

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2048

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 schemes should be submitted in a more definite form with reference to the previous order of Govt.; and requesting the Board to report at the end of six months whether the total estimate under salt... 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.
C.O. 6534/98							
C.O. 7202/98							

REVENUE DEPARTMENT.

1898.

Current No 2508

Board of Revenue

(Separate Revenue),

1.12.97

MADRAS.

Printed March 24th.

Rev 29

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Proceedings, No. 60, 28th February 1898.

FEBRUARY.

Communicating to the Deputy and Assistant Commissioners of Salt, Abkari 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 Abkari Department for 1898-99 and the revised estimate for 1897-98.

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

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

Official Memo. No. 264.

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

(i) In fixing the budget estimate under "Salt purchase and freight" for the ensuing year at Rs. 4.22 lakhs the Board anticipates that a dittam of 12 lakhs of maunds will have to be given to the licensees of the Ennore and Vayalur Circles. It should be reported how sales are now going on at the Madras 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. 25,800. A full and detailed explanation of the increase should be furnished before it can be allowed to stand.

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

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

3rd December 1897.

To the Board of Revenue (Separate Revenue).

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

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

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

With reference to paragraph 1 (i) of the Government Order read above, the Board begs to state that at the time it passed the budget it was anticipated that with the reduced cost price of salt from the 1st October 1897, sales at the 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 (8×70,000 or) nearly 5½ 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., 1½ lakhs of maunds nearly), it was anticipated that a dittam of 12 lakhs of maunds could be given to the manufacturers in the season of 1898. From the statement of sales at the depôt submitted herewith, however, it is observed that whereas sales in October last when the sale price was reduced from 5 annas to 3½ annas a maund were 60,932 maunds, those of November fell to 40,873 maunds and the results of the first week of December indicate a further decrease. This decrease is most probably due to the rain at the end of November. Though the sales have not improved to the extent expected by the Board, it may be safely assumed that not less than 50,000 maunds will be sold every month hereafter. At this rate, about 3 lakhs of maunds at least may be removed from the 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 5½ 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 ¼ of a lakh for the rest of the current year and about 1½ lakhs for 1898-99, and making allowance also for the storage space that will be set free by the sales of June and July 1898, the Board considers that a dittam of 8¼ 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.

4 BOARD OF REVENUE (SEPARATE REVENUE), No. 60, 23TH FEBRUARY 1898.

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	10,853	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	4,410	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	4,378	40,873
December "	4,194	..	..	..	..

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

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

Separate Revenue No. 111.

The Board's revised estimates of charges under 5. SALT and 7. EXCISE for the current year and the budget estimates for

1898-99 are approved subject to the following remarks:—

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

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

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

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

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

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

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

BOARD OF REVENUE (SEPARATE REVENUE), No. 60, 23TH FEBRUARY 1898. 5

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.

[Appendix.

ENCLOSURE.

STATEMENT showing the Sales at the Madras Depôt.

Month.	First week, maunds.	Second week, maunds.	Third week, maunds.	Fourth week, maunds.	Total maunds.
<i>Sales at As. 5 per maund.</i>					
January 1897 ..	10,863	4,399	3,629	984	19,875
February ..	2,944	16	..	757	2,960
March ..	1,333	9,843	..	..	11,933
April ..	..	7,896	6,801	3,802	18,499
May ..	6,945	4,684	9,343	4,440	25,412
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	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

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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).

Imperial.	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Actuals, 1896-97.
Salt Purchase and Freight	5B	Rs. 4,21,000	Rs. 3,00,000	Rs. (a) 4,86,000	Rs. 5,10,314
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 10,12,240	25,51,000 9,90,800	23,53,474 9,25,654
		16,13,300	15,68,760	15,60,200	14,27,820
Total debits to 5. Salt Excluding Salt Purchase and Freight in Madras (Imperial).	Imperial ..	11,67,975	11,38,770	11,14,650	10,41,362
	Provincial ..	4,45,325	4,29,990	4,45,350	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 ..	15,89,975	14,38,770	16,00,650	15,51,676
	Provincial ..	4,45,325	4,29,990	4,45,350	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, Abkari 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		1,12,039	
Supplies and Services ..		3,59,370		3,79,560		3,89,980		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	
DETAILS.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—									
1 1	Portion of the Salaries of Commissioners of Land Revenue transferred from "18.—General Administration, Board of Revenue, etc." (p. 1) ..	(a) 38,160		39,704		38,160		38,183	
1 1	Secretary to the Commissioner (1,500—60—1,800) ..	(b) 17,740		20,276		17,280		17,729	
3 4	Deputy Commissioners 2 (1,200—40—1,400), 1 (1,200—40—1,400), 1 (800—25—1,000) ..	(c) 56,000		56,435		45,504		45,003	
11 12	Assistant Commissioners 2 (800), 2 (700), 2 (600), 5 (500) ..	4,87,600		83,484		78,000		82,082	
1 1	Assistant Secretary (700) ..	8,400		8,400		8,400		8,400	
	House-rent Allowance—Assistant Secretary (46—2—6) ..								
	Commissioners 1 (50), 7 (46—2—6) ..	5,031		4,923		5,031		4,942	
76 78	Inspectors, 10 (400), 18 (350), 20 (300), 30 (250) ..	2,85,400		2,57,864		2,70,000		2,07,053	
104 106	Assistant Inspectors† 36 (175), 35 (150), 35 (125) ..	1,91,100		2,02,204		1,87,500		2,22,782	
752 786	Sub-Inspectors 65 (70), 98 (60), 148 (50), 199 (40), 278 (30) ..	4,08,840		3,75,518		3,91,320		3,21,641	
34 33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors ..	23,500		22,500		22,650		24,368	
	Local Allowance—Assistant Inspector (35); Sub-Inspectors 7 (15), 1 (10) ..	1,800		1,277		1,200		870	
	Deduct—Probable Savings ..	11,23,780		10,72,585		10,74,105		9,73,053	
		59,780		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.

EXPLANATORY REMARKS.

(a) Includes } Freight and other charges for Export and Import of Salt for fish-curing.
(b) Excludes }

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

(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 Abkari newly sanctioned for the supervision of distilleries.

(d) The revised estimate for 1897-98 represents the actuals for the first five months of the year and the sanctioned rate of pay for the remaining seven months and the pay of an Assistant Commissioner for the Cuddalore Sub-division for five months. The increase in the budget estimate is due to provision having been made in it for the pay of the Assistant Commissioner, Cuddalore Sub-division, for twelve months (viz. 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 store-houses.

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

EXPENDITURE.

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

Numbers.		DETAILS—contd.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
1897-98.	1898-99.	MADRAS—contd.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		Establishments.									
1st. Establishments—	1	1	Commissioner, Deputy Commis-								
	1	1	sioners' and Assistant Commis-								
	28	30	sioners' Establishments—								
			Clerk (200—10—250)								
			Clerk (100—10—150)								
	90	93	Clerks 4 (100), 3 (85), (80),	(a)		59,281		57,600		56,534	
			4 (75), 12 (70), 6 (60) ..	60,000							
			Clerks 3 (50), 145, 2 (40),								
			5 (35), 23 (30), 23 (25), 22								
	140	151	(20), 14 (15)								
		Servants—									
		Jamadar (17½)									
		Pressman (15)									
		Mudhis (14), (10), 12 (8) ..	(b)		13,581		13,132		12,768		
		Duffadars 17 (10)	14,214								
		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		..		
		Establishment in the Chemical Ex-		74,005		71,967		69,060		69,302	
1	1	aminer's Office for Salt Tests—									
1	1	Assistant (60—5—90)	755		793		900				
		Assistant (30—3—45)	540		540		540				
				1,295					1,415		
		Circle and Factory Establishments				1,333		1,440		1,415	
		(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	6,40,036		6,08,947		6,33,324		5,76,921		
		(7), 2,973 (6), 4 (5), 3 (4),									
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) ..	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				
			15,739		324		26,840				
199	196	Servants (Fish-curing Establish-	7,20,000		6,97,000		7,00,000		6,50,711		
		ment)—									
		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 Establish-									
		ment)—									
		Factory and Preventive	66,267		65,607		68,238		55,118		
		Fish-curing	4,041		3,778		4,209		3,801		
		Additional establishment which									
		may be required for the working									
		of new Factories to be opened in									
		Sub-Divisions	7,120								
		Purely Abkari Establishments									
		(Permanent)—		97,000	1,992	90,000	2,329	94,600	..	75,369	
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)	2,220		2,220		2,220		2,227		
1	1	Servant (10)	120		120		120		117		
		Establishment in the Collector-									
		ates—									
239	267	Clerks (40), 14 (30), 5 (25), 33									
		(20), 208 (15), 6 (10) ..	53,100		50,966		48,120		43,995		
		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.

Circles 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.

Circles 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 Bhavani Circle has been proposed (vide Board's Proceedings, R. No. 2668, dated 21st September 1897, and Board's Proceedings, No. 358, dated 24th August 1897).

Circles 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 depot (G.O., No. 2446, Revenue, dated 13th May 1897). A net addition of seven hands has been proposed for the working of the tree-tax system in certain parts of the Bhavani and Polavaram Circles (Board's Proceedings, No. 356, dated 24th August 1897, and No. 382, dated 6th September 1897); one servant shown less in last budget by mistake is now included. Eighteen men in the Kurnool Circle have been proposed to be abolished in Board's Proceedings, No. 385, dated 10th September 1897.

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

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

EXPENDITURE.

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

EXPLANATORY REMARKS.

Numbers.			DETAILS—contd.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
			MADRAS—contd.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			Establishments.									
Est. Establishments—	1	1	Commissioner, Deputy Commissioners' and Assistant Commissioners' Establishments—									
	1	1	Clerk (200—10—250) ..									
	28	30	Clerk (100—10—150) ..									
			Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60) ..		(a)							
	90	93	Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15) ..		60,000		59,281		57,600		56,534	
	140	151	Servants—									
			Jamadar (17½) ..									
			Pressman (15) ..									
			Muchis (14), (10), 12 (8) ..									
			Duffadars 17 (10) ..		(b)		13,581		13,182		12,768	
		Attenders 7 (10), 2 (12) ..		14,214								
		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		..		
		Establishment in the Chemical Examiner's Office for Salt Tests—			74,005		71,967		69,060		69,302	
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		73,800		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), Saltpetre Amins 25 (15), 26 (12) ..		6,40,066		6,08,947		6,33,324		5,76,921		
51	51	Local Allowance—		8,244		7,556		8,244		5,839		
		Peons 183 (2), 235 (1), 247 (1), Petty Officers 3 (1), 1 (2) ..										
		Temporary Peons, six months 103 (1), 70 (2) ..		8,874		7,396		8,214		5,739		
		Deduct—Probable savings ..		7,35,138		6,97,324		7,68,466				
				15,138		524		26,846				
199	196	Servants (Fish-curing Establishment)—			7,20,000		6,97,000		7,00,000		6,50,711	
		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 ..		66,267		65,607		68,238		55,118		
		Fish-curing ..		4,041		3,778		4,209		3,801		
		Additional establishment which may be required for the working of new Factories to be opened in Sub-Divisions ..		7,120		1,992		2,329		2,060		
		Purely Abkari Establishments (Permanent)—			97,000		90,000		94,600		75,362	
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) ..		2,220		2,220		2,220		2,227		
1	1	Servant (10) ..		120		120		120		117		
		Establishment in the Collectorates—										
239	267	Clerks (40), 14 (30), 5 (25), 33 (20), 208 (15), 6 (10) ..		53,100		50,966		48,120		43,992		
		Carried over ..										

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.

(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.—Clerks.—After the submission of the last budget four clerks have been sanctioned for the two newly formed circles, Hospet and Pennkonda, G.O., No. 336, Revenue, dated 13th May 1897, and increase of pay to (1) a female searcher at Kandamangalam and (2) to a clerk of the Bhavani 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.O., 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 depot (G.O., No. 2446, Revenue, dated 13th May 1897). A net addition of seven hands has been proposed for the working of the tree-tax system in certain parts of the Bhavani and Polavaram Circles (Board's Proceedings, No. 356, dated 24th August 1897, and No. 382, dated 6th September 1897); one servant shown less in last budget by mistake is now included. Eighteen men in the Kurnool Circle have been proposed to be abolished in Board's Proceedings, No. 385, dated 10th September 1897.

Servants (Fish-Curing Establishments).—The changes that took place since submission of the last budget were a net addition of three petty officers and two peons and the transfer of one petty officer and one peon from the temporary to the permanent list (G.O., No. 349, Revenue, dated 15th May 1897).

Establishments in the Collectorates.—Of the twenty-eight additional clerks shown in the present budget over the number shown in the last budget, eight clerks, three for Kistna and five for the Ganjam district were sanctioned before the 31st March 1897 (vide G.O.s., Mis. Nos. 3975 and 833, Revenue, dated 5th October 1896 and 15th February 1897, respectively). The rest were sanctioned in the current year for the Nellore, Vizagapatam, Bellary and Giddavari districts (G.O.s., 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.		DETAILS—contd.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
	1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments—contd.	43	56	Brought forward ..								
			Servants 42 (6), 14 (5)	3,864		2,589		2,988		2,525	
			Distillery Establishment, Presidency—								
			Clerk								
	109	109	Servants—								
			Jamadar 21 (12) ..	10,608						125	
			Peons 21 (8), 62 (7), 5 (6)	28,000		7,810		10,608		3,879	
			Additional Establishment for the better control of distilleries ..					48,000			
			Add—For rounding ..	1,00,312		66,025		1,14,336			
				88		75		64			
Allowances—			Deduct—Probable Savings ..		1,00,400		66,100		1,14,400		54,926
					9,92,700						
			Total, Establishments ..		32,700		9,26,400		9,79,500		
					9,60,000				46,500		
			Allowances.								
			Travelling Allowance of officers ..								
			Travelling Allowance of Establishments ..	1,30,000							
			Horse allowance 5 (15) ..	900		1,25,000		1,09,960		8,51,716	
			Total, Allowances ..			900		540		1,22,039	
					1,30,900		1,25,900		1,10,500		1,22,039
Supplies and Services—			Supplies and Services.								
			Registration Charges ..								
			Law Charges ..	4,000							
			Rewards ..	1,000		3,500			3,845		
			Cost Freight, etc., of Spirits ..	1,15,000		1,000		5,000	73		
			Charges for destroying Spontaneous Salt ..	500		1,11,800		1,25,000	6		
			Remittance Charges ..	500		200		500	1,09,188		
			Charges for examining Salt Heaps ..	1,000		500		500	2,175		
			Charges for conveying Salt to French Government ..	4,500		1,000		900	1,071		
			Charges for conveying Salt for Fish-curing purposes ..	6,000		4,000		4,500	3,814		
			Boat Charges ..			5,000		6,000	8,568		
			Arms, Accoutrements and Ammunitions ..	14,000							
			Medical Charges ..	500		14,000		16,000	13,688		
			Purchase, Repair and Carriage of Tents ..	3,000		600		500	255		
			Petty works of Construction ..	1,000		3,000		3,000	2,292		
			Other Items, including Compensation for suppression of Manufacture of Salt ..	20,000		800		1,000	868		
			Cost of Treasure Bags ..	1,20,000		25,000		19,000	19,146		
			Stencil Plates ..	3,880		1,15,800		90,000	67,936		
			Compensation to the Madras Municipality for withholding Liquor Tax ..	100		3,660		5,500	3,010		
			Mounting Maps ..	250		100		100	92		
			Atlas Sheets ..	13,610		250		250	60		
			Charges for making Sieves ..	30		13,610		13,607	27		
			Sifting Charges ..	50		30		30	47		
			Remuneration to Railway Clerks ..			50		50	1,103		
			Purchase of Paints ..			30		30	103		
			Cost and Despatch of Gunny-bags ..	1,400		1,700		20	1,023		
			Overtime Fees ..	8,000		1,400		8,000	4,575		
			Carriage of Stores ..	4,250		7,500		1,365	3,685		
			Sand-Spit Plantation Establishment ..	1,500		3,900		4,500	1,527		
			Charges for Copying Judgments ..	7,500		1,500		1,500	7,039		
			Batta to Prisoners ..	80		7,500		7,500	77		
			Batta to Witnesses ..	120		80		80	62		
			Conveyance of Contraband Articles ..	350		100		100	337		
			Steam Launch Charges ..	600		300		350	528		
			Fish-curing Sundries ..	200		600		600	228		
				50		200		200	52		
				400		80		50	477		
						400		400	756		
			PROVINCIAL.								
			Excise Licensees' work ..	3,33,370		3,29,160		3,15,990	2,65,511		
			Petty Construction and Repairs ..	56,000		50,400		74,000	89,338		
			Total, Supplies and Services ..								
				3,89,370		3,79,560		3,89,990	3,04,849		

EXPLANATORY REMARKS.

Average of last three years.	Actuals.				Explanatory Remarks.
	1896-97.	1895-96.	1894-95.	Rs.	
	Rs.	Rs.	Rs.	Rs.	
1,08,285	1,22,039	1,04,030	98,785		Travelling Allowances.—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 Abkari. 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		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.
954	808	1,463	589		
18,347	19,146	20,646	15,249		
94,588	67,936	95,407	1,20,420		
3,010		5,286	3,743		
87	92	72	98		
152	50	230	176		
13,607	13,607	13,607	13,607		
27	23	8	50		
47			141		
1,103	1,309	2,000			Excise Licensees' Works.—The decrease of about Rs. 24,000 under the revised, as compared with the sanctioned estimate, is chiefly due to the non-utilization of the lump provision of Rs. 10,000 made for the execution of unforeseen works, to a saving of Rs. 5,000 consequent on the absence of channel clearing at Karasa, to the very low expenditure on repairs to manufacturing works at Naupada, Calingapatam and Konada, and to the non-execution of certain new works proposed to be executed at the Védaranniyam and Thambikkannallavankottai factories at a cost of Rs. 6,200.
103	88	222			
1,023	1,365	809	896		
4,575	6,136	7,294	295		
3,993	3,685	4,255	4,038		
1,527	2,073	1,424	1,084		
7,039	7,145	8,112	5,860		
77	78	76	78		
62	123	32	32		
337	207	340	464		
528	461	596	528		
228	297	181	205		
52	157				
477	756	395	279		
56,398	29,338	53,994	75,832		
3,93,457	3,33,708	4,10,938	4,35,721		

EXPENDITURE.

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
MADRAS— <i>contd.</i>		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Contingencies.</i>									
Contingencies—	Purchase of European Articles each costing less than Rs. 5								
	Purchase of European Articles each costing not less than Rs. 5	6,000		6,000		6,000		5,022	
	Purchase of Country Articles each costing less than Rs. 50								
	Purchase of Country Articles each costing not less than Rs. 50								
	Purchase of Books	150		120		150		118	
	Purchase of Periodicals	50		50		50			
	Subscription to Newspapers	300		300		300		201	
	Landing and Shipping Charges	150		150		150		146	
	Petty Repairs	2,000		2,000		2,000		1,582	
	Repairs to Machines and Instruments	1,000		900		1,000		860	
	Repairs to Furniture	30,000		29,300		31,000		30,310	
	Liveries and Clothing of Servants	500		500		500		1,923	
	Peons' Belts and Badges	12,500		12,500		13,500		11,114	
	Carriage of Stationery and Records	350		350		350		313	
	Cloth for Records	100		100		100		37	
	Table Cloth	150		150		150		198	
	Office Scales and Weights	500		500		500		27	
	Advertisements	100		100		100		206	
	Tolls	300		260		400		16	
	Supply of Drinking Water	500		500		460		471	
	Clock-winding	30,750		30,500		28,000		30,323	
	Hot and Cold Weather Charges	2,200		2,000		1,800		1,735	
	Postage Charges	9,300		8,300		7,500		7,297	
	Telegraph Charges	500		500		500		454	
	Rents, Rates and Taxes	600		700		700		519	
	Binding Charges	4,200		4,200		4,000		4,594	
	Packing Charges	1,700		1,700		2,500		1,565	
	Lighting Charges	750		1,000		150		1,011	
	Petty Carriage and Cooly Charges	1,580		1,210		1,130		1,775	
	Office Expenses								
	Miscellaneous								
Total, Contingencies		1,06,230		1,04,140		1,02,010		1,01,817	

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

		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Actuals, 1896-97.	
SUMMARY.		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		1,800		2,000		1,800		1,377	
Purchase of Salt for Fish-curing Purposes		65,500		83,000		74,450		1,26,905	
Charges for Conveying and Storing Salt		31,000		31,000		35,000		28,859	
Freight and other Charges for Export and Import of Salt for fish-curing		6,500		5,400		7,000		8,563	
Purchase of Salt-weighing Machines		5,000		2,000		8,000		62	
Cost of gathering Spontaneous Salt		58,500		49,600		82,000		39,934	
Petty Works for Manufacture and Storage of Salt		4,700		2,000		10,750		2,905	
Sundry Miscellaneous Charges									
Total, Madras		4,21,000		3,00,000		4,86,000		5,10,314	

EXPLANATORY REMARKS.

Average est.	Actuals.			Explanatory Remarks.
	1896-97.	1895-96.	1894-95.	
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	875	724	
28,413	30,310	27,429	27,500	Liveries and Clothing of Servants.—The revised and the budget estimates exclude the provision hitherto made for the Orissa establishments.
710	1,923	206	..	
10,620	11,114	12,002	8,744	
314	313	335	293	
12	37	..	..	
79	..	237	..	
267	198	210	393	
9	27	..	..	
101	206	97	..	
18	18	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	
440	454	361	506	
538	619	696	400	
3,591	4,594	3,970	2,208	
1,368	1,565	2,538	..	
416	1,011	130	107	
4,575	1,775	45	11,906	
96,837	1,01,817	96,142	92,552	
29,019	28,859	31,835	26,363	

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

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

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

EXPENDITURE.

NOTE.

DISTRIBUTION between Imperial and Provincial.

	Budget Estimate, 1893-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Actual 1896
Cost of Combined Departments of Salt and Excise	Rs. 30,72,500	Rs. 28,81,000	Rs. 30,37,000	Rs. 28,63,788
<i>Debit—</i>				
Salt Charge on account of Licensees' Works (Provincial)	58,000	50,400	74,000	39,338
Salt Purchase and Freight in Madras (Imperial)	4,21,000	3,00,000	4,86,000	5,10,314
Remainder				
Two-fifths debitable to { Imperial Share—three-fourths	25,95,500	25,30,600	24,77,000	23,14,136
“ 7. Excise.” { Provincial Share—one-fourth	7,78,650	7,50,180	7,43,100	6,94,240
	2,59,550	2,53,060	2,47,700	2,31,417
Three-fifths debitable to “ 5. Salt ”	15,57,300	15,18,360	14,96,200	13,83,482
Imperial Proportion—three-fourths	11,67,975	11,38,770	11,14,650	10,41,363
Add—Salt Purchase and Freight	4,21,000	3,00,000	4,86,000	5,10,314
Imperial Proportion debitable to “ 5. Salt ”	15,88,975	14,38,770	16,00,650	15,51,676
Provincial Proportion—one-fourth	3,89,325	3,79,590		
Add—Licensees' Works	56,000	50,400	3,71,550	3,47,120
Provincial Share debitable to “ 5. Salt ”	4,45,325	4,29,990	74,000	39,738
Total debitable to “ 5. Salt ”			4,45,550	3,86,456
Total debitable to “ 7. Excise ”	20,34,300	18,68,760	20,46,200	19,38,154
	10,38,200	10,12,440	9,90,800	9,25,654
Total Imperial Share	23,67,625	21,97,950	23,43,750	22,45,916
Total Provincial Share	7,04,875	6,83,000	8,93,250	6,17,972
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, Abkari.	Chio- cole Sub- Division.	Coca- nada Sub- Division.	Masuli- patam Sub- Division.	Nellore Sub- Division.	Chingle- put. Sub- Division.	Bollary. Sub- Division.	Aroot. Sub- Division.	Cudda- lore Sub- Division.	Nega- patam Sub- Division.	Tinne- vely Sub- Division.	Aroot Sub- Division.	Bollary Sub- Division.	Trichino- poly. Sub- Division.	Calicut Sub- Division.	Total.
200—10—250)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
100—10—150)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
100)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(85)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(80)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(75)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(70)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(60)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(50)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(45)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(40)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(35)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(30)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(25)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(20)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(15)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total ..	42	8	7	1	7	5	5	5	5	7	7	7	6	6	4	4	5	5	127
Jandar (17)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Freeman (15)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mudi (14)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Attendants (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Machi (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Maichis (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Store Lascar (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Peons (6)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (7)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mail man (7)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Malajis (6)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sweepers (5)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Scavenger (3)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (2)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (1)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total ..	29	10	11	4	7	7	7	7	7	7	7	7	8	6	7	7	7	8	151

* The Abkari establishment of this District's Office have been omitted from this statement as the form of the statement does not provide for their inclusion.
(e) Includes 1 analyst on Rs. 60—5—90.
(f) Includes 1 analyst on Rs. 30—3—45.

5.—SALT—cont.

	Chio- cole.	Cocanada.	Masuli- patam.	Nellore.	Chingle- put.	Bollary.	Aroot.	Cuddalore.	Nega- patam.	Tinne- vely.	Trichino- poly.	Calicut.	Total.
Circle and Factory Establishments.													
Clerks and Shroffs—													
20	4	2	2	1	2	7	10	3	1	3	9	8	2
15	8	4	3	5	8	7	6	4	4	2	6	6	62
12	18	8	6	6	11	7	9	6	8	2	6	8	79
10	4	9	4	7	18	7	12	6	12	11	1	9	95
Total ..	42	23	15	21	50	14	24	21	28	26	22	26	17
Menials—													
Jendars (15)	11	3	6	6	13	8	6	5	10	8	13	21	312
Do. (12)	16	5	9	9	23	9	7	14	14	13	13	21	109
Duffadars (10)	46	15	11	14	35	8	9	16	22	22	16	25	183
Do. (9)	55	15	14	15	42	7	7	28	26	23	19	32	246
Peons (8)	86	37	63	51	92	104	112	75	68	65	108	32	278
Do. (7)	149	90	151	113	195	384	389	181	120	174	270	189	1,030
Do. (6)	504	199	166	199	327	136	212	209	233	230	348	210	2,685
Do. (4)	3	..	..	..	..	..	..	..	..	..	..	..	2,973
Total ..	870	364	406	406	730	606	742	523	484	535	787	1,028	7,481
Servants (Fish-curing Establishments)—													
Jendars (15)	4	1	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	..	..	..	..	2	..	..	..	..	3	..	..	13
Duffadars (10)	24	4	..	..	1	..	..	..	..	2	..	..	17
Do. (9)	..	..	..	..	..	..	..	..	..	5	..	..	72
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	..	8
Do. (7)	..	..	..	..	..	..	..	..	..	..	..	..	60
Do. (6)	..	..	..	..	..	..	..	..	..	..	..	..	23
Superintendent (5)	..	..	..	..	..	..	..	..	..	..	..	..	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, Aukari.	Chicaco Sub-Division.	Cocacaca Sub-Division.	Masulipatnam Sub-Division.	Nellore Sub-Division.	Thingalur Sub-Division.	Cuddalore Sub-Division.	Negapatnam Sub-Division.	Tinnevely Sub-Division.	Aroor Sub-Division.	Rellapudi Sub-Division.	Trichinopoly Sub-Division.	Total.
Account No. 5A.																	
Commissioner's and Deputy Assistant Commissioners' Salaries.																	
200-10-250)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
100-10-160)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(85)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(80)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(70)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
(60)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 45)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 40)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 35)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 30)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 25)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 20)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
a. 16)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total ..	42	6	8	7	1	7	6	6	5	7	4	6	6	4	4	5	127
Grants—																	
Jendur (174)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Premam (15)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Machi (14)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Inglure (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Attenders (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Machi (10)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Machi (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Store Lascar (8)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (7)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Hall man (7)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Masuljia (6)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Sweeper (5)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Swavenger (3)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (2)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Do. (1)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total ..	29	10	11	11	4	7	7	7	7	7	7	7	8	7	7	8	181

* The Abkari establishment of the District Office have been omitted from this statement as the form of the statement does not admit of it.
(e) Includes 1 analyst on Rs. 60-5-90.

[illegible]

5.—SALT—cont.

	Chitradurga	Cannara	Masulipatnam	Nellore	Chingleput.	Bellary.	Arcot.	Cuddalore.	Nagapatam.	Tinnevely.	Trichinopoly.	Calicut.	Total.
DETAILED ACCOUNT No. 5A—cont.													
Circle and Factory Establishments.													
Clarks and Shroffs.													
..	..	..	..	..	2	..	..	..	..	..	..	..	2
..	..	..	..	..	1	..	..	..	..	..	..	..	1
..	..	..	..	..	3	..	..	..	..	..	..	..	3
" " 20 ..	8	2	3	5	8	7	10	3	1	3	9	8	62
" " 15 ..	8	4	6	5	11	7	6	4	4	2	6	6	62
" " 12 ..	18	9	4	7	18	..	9	6	8	9	6	8	79
" " 10 ..	..	..	..	..	1	..	..	6	12	11	1	9	95
..	4	..	..	3	4	..	..	..	..	..	..	..	95
Total ..	42	23	15	21	50	14	24	21	28	26	22	26	312
Merials—													
Jemudars (15)	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (12)	11	3	6	6	13	8	6	5	10	8	13	21	109
Duffadars (10)	16	5	5	9	23	9	7	14	14	13	13	25	163
Do. (9)	48	15	11	14	35	8	9	16	22	22	16	32	246
Peons (8)	55	15	14	15	42	7	7	23	26	23	19	32	278
Do. (7)	86	37	63	51	92	104	112	75	68	65	108	189	1,030
Do. (6)	149	90	151	113	195	334	389	181	120	174	270	619	2,685
Scavengers (5)	504	199	166	199	327	136	212	209	233	230	348	210	2,973
Do. (4)	3	..	..	..	..	..	..	..	1	..	..	..	4
Total ..	870	384	406	406	730	606	742	523	484	535	787	1,028	7,481
Servants (Fish-curing Establishments)—													
Jemudars (15)	..	..	..	..	1	..	..	..	..	1	..	..	2
Do. (12)	4	1	..	..	2	..	..	..	2	3	..	1	13
Duffadars (10)	4	..	2	8	1	..	..	2	3	2	..	2	17
Do. (9)	24	4	2	..	1	..	..	1	5	5	..	22	72
Peons (8)	..	..	..	..	..	..	..	..	..	..	..	8	8
Do. (7)	..	..	..	..	..	..	..	..	..	..	..	57	60
Do. (6)	..	..	3	9	4	..	..	..	..	..	..	..	23
Superintendent (5)	..	5	2	..	..	..	..	..	..	3	..	..	1
Total ..	32	10	10	18	9	..	..	3	10	14	..	90	196

5.—SALT—cont.

Abkari Establishment in the Collectorate.	Total	Ganjam.	Vizagapatnam.	Godavari.	Kistna.	Mellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Clock (40)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Chicks (30)	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
Do. (26)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Do. (20)	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33
Do. (15)	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208	208
Do. (10)	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
Total	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267	267
Peons (6)	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42	42
Do. (5)	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14
Total	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56	56

EXPENDITURE.

7.—EXCISE.

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

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

RESOLUTION—No. 60, dated 23th February 1898.

Communicated to Deputy and Assistant Commissioners of the Salt, Abkari and Customs Department.

2. With reference to paragraph 1 (1) of the Government Order first read above, the Board begs to submit to Government that, in its Proceedings, No. 492, dated 8th December 1896, it proposed to improve the distillery establishments in the Presidency at a cost of Rs. 14,448 *per annum*. The Board observed, at the same time, that the proposals were only of a temporary nature, as nothing could with certainty be stated of the requirements of each distillery until the Abkari Deputy Commissioner had made himself acquainted with all of them and had decided what standard of perfection could reasonably be worked up to at first and when and subject to what restrictions night distillation could be allowed. In reviewing these proposals, Government remarked in its order, No. 132, Revenue, dated 1st March 1897, that the scheme was premature, though no doubt some such arrangements as were proposed by the Board would eventually be necessary. As a first step in the matter of distillery improvements, Government ordered the opening of distillery schools and the training therein of a sufficient number of officers in distillery work and sanctioned also the appointment of substitutes in the place of those undergoing training. It was at the same time pointed out by Government that the new distillery inspectors should not all be of the fourth grade as proposed by the Board but of different grades according to the established proportion so that the average pay of an Inspector might work out to Rs. 306 *per mensem* as at present. Further it will be seen from paragraph 4 of Board's Proceedings, Mis. No. 1227, dated 25th March 1897, that it is intended to set up a laboratory under the supervision of the Abkari Deputy Commissioner, and it is hoped that he will be able eventually to undertake all the analyzing work of the department. The details of the establishments to be attached to this laboratory have yet to be decided in consultation with that officer. In these circumstances, the Board, to be on the safe side, made a lump provision of Rs. 28,000 on account of the establishments required for the better control of distilleries in the budget estimate for 1898-99.

It will have more than half the required number of trained officers available by the end of April and, if Government approves, will commence the introduction of the scheme then and have it in full operation by the close of September. In this case, a provision of Rs. 18,000 will probably be sufficient, and the remaining Rs. 10,000 may be set against the reduction of Rs. 30,000 ordered by Government in paragraph 1, clause (5), of the Government Order under reply.

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 Védaranniyam Circles.

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.)

R. M. Murley
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.
Secretary	RS. 1,500-60-1,800	RS. 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, Abkari	800-25-1,000	825	
Head Accountant, Board's office	200-10-250	250	
Abkari 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	

B.P. no 608/28.2.98 (C. no 2508).

To Secy :-

In passing over 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 read above.

2. Towards the close of 1896 the Board submitted a scheme for improving the distilling 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 Adl. Dy. Commissioner, the Board considered a provision of Rs 18,000 to be sufficient.

3. In this connection the Board of that it will have by this time not more than half the required number of trained officers, and enquires into the introduction of the scheme - he commenced. The Govt. gave general approval of the scheme pointing out certain defects. It

Boa

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

under G.O. no 132 D/1.3.97.

*vide H. his remarks on pp 243 of Office note under G.O. 132 D/1.3.97 extracted below :-
(a) "I think that even a such arrangement as the Board proposes will eventually be necessary."
(b) "As trained sub inspectors become available they will be posted to distilleries as proposed by the Board."

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 Govt. for "Palt B."

in the ^{and} very clear ^{sun} circles.

9578
Yrs - and as the employ-
ment of ~~two~~^{the} addl. Tempers
is involved (i.e. 3 permanent
or 1 Temp, now at Bellikuppam)
the Scheme will have to go to
India

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 "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
415798

To See

Please see a draft 4.0. 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 minor ^{head} to another.

KO
1215198

Done draft
Rufin

ref

Q.O. Mi. No. 2078 of 13.5.98

2. With ^{its} reference to the Board's suggestions in the concluding sentence of para 3 of ~~the~~ ^{its} Progs, the Board of Revue is requested to report at the end of the six months whether the total estimate under "Salt - Salaries, establishment & contingencies" is likely to be exceeded; ~~hence the~~ ^{hence the} execution of the part of India will have been obtained for the transfer of ~~the~~ ^{as may be} allotment of it is then found to be necessary.

82-145798

2. 11. 11. 2. Rene C. R. 16.5

Board
referred
of

given for copying _____
copied _____
examined _____
signed _____ } 189 .

IN G.O., No. _____ DATED _____
189 .

BY No. _____

ENCLOSURE TO U. No. _____

ORDER OF GOVERNMENT A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DISPATCH
BY ORIGINAL.

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