Revenue (189) Department.

MISCELLANEOUS SERIES.

G.O., No. 3226-3226 A

DATED 28th June

[Despatch Abstract.]

Stating that the method of distribution between "Salt" and "Excise" of the total charges of the Combined Madras Salt & Abkari Dept suggested by the Govt of India may be adopted, and informing Govt accordingly.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
				4	433	9/1/12	

REVENUE DEPARTMENT.

GOVERNMENT OF MADRAS
17 MAY 97
RECEIVED

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed May 13th.

Proceedings, No. 171, 4th May 1897.

MAY.

Submitting to Government the Board's remarks on letter from the Government of India making certain suggestions for an equitable distribution between "Excise" and "Salt" of the charges of the combined Madras Salt and Abkári Department.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—the following G.O., Mis. No. 503, Revenue, dated 27th January 1897:—

Read—the following letter from R. M. DANE, Esq., Deputy Secretary to the Government of India, Finance and Commerce Department, to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, the 13th January 1897, No. 190 S.R.:—

I am directed to acknowledge the receipt of your letter No. 371, dated the 29th July 1896, explaining the causes (1) of the increase which occurred in credit transactions and the consequent decrease in the actual realisations on account of the duty on Salt in the year 1893–94, and (2) of the increase in recent years in the charges debitable to Salt in the Madras Presidency.

2. With reference to the remarks made in paragraph 5 of your letter as to the causes of the growing rate of expenditure, the Government of India have considered the question of the distribution of the charges of the combined Madras Salt and Abkári Department. For account purposes, three-fourths of the total charges are debited to "Salt", but it is admitted in your letter that this distribution cannot correctly be applied in determining the percentage of charges to receipts under either head.

3. The proportion in which the charges of the Combined Department are debited to Salt and Excise, respectively, was fixed by the order of the Government of Madras, No. 1338 (Financial), dated the 18th December 1891, and was probably well suited to the conditions which existed at the time. Since 1891, however, the circumstances have materially altered. The normal increases which occur in the production of Salt in factories do not of necessity require corresponding increases in establishment. On the other hand, the development in the Madras Excise revenue in recent years, owing to the extension of the tree-tax system of toddy revenue, the operation of the "private distillery and free supply" country spirit system, and the reduction in the size (and consequent increase in the number) of the vend contract areas, has involved a large increase in the strength of the Department; and under present conditions "Salt" appears to be overweighted to some extent by charges which do not fairly belong to it, and which, or at least a portion of which, ought to be debited to "Excise."

4. A re-adjustment of the charges would seem therefore to be desirable, and I am directed to request that, with the permission of His Excellency the Governor in Council, the question may be considered, and that the Government of India may be favoured with a full expression of the opinion of the Government of Madras upon the possibility of improving the existing distribution. The principles upon which the Government of India think that the distribution should in future be made may be thus stated:—

(1) that all expenditure on Salt Purchase and Freight shall be charged to Salt and be taken as Imperial;

(2) that the charges for the combined Salt and Excise Establishment (excluding the item "Petty Construction for Licensees") shall be distributed, on the basis of the revenue realised from each, in the proportion of three-fifths to Salt and two-fifths to Excise; and be taken in both cases three-fourths to Imperial and one-fourth to Provincial.

A memorandum, prepared in this Department, showing the present distribution of the charges as made in the Madras Civil Estimates, the distribution which should, in the opinion of the Government of India, be adopted in accordance with the above principles and the manner in which the proposed distribution has been arrived at, is appended to this letter.

5. Should the above principles not commend themselves to the Government of Madras, I am to enquire whether any other method of division can be suggested, which will, while avoiding the necessity for intricate calculations, effect a fairer distribution of the charges of the Department, the principles to be kept in view being—

(*a*) that the Department must be worked as a combined one;

(*b*) that the rule of distribution of common charges should be as simple in its working as possible;

(*c*) that the result should show, with a fair approximation to accuracy, the charges which are, on a general view, fairly assignable to Salt and Excise, respectively, in respect of the amount of the duties of the Combined Department which is assignable to each.

ENCLOSURE No. 1.

Memorandum.

[NOTE.—The figures in this memorandum when not expressed in Rx. are in Rs. omitting 000.]

The existing method of division of the expenditure of the Madras Salt and Abkári Department is thus shown on page 49 of the Madras Civil Estimates. Figures of 1896–97:—

As originally charged.			As Distributed.	
			Salt.	Excise.
SALT.				
Combined Establishment.				
1. Madras	25,03	¾	18,76 A	¼ 6,27 A
2. Petty Construction for Licensees	78	1	78 B	...
3. Orissa	1,44	1	1,44 A	...
Salt Purchase and Freight.				
4. Madras	6,05	¾	4,54 A	¼ 1,51 A
5. Orissa	53	1	53 A	...
Total ...	33,83		26,05	7,78
Imperial share being ¾ of items marked A ...			18,96	5,84
Provincial share being ¼ of items marked A and whole of item marked B			7,09	1,94

The Orissa items which are admittedly wholly salt may be excluded from the calculation.

The expenditure on Salt Purchase and Freight has apparently nothing to do with Excise. It appears to be an entirely separate item, and shown separately in the accounts, and it should be wholly shown under Salt, and, moreover, should be treated as entirely Imperial.

There remains the question of the establishment (excluding the special provincial charge of petty construction and repairs, which is included in the accounts, under the head of the Combined Establishment).

The Combined Establishment is shown as having cost, excluding the Orissa portion—

1893–94	22,62	—55 (*a*) =	22,07
1894–95	22,33	—76 (*a*) =	21,57
1895–96 Revised	23,71	—80 (*a*) =	22,91
1896–97 Budget	25,81	—78 (*a*) =	25,03

(*a*) Petty construction items.

Administratively, the whole of this establishment must be worked as a Combined Establishment; but it is important for correctness of accounts, that some proper division should be made of the charges, as between the two heads Salt and Excise.

The last years in which the Departments of Salt and Excise were separate, the charges were—

—	Salt.		
	Purchase of salt.	Establishments.	Excise establiishment.
1883–84	5,63	10,44 — 1,48 (*b*) = 8,96	1,99
1884–85	5,30	11,02 — 98 (*b*) = 10,04	2,32

(*b*) Petty Construction items.

But there has been a very rapid advance of charge since that time.
The Salt and Excise revenues of these two years were (about)—

	Salt.	Excise.
1883–84	1,38,50	66,10
1884–85	1,38,00	77,30

The figures now are—

—	1894–95.	1895–96.	1896–97.
Revenue { Salt	1,79,50	1,96,00	1,82,00
Revenue { Excise	1,36,70	1,43,50	1,44,50
Expenditure on Combined Establishment	21,57	22,91	25,03

From these figures it appears that—

(1) 10 lakhs of expenditure sufficed for the management of Salt, when its revenue was Rx. 1,380,000.

(2) 2·32 lakhs of expenditure sufficed for the management of Excise, when its revenue was Rx. 773,000.

(3) The revenue has since then increased by Rx. 440,000 under Salt and by Rx. 672,000 under Excise; and at the same time the expenditure on establishments has increased by more than 12 lakhs.

(4) If this 12 lakhs were distributed according to increase of revenue, it would give, approximately, R. 4,75 for Salt and R. 7,25 for Excise.

(5) This would give as a whole—

Salt	10,00 +	4,75
Excise	2,32 +	7,25
or on the whole—		
Salt	...	14,75
Excise	...	9,57
Total	...	24,32

or, approximately, $\frac{3}{5}$ to Salt and $\frac{2}{5}$ to Excise.

If the figures with which the calculation has been started were made up in these proportions, the result would be as follows:—

Originally charged.	—	Distributed. Salt.	Distributed. Excise.
Salt.			
Combined establishment—			
Madras	25,03	15,02	10,01
Petty Construction for Licensees	78	78	..
Orissa	1,44	1,44	..
Salt purchase and freight—			
Madras	6,05	6,05	..
Orissa	53	53	..
Total	..	23,82	10,01

This will apparently be a better division than the existing one, for by far the greater part of the increase from Salt 10 lakhs and Excise 2·32 lakhs to a total of 25 lakhs for the two has been due to development of Excise rather than development of Salt.

Order—Mis. No. 503, Revenue, dated 27th January 1897.

Referred to the Board of Revenue for remarks.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Under Secretary to Government.

To the Board of Revenue (Separate Revenue).

RESOLUTION—No. 171, dated 4th May 1897.

With reference to the Government order read above the Board begs to offer the following remarks on the proposals of the Government of India regarding the distribution of the charges of the combined Madras Salt and Abkári Department between "Salt" and "Excise."

2. When the administration of the Excise Department was entrusted to the Commissioner of Salt Revenue in 1884 it was ordered that the then existing salt preventive establishment should be employed also for the prevention of offences against the Abkári Laws, but the cost of this establishment even after the amalgamation of the two Departments continued to be debited entirely to "Salt," the cost of the additional establishments sanctioned in connection with improvements in the administration of the Abkári Revenue being alone charged to "Excise." Thus up to the end of 1891–92 the principle followed in distributing the establishment charges of the combined department was to debit to Excise a fraction of the combined charges under each head of establishment which had for its numerator the additional cost incurred on account of Abkári while the denominator was the total sanctioned cost of the combined department (excluding Orissa). The contingent charges, except "salt purchase and freight" which were debited wholly to salt, were also divided in the same proportion. The work which the foregoing method of calculation involved was pointed out to Government in Board's Proceedings, No. 497, dated 27th October 1891, and it thereupon decided (*vide* G.O., No. 1338, Financial, dated 18th December 1891), that from 1892–93 the proportion debitable to Excise should be taken at one-fourth of the net charges of the combined department, excluding charges incurred in Orissa and the expenditure on account of Excise * licensees' works. Under this system Salt Purchase and Freight, which is purely a manufacturing charge, was also proportionately debited to Excise. This method of distribution was followed during the five years ending 1896–97.

* G.O., No. 271, Financial, dated 4th March 1892.

3. According to the memorandum of calculations made by the Government of India and forwarded with the Government order read above the total charges of the combined department excluding (1) Orissa charges, (2) charges on account of petty construction for licensees and (3) charges on account of salt purchase and freight are distributed between "Salt" and "Excise" in the proportion of three-fifths to the former and two-fifths to the latter. This distribution has been suggested (1) with reference to the fact that expenditure on Salt Purchase and Freight is a purely salt charge and, as such, should be wholly debited to it, and (2) in consideration of the increase in the revenue under each of the heads "Salt" and "Excise" (as adopted in the Civil budget estimates for 1896–97) over the revenue realized under these heads in 1884–85, the year before the transfer of the administration of Excise revenue to the then Commissioner of Salt Revenue. The Board has carefully considered the method of division suggested by the Government of India and can see no objection to its adoption. It is simple and fair to both heads of revenue on the whole and it does not see what advantage could be gained by adopting a more elaborate system to ensure more absolute correctness in results. The words "absolute correctness" are however hardly applicable as a true division of the work of the Establishment between the two sources of Revenue would be impossible as the abolition of either source of revenue could not be attended by anything like a proportionate reduction in the number of officers and men. The Board, however, begs to draw the attention of Government to a mistake in working out the figures. The salt revenue in 1896–97 is taken at Rs. 1,82,00,000 and the expenditure on combined establishment in that year at Rs. 25,03,000. The former figure includes the revenue of Orissa while the latter excludes the charges relating to that province. Both the estimates should exclude the figures for Orissa. The calculations as thus amended will be as under :—

	Revenue.	Charges.
	RS.	RS.
1885—		
Salt	1,38,00,000	*10,04,000
Excise	77,30,000	2,32,000
1896–97 (Civil budget estimate)—		
Salt	†1,78,97,000	‡25,03,000
Excise	1,44,50,000	
Increase—		
Salt	40,97,000	12,67,000
Excise	67,20,000	
or proportionately—		
Salt		4,81,000
Excise		7,86,000
This would give on the whole—		
Salt Rs. (10,04,000 + 4,81,000)		14,85,000
Excise Rs. (2,32,000 + 7,86,000)		10,18,000
Total ...		25,03,000

or approximately three-fifths to Salt and two-fifths to Excise.

* Excludes salt purchase and freight.
† Excludes Orissa.
‡ Excludes charges for Orissa, salt purchase and freight and licensees' works.

4. It may be stated in this connection that the proportionate charges debitable to "Salt" and "Excise" according to the method of calculation ordered to be given up in G.O., No. 1338, Financial, dated 18th December 1891, are almost the same as those now arrived at by the Government of India as may be seen from the subjoined statement :—

—	Total charges.	Proportion debitable to Excise.		Net debitable to Salt.	
		Amount.	Centage.	Amount.	Centage.
	RS.	RS.		RS.	
According to the method of distribution in force prior to 1892–93	25,03,000	10,51,260	42	14,51,740	58
According to the Government of India method	25,03,000	10,18,000	40	14,85,000	60

Two statements showing how the charges above arrived at have been worked out are also enclosed.

(True Copy and Extract.)

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

(True Copy.)

Assistant Secretary.

To the Secretary to Government, Revenue Department.

APPENDIX A.

STATEMENT showing the particulars of officers and establishments sanctioned on account of Abkári since 1892–93, with the cost of the increased establishments sanctioned both for Abkári and for Salt, the actual increase in the establishment charges since that year and the proportion of that increase debitable to Salt and Abkári separately.

Years.	Commissioner.	Assistant Commissioner.	Inspectors. Permanent.	Inspectors. Temporary.	Assistant Inspectors. Permanent.	Assistant Inspectors. Temporary.	Sub-Inspectors. Permanent.	Sub-Inspectors. Temporary.	Clerks, &c. Permanent.	Clerks, &c. Temporary.
1	2		3	4	5	6	7	8	9	10
	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
1892–93	..	8	..	— 7	3	39	18	39	7
1893–94	..	..	..	2	..	19	1	41	..
1894–95	..	..	..	2	..	39	1	32	1
1895–96	1	10	..	2	..	84	9	57	— 1
1896–97 (up to date of budget).	..	3	1	4	..	79	— 5	43	— 2

Years.	Meniale. Permanent.	Meniale. Temporary.	Total cost of establishments sanctioned on account of Abkári per annum.	Total cost on account of Salt.	Grand Total.	Actual increase in the establishment charges.	Proportion debitable to Abkári with reference to column 13 and 15.	Proportion debitable to Salt with reference to columns 14 and 15.
11	12		13	14	15	16	17	18
	NO.	NO.	RS.	RS.	RS.	RS.	RS.	RS.
1892–93	407	78	79,150	20,372	99,522	55,358	44,287	11,071
1893–94	147	24	36,426	19,668	56,094	94,329	60,641	33,688
1894–95	174	— 14	44,824	1,088	45,912	66,758	68,242	1,516
1895–96	423	16	140,802	1,726	1,42,528	93,312	91,998	1,314
1896–97 (up to date of budget).	479	— 158	97,200	5,454	1,02,654	..	..	..

APPENDIX B.

CALCULATIONS for finding the charges debitable to "Abkári" on account of establishments, &c., from 1891-92 according to the old method.

—	Total actual charges.	Proportion debitable to Abkári.	Net debitable to Salt.
	Rs.	Rs.	Rs.
Total charges of the Salt and Abkári Department (excluding Orissa) at the end of 1891-92 as per administration report	23,34,067	5,60,176	17,73,891
Deduct—"salt purchase and freight"	3,81,287	..	3,81,287
Net ..	19,52,780	5,60,176	13,92,604
Proportion ..	100	28·7	71·3
Salaries and establishment charges at this proportion	13,86,079	3,97,805	9,88,274
Add—*salaries and establishment* charges additionally incurred in 1892-93 —*vide* statement A (columns 16, 17 and 18)	55,358	44,287	11,071
Total establishment charges at end of 1892-93 ..	14,41,437	4,42,092	9,99,345
Proportion ..	100	30·6	69·4
Actual expenditure incurred in 1892-93 on account of salaries, establishment charges and contingencies, excluding charges on account of licensees' works and amounts that should properly have been debited to salt and abkári at the above proportion	19,44,421	5,94,993	13,49,428
Add—			
Expenditure on licensees's works	54,237	..	54,237
Salt purchase and freight	3,42,040	..	3,42,040
Total expenditure of the combined Salt and Abkári Department in 1892-93	23,40,698	5,94,993	17,45,705
Total expenditure according to 25 per cent. proportion as shown in the administration report for that year	23,40,698	5,85,174	17,55,524
Gain or loss (+ or —) by adopting the latter method	..	+ 9,819	— 9,819
1893-94.			
Total establishment charges at end of 1892-93	14,41,437	4,42,092	9,99,345
Add—cost of additional establishments sanctioned in 1893-94	94,329	60,641	33,688
Total charges at end of 1893-94 ..	15,35,766	5,02,733	10,33,033
Proportion ..	100	32·7	67·3
Actual expenditure incurred in 1893-94 on account of salaries establishments and contingencies, excluding charges on account of licensees' works	21,90,946	7,16,439	14,74,507
Add—			
Expenditure on licensees' works	54,339	..	54,339
Salt purchase and freight	2,14,813	..	2,14,813
Total expenditure of the combined Salt and Abkári Department in 1893-94	24,60,098	7,16,439	17,43,659
Total expenditure according to the 25 per cent. proportion as shown in the administration report	24,60,098	6,01,440	18,58,658
Gain or loss (+ or —) by adopting the latter method	..	+ 1,14,999	— 1,14,999
1894-95.			
Total establishment charges at end of 1893-94	15,35,766	5,02,733	10,33,033
Add—cost of additional establishment entertained in 1894-95	69,758	68,242	1,516
Total charges at end of 1894-95 ..	16,05,524	5,70,975	10,34,549
Proportion ..	100	35·5	64·5
Actual expenditure incurred in 1894-95 on account of salaries, establishments and contingencies, excluding charges on account of licensees' works	21,57,689	7,65,980	13,91,709
Add—			
Expenditure on excise licensees' works	75,832	..	75,832
Salt purchase and freight	3,05,797	..	3,05,797
Total expenditure of the combined Salt and Abkári Department in 1894-95	25,39,318	7,65,980	17,73,338
Total expenditure according to the 25 per cent. proportion as shown in the administration report	25,39,318	6,15,871	19,23,447
Gain or loss (+ or —) by adopting the latter method	..	+ 1,50,109	— 1,50,109
1895-96.			
Total establishment charges at end of 1894-95	16,05,524	5,70,975	10,34,549
Add—cost of additional establishment entertained in 1895-96	93,312	91,998	1,314
Total charges at end of 1895-96 ..	16,98,836	6,62,973	10,35,863
Proportion ..	100	39	61

Calculations for finding the charges debitable to "Abkári" on account of establishments, &c., from 1891-92 according to the old method—*cont.*

—	Total actual charges.	Proportion debitable to Abkári.	Net debitable to Salt.
1895-96—*cont.*	Rs.	Rs.	Rs.
Actual expenditure incurred in 1895-96 on account of salaries, establishments and contingencies, excluding charges on account of licensees' works	22,55,952	9,79,821	12,76,131
Add—			
Expenditure on licensees' works	53,994	..	53,994
Salt purchase and freight	5,41,021	..	5,41,021
Total expenditure of the combined Salt and Abkári Department in 1895-96	28,50,967	9,79,821	18,71,146
Total expenditure according to the 25 per cent. proportion as shown in the administration report	28,50,967	6,99,243	21,51,724
Gain or loss (+ or —) by adopting the latter method	..	+ 2,80,578	— 2,80,578
1896-97.			
Total establishment charges at end of 1895-96	16,98,836	6,62,973	10,35,863
Add—establishment sanctioned in 1896-97	1,02,654	97,200	5,454
Total ..	18,01,490	7,60,173	10,41,317
Proportion ..	100	42	58
Expenditure for 1896-97 according to the civil budget estimate for that year on account of salaries, establishments and contingencies excluding charges on licensees' works	25,03,000	10,51,260	14,51,740
Add—			
Petty construction for licensees	78,000	..	78,000
Orissa	1,44,000	..	1,44,000
Salt purchase and freight—			
Madras	6,05,000	..	6,05,000
Orissa	53,000	..	53,000
Total ..	33,83,000	10,51,260	23,31,740
In round figures ..	33,83,000	10,51,000	23,32,000
		10,01,000	23,82,000
As per memorandum in Government of India letter	..	7,78,000	26,05,000
Do. civil budget estimate for 1896-97	..		

Thus the distribution of the charges of the combined Salt and Abkári Department, excluding the charges relating to (1) Orissa, (2) licensees) works and 3) salt purchase and freight will, according to the foregoing calculations, be in the proportion of 58 per cent. to Salt and 42 per cent. to Excise against 60 per cent. to Salt and 40 per cent. to Excise arrived at by the Government of India. The difference is, however, eight.

Ead. P. Seetharam.

C - No 4152

G.O. Mds. no 3226 d/28th June 1897.

The Govt agrees with the Board of Revenue in considering that the method of distribution between 'Salt' & 'Excise' of the total charges of the combined Madras Salt & Abkari dept. suggested by the Govt of India is simple and fair to both the heads of revenue and may accordingly be adopted.

2. ordered that the following letter be despatched to the Govt of India

23/6/97.

Hurble Sir Henry Wilson K.C.S.I

24/6/97

AR. 22/6/97

To

The Bd of Revenue (Dep. Annes) Dated 1-7-97

No. 3226 A d/28th June 97

Recd 5/7/97

To

The Secy to the Govt of India, Fin & Comce Dept.

Sir,

With reference to Mr R. H. Dane's letter dated the 13th January last no 190 S.R., I am directed to forward a copy of the marginally noted Proc- of this Govt and to state that the principles which should govern the division of the combined charges of the Madras Salt & Abkari dept. communicated

No 3226 d/28-6-97

C 23/6/97

enunciated in paras 4 + 5 of the letter from the Govt. of India referred to above commend themselves to His Excellency the Governor in Council. The expenditure under Salt Purchase and freight appertains wholly to 'Salt' and there is therefore no reason why any portion of it should be debited to 'Excise'. The proportion of 3 to 2 suggested by the Govt. of India in which the combined charges should be distributed between 'Salt' and 'Excise' appears to be on the whole equitable to both heads of revenue and may accordingly be adopted. As pointed out by the Board of Revenue no advantage will be gained by adopting a more elaborate system of division nor will any such method lead to more accurate results seeing that the abolition of either source of revenue cannot possibly lead to a proportionate reduction in the number of officers and men.

22/10/97.

Note.

AR
22/10/97

Note

According to the suggestion of the Govt. of India the Budget estimate for 1897-98 would be as follows:-

Combined establishment (Madras) 25·86

Deduct

Licenses works ·74

(a) 25·12

(b) $\frac{3}{5}$ths Debitable to salt i.e. $\frac{3}{5}$ of (a) ... 15·07

(c) $\frac{2}{5}$ths " to Excise i.e. $\frac{2}{5}$ of (a) 10·05

(b) $\frac{3}{5}$ths Debitable to Salt i.e. $\frac{3}{5}$ of (a) 15·07

(d) Imperial $\frac{3}{4}$ths of (b) ... 11·30

Add

Salt Purchase & Freight 4·51

Salt Imperial 15·81

(e) Provincial $\frac{1}{4}$th of (b) 3·77

Add

Excise licenses works ·74

(f) Salt Provincial 4·51

The Provincial share under both heads compares as follows with the figures in the Civil budget estimates.

	C.E.	Present figure
Salt	5·45 ✓	4·51 (f)
Excise	1·57 ✓	2·5 / [¼(c)]
	7·02	7·02

P.T.O

× Note. In the Civil Budget Estimates, "Salt Purchase & Freight" is already treated as wholly "Imperial" with reference to para 2 of G.O. No 7098 10th Dec/96. Passed

A G.

The total debits to "Salt" and "Excise" will compare as follows:—

	Civil Estimates	Present Calculation
Salt	24·09	20·32
Excise	6·28	10·05
	30·37	30·37

When given for copying ——
When copied ——
When examined ——
When signed ——
} 189

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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AK 22/6/97