

Revenue (1897) Department.

Miscellaneous
ROUTINE SERIES.

G.O., No. 1346.

DATED 10th March.

[Despatch Abstract.]

*Recording Board's Progs. (G.R.) informing the
Accountant General, Madras, of certain altera-
- tions feasible in the estimates of receipts
under III Salt and VII Customs for the current.*

BACK PAPERS.

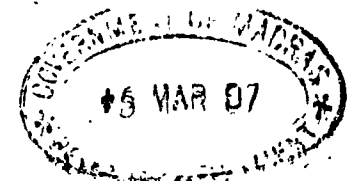
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Revenue (1897) Department.

CURRENT No. 2004



From The Secretary to the Commission
 Salt, Arhar and Spices Revenue
 Madras

Order misc No 1346 d/10 Mar 1897

Recorded.

No. 50

Dated 6th February 1897.

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Enclosures

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note.

No remarks are called

for

SUBJECT.

Informing The Accountant
 General, Madras of certain
 alterations feasible in
 the estimates of receipts
 under Salt and the
 Customs for the current
 and ensuing years.

(5 6/3/97) later
 6/3/97

BACK PAPERS.

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G.O.	No.	Department.	Date.

BOARD OF REVENUE (SEPARATE REVENUE), No. 50, 6TH FEBRUARY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE (SEPARATE REVENUE).

READ—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Secretary to the Commissioner of Salt, Abkari and Separate Revenue, dated Fort St. George, 22nd January 1897, No. 201:—

I have the honour to request that you will be good enough to inform me as soon before the 6th proximo as possible what the Board would then propose for the revised estimate of receipts for the current year under *III. Salt, V. Excise and VII. Customs* with reference to the available actuals. I request also that you will inform me what, if any changes, should be made in the estimates proposed for next year.

RESOLUTION—No. 50, dated 6th February 1897.

The Board considers that the following alterations are feasible in the estimates of receipts under *III. Salt and VII. Customs* with reference to the information now available. Under *V. Excise* it does not consider that any change is necessary either in the revised estimate for the current year or in the budget estimate for 1897-98.

2. *III. Salt, Madras.*—(i) In Board's Proceedings, No. 35, dated 29th January 1897, the sales of salt for home and inland consumption (including duty-paid exports) for the current year were estimated at 69.05 lakhs of maunds. The sales for home and inland consumption up to the third week of January last are roughly known to be 5,600,877 maunds. On this basis the probable sales for the remaining nine weeks will be 1,292,510 maunds. The sales in the corresponding period of last year were 1,303,770 maunds. It will be safe therefore to adopt 1,292,123 maunds as the estimated sales in the remaining nine weeks. This will bring the total estimated sales for home and inland consumption to 6,893,000 maunds. The duty-paid exports amounted to 10,262 maunds in the first nine months of 1896-97 and are not likely to exceed 14,000 maunds for the whole year. Adding these two items together, the total sales of salt on which duty is payable in this Presidency in the current year may possibly be 69.07 lakhs of maunds, but the Board does not consider that the increase is sufficient to require any alteration of the figure already reported, viz., 6,905 lakhs.

(ii) *Cash Receipts.*—The average proportion of credit sales to total sales during the first nine months of the current official year was 50 per cent. In paragraph 4 of Board's Proceedings, No. 35, dated 29th January 1897, it was explained how the proportion of credit sales to total sales rose gradually from July last proportionately with the fall in the price of Government paper. In December the paper was selling at a discount and in consequence the proportion of credit sales to total sales in that month amounted to 59 per cent. As the fall in the price of Government paper still continues, the Board considers that 60 per cent. may be fairly taken as the estimated proportion of credit sales to total sales during the last three months of 1896-97. The sales during the first nine months including duty-paid exports amounted to 5,108,872 maunds. Deducting this quantity from the total estimated sales for the year, viz., 6,905,000

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maunds, the sales for the last three months will be 1,796,128 maunds, of which 60 per cent. or 1,077,676 maunds will, according to the estimate adopted, be sold on credit and the remaining 718,452 maunds for cash. The estimated cash receipts will then be as follows :—

	RS.
(a) Collections on salt sold for cash up to the end of December 1896	64,02,495
(b) Collections on salt estimated to be sold for cash from January to March 1897	17,96,130
(c) Collections on salt sold for credit in the first six months of 1896-97, but the duty on which is payable in the next six months	39,72,825
(d) Duty outstanding on credits issued in 1895-96 paid in the current year	36,94,014
(e) Cost price of Government salt	337,000
(f) Value of salt sold for fish-curing	145,000
(g) Do. to French Government	7,000
(h) Customs Duty	12,000
(i) Miscellaneous (Provincial)	1,12,000
Total	1,64,78,464
or in round figures	1,64,80,000

(iii) The above estimate makes no provision for advance payments of credits. As Government paper is selling at a discount it is unlikely that credit merchants will make payments in advance to any large extent. The Board therefore considers that it will not be safe to estimate more than 2.20 lakhs of rupees on this account. Adding this amount (2.20 lakhs) to that arrived at end of paragraph (ii) (viz., 164.80 lakhs) the total revenue of Madras under III. Salt may be put down at 167 lakhs of rupees against 177.13 lakhs estimated in the revised budget. The decrease is due chiefly to the increase now anticipated in credit transactions during the last six months of the current year and the decrease expected in the advance payments of credits.

(iv) The estimates for Orissa do not call for any alteration at present.

(v) As regards the budget estimates for 1897-98, the Board considers that it does not at present call for any modification, as the only new consideration, namely, the development in the credit transactions in the last few months of 1896-97 is hardly sufficient to render revision necessary.

3. VII. Customs.—With reference to the marginally-noted estimates of export duty for the current and ensuing years furnished by the Accountant-General to Government recently, the Board has informed Government in its Proceedings,

Mis. No. 242, dated 26th January 1897, that the Accountant-General's estimate of export duty for the current year may be adopted and that the increase in the export duty may be expected to continue in the ensuing year also. The Accountant-General's estimates of export duty as above noted may therefore be retained. In other respects there are no alterations to be proposed in the revised estimate for the current year and the budget for the ensuing year.

(True Copy and Extract.)

(Signed) R. H. SHIPLEY,
Acting Secretary.

(True Copy.)

Assistant Secretary.

To the Accountant-General, Madras.

Copy to the Secretary to Government, Revenue Department.

Exd. P. Seetharam.

REVENUE DEPARTMENT,
1897.
Board of Revenue
(Separate Revenue),
MADRAS.

Int. R.

Printed March 1st.

Proceedings, No. 50, 6th February 1897.

Informing the Accountant-General, Madras,
of certain alterations feasible in the estimates of
receipts under III. Salt and VII. Customs for
the current and ensuing years.

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READ AGAIN G.O., No.
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