

# Revenue (189 ) Department.

MISCELLANEOUS SERIES.

G.O., No. 48

DATED 5<sup>th</sup> Jan'y '97

---

[Despatch Abstract.]

Communicating to the Board, Financial  
Purs accepting the B.E. of charges of the Salt & Akkan  
Dept for 1892-98 and stating that the question of the  
transfer of the item "Salt purchase and freight" to  
"Bencin" will be dealt with separately—

# BACK PAPERS.

| No. | Date | Department | Ex. |
|-----|------|------------|-----|
|     |      |            |     |

# FURTHER PAPERS.

| No. | Date | Department | Ex. |
|-----|------|------------|-----|
|     |      |            |     |

## Rev Sept Government (1896) of Madras. FINANCIAL.

Recd. 24-12 } 1896.  
Regd. 24-12 }

Enclosures

Spare copies

G.O., No. 887, 17th December 1896.

G.O. No. 488/5th Jan 97

Communicated to the Board of

DECEMBER.

Rev

1/1/97

3 To the Board (Secy) 24-8-1-97

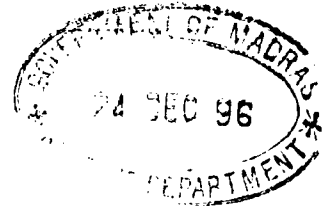
Rev KO

4/1/97

### Budget Estimate.

Accepting the — of charges of the Salt and Abkari Department for 1897-98, and stating that the question of the transfer of the item "Salt Purchase and Freight" to "7. Excise" will be dealt with separately.

GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.



READ—the following paper :—

G.O., No. 709, Revenue, dated 10th December 1896.

Read—Proceedings of the Board of Revenue (Separate Revenue), No. 394, dated 28th September 1896.

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

Order—No. 709, Revenue, dated 10th December 1896.

Separate Revenue No. 114.

The lump provision of Rs. 40,000 made by the Board in the budget estimate for the improvement of the Distillery establishments and for extending the tree-tax system to the Anantapur and Bellary districts will be raised by Rs. 8,000. Subject to this modification the revised and budget estimates of charges under 5. *Salt* and 7. *Excise* submitted by the Board of Revenue with its proceedings read above are approved and transferred to the Financial department.

2. In connection with the Provincial Contract, the Government of India has proposed to transfer all Orissa charges to Bengal and to make "Salt purchase and Freight" wholly Imperial. The effect of these proposals on the budget for the ensuing year will be as shown in appendix B.

3. The Government considers that good deal of complication in accounts will be avoided, if no portion of the expenditure under "Salt purchase and Freight" be transferred to "7. Excise." The expenditure appertains wholly to "Salt" and no reason can be assigned for the transfer now made.

4. The budget estimate for the ensuing year under "Petty Works of Construction" is fixed at 1.86 lakhs. The Board of Revenue is requested to report whether a provision of 1.50 lakhs will not be sufficient. Pending reply the figure already entered in the budget will be retained.

(True Extract.)

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

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

ORDER—No. 887, Financial, dated 17th December 1896.

The estimates are accepted.

2. The question raised in paragraph 3 of the Revenue Department Proceedings will be dealt with separately.

(True Extract.)

*A. L. Hanumanth*  
Ag. Chief Secretary.

To the Accountant-General.  
„ Revenue Department.  
„ Board of Revenue (Separate Revenue).  
Editors' Table.

Exd. P. Seetharam.

[Appendix.

## EXPENDITURE.

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

| Establishment— | Numbers  |          | MADRAS—contd.                                                                                                 | Budget Estimate 1896-97. |          | Revised Estimate 1896-97. |          | Budget Estimate 1896-97. |          |
|----------------|----------|----------|---------------------------------------------------------------------------------------------------------------|--------------------------|----------|---------------------------|----------|--------------------------|----------|
|                | 1896-97. | 1897-98. |                                                                                                               | Rs.                      | P.       | Rs.                       | P.       | Rs.                      | P.       |
|                |          |          | <b>ESTABLISHMENTS.</b>                                                                                        |                          |          |                           |          |                          |          |
|                |          |          | Commissioner, Deputy Commissioner and Assistant Commissioners' Establishments—                                |                          |          |                           |          |                          |          |
|                | 1        | 1        | Clerk (200)—(100—200)                                                                                         |                          |          |                           |          |                          |          |
|                | 1        | 1        | Clerk (100)—(10—150)                                                                                          |                          |          |                           |          |                          |          |
|                | 27       | 25       | Clerks 4 (100), 3 (85), 1 (75), 11 (70), 5 (60)                                                               | 57,600                   |          | 57,210                    |          | 56,220                   |          |
|                | 45       | 90       | Clerks 5 (50), 45 (20), 5 (35), 22 (40), 21 (25), 21 (20), 12 (15)                                            |                          |          |                           |          |                          |          |
|                | 130      | 140      | Servants—                                                                                                     |                          |          |                           |          |                          |          |
|                |          |          | Jamadar (17)                                                                                                  |                          |          |                           |          |                          |          |
|                |          |          | Pressman (15)                                                                                                 |                          |          |                           |          |                          |          |
|                |          |          | Mudlars 14 (10), 11 (8)                                                                                       | 13,182                   |          | 12,945                    |          | 13,040                   |          |
|                |          |          | Duffalars 15 (10)                                                                                             |                          |          |                           |          |                          |          |
|                |          |          | Attendants 7 (10), 2 (12)                                                                                     |                          |          |                           |          |                          |          |
|                |          |          | Peons 41 (8), 38 (7), 15 (6), 4 (5), (3), (2), (1)                                                            |                          |          |                           |          |                          |          |
|                |          |          | <b>Deduct—Probable Savings</b>                                                                                | 70,782                   |          | 70,185                    |          | 69,500                   |          |
|                |          |          |                                                                                                               | 17,177                   |          | 17,000                    |          | 16,800                   |          |
|                |          |          | Establishment in the Chemical Examiner's Office for Salt Tests—                                               |                          |          |                           |          |                          |          |
|                | 1        | 1        | Assistant (6)—5 (50)                                                                                          | 900                      |          | 875                       |          | 840                      |          |
|                | 1        | 1        | Assistant (30)—3 (45)                                                                                         | 640                      |          | 640                       |          | 640                      |          |
|                |          |          |                                                                                                               | 1,540                    |          | 1,515                     |          | 1,480                    |          |
|                |          |          | <b>Circle and Factory Establishments (including Boat Establishments)—</b>                                     |                          |          |                           |          |                          |          |
|                | 253      | 306      | Clerks 2 (50), (40), 3 (35), 48 (30), 58 (25), 81 (20), 95 (15), (12), 17 (10)                                | 77,604                   |          | 76,850                    |          | 76,330                   |          |
|                | 3        | 2        | Engine Drivers (30)                                                                                           |                          |          |                           |          |                          |          |
|                | 6,696    | 7,305    | Servants—                                                                                                     |                          |          |                           |          |                          |          |
|                |          |          | Jamaldars 112 (15), 154 (12)                                                                                  |                          |          |                           |          |                          |          |
|                |          |          | Duffalars 250 (10), 281 (9)                                                                                   | 6,33,224                 |          | 5,91,500                  |          | 5,91,500                 |          |
|                |          |          | Peons, &c. 1,018 (8), 2,904 (7), 2,970 (6), 4 (5), 2 (4), Saltpetre Amins 25 (15), 26 (12)                    |                          |          |                           |          |                          |          |
|                | 51       | 51       | Local Allowance—                                                                                              | 8,214                    |          | 7,602                     |          | 8,214                    |          |
|                |          |          | Peons 155 (2), 234 (1), 23 (4)                                                                                |                          |          |                           |          |                          |          |
|                |          |          | Petty Officers 3 (1), 2 (2)                                                                                   |                          |          |                           |          |                          |          |
|                |          |          | Temporary Peons 104 (1), 70 (2)                                                                               | 8,214                    |          | 7,340                     |          | 4,620                    |          |
|                |          |          | <b>Deduct—Probable Savings</b>                                                                                | 7,20,846                 |          | 6,50,120                  |          | 6,73,750                 |          |
|                |          |          |                                                                                                               | 29,816                   |          | 16,120                    |          | 9,720                    |          |
|                | 198      | 190      | Servants (Fish-curing Establishment)—                                                                         |                          |          |                           |          |                          |          |
|                |          |          | Jamaldars 2 (15), 13 (12)                                                                                     |                          |          |                           |          |                          |          |
|                |          |          | Duffalars 17 (10), 74 (9)                                                                                     | 19,824                   |          | 18,780                    |          | 19,880                   |          |
|                |          |          | Peons 8 (8), 37 (7), 27 (6), (5)                                                                              |                          |          |                           |          |                          |          |
|                |          |          | Servants (Temporary Establishment)—                                                                           |                          |          |                           |          |                          |          |
|                |          |          | Factory and Preventive                                                                                        | 68,238                   |          | 67,775                    |          | 68,200                   |          |
|                |          |          | Fish-curing                                                                                                   | 4,200                    |          | 3,750                     |          | 4,500                    |          |
|                |          |          | Additional Establishment which may be required for the working of new Factories to be opened in Sub-Divisions | 2,320                    |          |                           |          | 7,340                    |          |
|                |          |          |                                                                                                               |                          |          |                           |          | 1,12,000                 |          |
|                |          |          | Purely Abkari Establishments (Permanent)—                                                                     |                          |          |                           |          |                          |          |
|                | 1        | 1        | Board's Office—                                                                                               |                          |          |                           |          |                          |          |
|                | 5        | 5        | Clerk (150)—10—200                                                                                            | 2,280                    |          | 2,210                     |          | 2,160                    |          |
|                |          |          | Clerks (75), (35), (30), (25), (20)                                                                           |                          |          |                           |          |                          |          |
|                | 1        | 1        | Servant (10)                                                                                                  | 2,220                    |          | 2,220                     |          | 2,220                    |          |
|                |          |          | Establishment in the Collectorates—                                                                           | 120                      |          | 120                       |          | 120                      |          |
|                | 219      | 239      | Clerks (40), 11 (30), 4 (25), 30 (20), 190 (15)                                                               | 49,120                   |          | 45,852                    |          | 44,040                   |          |
|                |          |          | <b>Carried over</b>                                                                                           | 52,740                   | 8,65,100 | 50,402                    | 8,24,500 | 48,540                   | 8,42,400 |

## EXPLANATORY REMARKS.

*Commissioner, Deputy Commissioner and Assistant Commissioners' Establishments—Clerks.*—A net increase of three clerks was sanctioned in G.Os., Mis. No. 5084, Revenue, dated 16th December 1895, Mis. No. 461, Revenue, dated 3rd February 1896, and No. 294, dated 30th June 1896.

*Servants.*—The increase of one was sanctioned in G.O., Mis. No. 5084, Revenue, dated 16th December 1895.

*Circle and Factory Establishments—Clerks.*—After the submission of the last budget four clerks were sanctioned on account of increase of office work in certain circles (*vide* G.Os., Mis. No. 462, Revenue, dated 3rd February 1896, and No. 83, Revenue, dated 19th February 1896) and one clerk for the newly-formed Nellikuppam circle (G.O., No. 277, Revenue, dated 22nd June 1896). A net addition of twelve clerks on account of the extension of the tree-tax system has been sanctioned in G.Os., No. 294, Revenue, dated 30th June 1896, and Mis. No. 3296, Revenue, dated 15th August 1896. Four clerks in connection with the re-organization of the Madras depot establishment were sanctioned in G.O., Mis. No. 3459, Revenue, dated 27th August 1896. Two temporary clerks of the two Cochin Frontier circles were made permanent (*vide* G.O., No. 216, Revenue, dated 30th June 1896).

*Servants.*—After the submission of the last budget, a net addition of 497 petty officers and peons has been sanctioned. Of these, four were sanctioned before the end of March 1896 and the rest in the current year. Those sanctioned in 1895-96 were for the South Trichinopoly Circle (*vide* G.O., Mis. No. 4760, Revenue, dated 25th November 1895). In the current year, two were sanctioned for the Nellikuppam Circle in G.O., No. 277, Revenue, dated 22nd June 1896. A net addition of 333 petty officers and peons has been sanctioned on account of the extension of the tree-tax system and the redistribution of the preventive force in certain circles (*vide* G.Os., No. 294, Revenue, dated 30th June 1896, and Mis. No. 3296, Revenue, dated 15th August 1896). Fifteen additional men were sanctioned for the Madras Depot Circle in G.O., Mis. No. 3459, Revenue, dated 27th August 1896, and 143 permanent petty officers and peons for the Cochin Frontier Circles in G.O., No. 216, Revenue, dated 30th June 1896.

*Servants (Fish-curing Establishment).*—The changes that took place since submission of the last budget were a reduction of four petty officers, an addition of two peons, and the transfer of three peons from the temporary to the permanent list (G.O., Mis. No. 2367, Revenue, dated 17th June 1896).

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

*Establishments in the Collectorates.*—Of the twenty additional clerks shown in the present budget over the number shown in the last budget, one for the Vizagapatam district was sanctioned before the 31st March 1896 (*vide* G.O., Mis. No. 1065, Revenue, dated 16th March 1896). Of the remaining nineteen clerks, eighteen were sanctioned in the current year for the South Canara, Anantapur, Cuddapah, Vizagapatam and Kurnool districts (*vide* G.Os., Mis. No. 1514, Revenue, dated 22nd April 1896, Mis. No. 1624, Revenue, dated 29th April 1896, Mis. No. 143, Revenue, dated 6th April 1896, Mis. No. 3478, Revenue, dated 28th August 1896, Mis. No. 3370, Revenue, dated 20th August 1896, and Mis. No. 3665, Revenue, dated 14th September 1896). A net addition of one clerk for the Godavari district has been proposed in Board's Proceedings, No. 315, dated 13th August 1896.

EXPENDITURE.

EXPENDITURE.

DETAILED ACCOUNT No. 3A.—SALT.—Salaries, Establishments and Contingencies—

| Numbers |  |
|---------|--|
| 1       |  |
| 2       |  |
| 3       |  |
| 4       |  |
| 5       |  |
| 6       |  |
| 7       |  |
| 8       |  |
| 9       |  |
| 10      |  |
| 11      |  |
| 12      |  |
| 13      |  |
| 14      |  |
| 15      |  |
| 16      |  |
| 17      |  |
| 18      |  |
| 19      |  |
| 20      |  |
| 21      |  |
| 22      |  |
| 23      |  |
| 24      |  |
| 25      |  |
| 26      |  |
| 27      |  |
| 28      |  |
| 29      |  |
| 30      |  |
| 31      |  |
| 32      |  |
| 33      |  |
| 34      |  |
| 35      |  |
| 36      |  |
| 37      |  |
| 38      |  |
| 39      |  |
| 40      |  |
| 41      |  |
| 42      |  |
| 43      |  |
| 44      |  |
| 45      |  |
| 46      |  |
| 47      |  |
| 48      |  |
| 49      |  |
| 50      |  |
| 51      |  |
| 52      |  |
| 53      |  |
| 54      |  |
| 55      |  |
| 56      |  |
| 57      |  |
| 58      |  |
| 59      |  |
| 60      |  |
| 61      |  |
| 62      |  |
| 63      |  |
| 64      |  |
| 65      |  |
| 66      |  |
| 67      |  |
| 68      |  |
| 69      |  |
| 70      |  |
| 71      |  |
| 72      |  |
| 73      |  |
| 74      |  |
| 75      |  |
| 76      |  |
| 77      |  |
| 78      |  |
| 79      |  |
| 80      |  |
| 81      |  |
| 82      |  |
| 83      |  |
| 84      |  |
| 85      |  |
| 86      |  |
| 87      |  |
| 88      |  |
| 89      |  |
| 90      |  |
| 91      |  |
| 92      |  |
| 93      |  |
| 94      |  |
| 95      |  |
| 96      |  |
| 97      |  |
| 98      |  |
| 99      |  |
| 100     |  |

| No. 3A.—SALT.—Salaries, Establishments and Contingencies— |          |                       |                                                                                              |                  |       |                   |       |                  |       |
|-----------------------------------------------------------|----------|-----------------------|----------------------------------------------------------------------------------------------|------------------|-------|-------------------|-------|------------------|-------|
| Numbers.                                                  |          | MADRAS—contd.         |                                                                                              | Budget Estimate. |       | Revised Estimate. |       | Budget Estimate. |       |
|                                                           |          | ESTABLISHMENTS—contd. |                                                                                              | 1927-28.         |       | 1928-29.          |       | 1929-30.         |       |
| Establishment—<br>contd.                                  | 1926-27. | 1927-28.              |                                                                                              | Rs.              | P.    | Rs.               | P.    | Rs.              | P.    |
|                                                           | 43       | 43                    | Brought forward                                                                              | 52,740           | 5,631 | 54,427            | 5,818 | 48,341           | 5,424 |
|                                                           | 1        | 1                     | Distillery Establishment, Pondicherry—                                                       | 2,000            | —     | 2,000             | —     | 2,000            | —     |
|                                                           | 109      | 109                   | Clerk (25)                                                                                   | —                | —     | —                 | —     | —                | —     |
|                                                           |          |                       | Servants—                                                                                    |                  |       |                   |       |                  |       |
|                                                           |          |                       | Jumadars 21 (12)                                                                             | —                | —     | 125               | —     | —                | —     |
|                                                           |          |                       | Peons 21 (No. 62 (7), 5, 6)                                                                  | 100              | —     | 750               | —     | 100              | —     |
|                                                           |          |                       | Additional Establishment for the<br>Trove-Tax System and better con-<br>trol of distilleries | 4,000            | —     | —                 | —     | 50,000           | —     |
|                                                           |          |                       | Add—For rounding                                                                             | 1,144            | 64    | 61,277            | 57    | 1,124            | 62    |
|                                                           |          |                       | Deduct—Probable Savings                                                                      | —                | —     | —                 | —     | —                | —     |
|                                                           |          |                       | TOTAL ESTABLISHMENTS                                                                         | 97,200           | —     | 88,610            | —     | 98,465           | —     |
|                                                           |          |                       | ALLOWANCES.                                                                                  |                  |       |                   |       |                  |       |
|                                                           |          |                       | Travelling Allowance of Officers                                                             | 1,125            | —     | 1,125             | —     | 1,125            | —     |
|                                                           |          |                       | Travelling Allowance of Establishments                                                       | —                | —     | —                 | —     | —                | —     |
|                                                           |          |                       | Horse allowance                                                                              | —                | —     | —                 | —     | —                | —     |
|                                                           |          |                       | TOTAL ALLOWANCES                                                                             | 1,125            | —     | 1,125             | —     | 1,125            | —     |
|                                                           |          |                       | SUPPLIES AND SERVICES.                                                                       |                  |       |                   |       |                  |       |
|                                                           |          |                       | Registration Charges                                                                         | 5,000            | —     | 5,000             | —     | 5,000            | —     |
|                                                           |          |                       | Law Charges                                                                                  | 1,000            | —     | 1,000             | —     | 1,000            | —     |
|                                                           |          |                       | Rewards                                                                                      | 1,250            | —     | 1,250             | —     | 1,250            | —     |
|                                                           |          |                       | Freight and other Charges for Export and<br>Import of Salt                                   | 35,000           | —     | 37,000            | —     | 30,550           | —     |
|                                                           |          |                       | Cost, Freight, etc., of Spirits                                                              | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Charges for destroying Spontaneous Salt                                                      | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Remittance Charges                                                                           | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Charges for examining Salt Heaps                                                             | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Charges for conveying salt to French<br>Government                                           | 4,500            | —     | 4,500             | —     | 4,500            | —     |
|                                                           |          |                       | Charges for conveying Salt for Fish curing<br>purposes                                       | 6,000            | —     | 5,750             | —     | 6,750            | —     |
|                                                           |          |                       | Boat Charges                                                                                 | 16,000           | —     | 15,000            | —     | 17,000           | —     |
|                                                           |          |                       | Arms, Accoutrements and Ammunitions                                                          | 3,000            | —     | 3,000             | —     | 3,000            | —     |
|                                                           |          |                       | Medical Charges                                                                              | 1,000            | —     | 1,000             | —     | 1,000            | —     |
|                                                           |          |                       | Purchase and Repair of Furniture                                                             | 1,000            | —     | 1,000             | —     | 1,000            | —     |
|                                                           |          |                       | Petty works of Construction                                                                  | 1,000            | —     | 1,000             | —     | 1,000            | —     |
|                                                           |          |                       | Other Items, including Compensation for<br>suppression of Manufacture of Salt                | 1,500            | —     | 1,500             | —     | 1,500            | —     |
|                                                           |          |                       | Cost of Treasure Bags                                                                        | 5,500            | —     | 5,000             | —     | 5,000            | —     |
|                                                           |          |                       | Stencil Plates                                                                               | 100              | —     | 100               | —     | 100              | —     |
|                                                           |          |                       | Compensation to the Madras Municipality<br>for withholding Liquor Tax                        | 250              | —     | 250               | —     | 250              | —     |
|                                                           |          |                       | Mounting Maps                                                                                | 13,610           | —     | 12,000            | —     | 15,000           | —     |
|                                                           |          |                       | Atlas Sheets                                                                                 | 300              | —     | 300               | —     | 300              | —     |
|                                                           |          |                       | Charges for making Sieves                                                                    | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Sifting Charges                                                                              | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Remuneration to Railway Clerks                                                               | 500              | —     | 500               | —     | 500              | —     |
|                                                           |          |                       | Purchase of Paints                                                                           | 200              | —     | 200               | —     | 200              | —     |
|                                                           |          |                       | Compensation                                                                                 | 1,200            | —     | 1,200             | —     | 1,200            | —     |
|                                                           |          |                       | Cost and Despatch of Gunny-bags                                                              | 8,000            | —     | 7,500             | —     | 8,000            | —     |
|                                                           |          |                       | Overtime Fees                                                                                | 450              | —     | 450               | —     | 450              | —     |
|                                                           |          |                       | Carriage of Stores                                                                           | 1,500            | —     | 1,500             | —     | 1,500            | —     |
|                                                           |          |                       | Sand Spit Plantation Establishment                                                           | 7,500            | —     | 7,500             | —     | 7,500            | —     |
|                                                           |          |                       | Charges for Copying Judgments                                                                | 800              | —     | 800               | —     | 800              | —     |
|                                                           |          |                       | Batta to Prisoners                                                                           | 100              | —     | 100               | —     | 100              | —     |
|                                                           |          |                       | Batta to Witnesses                                                                           | 300              | —     | 300               | —     | 300              | —     |
|                                                           |          |                       | Conveyance of Contraband Articles                                                            | 600              | —     | 600               | —     | 600              | —     |
|                                                           |          |                       | Steam Launch Charges                                                                         | 200              | —     | 200               | —     | 200              | —     |
|                                                           |          |                       | Fish-curing Experiments and Sundries                                                         | 400              | —     | 400               | —     | 400              | —     |
|                                                           |          |                       | PROVINCIAL.                                                                                  |                  |       |                   |       |                  |       |
|                                                           |          |                       | Petty Construction and Repairs                                                               | 74,000           | —     | 67,000            | —     | 50,000           | —     |
|                                                           |          |                       | TOTAL SUPPLIES AND SERVICES.                                                                 | 5,20,900         | —     | 4,65,670          | —     | 5,43,641         | —     |
| Excise Licensees'<br>work—                                |          |                       |                                                                                              |                  |       |                   |       |                  |       |

EXPLANATORY REMARKS.

*Distillery Establishment—Clerk.*—The one clerk shown under this head in the last budget has been included under "Circle and Factory establishments, clerks".

| Average. | Accounts, |          |          |
|----------|-----------|----------|----------|
|          | 1895-96.  | 1894-95. | 1893-94. |
| Rs.      | Rs.       | Rs.      | Rs.      |
| 98,999   | 1,04,030  | 98,785   | 94,184   |
| 4,534    | 4,358     | 5,265    | 3,975    |
| 462      | 466       | 919      | ...      |
| 1,42,851 | 1,29,962  | 1,27,818 | 1,70,771 |
| 26,272   | 31,835    | 26,363   | 20,619   |
| 1,308    | 5         | 14       | 3,905    |
| 337      | 76        | 552      | 384      |
| 902      | 866       | 870      | 969      |
| 4,522    | 3,924     | 5,056    | 4,588    |
| 5,247    | 5,763     | 6,009    | 3,936    |
| 12,768   | 13,770    | 12,221   | 12,318   |
| 459      | 348       | 407      | 624      |
| 11,037   | 3,116     | 6,563    | 23,432   |
| 684      | 1,463     | 589      | ...      |
| ...      | ...       | ...      | ...      |
| 16,110   | 20,616    | 15,249   | 12,436   |
| 1,38,630 | 95,447    | 1,20,420 | 2,00,063 |
| 8,173    | 5,286     | 3,743    | 15,486   |
| 57       | 72        | 98       | ...      |
| 137      | 230       | 176      | 6        |
| 13,607   | 13,607    | 13,607   | 13,607   |
| 19       | 8         | 50       | ...      |
| 47       | ...       | 141      | ...      |
| 666      | 2,000     | ...      | ...      |
| 74       | 222       | ...      | ...      |
| 840      | 809       | 896      | 815      |
| 3,548    | 7,294     | 295      | 3,041    |
| ...      | ...       | ...      | ...      |
| 3,778    | 4,255     | 4,038    | 3,043    |
| 1,180    | 1,424     | 1,081    | 1,933    |
| 4,657    | 8,112     | 5,860    | ...      |
| 77       | 76        | 78       | 78       |
| 45       | 32        | 32       | 70       |
| 372      | 340       | 464      | 310      |
| 582      | 596       | 528      | 620      |
| 218      | 181       | 205      | 270      |
| ...      | ...       | ...      | ...      |
| 525      | 395       | 279      | 899      |
| 61,388   | 53,994    | 75,832   | 54,339   |
| 4,66,108 | 4,10,938  | 4,35,721 | 5,51,667 |

*Travelling allowance.*—The increase in the budget estimate for 1897-98 as compared with the sanctioned estimate for 1896-97 is due to the increase in the number of officers sanctioned for trea-tax work and to increased itineration expected to be made by the superior officers.

*Registration charges.*—The estimates under this head have been fixed with reference to the actuals of previous years.

*Rewards.*—The revised estimate has been based on the actuals for 1895-96. A slight reduction has been made in the budget estimate for 1897-98 in view of the contemplated changes in the reward rules with reference to paragraph 19 of G.O., No. 43, Revenue, dated 28th January 1896.

*Freight and other charges for export and import of salt.*—This is the freight on the quantity of salt to be transported from the Tinnevely sub division to the West-Coast for fish-curing purposes. The increase in the budget and revised estimates as compared with the sanctioned estimate is due to a larger quantity expected to be transported in the current and ensuing years.

*Purchase, repair and carriage of tents.*—The estimates under this head include provision for the renewal of tents which have been worn out. The revised estimate for 1896-97 includes also provision for the tents required by the Inspectors and Assistant Inspectors recently sanctioned.

*Other items, including compensation for the suppression of the manufacture of salt.*—The variations under this head are due to the amount shown in lump under the sanctioned estimate having now been distributed among several detailed heads in the budget and revised estimates.

*Petty construction and repairs.*—In the sanctioned estimate provision was made for the works relating to both the Muttupet and Papacoi schemes (Rs. 22,000 and Rs. 10,000, respectively). The South Indian Railway has not yet given a final answer regarding the Papacoi scheme, on which the commencement of works at Muttupet depends, and in view of the large stocks of Government salt at the Madras depot, there seems to be no urgent necessity for pushing on the work hastily, should Government decide on constructing that factory. It also seems improbable that final orders will be passed before the end of the year. In consequence, only Rs. 3,000 has been retained in the revised estimate. A sum of Rs. 10,000 has also been provided in the budget for 1897-98 on account of these schemes. The decrease in the revised as compared with the sanctioned estimate is due to (1) the above cause and (2) the provision made for repairs in the Nellore and Chingleput Sub-Divisions not being likely to be fully utilized. The increase in the budget over the revised estimate is due chiefly to the increase of Rs. 7,000 in the provision for the Muttupet or Papacoi scheme whichever may be sanctioned and to the provision for certain works ordered by the Board to be postponed with reference to the reduction of Rs. 31,000 effected by Government in the budget of 1896-97.

*Excise licensees' works.*—The decrease in the revised as compared with the sanctioned estimate is due to the non-utilization of the lump provision of Rs. 10,000 made for the execution of unforeseen works and to the non-execution of repairs to a certain bund in the Nellore Sub-Division, and the absence of expenditure for clearing channels in some of the factories of the Merkanam circle, for which provision was made in the budget. The increase in the budget over the revised estimate is due to the provision made for the last-mentioned works except the Pakala bund.

## EXPENDITURE.

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

|                               | Numbers. |          | ORISSA— <i>contd.</i>                       | Budget Estimate, 1897-98. |        | Revised Estimate, 1896-97. |        | Budget Estimate, 1896-97. |        | Accounts, 1895-96. |        |
|-------------------------------|----------|----------|---------------------------------------------|---------------------------|--------|----------------------------|--------|---------------------------|--------|--------------------|--------|
|                               | 1896-97. | 1897-98. |                                             | Rs.                       | Rs.    | Rs.                        | Rs.    | Rs.                       | Rs.    | Rs.                | Rs.    |
| <b>Establishments—</b>        | 8        | 9        | Assistant Commissioners' Establishments—    |                           |        |                            |        |                           |        |                    |        |
|                               | 3        | 3        | Clerks 2 (70), 2 (30), (25), 2 (20), 2 (15) |                           |        |                            |        |                           |        |                    |        |
|                               | 18       | 18       | Duffadars (10)                              | 5,400                     |        | 4,800                      |        | 5,100                     |        | 4,300              |        |
|                               | 9        | 9        | Peons, &c. 6 (8), 10 (7), 2 (6)             |                           |        |                            |        |                           |        |                    |        |
|                               | 2        | 2        | Circle and Factory Establishments—          |                           |        |                            |        |                           |        |                    |        |
|                               | 15       | 15       | Clerks 5 (30), 3 (25), (15)                 |                           |        |                            |        |                           |        |                    |        |
|                               | 29       | 29       | Engine Drivers 2 (30)                       |                           |        |                            |        |                           |        |                    |        |
|                               | 311      | 310      | Jamadar 6 (15), 9 (12)                      | 34,930                    |        | 32,530                     |        | 34,930                    |        | 30,527             |        |
|                               | 2        | 2        | Duffadars 14 (10), 15 (9)                   |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Peons, &c. 71 (8), 108 (7), 130 (6), (4)    |                           |        |                            |        |                           |        |                    |        |
| <b>Allowances—</b>            |          |          | Firemen (15)                                |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Temporary Establishments                    | 4,150                     |        | 2,300                      |        | 4,150                     |        | 2,053              |        |
|                               |          |          | Medical Establishments                      | 560                       |        | 100                        |        | 560                       |        | 2,286              |        |
|                               |          |          | <b>TOTAL ESTABLISHMENT</b>                  |                           | 45,100 |                            | 41,200 |                           | 45,100 |                    | 39,163 |
|                               |          |          | <b>ALLOWANCES.</b>                          |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Travelling Allowances                       |                           | 8,400  |                            | 8,400  |                           | 8,900  |                    | 8,322  |
|                               |          |          | <b>SUPPLIES AND SERVICES.</b>               |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Law Charges                                 |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Rewards                                     | 50                        |        | 50                         |        | 200                       |        | 200                |        |
|                               |          |          | Remittance Charges                          | 500                       |        | 500                        |        | 200                       |        | 177                |        |
| <b>Supplies and Services—</b> |          |          | Charges for destroying Spontaneous Salt     | 40                        |        | 40                         |        | 40                        |        | 40                 |        |
|                               |          |          | Charges for examining Salt Heaps            |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Boat Charges                                | 60                        |        | 150                        |        | 150                       |        | 746                |        |
|                               |          |          | Tents                                       | 750                       |        | 750                        |        | 1,000                     |        | 264                |        |
|                               |          |          | Petty Construction and Repairs              | 280                       |        | 280                        |        | 280                       |        | 7,497              |        |
|                               |          |          | Other Items                                 | 10,500                    |        | 6,400                      |        | 25,500                    |        | 174                |        |
|                               |          |          | Medical Charges                             | 200                       |        | 200                        |        | 700                       |        | 434                |        |
|                               |          |          | Arms and Accoutrements                      | 300                       |        | 300                        |        |                           |        | 8                  |        |
|                               |          |          | <b>TOTAL SUPPLIES AND SERVICES</b>          |                           | 13,700 |                            | 8,700  |                           | 22,900 |                    | 9,540  |
|                               |          |          | <b>CONTINGENCIES.</b>                       |                           |        |                            |        |                           |        |                    |        |
| <b>Contingencies—</b>         |          |          | Rents, Rates and Taxes                      |                           |        |                            |        |                           |        |                    |        |
|                               |          |          | Service Postage                             | 140                       |        | 140                        |        | 100                       |        | 122                |        |
|                               |          |          | Bearing Postage                             | 800                       |        | 800                        |        | 800                       |        | 806                |        |
|                               |          |          | Service Telegrams                           | 50                        |        | 50                         |        | 50                        |        | 241                |        |
|                               |          |          | Other Charges                               | 250                       |        | 250                        |        | 200                       |        | 1,514              |        |
|                               |          |          | <b>TOTAL CONTINGENCIES</b>                  |                           | 1,500  |                            | 1,500  |                           | 1,500  |                    | 2,683  |
|                               |          |          | <b>TOTAL</b>                                |                           | 2,800  |                            | 2,800  |                           | 2,700  |                    |        |

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

| SUMMARY.                                         |  |          |          |          |          |  |
|--------------------------------------------------|--|----------|----------|----------|----------|--|
| MADRAS                                           |  | 4,51,000 | 5,00,000 | 6,05,000 | 5,41,021 |  |
| ORISSA                                           |  | 25,000   | 42,000   | 53,000   | 40,000   |  |
| <b>TOTAL</b>                                     |  | 4,76,000 | 5,42,000 | 6,58,000 | 5,81,021 |  |
| <b>DETAILS.</b>                                  |  |          |          |          |          |  |
| <b>MADRAS.</b>                                   |  |          |          |          |          |  |
| Purchase of Salt (Manufacturer's Share)          |  | 2,67,000 | 3,08,000 | 3,70,000 | 3,62,857 |  |
| Purchase of Salt for Supply to French Government |  | 1,500    | 1,500    | 1,500    | 1,500    |  |
| Charges for Conveying and Storing Salt           |  | 71,450   | 1,00,000 | 1,16,800 | 1,22,501 |  |
| Purchase and repair of Salt-weighing Machines    |  | 7,000    | 10,000   | 6,100    | 11,400   |  |
| Cost of gathering Spontaneous Salt               |  | 8,000    | 8,000    | 8,000    | 30,940   |  |
| Petty Works for Manufacture and Storage of Salt  |  | 82,000   | 60,000   | 95,000   | 10,751   |  |
| Sundry Miscellaneous Charges                     |  | 10,750   | 10,000   | 5,000    |          |  |
| <b>TOTAL MADRAS</b>                              |  | 4,51,000 | 5,00,000 | 6,58,000 | 5,41,021 |  |
| <b>ORISSA.</b>                                   |  |          |          |          |          |  |
| Repair of Salt-weighing Machines                 |  | 20       | 20       | 20       | 37,573   |  |
| Purchase of Salt (Manufacturer's Share)          |  | 22,200   | 40,740   | 48,250   | 37,573   |  |
| Conveying and Storing of Salt                    |  | 1,200    | 1,400    | 1,400    | 1,400    |  |
| Works of Manufacture and Storage of Salt         |  | 1,500    | 2,000    | 3,500    | 1,100    |  |
| Sundry Miscellaneous Charges                     |  | 80       | 200      | 320      |          |  |
| <b>TOTAL ORISSA</b>                              |  | 25,000   | 42,000   | 53,000   | 40,000   |  |

## EXPLANATORY REMARKS.

**Medical Establishment.**—The decrease in the estimates as compared with the actuals of 1895-96 is due to the refund in that year to the District Board of Puri (with reference to Bengal G.O. No. 569. Medical, dated 6th December 1894) of a sum of Rs. 1,765-13-8. being a moiety contributed by that Board towards the salary and local allowance of the officer in charge of the Satpara dispensary from the 1st July 1892 to 10th August 1894.

**Petty Construction and Repairs.**—The decrease in the revised as compared with the sanctioned estimate is due to the exclusion of the provision of Rs. 19,000 on account of (i) quarters for the Inspector and Assistant Inspector, Basudebpur Circle, (2) works relating to the opening of a factory at Astrang, and (3) certain minor new works in the Balasore Sub-Division, which it is not proposed to utilize, pending the decision of the Government of India on the question of the retransfer of Orissa to the Bengal Government. The increase in the budget over the revised estimate is due to the inclusion of a provision of Rs. 4,000 for the cutters required for the Assistant Inspectors, Basudebpur and Machgaon Circles, the construction of which has been postponed, pending the settlement of the question of the retransfer of the Orissa Salt Revenue to the Bengal Government.

## MADRAS.

**Purchase of Salt (Manufacturer's Share).**—The revised estimate has been framed with reference to the information available regarding the quantity of salt manufactured. The decrease in the budget estimate as compared with the actuals of 1895-96 is due to the fact that there will be no manufacture (a) in the Vedaranniyam extension owing to want of storage space at Negapatam and (b) in the Surla and Merkanam extensions owing to the large stocks in hand. It is also due to the fact that only 10 lakhs of maunds are proposed to be manufactured in the Vayalur and Ennore circles against 1,658,000 maunds purchased on behalf of Government in 1895-96.

**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 Vayalur and Ennore Circles to the Madras depot. The estimates under "conveying and storing salt" vary with the quantity manufactured or expected to be manufactured and stored for Government in each monopoly factory in each year. The decrease in the revised and budget estimates as compared with the actuals of 1895-96 is due to the fact that a large quantity of old salt purchased from the licenses of the Kattur and Vayalur factories was also transported to the Madras depot in that year.

**Purchase of Salt-weighing Machines.**—The decrease in the budget as compared with the revised estimate is due to the fact that many of the factories will have been fully supplied with machines before the end of the current year. **Petty Works for Manufacture and Storage of Salt.**—In the sanctioned estimate, provision was made for the works relating to both the Muttupet and Papakoil schemes (Rs. 10,000 each). For the reasons stated above under "Petty construction and repairs" a sum of only Rs. 2,000 has been retained in the revised estimate. A sum of Rs. 10,000 has, however, been provided in the budget of 1897-98. The decrease in the revised as compared with the sanctioned estimate is also due to the decreased provision made for works relating to manufacture of salt in the factories of the Vayalur and Ennore Circles as the channels and bunds do not require to be kept up throughout the year, as was the case when the factories were under the outstorage system and to the non-utilization of the lump provision of Rs. 10,000 made for extension of platforms and for opening of factories generally. The increase in the budget over the revised estimate is due (i) to the increased provision for reconstructing the Gollah at Udipi and (ii) to a lump provision of Rs. 10,000 for unforeseen new works.

## ORISSA.

**Purchase of Salt (Manufacturer's Share).**—The revised estimate has been fixed with reference to the quantity of salt actually manufactured in the Tura and Gurubai factories in the season of 1896. No provision will be required on this account in the budget estimate for 1897-98 as, owing to ample stocks on hand in the two factories, there is no need to carry on manufacture in them in the ensuing season. As, however, the latter question will eventually be decided by the Bengal authorities, provision has been made in the budget estimate for the manufacture of 150,000 maunds in both factories. **Works for Manufacture and Storage of Salt.**—The decrease in the revised estimate as compared with that sanctioned is due to the omission of the sum of Rs. 1,000 provided for the opening of a factory at Astrang and to the expenditure under repairs in the current year having been low. A sum of Rs. 1,500 is provided in the budget of 1897-98 for the works relating to manufacture, if the Bengal Government should decide to proceed with manufacture in the Lake factories.

**EXPENDITURE.**

NOTE A.

Distribution between Imperial and Provincial.

|                                                                                                         | Budget Estimate,<br>1897-98. |     | Revised Estimate,<br>1896-97. |     | Budget Estimate,<br>1896-97. |     | Accounts,<br>1895-96. |     |
|---------------------------------------------------------------------------------------------------------|------------------------------|-----|-------------------------------|-----|------------------------------|-----|-----------------------|-----|
|                                                                                                         | Rs.                          | Rs. | Rs.                           | Rs. | Rs.                          | Rs. | Rs.                   | Rs. |
| Cost of Combined Departments of Salt and Excise                                                         | 33,44,000                    |     | 32,17,000                     |     | 33,83,000                    |     | 29,99,847             |     |
| <i>Deduct—</i>                                                                                          |                              |     |                               |     |                              |     |                       |     |
| Salt Charges in Orissa                                                                                  |                              |     |                               |     |                              |     |                       |     |
| Salt Charge on account of Licensees' Works                                                              | 1,54,000                     |     | 1,60,000                      |     | 1,97,000                     |     | 1,48,880              |     |
| Remainder                                                                                               | 74,000                       |     | 60,000                        |     | 78,000                       |     | 53,994                |     |
| One-fourth debitable to { Imperial Share—three-fourths.<br>" 7. Excise " { Provincial Share—one-fourth. | 31,16,000                    |     | 29,97,000                     |     | 31,08,000                    |     | 27,96,973             |     |
|                                                                                                         | 5,84,000                     |     | 5,62,000                      |     | 5,84,000                     |     | 5,24,432              |     |
|                                                                                                         | 1,95,000                     |     | 1,87,000                      |     | 1,94,000                     |     | 1,74,511              |     |
| Three-fourths debitable to " 5. Salt "                                                                  |                              |     |                               |     |                              |     |                       |     |
| Add—Salt Charges in Orissa                                                                              | 23,37,000                    |     | 22,48,000                     |     | 23,30,000                    |     | 20,97,730             |     |
|                                                                                                         | 1,54,000                     |     | 1,60,000                      |     | 1,97,000                     |     | 1,48,880              |     |
| Imperial Proportion—three-fourths debited to " 5. Salt "                                                | 18,68,000                    |     | 18,06,000                     |     | 18,99,000                    |     | 16,84,958             |     |
| Provincial Proportion—one-fourth                                                                        | 6,23,000                     |     | 6,02,000                      |     | 6,31,000                     |     | 5,61,652              |     |
| Add— Licensees' Works                                                                                   | 74,000                       |     | 60,000                        |     | 78,000                       |     | 53,994                |     |
| Provincial Share debited to " 5. Salt "                                                                 | 6,97,000                     |     | 6,62,000                      |     | 7,09,000                     |     | 6,15,646              |     |
| Total Debits to " 5. Salt "                                                                             | 25,65,000                    |     | 24,68,000                     |     | 26,05,000                    |     | 23,00,604             |     |
| Total Debits to " 7. Excise "                                                                           | 7,79,000                     |     | 7,49,000                      |     | 7,78,000                     |     | 6,99,243              |     |
| Total Imperial Share                                                                                    | 24,52,000                    |     | 23,68,000                     |     | 24,80,000                    |     | 22,09,390             |     |
| Total Provincial Share                                                                                  | 8,92,000                     |     | 8,49,000                      |     | 9,03,000                     |     | 7,90,457              |     |
| <b>GRAND TOTAL</b>                                                                                      | <b>33,44,000</b>             |     | <b>32,17,000</b>              |     | <b>33,83,000</b>             |     | <b>29,99,847</b>      |     |

**NOTE B.**

NOTE B.

Distribution between Imperial and Provincial according to the re-classification proposed by the Government of India. Budget estimate, 1897-98.

|                               |                                | Total. | Deduct<br>Orissa. | Madras. |           |             |
|-------------------------------|--------------------------------|--------|-------------------|---------|-----------|-------------|
|                               |                                |        |                   | Net.    | Imperial. | Provincial. |
|                               |                                | LAKHS. | LAKHS.            | LAKHS.  | LAKHS.    | LAKHS.      |
| Salaries, &c. ..              | ..                             | 27.94  | 1.29              | 26.65   | 19.99     | 6.66        |
| Salt purchase and Freight ..  | ..                             | 4.76   | .25               | 4.51    | 4.51      | ..          |
| Licencees' works ..           | ..                             | .74    | ..                | .74     | ..        | .74         |
| Total ..                      |                                | 33.44  | 1.54              | 31.90   | 24.50     | 7.40        |
| 5. Salt ..                    | { Salaries, &c. ..             | 21.28  | 1.29              | 19.99   | 15.00     | 4.99        |
|                               | { Salt purchase and Freight .. | 3.63   | .25               | 3.38    | 3.38      | ..          |
|                               | { Licencees' works ..          | .74    | ..                | .74     | ..        | .74         |
| Total ..                      |                                | 25.65  | 1.54              | 24.11   | 18.38     | 5.73        |
| 7. Excise. { Salaries, &c. .. | ..                             | 6.66   | ..                | 6.66    | 4.99      | 1.67        |
|                               | { Salt purchase and Freight .. | 1.13   | ..                | 1.13    | 1.13      | ..          |
| Total ..                      |                                | 7.79   | ..                | 7.79    | 6.12      | 1.67        |

### Abstract.

|                 |    |    |    |    |    |             |    | <i>Abstract.</i> |             |
|-----------------|----|----|----|----|----|-------------|----|------------------|-------------|
| 5. Salt, Madras | .. | .. | .. | .. | .. | ..          | .. | Imperial.        | Provincial. |
| Orissa          | .. | .. | .. | .. | .. | ..          | .. | 18-38            | 5-73        |
|                 |    |    |    |    |    |             |    | 1-54             | ..          |
| 7. Excise       | .. | .. | .. | .. | .. | Total       | .. | <u>19-92</u>     | <u>5-73</u> |
|                 |    |    |    |    |    | ..          | .. | <u>6-12</u>      | <u>1-67</u> |
|                 |    |    |    |    |    | Total       | .. | <u>26-04</u>     | <u>7-40</u> |
|                 |    |    |    |    |    | Grand Total | .. | { 33-44 }        |             |

When given for copying \_\_\_\_\_  
 When copied \_\_\_\_\_  
 When examined \_\_\_\_\_  
 When signed \_\_\_\_\_

189

AS AGAIN G.O., No.  
189

DATE: \_\_\_\_\_

URRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO

PAFERS NOT FILED UP, BEING MEANT FOR DESPATCH  
IN ORIGINAL.

*N.B.*—

A = Copy in full.

B = Not to be copied.

P = Copy abstract only.

Q = Copy heading only.