Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2078

DATED 13th May 1898

[Despatch Abstract.]

Approving the Board's proposal for the partial introduction of the scheme for improving the distillery establishments; directing that the scheme should be submitted in a more definite form with reference to the previous orders of Govt; and requesting the Board to report at the end of six months whether the total estimate under "Salaries, establishments & Contingencies" is likely to be exceeded.

BACK PAPERS.

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

FURTHER PAPERS.

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

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed March 24th.

Proceedings, No. 60, 28th February 1898.

FEBRUARY.

Communicating to the Deputy and Assistant Commissioners of Salt, Abkári and Customs Revenue Government Order approving, with remarks, the Board's revised estimate of Charges for the current year and the budget estimate for the ensuing year under 5. Salt and 7. "Excise" and furnishing the Accountant-General, Madras, and Government with certain details called for therein.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

READ—the following G.O., No. 1085, Financial, dated 23rd December 1897 :—

Read—the following paper :—

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

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

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

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

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

Official Memo. No. 264.

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

(i) In fixing the budget estimate under "Salt purchase and freight" for the ensuing year at Rs. 4·22 lakhs the Board anticipates that a dittam of 12 lakhs of maunds will have to be given to the licensees of the Ennore and Vayalur Circles. It should be reported how sales are now going on at the Madras Depôt, whether there is reason to suppose that 12 lakhs of maunds will be needed to replace the salt that may have been sold by the time storage commences, and whether room can be found for this quantity if so much be manufactured.

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

(iii) The revised estimate under "Petty works of construction" exceeds the budget estimate for the current year by Rs. 25,890. A full and detailed explanation of the increase should be furnished before it can be allowed to stand.

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

3rd December 1897.

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

To the Board of Revenue (Separate Revenue).

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

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

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

With reference to paragraph 1 (i) of the Government Order read above, the Board begs to state that at the time it passed the budget it was anticipated that with the reduced cost price of salt from the 1st October 1897, sales at the depôt would amount to an average of about 70,000 maunds per mensem and that at this rate the space that would be available by the commencement of the transport and storage seasons next year would be sufficient to accommodate ($8 \times 70{,}000$ or) nearly $5\frac{1}{2}$ lakhs of maunds. It was further anticipated that Messrs. Arbuthnot & Co. would avail themselves of the concession granted to them and export about 2 lakhs of maunds of the salt of 1897 and 3 lakhs of that to be manufactured in 1898. With the storage space available at the time of the preparation of the budget (*i.e.*, $1\frac{1}{2}$ lakhs of maunds nearly), it was anticipated that a dittam of 12 lakhs of maunds could be given to the manufacturers in the season of 1898. From the statement of sales at the depôt submitted herewith, however, it is observed that whereas sales in October last when the sale price was reduced from 5 annas to $3\frac{1}{2}$ annas a maund were 60,932 maunds, those of November fell to 40,873 maunds and the results of the first week of December indicate a further decrease. This decrease is most probably due to the rain at the end of November. Though the sales have not improved to the extent expected by the Board, it may be safely assumed that not less than 50,000 maunds will be sold every month hereafter. At this rate, about 3 lakhs of maunds at least may be removed from the depôt before the commencement of the next storage season. This added to the present available storage space (266,318 maunds) will allow of the storage of nearly $5\frac{1}{2}$ lakhs of maunds of 1898 salt. As to Messrs. Arbuthnot & Co.'s exports, they have up to date amounted only to 22,392 maunds. Allowing at this rate for the export of at least $\frac{3}{4}$ of a lakh for the rest of the current year and about $1\frac{1}{2}$ lakhs for 1898–99, and making allowance also for the storage space that will be set free by the sales of June and July 1898, the Board considers that a dittam of $8\frac{3}{4}$ lakhs of maunds may well be given for 1898. As, however, nothing can with certainty be stated of the future demands on the depôt stocks when all the saleable excise stocks at the outfactories are cleared, the Board considers that it is too early yet to revise its estimate and accordingly recommends that the budget allotment may be left undisturbed.

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

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

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

(True Extract.)

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

To the Secretary to Government, Revenue Department.

ENCLOSURE.

STATEMENT showing the Sales at the Madras Depôt.

Month.	First week, maunds.	Second week, maunds.	Third week, maunds.	Fourth week, maunds.	Total maunds.
Sales at As. 5 per maund.					
January 1897	10,863	4,399	3,629	984	19,875
February ,, ...	2,944	16	..	..	2,960
March ,, ...	1,333	9,843	..	757	11,933
April ,, ...	..	7,896	6,801	3,802	18,499
May ,, ...	6,945	4,684	9,343	4,440	25,412
June ,, ...	9,158	10,236	5,493	735	25,622
July ,, ...	9,979	4,541	624	8,268	23,412
August ,, ...	4,257	566	7,038	4,550	16,411
September ,, ...	9,956	2,277	35	..	12,268
Total ..	..	..	..	..	156,392
Sales at As. 3–6 per maund.					
October 1897	21,140	20,134	11,716	7,942	60,932
November ,, ...	12,123	16,716	7,156	4,878	40,873
December ,, ...	4,194	..	..	..	..

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

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

Separate Revenue No. 111.

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

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

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

(3) Under "Petty works of construction" the Board provides Rs. 1·725 lakhs for 1898–99, which cannot be sanctioned in the absence of full information which has not been furnished. The figure will be cut down to Rs. 1·20 lakhs provisionally pending explanation.

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

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

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

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

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

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

(True Extract.)

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

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

Order—No. 1085, Financial, dated 23rd December 1897.

The estimates are accepted as shown in the appendix to these proceedings.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

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

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(True Extract.)

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

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

Order—No. 1085, Financial, dated 23rd December 1897.

The estimates are accepted as shown in the appendix to these proceedings.

(True Extract.)

(Signed) A. T. ARUNDEL,
Chief Secretary.

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

APPENDIX A.

EXPENDITURE.

5.—SALT (a).

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Actuals, 1896-97.	Explanatory Remarks.
Imperial.						
Salt Purchase and Freight	5B	Rs. 4,21,000	Rs. 3,00,000	Rs. (a) 4,86,000	Rs. 5,10,314	(a) Includes (b) Excludes Freight and other charges for Export and Import of Salt for fish-curing.
Shared.						
Salaries, Establishments and Contingencies	5A	26,51,500	25,81,000	(b) 25,51,000	23,53,474	
Deduct—Amount chargeable to "7. Excise" ..		26,51,500 *10,38,200*	25,81,000 *10,12,220*	25,51,000 • *9,90,800*	23,53,474 *9,25,654*	• Corrected with reference to the Government of India order No. 3499 A, dated 9th August 1897.
Total debits to 5. Salt Excluding Salt Purchase and Freight in Madras (Imperial). Imperial ..		16,13,300	15,68,760	15,60,200	14,27,820	
Provincial ..		11,67,975 4,45,325	11,38,770 4,29,990	11,14,650 4,45,550	10,41,362 3,86,458	
Total ..		16,13,300	15,68,760	15,60,200	14,27,820	
Total debits to 5. Salt Including Salt Purchase and Freight in Madras (Imperial). Imperial ..		15,88,975	14,38,770	16,00,650	15,51,676	
Provincial ..		4,45,325	4,29,990	4,45,550	3,86,458	
Total ..		20,34,300	18,68,760	20,46,200	19,38,134	

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

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

Summary.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras—								
Salaries	10,65,000		10,45,000		10,15,500		9,73,053	
Establishment	9,60,000		9,26,400		9,33,000		8,51,716	
Allowances	1,30,900		1,25,900		1,10,500		1,22,039	
Supplies and Services	3,89,370		3,79,560		3,89,990		3,04,849	
Contingencies	1,06,230		1,04,140		1,02,010		1,01,817	
Total, Madras ..		26,51,500		25,81,000		25,51,000		23,53,474

Numbers 1897-98.	Numbers 1898-99.	DETAILS.						
		MADRAS.						
		Salaries.						
Salaries—								
1	1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (p.) ..	(a)38,160		39,704		38,160	
1	1	Secretary to the Commissioner (1,500—60—1,800)						38,183
3	4	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200-40-1,400), 1 (800—25—1,000)	(b)17,740		20,276		17,280	17,729
11	12	Assistant Commissioners 2 (800), 2 (700), 2 (600), 5 (500)	(c)56,009		56,435		45,504	45,003
1	1	Assistant Secretary • (700)	d,87,600		83,484		78,000	82,082
		House-rent Allowance — Assistant Secretary (46-2-6); Assistant Commissioners 1 (50), 7 (46-2-6)	8,400		8,400		8,400	8,400
76	78	Inspectors,† 10 (400), 18 (350), 20 (300), 30 (250)	5,031		4,923		5,031	4,942
104	106	Assistant Inspectors† 36 (175), 35 (150), 35 (125)	2,85,800 (c)		2,57,864		2,70,000	2,07,053
752	786	Sub-Inspectors 65 (70), 98 (60), 148 (50), 199 (40), 276 (30)	1,91,100		2,02,204		1,87,500	2,22,782
34	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors ..	4,08,840		3,75,518		3,91,320	3,21,641
		Local Allowance— Assistant Inspector (35); Sub-Inspectors 7 (15), 1 (10) ..	23,500		22,500		22,650	24,368
			1,800		1,277		1,260	870
			11,23,780		10,72,585		10,74,105	9,73,053
		Deduct—Probable Savings ..	*58,780*		*27,585*		*58,605*	..
		Total, Salaries ..		10,65,000		10,45,000		10,15,500	9,73,053

• This Officer is of the Grade of Assistant Commissioner.

† Inspectors and Assistant Inspectors have free quarters.

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

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

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

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

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

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

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

Sub-Inspectors.—The figure at the time of submission of the last budget was 752. Two Sub-Inspectors sanctioned in 1896-97 (since submission of last budget) for the Tuticorin Circle (G.O., Mis. No. 1023, Revenue, dated 20th February 1897) and 31 Sub-Inspectors sanctioned in the current year, 27 on account of the extension of the tree-tax system (G.O., No. 336, dated 15th May 1897), one for the guarding of the Kistna-Hyderabad frontier and one for each of the Bellary distillery, Calicut Excise depôt and Ponnáni salt gollah (G.Os., Mis. Nos. 493, Revenue, dated 23rd August 1897; 4565, Revenue, dated 31st August 1897; and 4579, Revenue, dated 1st September 1897) and two proposed in Board's Proceedings, No. 356, dated 24th August 1897, in connection with the extension of the tree-tax system in the Bhavání Circle, less the abolition of one in the Kurnool Circle proposed in Board's Proceedings, No. 385, dated 10th September 1897.

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
			MADRAS—*contd.*								
			Establishments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1st Establishments			Commissioner, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)								
	1	1	Clerk (100—10—150)								
	28	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60) ..	(a) 60,000		59,281		57,600		56,534	
	90	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)								
	140	151	Servants—								
			Jamadar (17½)								
			Pressman (15)								
			Muchis (14), (10), 12 (8) ..	(b) 14,214		13,581		13,182		12,768	
			Duffadars 17 (10)								
			Attenders 7 (10), 2 (12) ..								
			Peons, &c. 44 (8), 42 (7), 16 (6), 4 (5), (3), (2), (1) ..								
			Deduct—Probable Savings ..	74,214		72,862		70,782		69,302	
				209		*895*		*1,792*		..	
					74,005		71,967		69,060		69,302
	1	1	Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60—5—90)	755		793		900		1,415	
			Assistant (30—3—45)	540		540		540			
					1,295		1,333		1,440		1,415
			Circle and Factory Establishments (including Boat Establishments)—		75,300		73,300		70,500		70,717
	306	308	Clerks 2 (50), (40), 3 (35), 50 (30), 61 (25), 78 (20), 95 (15), (12), 17 (10) ..	77,964		73,425		77,064		62,212	
	2	2	Engine Drivers (30)								
	7,395	7,481	Servants—								
			Jamadars 109 (15), 153 (12).								
			Duffadars 246 (10), 278 (9).	6,40,056		6,08,947		6,33,324		5,76,921	
	51	51	Peons, &c 1,030 (8), 2,685 (7), 2,973 (6), 4 (5), 3 (4).								
			Saltpetre Amins 25 (15), 26 (12)	8,244		7,556		8,244		5,839	
			Local Allowance—								
			Peons 183 (2), 235 (1), 24 (½).								
			Petty Officers 3 (1), 1 (2) ..	8,874		7,396		8,214		5,739	
			Temporary Peons, six months 103 (1), 70 (2)								
			Deduct—Probable savings ..	7,35,138		6,97,324		7, 6,846			
				15,138		*327*		*26,846*			
	199	196			7,20,000		6,97,000		7,00,000		6,50,711
			Servants (Fish-curing Establishment)—								
			Jamadars 2 (15), 13 (12) ..								
			Duffadars 17 (10), 72 (9) ..	19,572		18,623		18,824		16,443	
			Peons 8 (8), 60 (7), 23 (6), (5).								
			Servants (Temporary Establishment)—								
			Factory and Preventive Fish-curing	66,267		65,607		68,238		55,118	
			Additional establishment which may be required for the working of new Factories to be opened in Sub-Divisions	4,041		3,778		4,209		3,801	
				7,120							
					97,000	1,992	90,000	2,329	94,600	..	75,362
			Purely Abkári Establishments (Permanent)—								
	1	1	Board's Office—								
	5	5	Clerk (150—10—200) ..	2,400		2,320		2,280		2,060	
			Clerks (75), (35), (30), (25), (20)								
	1	1	Servant (10)	2,220		2,220		2,220		2,227	
			Establishment in the Collectorates—	120		120		120		117	
	239	267	Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10) ..	53,100		50,966		48,120		43,993	
			Carried over ..								

EXPLANATORY REMARKS.

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

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

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-tax system and to full provision being made for the sanctioned strength.

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

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

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

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

EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
			MADRAS—*contd.*								
			Establishments.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1st. Establishments			Commissioner, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250)								
	1	1	Clerk (100—10—150)								
	28	30	Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60) ..	(*a*) 60,000		59,281		57,600		56,534	
	90	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15)								
	140	151	Servants—								
			Jamadar (17½)								
			Pressman (15)								
			Mushis (14), (10), 12 (8) ..	(*b*) 14,214		13,581		13,182		12,768	
			Duffadars 17 (10)								
			Attenders 7 (10), 2 (12) ..								
			Peons, &c. 44 (8), 42 (7), 16 (6), 4 (5), (3), (2), (1) ..								
			Deduct—Probable Savings ..	74,214 *209*		72,862 *895*		70,782 *1,792*		69,302 ..	
					74,005		71,967		69,060		69,302
	1	1	Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60—5—90)	755		793		900			
	1	1	Assistant (30—3—45)	540		540		540		1,415	
					1,295		1,333		1,440		1,415
			Circle and Factory Establishments (including Boat Establishments)—		75,300		73,300		70,500		70,717
	306	308	Clerks 2 (50), (40), 3 (35), 50 (30), 61 (25), 78 (20), 95 (15), (12), 17 (10)	77,964		73,425		77,064		62,212	
	2	2	Engine Drivers (30)								
	7,395	7,481	Servants—								
			Jamadars 109 (15), 153 (12), Duffadars 246 (10), 278 (9), Peons, &c 1,030 (8), 2,685 (7), 2,973 (6), 4 (5), 3 (4).	6,40,056		6,08,947		6,33,324		5,76,921	
	51	51	Saltpetre Amins 25 (15), 26 (12)	8,244		7,556		8,244		5,839	
			Local Allowance—								
			Peons 183 (2), 235 (1), 24 (½). Petty Officers 3 (1), 1 (2) .. Temporary Peons, six months 103 (1), 70 (2)	8,874		7,396		8,211		5,739	
			Deduct—Probable savings ..	7,35,138 *15,138*		6,97,324 *327*		7,16,846 *26,846*			
					7,20,000		6,97,000		7,00,000		6,50,711
	199	196	Servants (Fish-curing Establishment)—								
			Jamadars 2 (15), 13 (12) Duffadars 17 (10), 72 (9) .. Peons 8 (8), 60 (7), 23 (6), (5).	19,572		18,623		18,824		16,443	
			Servants (Temporary Establishment)—								
			Factory and Preventive Fish-curing	66,267		65,607		68,238		55,118	
			Additional establishment which may be required for the working of new Factories to be opened in Sub-Divisions	4,041		3,778		4,209		3,801	
				7,120		1,992		2,329		..	
					97,000		90,000		94,600		75,362
	1	1	Purely Abkâri Establishments (Permanent)—								
	5	5	Board's Office—								
			Clerk (150—10—200)								
			Clerks (75), (35), (30), (25), (20)	2,400		2,320		2,280		2,060	
	1	1	Servant (10)	2,220		2,220		2,220		2,227	
			Establishment in the Collectorates—	120		120		120		117	
	239	267	Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10) ..	53,100		50,966		48,120		43,993	
			Carried over ..								

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EXPENDITURE.

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

	Numbers. 1897-98.	Numbers. 1898-99.	DETAILS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MADRAS—*contd.*								
			Establishments—contd.								
Establishments—contd.			Brought forward ..								
	43	56	Servants 42 (6), 14 (5)	3,864		2,589		2,988		2,525	
			Distillery Establishment, Presidency—								
			Clerk	..		..		..		125	
	109	109	Servants—								
			Jamadars 21 (12)	} 10,608		7,810		10,608		3,879	
			Peons 21 (8), 62 (7), 5 (6)								
			Additional Establishment for the better control of distilleries ..	28,000		..		48,000		..	
			Add—For rounding ..	1,00,312		66,025		1,14,336			54,926
				88		75		64			
					1,00,400		66,100		1,14,400		
			Deduct—Probable Savings ..		9,92,700		9,26,400		9,79,500		
			Total, Establishments ..		*32,700*		..		*46,500*		
					9,60,000		9,26,400		9,33,000		8,51,716
Allowances—			*Allowances.*								
			Travelling Allowance of officers ..	} 1,30,000		1,25,000		1,09,960		1,22,039	
			Travelling Allowance of Establishments								
			Horse allowance 5 (15)	900		900		540		..	
			Total, Allowances ..		1,30,900		1,25,900		1,10,500		1,22,039
Supplies and Services—			*Supplies and Services.*								
			Registration Charges	4,000		3,500		5,000		3,845	
			Law Charges	1,000		1,000		1,000		73	
			Rewards	1,15,000		1,11,800		1,25,000		1,09,188	
			Cost Freight, etc., of Spirits	500		200		500		..	
			Charges for destroying Spontaneous Salt ..	500		500		500		2,175	
			Remittance Charges	1,000		1,000		900		1,071	
			Charges for examining Salt Heaps	4,500		4,000		4,500		3,814	
			Charges for conveying Salt to French Government			5,000		6,000		3,568	
			Charges for conveying Salt for Fish-curing purposes	6,000							
			Boat Charges	14,000		14,000		16,000		13,688	
			Arms, Accoutrements and Ammunitions ..	500		600		500		255	
			Medical Charges	3,000		3,000		3,000		2,292	
			Purchase, Repair and Carriage of Tents ..	1,000		800		1,000		868	
			Petty works of Construction	20,000		25,000		18,000		19,146	
			Other Items, including Compensation for suppression of Manufacture of Salt ..	1,20,000		1,15,800		90,000		67,936	
			Cost of Treasure Bags	3,880		3,660		5,500		..	
			Stencil Plates	100		100		100		92	
			Compensation to the Madras Municipality for withholding Liquor Tax	250		250		250		50	
			Mounting Maps	13,610		13,610		13,610		13,607	
			Atlas Sheets	30		30		30		23	
			Charges for making Sieves	50		50		50		..	
			Sifting Charges	..		30		50		1,309	
			Remuneration to Railway Clerks	1,400		1,700		20		88	
			Purchase of Paints	8,000		1,400		1,200		1,365	
			Cost and Despatch of Gunny-bags	4,250		7,500		8,000		6,136	
			Overtime Fees	1,500		3,900		4,500		3,685	
			Carriage of Stores	7,500		1,500		1,500		2,073	
			Sand-Spit Plantation Establishment	80		7,500		7,500		7,145	
			Charges for Copying Judgments	120		80		80		78	
			Batta to Prisoners	350		100		100		123	
			Batta to Witnesses	600		300		350		207	
			Conveyance of Contraband Articles	200		600		600		461	
			Steam Launch Charges	50		200		200		297	
			Fish-curing Sundries	400		50		50		157	
						400		400		756	
			PROVINCIAL.		3,33,370		3,29,160		3,15,990		2,65,511
			Excise Licensees' work.								
			Petty Construction and Repairs	56,000		50,400		74,000		39,338	
			Total, Supplies and Services ..		3,89,370		3,79,560		3,89,990		3,04,849

EXPLANATORY REMARKS.

Average of last three years.	Actuals. 1896-97.	Actuals. 1895-96.	Actuals. 1894-95.	Explanatory Remarks.
Rs.	Rs.	Rs.	Rs.	
1,08,285	1,22,039	1,04,030	98,785	*Travelling Allowance.*—The increase in the budget estimate for 1898-99, as compared with the sanctioned estimate for 1897-98, is due to the increase in the number of officers sanctioned for tree-tax work and to the appointment of a new Deputy Commissioner for Abkári. It is also due to the increased itineration expected to be made by the superior officers.
4,489	2,845	4,358	5,265	*"Supplies and Services" and Contingencies.*—Except in the following cases which require special remarks, the budget estimate for 1898-99 and the revised estimate for the current year have generally been framed with reference to the actuals of 1896-97 and of the preceding years and those of the first five months of 1897-98.
486	73	466	919	
1,22,323	1,09,188	1,29,962	1,27,818	
6	..	5	14	
934	2,175	76	552	
936	1,071	866	870	
4,265	3,814	3,924	5,056	
5,114	3,568	5,763	6,009	
13,227	13,688	13,770	12,221	
337	255	348	407	
3,990	2,292	3,116	6,563	
954	808	1,463	589	
18,347	19,146	20,646	15,249	*Purchase, Repair and Carriage of Tents.*—The budget and revised estimates provide, in addition to the usual charges for repair and carriage of tents, for the gradual renewal of the existing tents which have become worn out by fair wear and tear.
94,588	67,936	95,407	1,20,420	
3,010	..	5,286	3,743	
87	92	72	98	
152	50	230	176	
13,607	13,607	13,607	13,607	
27	23	8	50	
47	..	..	141	
1,103	1,309	2,000	..	
103	88	222	..	
1,023	1,365	809	896	
6,575	6,136	7,294	295	
3,993	3,685	4,255	4,038	
1,527	2,073	1,424	1,084	
7,039	7,145	8,112	5,860	
77	78	76	78	
62	123	32	32	
337	207	340	464	
528	461	596	528	
228	297	181	205	
52	157	..	..	
477	756	395	279	
56,388	39,338	53,994	75,832	*Excise Licensees' Works.*—The decrease of about Rs. 24,000 under the revised, as compared with the sanctioned estimate, is chiefly due to the non-utilization of the lump provision of Rs. 10,000 made for the execution of unforeseen works, to a saving of Rs. 5,000 consequent on the absence of channel clearing at Karasa, to the very low expenditure on repairs to manufacturing works at Naupada, Calingapatam and Konada, and to the non-execution of certain new works proposed to be executed at the Védáranniyam and Thambikkanallavankottai factories at a cost of Rs. 6,200.
3,93,457	3,33,708	4,10,938	4,35,721	

EXPENDITURE.

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

	MADRAS—*contd.*	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	Contingencies.								
Contingencies—	Purchase of European Articles each costing less than Rs. 5								
	Purchase of European Articles each costing not less than Rs. 5								
	Purchase of Country Articles each costing less than Rs. 50	6,000		6,000		6,000		5,022	
	Purchase of Country Articles each costing not less than Rs. 50								
	Purchase of Books	150		120		150		118	
	Purchase of Periodicals	50		50		50		..	
	Subscription to Newspapers								
	Landing and Shipping Charges	300		300		900		201	
	Petty Repairs	150		150		..		146	
	Repairs to Machines and Instruments ..	2,000		2,000		500		1,582	
	Repairs to Furniture	1,000		900		1,000		560	
	Liveries and Clothing of Servants	30,000		29,300		31,000		30,310	
	Peons' Belts and Badges	500		500		300		1,923	
	Carriage of Stationery and Records	12,500		12,500		13,500		11,114	
	Cloth for Records	350		350		350		313	
	Table Cloth	100		100		100		37	
	Office Scales and Weights	150		500		150		..	
	Advertisements	500		500		500		198	
	Tolls	100		100		350		27	
	Supply of Drinking Water	300		260		400		206	
	Clock-winding	..		..		20		16	
	Hot and Cold Weather Charges	500		500		460		471	
	Postage Charges	30,750		30,500		28,000		30,323	
	Telegraph Charges	2,200		2,000		1,800		1,735	
	Rents, Rates and Taxes	9,300		8,300		7,500		7,297	
	Binding Charges	500		500		500		454	
	Packing Charges	600		600		700		519	
	Lighting Charges	4,200		4,200		4,000		4,594	
	Petty Carriage and Cooly Charges	1,700		1,700		2,500		1,565	
	Office Expenses	750		1,000		150		1,011	
	Miscellaneous	1,580		1,210		1,130		1,775	
	Total, Contingencies ..		1,06,230		1,04,140		1,02,010		1,01,817

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

SUMMARY.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Madras	4,21,000		3,00,000		4,86,000		4,81,455	
DETAILS.								
MADRAS.								
Rents, Rates and Taxes	..		..		..		..	
Purchase of Salt (Manufacturer's Share)	2,48,000		1,75,000		2,67,000		3,01,662	
Purchase of Salt for Supply to French Government	..		..		..		47	
Purchase of Salt for Fish-curing Purposes	1,800		2,000		1,800		1,377	
Charges for Conveying and Storing Salt	65,500		83,000		74,450		1,26,905	
Freight and other Charges for Export and Import of Salt for fish-curing	31,000		31,000		35,000		28,859	
Purchase of Salt-weighing Machines	6,500		5,400		7,000		8,563	
Cost of gathering Spontaneous Salt	5,000		2,000		8,000		62	
Petty Works for Manufacture and Storage of Salt	58,500		49,600		82,000		39,934	
Sundry Miscellaneous Charges	4,700		2,000		10,750		2,905	
Total, Madras ..		4,21,000		3,00,000		4,86,000		5,10,314

EXPLANATORY REMARKS.

Average Cost of Establishment	Actuals. 1896-97.	1895-96.	1894-95.	Explanatory Remarks.
Rs.	RS.	RS.	RS.	
386	5,022	6,407	4,729	
122	118	153	96	
35	..	40	65	
365	201	893	..	
110	146	120	64	
1,293	1,582	2,298	..	
820	860	876	724	
28,418	30,310	27,429	27,500	*Liveries and Clothing of Servants.*—The revised and the budget estimates exclude the provision
710	1,923	206	..	hitherto made for the Orissa establishments.
10,620	11,114	12,002	8,744	
314	313	335	293	
12	37	..	..	
79	..	237	..	
267	198	210	393	
9	27	..	..	
101	206	97	..	
18	16	18	18	
405	471	384	360	
27,798	30,323	27,605	25,466	
1,685	1,735	1,772	1,548	
7,347	7,297	7,321	7,425	*Total Contingencies.*—The revised estimate for the current year and the budget estimate for
440	454	361	506	1898-99 have been raised with reference the actuals of 1896-97 in view of the general expansion of
538	519	696	400	operations of the department.
3,591	4,594	3,970	2,208	
1,368	1,565	2,538	..	
416	1,011	130	107	
4,575	1,775	45	11,906	
96,837	1,01,817	96,142	92,552	

Madras.

Purchase of Salt Manufacturer's Share.—The revised estimate has been framed with reference to the latest information available regarding the quantity of salt likely to be taken into store.

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 Ennore and Vayalur Circles to the Madras Depôt. The estimates under this head vary with the quantity manufactured or expected to be manufactured and stored for Government in each monopoly factory in each year.

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

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

29,019	28,859	31,835	26,363	extending the Beypore gollah and for constructing an iron-roofed gollah at Udipi.

EXPENDITURE.

NOTE.

DISTRIBUTION between Imperial and Provincial.

	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accou 1896-		EXPLANATORY REMARKS.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Cost of Combined Departments of Salt and Excise	30,72,500		28,81,000		30,37,000		28,63,788		
Deduct—									
Salt Charge on account of Licensees' Works (Provincial) ..	*56,000*		*50,400*		*74,000*				
Salt Purchase and Freight in Madras (Imperial)	4,21,000		3,00,000		4,86,000		39,33 5,10,31		
Remainder	25.95,500		25.30,600		24,77,000		23,14,136		
Two-fifths debitable to "7. Excise." { Imperial Share—three-fourths	*7.78,650*		*7,59,180*		*7,43,100*		*6,94,2*		
{ Provincial Share—one-fourth	*2,59,550*		*2,53,060*		*2,47,700*		*2,31,4*		
Three-fifths debitable to "5 Salt"	15,57,300		15,18,360		14,86,200		13,88,482		
Imperial Proportion—three-fourths	11,67,975		11,38,770		11,14,650		10,41,362		
Add—Salt Purchase and Freight	4,21,000		3,00,000		4,86,000		5,10,31		
Imperial Proportion debitable to "5. Salt"	15,88,975		14,38,770		16 00,650		15,51,676		
Provincial Proportion—one-fourth	3,89,325		3,79,590		3,71,550		3,47,120		
Add—Licensees' Works	56,000		50,400		74,000		39,138		
Provincial Share debitable to "5. Salt"	4,45,325		4 29,990		4,45,550		3,86,458		
Total debitable to "5. Salt"	20,34,300		18,68,760		20,46,200		19,38,13		
Total debitable to "7. Excise"	10,38,200		10,12,240		9,90,800		9,25,65		
Total Imperial Share	23,67,625		21,97,950		23,43,750		22,45,916		
Total Provincial Share	7,04,875		6,83,050		6,93,250		6,17,872		
Grand Total ..		30,72,500		28,81,000		30,37,000		28,63,788	

APPENDIX D.

5.—SALT.

	Board's office.*	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division	Masulipatam Sub-Division.	Nellore Sub-Division	Chingleput Sub-Division.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.
DETAILED ACCOUNT No. 5A.																		
Commissioner's and Deputy and Assistant Commissioners' Establishments.																		
(200—10—250)																		
(100—10—150)																		
(100)	1																	1
(85)	1		1															1
(80)	3																	4
(75)	1																	3
(70)	4																	1
(60)																		4
(50)	(a) 3		1			1												12
(45)	1																	7
(40)	(b) 2																	3
(35)	2																	2
(30)	5						2											2
(25)	4	1	2	1				1										5
(20)	10	1	1	1		2		1	1	2	1	1		1	1	1	1	23
(15)	4	2	1	1		1	2	1	1	2	1	2	2	1	1	1	1	23
						2			1	1			1				1	22
Total ..	42	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	127
Servants—																		
Jemadar (17½)	1																	1
Peesman (15)	1																	1
Muchi (14)	1																	17
Duffadars (10)	4	1	(c) 2	(c) 2	1	1	1	1	1	1	1	1	1	1	1	1	1	9
Attenders (10)	1	1																1
Muchi (10)						1	1	1	1	1	1	1	1	1	1	1	1	12
Muchis (8)	1																	1
Store Lascar (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	43
Peons (8)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41
Do. (7)	1						1											1
Ball man (7)	1	1	1	1		1		1	1	1	1	1	1	1	1	1	1	16
Masaljis (6)	1																	4
Sweepers (5)	1																	1
Scavenger (3)	1																	1
Do. (2)																		1
Do. (1)																		
Total ..	29	10	11	11	4	7	7	7	7	7	7	8	7	7	7	8	151	

* The Abkári establi[illegible] the Board's Office have been omitted from this statement as the form of the statement does not provide for their inclusion.

(a) Includes 1 analyst on Rs. 60—5—90.

(b) Includes 1 analyst on Rs. 30—3—45.

[illegible] Rs. 12.

5.—SALT—*cont.*

	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5A—*cont.*													
Circle and Factory Establishments.													
Clerks and Shroffs—													
(Rs. 20)					2								2
,, ,, 15					1								1
,, ,, 12	4	2	2	1	3								3
,, ,, 10	8	4	3	5	2	7	10	3	1	3	9	8	52
	8	8	6	5	8	7	5	4	4	2	6	6	62
	18	9	4	7	11		9	6	8	9	6	8	79
					18			6	12	11	1	9	95
	4			3	1					1			1
					4			2	3				17
Total ..	42	23	15	21	50	14	24	21	28	26	22	26	312
Menials—													
Jemadars (15)	11	3	6	5	13	8	6	5	10	8	13	21	109
Do. (12)	16	5	5	9	23	9	7	14	14	13	13	25	153
Duffadars (10)	46	15	11	14	35	8	9	16	22	22	16	32	246
Do. (9)	55	15	14	15	42	7	7	28	26	23	19	32	278
Peons (8)	86	37	53	51	92	104	112	75	58	65	108	189	1,030
Do. (7)	149	90	151	113	195	334	389	181	120	174	270	519	2,685
Do. (6)	504	199	166	199	327	136	212	209	233	230	348	210	2,973
Scavengers (5)	3								1				4
Do. (4)					3								3
Total ..	870	364	406	406	730	606	742	523	484	535	787	1,028	7,481
Servants (Fish-curing Establishments)—													
Jemadars (15)					1					1			2
Do. (12)	4	1			2				2	3		1	13
Duffadars (10)	4		2	1	1			2	3	2		2	17
Do. (9)	24	4	2	8	1			1	5	5		22	72
Peons (8)												8	8
Do. (7)			3									57	60
Do. (6)		5	2	9	4				3				23
Superintendent (5)			1										1
Total ..	32	10	10	18	9	..	..	3	10	14	..	90	196

APPENDIX D.

5.—SALT.

	Board's office.*	Office of the Deputy Commissioner, Northern Division.	Office of the Deputy Commissioner, Central Division.	Office of the Deputy Commissioner, Southern Division.	Office of the Deputy Commissioner of Abkári.	Chicacole Sub-Division.	Cocanada Sub-Division	Masulipatam Sub-Division.	Nellore Sub-Division	Chinglepat Sub-Division.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Arcot Sub-Division.	Bellary Sub-Division	Trichinopoly Sub-Division.	Calicut Sub-Division.	Total.
DETAILED ACCOUNT No. 5A.																		
Commissioner's and Deputy and Assistant Commissioners' Establishments.																		
200—10—250)			1															1
100—10—150)			1															1
100		1	1	1														4
(85)			3															3
(80)			1															1
(75)			4															4
(70)																		
(60)			(a) 3			1	1	1	1	1	1	1	1					12
(50)			1	1	1													7
(45)			(b) 2															3
(40)			2															2
(35)			5															5
(30)		1	4			2	2	1	1	2	1	1	2	1	1	1	1	23
(25)		1	2	1	1	1		1	1	2	1	1		1	1	1	1	23
(20)		2		1	1	2	1	1	1	1	1	2	1		1	1	1	22
(15)				1		1										1	1	14
Total ..	42	6	8	7	1	7	5	5	5	7	4	6	6	4	4	5	5	127
Servants—																		
Jemadar (17½)	1																	1
Pressman (15)	1																	1
Muchi (14)	1																	1
Duffadars (10)	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1	1	17
Attenders (10)	4	1	(c) 2	(c) 2		1	1	1	1	1	1	1	1	1	1	1	1	17
Muchi (10)	1																	9
Muchis (8)																		1
Store Lascar (8)	1					1	1	1	1	1	1	1	1	1	1	1	1	12
Peons (8)	9	3	3	3	1	2	2	2	2	2	2	2	2	2	2	2	2	43
Do. (7)	6	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	41
Hall man (7)	1																	1
Masaljis (6)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	16
Sweepers (5)	1	1	1	1														4
Scavenger (3)																		1
Do. (2)																		1
Do. (1)																		1
Total ..	29	10	11	11	4	7	7	7	7	7	7	8	7	7	7	8	151	

* The Abkári establishment of the Board's Office have been omitted from this statement as the form of the statement does not provide for their inclusion.

(a) Includes 1 analyst on Rs. 60—5—90.

(b) Includes 1 analyst on Rs. 30—3—45.

n Rs. 12.

5.—SALT—*cont.*

	Chicacole.	Cocanada.	Masulipatam.	Nellore.	Chinglepat.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5A—*cont.*													
Circle and Factory Establishments.													
Clerks and Shroffs—													
On					2								2
.. ..					1								1
.. ..					3								3
.. ..	4	2	2	1	2	7	10	3	1	3	9	8	52
,, ,, 20	8	4	3	5	8	7	5	4	4	2	6	6	62
,, ,, 15	8	8	6	5	11	..	9	6	8	9	6	8	79
,, ,, 12	18	9	4	7	18	..	..	..	..	..	..	..	..
,, ,, 10	..	..	..	..	1	..	..	..	6	6	1	9	95
.. ..	4	..	..	3	4	..	..	2	12	11	..	..	1
Total ..	42	23	15	21	50	14	24	21	3	1	..	..	17
Menials—									28	26	22	26	312
Jemadars (15)	11	3	6	5	13	8	6	5	10	8	13	21	109
Do. (12)	16	5	5	9	23	9	7	14	14	13	13	25	153
Duffadars (10)	46	15	11	14	35	8	9	16	22	22	16	32	246
Do. (9)	55	15	14	15	42	7	7	23	26	23	19	32	278
Peons (8)	86	37	53	51	92	104	112	75	58	65	108	189	1,030
Do. (7)	149	90	151	113	195	334	389	181	120	174	270	519	2,685
Do. (6)	504	199	166	199	327	136	212	209	233	230	348	210	2,973
Scavengers (5)	3	..	..	..	..	..	..	..	1	..	..	..	4
Do. (4)	..	..	..	..	3	..	..	..	..	..	..	..	3
Total ..	870	364	406	406	730	606	742	523	484	535	787	1,028	7,481
Servants (Fish-curing Establishments)—													
Jemadars (15)	..	..	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	4	1	..	..	2	..	..	..	2	3	..	1	13
Duffadars (10)	4	..	2	1	1	..	..	2	3	2	..	2	17
Do. (9)	24	4	2	8	1	..	..	1	5	5	..	22	72
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	3	..	..	..	..	..	..	..	..	57	60
Do. (6)	..	5	2	9	4	..	..	..	..	3	..	..	23
Superintendent (5)	..	..	1	..	..	..	..	..	..	..	..	..	1
Total ..	32	10	10	18	9	..	..	3	10	14	..	90	196

5.—SALT—*cont.*

		Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
																								1
																								14
																								5
																								33
																								208
																								9
Clerk	(40)																						1	267
Clerks	(30)																							42
Do.	(25)																							14
Do.	(20)																							56
Do.	(15)																							
Do.	(10)																							
Total																								
Peons	(6)																							
Do.	(5)																							
Total																								
Abkári Establishment in the Collectorate.																								
		6	14	5	23	3	11	8	6	8		6	15	9	11	5	16	9	11		9	1	25	267
			2	9	1		1	1	1	1		1	1	1	1	1	1	1	1		1	6		42
				6																		10		14
				14																				25
				6																				5

3. With reference to paragraph 1 (3) of the Government Order, the Board begs to state that the details for the provision of 1·725 lakhs provided for under "Petty Works of Construction" are as under:—

	Rs.
New works	87,100
Repairs	85,400

The new works relate to the marginally noted items. The only item of which any explanation is required is the last one. It was proposed when submitting the revised estimate for 1897–98 to construct quarters and offices at a cost of nearly Rs. 70,000 during the current official year and the next year, and a sum of Rs. 40,000 was accordingly provided in the next year's budget. Owing, however, to the want of provision for them in the current year consequent on the reduction of the original budget entry, to the objection raised by Government to the proposed transfer of Rs. 30,000 from "Salt Purchase and Freight" to "Supplies and Services" and to the order of Government enjoining strict economy in the current year, very few works have been undertaken in 1897–98 and a very large number of quarters and offices which are necessary will have to be sanctioned during the next year. Moreover other new works not commenced this year owing to financial pressure will have to be undertaken next year and their cost met from savings in the next year's budget. As regards repairs, the increase of Rs. 23 400 under this head, as compared with the sanctioned estimate for 1897–98 (Rs. 62,000) is only apparent, as the provision originally made for repairs in the current year's budget was Rs. 86,100 and had to be cut down when the Government of India ordered a lump reduction under the head "Petty Works of Construction,"—*vide* Board's Proceedings, No. 426, dated 6th October 1897, disposed of in G.O., Mis. No. 5693, dated 5th November 1897. As several works that were not absolutely necessary have been ordered to be postponed from 1896–97 and many more will have to be put off with reference to G.O., Mis. No. 6404, Revenue, dated 13th December 1897, it is probable that the actual cost of repairs in 1898–99 will be in excess of that incurred in previous years. In these circumstances, the Board considers that no reduction is practicable in the amount originally provided for in its Proceedings, No. 433, dated 9th October 1897. Should Government be unable to find funds to meet the provision therein asked for, it would request that the Government of India may be moved to transfer a sum of Rs. 52,500 to this head from "Salt Purchase and Freight," which will be available as it has been decided that there shall be no manufacture on account of Government in the Vayalur, Ennore and Védáranniyam Circles.

	Rs.
• Works provided for in the current year's budget but which had to be postponed on account of the reduction of Rs. 96,000 made by the Government of India,—*vide* Board's Proceedings, No. 426, dated 6th October 1897 ...	8,540
Construction of huts for the establishment round Karikal in connection with the opening of Peralam-Karikal Railway ...	2,400
Quarters for Sub-Inspectors and clerks (Rs. 3,200) and menial establishments Rs. 5,800) ...	9,000
Other miscellaneous works ...	7,440
Construction of a budgerow for the Deputy Commissioner, Northern Division	2,500
Removal of the establishment at Surla to a healthier site ...	4,000
Providing a steam launch for the Ennore Circle	5,000
Construction of store sheds for the Tellicherry fish-curing yard and for certain fish-curing yards of the Mangalore Circle.	8,220
Construction of quarters and offices	40,000
Total ...	87,100

4. As regards paragraph 2 of the Government Order, the omission referred to is due to the accounts of the department not containing the detailed information required before 1st April 1897. Only approximate figures can be reported with reference to the actuals of the current year so far as they are known. The following details will be furnished to the Accountant-General, Madras:—

Items.	Budget provision.
	Rs.
Purchase of European articles each costing less than Rs. 5 ...	300
Purchase of European articles each costing not less than Rs. 5 ...	1,400
Purchase of Country articles each costing less than Rs. 50 ...	3,600
Purchase of country articles each costing not less than Rs. 50 ...	700
Total ...	6,000

5. A statement showing the actual salary earned on 1st April 1898 in the case of each progressive salary is appended to these Proceedings.

(True Copy and Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

(True Copy.)

Ag. Asst. Secretary.

To all Deputy and Assistant Commissioners.
„ the Secretary to Government, Revenue Department.
„ the Accountant-General, Madras.

APPENDIX.

Office.	Progressive salary.	Salary earned on 1st April 1898.	Remarks.
	Rs.	Rs.	
Secretary	1,500—60—1,800	• 1,500	• The permanent Secretary is on furlough. The salary that would be earned by the acting incumbent on 1st April 1898 is given.
Deputy Commissioner, Northern Division ..	1,200—40—1,400	1,400	
Deputy Commissioner, Central Division ..	1,200—40—1,400	† 1,200	† The permanent incumbent is on other duty as Acting Secretary.
Deputy Commissioner, Southern Division ..	1,200—40—1,400	1,280	
Deputy Commissioner, Abkári	800—25—1,000	825	
Head Accountant, Board's office	200—10—250	250	
Abkári Head Clerk, Board's office	150—10—200	200	
Deputy Accountant, Board's office	100—10—150	150	
First Assistant to the Chemical Examiner.	60—5—90	‡ 60	‡ The permanent incumbent is on other duty.
Second Assistant to the Chemical Examiner.	30—3—45	45	

Exd. Md. Pahilvan.

B.P. No 609 of 28.2.98 (C. No 2508).

To Secy:-

In passing orders on the budget estimate of charges for 1898-99 under "Salt and Excise," the Govt called for a report as to the necessity for the provisions marginally noted*; which the Board of Revenue submits in the current year above.

2. Towards the close of 1896 the Board submitted a scheme for improving the distillery establishments; according to which the additional cost would be Rs 14,448 a year. Adding to this Rs 3,552 for a laboratory to be worked under the supervision of the Asst to the Commissioner, the Board considered a provision of Rs 18,000 to be sufficient.

3. In this connection the Board observe that it will have by this time more than half the required number of trained officers, and enquiries with the introduction of the scheme may be commenced. The Govt gave general approval of the scheme, pointed out certain defects. The Board

27/5/98.

(a) Additional establishments for the better control of distilleries	Rs 28,000
city works of construction	1,72,000

under G.O. No 132 of 1.3.97.

* vide H. his remarks on pp 2 & 3 of Office note under G.O 132 of 1.3.97 extracted below:-
(a) "I think that some such arrangement as the Board proposes will eventually be necessary".
(b) "As trained Asst Insp[ectors] become available they can be posted to Distilleries as proposed by the Board".

Board has not revised it with reference to them or in the light of the knowledge acquired by the Abkari Dep Commr of the working of distilleries. For orders as to whether the Board's proposal may be approved and whether a revised scheme may be called for.

4. In para 3 of the current the Board explains the necessity for the full provision of Rs 1,72,000 under "Petty works of Construction" and requests that as the provision was cut down by this Govt to Rs 1,20,000, the Govt of India may be addressed for the transfer of the difference, viz, Rs 52,500 to this from "Salt Purchase and Freight" (an Imperial head). Rs 10,000 can be saved under distilling establishments, the amount to be transferred under this head being Rs 42,500. It is anticipated that there will be a saving under "Salt Purchase and Freight" as it has been decided that there shall be no manufacture on account of it in the Vizagapatam and Guntur circles.

we may approve the Bd's proposals for the allotment of Rs 28000, as entered in the budget. This they explain is only a lump provision. We may also appear the introduction of the scheme suggested, seeing that they have left the req. no. of trained officers. But they should send us up in a definite form a scheme revised with reference to the previous Orders of Govt.

S.B. 9/5/98

Yes - and as the employment of the addl. Europeans is involved (i.e. 3 permanent & 1 temp., vide what Hellikuppam the Secretariat will have to go to India

KD

G.O. No 996 dt 25. 2. 98.

5. The estimates for the current year having now been finally fixed by the Govt of India, it is submitted that it is unnecessary at present to apply for a transfer as proposed. The Board of Revenue might be asked to report, say, at the end of six months whether the estimate under "5. Salt-Salaries establishments & contingencies" are likely to be exceeded and an application can then be made to the Govt of India if it is then found to be necessary.

KD 4/5/98

S.B. 7/5/98

To Secy

Please see a draft G.O. submitted for approval.

2. It is unnecessary to say anything in the draft as regards the allotment of the provision of Rs 28,000 for distilling establishments, as the Board has the power to transfer from one head to another.

Some draft

KD 12/5/98

Board
ref

B.P. No 60 dt 28.2.98 (C. n

G.O. Mis. No. 2078 dt 13.5.98.

The Govt approves the Board's proposal for the partial introduction of the scheme for improving the distilling establishments, ~~which was~~ explained in the Proc No 492 dt 8.12.96; but ~~subject to the submission of~~ the scheme ~~indefinite form~~ should be revised submitted. (is a more definite form with ~~such reference~~ to the ~~order~~ of Govt contained in G.O. No 132 dt 1.3.97.

2. ~~With reference to~~ its ~~the Board's~~ suggestion in the concluding sentence of para 3 of its Proc, the Board of Revn is requested to report at the end of six months whether the total estimate under "5 Salt - Salaries, establishment & contingencies" is likely to be exceeded; if so the sanction of the Govt of India will be obtained for the transfer of as the allotment ~~if it is then~~ may be found to be necessary.

KD
12/5/98

13/5/98

(under G.O. 132 1-3-97)

13/5/98

To the Board of Revn, Delhi

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