,500 46,500		
			TOTAL ESTABLISHMENTS . . .		9,60,000		9,26,400		9,33,000		8,51,716
			ALLOWANCES.								
			Travelling Allowance of Officers .	1,30,000		1,25,000		1,09,960		1,22,039	
			Travelling Allowance of Establish- ments . . .	900		900		540			
			Horse allowance 5 (15) . . .								
			TOTAL ALLOWANCES . . .		1,30,900		1,25,900		1,10,500		1,22,039

EXPLANATORY REMARKS.

*Circle and Factory Establishments and Establishments in Collec-
torates.*—The increase in the budget estimate is due to the additional
establishment sanctioned in connection with the extension of the tree-
tax system and to full provision being made for the sanctioned
strength.

Circle and Factory Establishments—Clerks.—After the submission
of the last budget four clerks have been sanctioned for the two newly-
formed circles, Hospet and Penukonda (G.O., No. 336, Revenue, dated
18th May 1897, and increase of pay to (1) a female searcher at Kan-
damangalam and (2) to a clerk of the Bhavani circle, has been pro-
posed (*vide* Board's Proceedings, R. No. 2668, dated 21st September
1897, and Board's Proceedings, No. 356, dated 24th August 1897).

Circle and Factory Servants.—After the submission of the last
budget there has been a net increase of eighty-six hands as detailed
below:—Six transferred from the temporary to the permanent list in
the Merkanam and Mangalore Circles (G.Os., Mis. Nos. 4190, Revenue,
dated 26th October 1896, and 1887, dated 7th April 1897); 65 sanc-
tioned on account of the extension of the tree-tax system into the Bel-
lary and Anantapur districts (G.O., No. 336, Revenue, dated 15th May
1897); sixteen for the guarding of the Kistna-Hyderabad frontier (G.O.,
Mis. No. 613, dated 23rd July 1897); four orderly peons for the two
Assistant Inspectors sanctioned for the new ganja storehouses (G.O.,
Mis. No. 3601, Revenue, dated 14th July 1897); four for the guarding
of the Madras Town Treasury (G.O., Mis. No. 1798, Revenue, dated 3rd
April 1897), and one scavenger for the Madras Depot (G.O., No. 2446,
Revenue, dated 13th May 1897). A net addition of seven hands has
been proposed for the working of the tree-tax system in certain parts of
the Bhavani and Polavaram Circles (Board's Proceedings, No. 356,
dated 24th August 1897, and No. 382, dated 6th September 1897);
one servant shown less in last budget by mistake is now included.
Eighteen men in the Kurnool Circle have been proposed to be abolished
in Board's Proceedings, No. 385, dated 10th September 1897.

Servants (Fish-curing Establishments).—The changes that took
place since submission of the last budget were a net addition of three
petty officers and two peons and the transfer of one petty officer and one
peon from the temporary to the permanent list (G.O., No. 349,
Revenue, dated 18th May 1897).

Establishments in the Collectorates.—Of the twenty-eight additional
clerks shown in the present budget over the number shown in the last
budget, eight clerks, three for Kistna and five for the Ganjam district
were sanctioned before the 31st March 1897 (*vide* G.Os., Mis. Nos. 3975
and 883, Revenue, dated 5th October 1896 and 15th February 1897,
respectively). The rest were sanctioned in the current year for the
Nellore, Vizagapatam, Bellary and Godavari districts (G.Os., Mis. No.
1885, Revenue, dated 7th April 1897, Mis. No. 3521, Revenue, dated
10th July 1897, No. 336, Revenue, dated 15th May 1897, and Board's
Proceedings, No. 249, dated 23rd June 1897).

Average of last three years.	Accounts.		
	1896-97.	1895-96.	1894-95.
Rs. 1,08,285	Rs. 1,22,039	Rs. 1,04,030	Rs. 98,785

Travelling Allowance.—The increase in the budget estimate for 1898-99, as compared
with the sanctioned estimate for 1897-98, is due to the increase in the number of officers sanc-
tioned for tree-tax work and to the appointment of a new Deputy Commissioner for Abkari.
It is also due to the increased itineration expected to be made by the superior officers.

EXPENDITURE.

DETAILED ACCOUNT NO. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
MADRAS—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—	SUPPLIES AND SERVICES.								
	Registration Charges	4,000		3,500					
	Law Charges	1,000		1,000		5,000		3,845	
	Rewards	1,15,000		1,000		1,000		73	
	Cost, Freight, etc., of Spirits	500		1,11,800		1,25,000		1,09,188	
	Charges for destroying Spontaneous Salt	500		200		500		...	
	Remittance Charges	1,000		500		500		2,175	
	Charges for examining Salt Heaps	4,500		1,000		900		1,071	
	Charges for conveying Salt to French Government	6,000		4,000		4,500		3,814	
	Charges for conveying Salt for Fish-curing purposes	14,000		5,000		6,000		5,368	
	Boat Charges	500		14,000		16,000		13,688	
	Arms, Accoutrements and Ammunitions	3,000		600		500		253	
	Medical Charges	1,000		3,000		3,000		2,292	
	Purchase, Repair and Carriage of Tents	20,000		800		1,000		803	
	Petty works of Construction	1,20,000		25,000		18,000		19,146	
	Other Items, including Compensation for suppression of Manufacture of Salt	3,880		1,15,800		90,000		67,936	
	Cost of Treasure Bags	100		3,660		5,500		...	
	Stencil Plates	250		100		100		92	
	Compensation to the Madras Municipality for withholding Liquor Tax	13,610		250		250		50	
	Mounting Maps	30		13,610		13,610		13,607	
	Atlas Sheets	50		30		30		23	
	Charges for making Sieves	...		50		50		...	
	Sifting Charges	...		30		50		...	
	Remuneration to Railway Clerks	1,400		1,700		20		1,309	
	Purchase of Paints	8,000		1,400		1,200		88	
	Cost and Despatch of Gunny-bags	4,250		7,500		8,000		1,365	
	Overtime Fees	1,500		3,960		4,500		6,136	
	Carriage of Stores	7,500		1,500		4,500		3,685	
	Sand Spit Plantation Establishment	80		7,500		1,500		2,073	
	Charges for Copying Judgments	120		80		7,500		7,145	
	Batta to Prisoners	350		100		80		78	
	Batta to Witnesses	600		300		100		123	
	Conveyance of Contraband Articles	200		600		350		207	
	Steam Launch Charges	50		200		600		461	
	Fish-curing Sundries	400		50		200		297	
			400		50		157		
					400		756		
	3,33,370		3,29,160		3,15,990		2,65,511		
PROVINCIAL.									
Excise Licensees' work.									
Petty Construction and Repairs	56,000		50,400		74,000		39,338		
TOTAL SUPPLIES AND SERVICES.		3,89,370		3,79,560		3,89,990		3,04,849	
CONTINGENCIES.									
Contingencies—	Purchase of European Articles each costing less than Rs. 5	6,000	6,000	6,000	5,022				
	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								
	Purchase of Books	150	120	150	118				
	Purchase of Periodicals	50	50	50	...				
	Subscription to Newspapers								
	Landing and Shipping Charges	300	300	900	201				
	Petty Repairs	150	150	...	146				
	Repairs to Machines and Instruments	2,000	2,000	500	1,582				
	Repairs to Furniture	1,000	900	1,000	860				
	Liveries and Clothing of Servants	30,000	29,300	31,000	30,310				
	Peons' Belts and Badges	500	500	300	1,923				
	Carriage of Stationery and Records	12,500	12,500	13,500	11,114				
	Cloth for Records	350	350	350	313				
	Table Cloth	100	100	100	37				
	Office Scales and Weights	150	500	150	...				
	Advertisements	500	500	500	198				
	Tolls	100	100	350	27				
	Supply of Drinking Water	300	260	400	208				
	Clock-winding	...	...	20	16				
	Hot and Cold Weather Charges	500	500	460	471				
	Postage Charges	30,750	30,500	...	...				

Average of last three years.	Actuals.			EXPLANATORY REMARKS.
	1896-97.	1895-96.	1894-95.	
Rs.	Rs.	Rs.	Rs.	
4,489	3,945	4,358	5,265	<i>"Supplies and Services" and Contingencies.</i> —Except in the following cases which require special remarks, the budget estimate for 1898-99 and the revised estimate for the current year have generally been framed with reference to the actuals of 1896-97 and of the preceding years and those of the first five months of 1897-98.
486	73	466	919	
1,22,323	1,09,188	1,29,962	1,27,818	
6	...	5	14	
934	2,175	76	552	
936	1,071	866	870	
4,265	3,814	3,924	5,056	
5,114	3,568	5,763	6,009	
13,227	13,688	13,770	12,221	
337	255	348	407	
3,990	2,292	3,116	6,563	
954	808	1,463	589	
18,347	19,146	20,646	15,249	
94,588	67,936	95,407	1,20,420	
3,010	...	5,286	3,743	
87	92	72	98	
152	50	230	176	
13,607	13,607	13,607	13,607	
27	23	8	50	
47	...	...	141	
1,103	1,309	2,000	...	
103	88	222	...	
1,023	1,365	809	896	
4,575	6,136	7,294	295	
3,993	3,685	4,255	4,038	
1,527	2,073	1,424	1,084	
7,039	7,145	8,112	5,860	
77	78	76	78	
62	123	32	32	
337	207	340	464	
528	461	596	528	
228	297	181	205	
52	157	...	...	
477	756	395	279	
56,388	39,338	53,994	75,832	
3,93,457	3,33,708	4,10,938	4,35,721	
5,386	5,022	6,407	4,729	
122	118	153	96	
35	...	40	65	
365	201	693	...	
110	146	120	64	
1,293	1,582	2,298	...	
820	860	875	724	
28,413	30,310	27,429	27,500	
710	1,923	206	...	
10,620	11,114	12,002	8,744	
314	313	335	293	
12	37	...	...	
79	...	237	...	
267	198	210	393	
9	27	...	...	
101	206	97	...	
...	16	18	18	

Excise Licensees' Works.—The decrease of about Rs. 24,000 under the revised, as compared with the sanctioned estimate, is chiefly due to the non-utilization of the lump provision of Rs. 10,000 made for the execution of unforeseen works, to a saving of Rs. 5,000 consequent on the absence of channel-clearing at Karasa, to the very low expenditure on repairs to manufacturing works at Naupada, Calingapatam and Konada, and to the non-execution of certain new works proposed to be executed at the Védaranniyam and Thambikkanallavankottai factories at a cost of Rs. 6,200.

Liveries and Clothing of Servants.—The revised and the budget estimates exclude the provision hitherto made for the Orissa establishments.

EXPENDITURE.

DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

	MADRAS— <i>contd.</i> CONTINGENCIES— <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.
	Brought forward	85,400		84,630		83,730		82,867	
Contingencies— <i>contd.</i>	Telegraph Charges	2,200		2,000		1,800		1,735	
	Rents, Rates and Taxes	9,300		8,300		7,500		7,297	
	Binding Charges	500		500		500		451	
	Packing Charges	600		600		700		519	
	Lighting Charges	4,200		4,200		4,000		4,594	
	Petty Carriage and Cooly Charges	1,700		1,700		2,500		1,565	
	Office Expenses	750		1,000		150		1,011	
	Miscellaneous	1,580		1,210		1,130		1,775	
	TOTAL CONTINGENCIES		1,06,230		1,04,140		1,02,010		1,01,817

DETAILED ACCOUNT No. 5B.—SALT.—Salt Purchase and Freight.

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	4,22,000		2,69,000		4,51,000		4,81,455	
DETAILS.								
MADRAS.								
Rents, Rates and Taxes	2,48,000		1,75,000		2,67,000		3,01,662	
Purchase of Salt (Manufacturer's Share)							47	
Purchase of Salt for Supply to French Government							1,377	
Purchase of Salt for Fish-curing Purposes	1,800		2,000		1,800		1,377	
Charges for Conveying and Storing Salt	65,500		33,000		74,450		1,26,905	
Freight and other Charges for Export and Import of Salt for fish-curing	31,000		31,000		35,000		28,859	
Purchase of Salt-weighing Machines	6,500		5,400		7,000		8,563	
Cost of gathering Spontaneous Salt	5,000		2,000		8,000		62	
Petty Works for Manufacture and Storage of Salt	58,500		49,600		82,000		39,934	
Sundry Miscellaneous Charges	4,700		2,000		10,750		2,905	
TOTAL MADRAS		4,21,000		3,00,000		4,86,000		5,10,314

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	30,72,500		28,81,000		30,37,000		28,63,788	
Deduct—								
Salt Charge on account of Licensees' Works (Provincial)	56,000		50,400		74,000		39,338	
Salt Purchase and Freight in Madras (Imperial)	4,21,000		3,00,000		4,86,000		5,10,314	
Remainder	25,95,500		25,30,600		24,77,000		23,14,136	
Two-fifths debitable to { Imperial Share—three-fourths.								
"7. Excise." { Provincial Share—one-fourth.								
	7,78,650		7,59,180		7,43,100		6,94,240	
	2,59,550		2,53,060		2,47,700		2,31,414	
Three-fifths debitable to "5. Salt"	15,57,300		15,18,360		14,86,200		13,88,482	
Imperial Proportion—three-fourths	11,67,975		11,38,770		11,14,650		10,41,362	
Add—Salt Purchase and Freight	4,21,000		3,00,000		4,86,000		5,10,314	
Imperial Proportion debitable to "5. Salt"	15,88,975		14,38,770		16,00,650		15,51,676	
Provincial Proportion—one-fourth	3,89,325		3,79,590		3,71,550		3,47,120	
Add—Licensees' Works	56,000		50,400		74,000		39,338	
Provincial Share debitable to "5. Salt"	4,45,325		4,29,990		4,45,550		3,86,458	
Total debitable to "5. Salt"	20,34,300		18,68,760		20,46,200		19,58,134	
Total debitable to "7. Excise"	10,38,200		10,12,240		9,90,800		9,25,654	
Total Imperial Share	23,67,625		21,97,950		23,43,750		22,45,916	
Total Provincial Share	7,04,875		6,83,050		6,93,250		6,17,872	
GRAND TOTAL	30,72,500		28,81,000		30,37,000		28,63,788	

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

Average for the last three years.	Accounts.			EXPLANATORY REMARKS.
	1896-97.	1895-96.	1894-95.	
Rs. 76,877	Rs. 82,867	Rs. 79,309	Rs. 68,452	<p><i>Total Contingencies.</i>—The revised estimate for the current year and the budget estimate for 1898-99 have been raised with reference to the actuals of 1896-97 in view of the general expansion of operations of the department.</p> <p><i>Madras.</i></p> <p><i>Purchase of Salt Manufacturer's Share.</i>—The revised estimate has been framed with reference to the latest information available regarding the quantity of salt likely to be taken into store. The increase in the budget estimate is chiefly due to a dittam of 1,200,000 maunds proposed, to be given to the factories of the Ennore and Vayalur Circles and to the provision made for the salt to be manufactured in the Calingapatam factory which has reverted to the monopoly system.</p> <p><i>Conveying and Storing Salt.</i>—The budget and revised estimates under this head include also provision for the adjustment of wharfage fees payable on salt transported from the factories of the Ennore and Vayalur Circles to the Madras Depot. The estimates under this head vary with the quantity manufactured or expected to be manufactured and stored for Government in each monopoly factory in each year.</p> <p><i>Purchase of Salt-weighing Machines.</i>—The budget estimates provide for a weighbridge for Tuticorin regarding which Government will be separately addressed.</p> <p><i>Works for Manufacture and Storage of Salt.</i>—The decrease in the revised as compared with the sanctioned estimate is chiefly due to the non-utilization of the provision of Rs. 20,000 made for the Muttupet scheme and for the opening of new factories and extensions and generally to the execution of repairs only in cases where they were absolutely necessary. The increase in the budget as compared with the revised estimate is due to the provision of Rs. 9,000 under new works for extending the Beypore gollah and for constructing an iron-roofed gollah at Udipi.</p>
1,685	1,735	1,772	1,548	
7,347	7,297	7,321	7,425	
410	454	361	506	
538	519	696	400	
3,591	4,594	3,970	2,208	
1,368	1,565	2,538	...	
416	1,011	130	107	
4,575	1,775	45	11,906	
96,837	1,01,817	96,142	92,552	
29,019	28,859	31,835	26,363	

• The Alkali establishment
• The Alkali establishment
• The Alkali establishment

APPENDIX D.
5.—SALT.

	Board's office.*	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Alkari.	Chicacole Sub-Division.	Cocanada Sub-Division.	Masulipatnam Sub-Division.	Nellore Sub-Division.	Chingelput Sub-Division.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevely Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division.	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.	Remarks.
DETAILED ACCOUNT No. 5A. <i>Commissioner's and Deputy and Assistant Commissioners' Establishments.</i>																			
Clerks.																			
Clerk (200—10—250)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (100—10—150)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Clerks (100)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (85)	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Clerk (80)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Clerks (75)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Do. (70)	(a)3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (60)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (50)	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Do. (45)	(b)2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Do. (40)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Do. (35)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Do. (30)	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Do. (25)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Do. (20)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (15)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	42	6	8	7	1	7	5	5	5	7	4	6	6	4	4	6	5	127	
Servants.																			
Jemadar (17)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Pressman (15)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Muchi (14)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Duffadars (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Attenders (10)	4	1	(c)2	(c)2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Muchi (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Muchis (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Store Lascar (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Peons (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Ball man (7)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Masajjis (6)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sweepers (5)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Scavenger (3)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (2)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (1)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	29	10	11	11	4	7	7	7	7	7	7	7	8	7	7	7	8	161	

(a) Includes 1 analyst on Rs. 60—5—40.

(b) Includes 1 analyst on Rs. 30—3—46.

(c) Includes 1 on Rs. 12.

	Chicacole.	Cocanada.	Masulipatnam.	Nellore.	Chingelput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevely.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5A—contd. <i>Circle and Factory Establishments.</i>													
Clerks and Sheriffs—													
On Rs. 50	..	..	..	..	2	..	..	..	..	..	..	..	..
Do. 40	..	..	..	..	1	..	..	..	..	..	..	..	..
Do. 35	..	..	..	..	3	..	..	..	..	..	..	..	..
Do. 30	..	..	..	..	8	..	..	..	..	..	..	..	..
Do. 25	..	..	..	..	5	..	..	..	..	..	..	..	..
Do. 20	..	..	..	..	11	..	..	..	..	..	..	..	..
Do. 15	..	..	..	..	18	..	..	..	..	..	..	..	..
Do. 12	..	..	..	..	1	..	..	..	..	..	..	..	..
Do. 10	..	..	..	..	3	..	..	..	..	..	..	..	..
Total	42	23	15	21	50	14	24	21	28	26	22	26	
Menials—													
Jemadars (15)	11	3	6	5	13	8	6	5	10	8	13	21	
Do. (12)	16	6	5	9	23	9	7	14	14	13	13	25	
Duffadars (10)	46	15	11	11	35	8	9	16	22	22	16	32	
Do. (9)	55	15	14	15	42	7	7	23	26	23	19	32	
Peons (8)	86	37	53	51	92	104	112	75	58	65	108	186	
Do. (7)	149	80	151	113	195	334	389	181	120	174	270	514	
Do. (6)	504	193	166	199	327	136	212	209	233	230	348	21	
Scavengers (3)	3	..	..	..	3	..	..	..	1	..	..	..	
Do. (1)	..	..	..	..	..	..	..	..	..	..	..	..	
Total	870	364	406	406	730	606	742	523	484	535	787	1,028	
Servants (Fish-curing Establishments)—													
Jemadars (15)	..	..	..	..	1	..	..	..	..	1	..	..	
Do. (12)	..	..	..	..	2	..	..	..	..	3	..	..	
Duffadars (10)	..	..	..	..	1	..	..	..	..	2	..	..	
Do. (9)	24	4	2	8	1	..	..	1	5	6	..	..	
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	..	
Do. (7)	..	..	..	..	..	..	..	..	..	..	..	..	
Do. (6)	..	..	..	..	..	..	..	..	..	..	..	..	
Total	32	10	10	14	9	..	..	3	10	14	..	63,708	

Certified that the actuals as furnished by the Accountant-General in the Board's Office have been

5.—SALT—contd.

	Gaujam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Alkari Establishment in the Collectorates.																							
Clerk (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Clerks (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Do. (25)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Do. (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	33
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	208
Do. (10)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Total	6	16	24	25	12	13	10	8	10	..	7	17	11	13	7	18	11	13	..	11	13	22	267
Peons (6)	..	..	5	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	42
Do. (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14
Total	..	14	5	..	3	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	25	56

Superintendent (9) ..
Alkari Establishment.

EXPENDITURE.

7.—EXCISE.

	Budget estimate, 1898-99.	Revised estimate, 1897-98.	Budget estimate, 1897-98.	Accounts, 1896-97.
	RS.	RS.	RS.	RS.
Portion of the combined Salt and Excise Establishment (transferred from 5.—Salt, page 50).	10,38,200	10,12,240	9,90,800	9,25,654
District Executive Establishment	1,000	1,000	..	957
Loss by dryage and wastage of Opium	..	..	..	..
Total ..	10,39,200	10,13,240	(a) 9,90,800	9,26,611
Imperial share—three-fourths ..	7,79,400	7,59,930	(a) 7,43,100	6,94,958
Provincial share—one-fourth ..	2,59,800	2,53,310	(a) 2,47,700	2,31,653

(a) Corrected with reference to the Government of India order communicated with G.O., Mis. No. 4333, Revenue, dated 18th August 1897.

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