

Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 106

DATED 6th January 99

[Despatch Abstract.]

Regarding G. O. Financial Department forwarding orders on the Budget Estimates of charges under 5. Salt and 7. Excise for 1899-1900.

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. no. 3592 of 99							

Rev. 1899. Departt Gobernment (1898) of Madras. FINANCIAL.

Current No. 1

Recd. 1-1-99 }
Regd. 1-1-99 } 1898.

Enclosures

Spare copies

G.O., No. 1240, 17th December 1898.

Order mis No 106 of 1899

Recorded

DECEMBER.

Note The Order has gone to the Board direct from the D. D.

P. R. K.
4-1-99
K.S.
51/199

Budget Estimates.

Passing orders on the — of charges under 5. SALT and 7. Excise for 1899-1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 304, dated 7th October 1898.

Read—the following statements:—

(Here enter statements.)

Resolution—No. 304, dated 7th October 1898.

Submitted to Government.

2. In framing the revised estimate for the current year and the budget estimate for 1899-1900, the Board has carefully scrutinized the expenditure likely to be incurred under the several heads with reference to the instructions in G.O., No. 792, Financial, dated 14th September 1898. The amount likely to be surrendered from the current year's grant will be reported separately for all the departments under the control of the Board, but in the meantime the difference between the sanctioned and revised estimates in the above statement may be taken as the amount not likely to be required under V. Salt. The Board is also issuing instructions to local officers to keep expenditure under all heads as low as possible.

3. As ordered in paragraph 2 of the Government Order referred to above, the provision made for schemes which have received the sanction of Government but have not yet been introduced has been excluded from the budget proper and entered in a separate appendix. Certain other schemes which are not yet actually sanctioned, but the introduction of which cannot be postponed have also been entered there. The entries have been fully explained in the column of remarks.

4. The Board regrets the delay that has occurred in the submission of its budget which is chiefly due to the estimates first framed by it having had to be revised with reference to the Government Order referred to above.

(True Extract.)

(Signed)

C. G. TODHUNTER,
Acting Secretary.

(True Copy.)

(Signed)

EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department,
with two statements.

Copy to the Accountant-General, Madras.

" " Deputy and Assistant Commissioners.

ORDER—No. 1240, Financial, dated 17th December 1898.

The Board's estimates of charges under 5. SALT and 7. EXCISE will be modified as shown below.

REVISED ESTIMATE FOR 1898-99.

2. (i) 5. A. Establishments.—Having regard to the actuals of 1897-98 as compared with the sanctioned estimate for that year, the estimate of probable savings for the current year will be increased by Rs. 27,000 and the revised estimate fixed at Rs. 8.88 lakhs.

(ii) The additional provision made in appendix A for expenditure during the current year will be included in the revised estimate. The provision for "Petty works of construction" will be reduced to Rs. 22,500 which is the amount required, for the building of the distilleries on the west coast. In regard to the remainder, Rs. 30,000, the Board should report, in communication with the Accountant-General, the savings up to the end of the current month under 5-A. SALT—SHARED, when further orders will be issued.

If the establishment for the better control of distilleries be entertained from 1st January 1899, provision need be made for the payment of salaries for two months only.

BUDGET ESTIMATE FOR 1899-1900.

3. 5-A. SALT—Salaries.—The provision for "Exchange compensation allowance" will be raised with reference to the revised rules and the probable savings will be increased.

(ii) 5-A. SALT—Establishments.—For the reasons stated in paragraph 2 (i) above, the estimate of probable savings under this head will be raised and the provision for expenditure reduced to 9.35 lakhs.

(iii) 5-A. SALT—Supplies and Services.—"Petty Works of Construction."—As a provision of Rs. 22,500 has been made in the revised estimate for the current year for the construction of distilleries, the estimate under this head will be reduced by that amount and fixed at Rs. 1,27,500.

The necessity for an additional allotment of Rs. 5,000 under "Arms, Accoutrements and Ammunition" should be further explained.

(iv) The additional grants shown in appendix A as required for the next year will be included in the budget estimate. The Board has not included the three petty officers sanctioned for the three distillery circles, nor made allowance for the abolition of the appointments of five temporary sub-inspectors drawing an aggregate pay of Rs. 240 a month. The necessary corrections will be made.

4. The estimates as amended are printed in the appendix to these Proceedings.

(True Extract.)

for Chief Secretary.

To the Revenue Department.

" Board of Revenue (Separate Revenue).

" Accountant-General.

Editors' Table.

sc. will follow.

[Appendix.

Ed. C. M. Thumbuswamy.

APPENDIX.
EXPENDITURE.

5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
<i>IMPERIAL.</i>					
Salt Purchase and Freight	5B	Rs. 5,43,600	Rs. 2,74,600	Rs. 4,41,000	Rs. 3,55,624
<i>SHARED.</i>					
Salaries, Establishments and Contingencies	5A	27,43,400	25,71,000	25,76,000	24,44,427
<i>Deduct—</i> Amount chargeable to "7.—Excise "		27,43,400	25,71,000	25,76,000	24,44,427
		10,74,160	10,08,400	10,08,000	9,70,017
		16,69,240	15,62,600	15,68,000	14,74,410
<i>IMPERIAL</i>					
		12,03,430	11,34,450	11,34,000	10,91,269
<i>PROVINCIAL</i>					
		4,60,810	4,23,150	4,34,000	3,83,141
TOTAL †		22,12,840	18,37,200	20,09,000	18,30,034
<i>IMPERIAL</i>					
		17,52,030	14,09,050	15,75,000	14,46,393
<i>PROVINCIAL</i>					
		4,60,810	4,23,150	4,34,000	3,83,141

* The expenditure is controlled by the Commissioner of Salt, Akkūri and Separate Revenue.

† Vide Distribution Note at page 14.

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

SUMMARY.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES		10,95,000		10,47,200		10,46,500		10,35,817	
ESTABLISHMENT		9,39,900		8,88,300		9,23,000		8,83,809	
ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241	
SUPPLIES AND SERVICES		3,88,220		3,86,220		3,69,370		2,79,313	
CONTINGENCIES		1,85,280		1,14,280		1,06,230		1,11,247	
TOTAL		27,43,400		25,71,000		25,76,000		24,44,427	

APPENDIX.
EXPENDITURE.
5.—SALT.*

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	EXPLANATORY REMARKS.
<i>IMPERIAL.</i>						
Salt Purchase and Freight	5B	Rs. 5,43,600	Rs. 2,74,600	Rs. 4,41,000	Rs. 3,55,624	
<i>SHARED.</i>						
Salaries, Establishments and Contingencies	5A	27,43,400	25,71,000	25,76,000	24,44,427	
<i>Deduct—</i> Amount chargeable to "7.—Excise "		27,43,400	25,71,000	25,76,000	24,44,427	
		10,74,160	10,08,400	10,08,000	9,70,017	
		16,69,240	15,62,600	15,68,000	14,74,410	
<i>IMPERIAL</i>						
		12,03,430	11,34,450	11,34,000	10,91,269	
<i>PROVINCIAL</i>						
		4,60,810	4,23,150	4,34,000	3,83,141	
TOTAL †		22,12,840	18,37,200	20,09,000	18,30,034	
<i>IMPERIAL</i>						
		17,52,030	14,09,050	15,75,000	14,46,393	
<i>PROVINCIAL</i>						
		4,60,810	4,23,150	4,34,000	3,83,141	

* The expenditure is controlled by the Commissioner of Salt, Akkūri and Separate Revenue.

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

SUMMARY.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES		10,95,000		10,47,200		10,46,500		10,35,817	
ESTABLISHMENT		9,39,900		8,88,300		9,23,000		8,83,809	
ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241	
SUPPLIES AND SERVICES		3,88,220		3,86,220		3,69,370		2,79,313	
CONTINGENCIES		1,85,280		1,14,280		1,06,230		1,11,247	
TOTAL		27,43,400		25,71,000		25,76,000		24,44,427	

EXPENDITURE.

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

Numbers.	DETAILS.	Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		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."						
	1	1	Secretary to the Commissioner (1,500—60—1,800)*	38,160	42,680	38,160	43,342		
	4	4	Deputy Commissioners 3 (1,200—40—1,400), 1 (800—25—1,000)	17,740	17,320	17,740	19,902		
	13	13	Assistant Commissioners 2 (800), 3 (700), 3 (600), 5 (500)	56,920	56,093	56,009	56,842		
	78	77	Inspectors, (*) 11 (400), 17 (350), 20 (300), 29 (250)	96,000	96,195	96,000	99,068		
	106	109	Assistant Inspectors, (*) 36 (175), 36 (150), 37 (125)	2,83,200	2,58,244	2,85,600	2,28,619		
	786	786	Sub-Inspectors 66 (70), 98 (60), 147 (50), 197 (40), 278 (30)	1,95,900	2,07,988	1,91,100	2,14,174		
	33	33	Exchange Compensation Allowance—1 Commissioner; 1 Secretary to Commissioner; 4 Deputy Commissioners; 7 Assistant Commissioners; 13 Inspectors; 7 Assistant Inspectors	4,08,840	3,91,385	4,08,840	3,47,644		
			Add provision for 2 Assistant Commissioners, 6 Inspectors and 5 Assistant Inspectors whose claims are under consideration and for probable employment of officers entitled to the allowance	26,907	12,553	18,952	19,711		
	9	11	House-rent Allowance—Assistant Commissioners 10 (46—2—6), 1 Assistant Inspector (15)	4,000	7,069				
	9	8	Local Allowance—Assistant Inspector 1 (35); Sub-Inspectors 6 (15) 1 (10)	5,720	5,716	5,031	5,818		
	6		Temporary Sub-Inspectors, six months 6 (20)	1,620	1,669	1,800	1,197		
			Charge Allowance	720	720		(a)		
			Deduct—Probable Savings	11,35,727	10,97,532	11,19,232			
				62,727	53,532	72,732			
				10,73,000	10,44,000	10,46,500	10,35,817		
			Establishments sanctioned by Government, but not entertained for want of sanction of the Secretary of State—						
			For the better management of distilleries—						
	3		Inspectors (350), (300), (250)	10,800	1,800				
	5		Local Allowance—Inspectors 3 (50), Assistant Inspectors 2 (25)	2,400	400				
	17		Sub-Inspectors (70), 2 (60), 4 (50), 4 (40), 6 (30)	8,760	1,460				
			Additional Establishment proposed or likely to be sanctioned—						
			For laboratory work under the Abkari Deputy Commissioner—						
	1		Assistant Inspector (175)	2,100	525				
			For a new factory at Muttupet—						
	1		Assistant Inspector (150)	1,800					
	4		Sub-Inspector (average pay Rs. 43)	2,064					
				27,924	4,185				
			Deduct—Probable Savings on account of the probable abolition of the Nellikuppam Inspector (250) and 5 Sub-Inspectors costing Rs. 240 per mensem.	5,880	980				
				22,044	3,205				
			Deduct—For rounding	44	5				
			TOTAL, SALARIES	10,95,000	10,47,200	10,46,500	10,35,817		

* Inspectors and Assistant Inspectors in Factory and Preventive Circles and Sub-Inspectors in Factory Circles have so far as possible been provided with free quarters wherever accommodation is not available.
(a) Actuals included under pay of temporary establishment.

EXPLANATORY REMARKS.

Commissioner.—Vide explanation under "18. General Administration, Board of Revenue, etc."

Secretary.—Pay for 1899-1900 taken at Rs. 1,540. The excess in Actuals is due to the permanent Secretary having taken privilege leave in 1897-98.

Assistant Commissioners.—The Assistant Secretary is graded as an Assistant Commissioner. The increase in the Actuals and the Revised Estimate is due to his having been first on special duty and then on privilege leave.

Inspectors.—The excess of the Budget Estimate for 1898-99 over the Actuals for 1897-98 and the Revised Estimate for 1898-99 is due to the full sanctioned strength not having been worked up to. The decrease in the Budget Estimate for 1899-1900 as compared with the sanctioned Estimate for 1898-99 is due to the change in the number of officers of this class explained in the other half of this page.

Assistant Inspectors.—Charge allowances are included. Hence increase of Revised Estimate and accounts over Budget Estimate. Three additional officers are provided for in 1899-1900.

Sub-Inspectors.—The full strength was not worked up to in 1897-98 or 1898-99.

Exchange Compensation Allowance.—The reduction in the Revised Estimate is due to the operation of the order in G.O., No. 809, Financial, dated 30th September 1897, in the case of officers drawing less than Rs. 400 a month, who have received promotion. Under Budget 1899-1900 the figures in the first line are for officers who now draw the allowance. Provision is also made for its grant to officers who appear to be entitled to it under recent rules.

House-rent Allowance.—Provision has been made for the Assistant Commissioner, Cuddalore Sub-division (G.O., No. 653, Revenue, dated 30th July 1897), and for the third Assistant Inspector, Tuticorin Circle (vide G.O., Mis. No. 4425, Revenue, dated 24th August 1897).

Local Allowance.—The Sub-Inspector on the Lower Palnis who drew a local allowance has been dispensed with (G.O., Mis. No. 1772, Revenue, dated 25th April 1898).

Charge Allowance.—As usual no separate provision is made. The allowance is paid out of savings under salary of Inspectors and the Actuals are included under salary of Assistant Inspectors.

Establishment for the better control of Distilleries.—This scheme is in the interests of the revenue, though it cannot be positively asserted that it will at once produce an increase equal to its cost. To the main items the sanction of the Secretary of State is alone awaited. The men have been trained and their training will be wasted if they are returned to ordinary duty. Provision is made for the introduction of the scheme from 1st January 1899.

For laboratory work under the Abkari Deputy Commissioner.—The Abkari Deputy Commissioner has, at present, one Clerk and no Laboratory Assistants. His laboratory plant has arrived and been set up. If it is not to stand idle he must be given a proper staff. Government is being addressed separately as to the details. Meanwhile the provision originally made is retained.

Muttupet factory y.—The same provision is made as in the previous year.

EXPENDITURE.

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

Establishment—	Numbers.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.		
	1898-99.	1899-1900.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			Commissioner's, Deputy Commissioners' and Assistant Commissioners' Establishments—								
	1	1	Clerk (200—10—250) . . .	3,000	}	59,957	{	3,000	}	58,521	
	1	1	Clerk (100—10—150) . . .	1,800				1,800			
30	30		Clerks 4 (100), 3 (85), (80), 4 (75), 12 (70), 6 (60) . . .	26,820				26,820			
93	93		Clerks 3 (50), (45), 2 (40), 5 (35), 23 (30), 23 (25), 22 (20), 14 (15) . . .	28,380				28,380			
			Servants—								
	1	1	Jemadar (17½) . . .	210	}	13,471	{	210	}	13,218	
	1	1	Pressman (15) . . .	180				180			
14	14		Muchis (14), (10), 12 (8) . . .	1,440				1,440			
17	17		Duffadars 17 (10) . . .	2,040				2,040			
	9	9	Attenders 7 (10), 2 (12) . . .	1,128	}		{	1,128	}		
109	109		Peons, &c., 43 (8), 42 (7), 16 (6), 5 (5), (3), (2), (1) . . .	9,180				9,216			
				74,178	74,178	73,428	74,214	74,214	71,739	71,739	
			Establishment in the Chemical Examiner's Office for Salt Tests—								
	1	1	Assistant (60—5—90) . . .	780	}	1,320	}	720	}	1,333	
	1	1	Assistant (30—3—45) . . .	540				540			
						1,295		1,260			
			Circle and Factory Establishments (including Boat Establishments)—								
	308	308	Clerks 2 (50), (40), 3 (35), 51 (30), 62 (25), 75 (20), 96 (15), (12), 17 (10) . . .	78,084	}	74,001	}	77,964	}	68,788	
	2	2	Engine Drivers (30) . . .								
			Circle and Factory Establishments (including Boat Establishments)—								
	7,481	7,468	Servants—								
			Jamadars 109 (15), 152 (12), Duffadars 245 (10), 276 (9) . . .	6,39,540	}	6,19,713	}	6,40,056	}	5,95,027	
			Peons, &c., 1,042 (8), 2,712 (7), 2,925 (6), 4 (5), 3 (4) . . .	8,244				8,244			
	51	51	Saltpetre Amins 25 (15), 26 (12) . . .		}	7,242	}		}	6,201	
	196	198	Fish-curing Establishment—								
			Jamadars 2 (15), 13 (12) . . .	19,776	}	19,630	}	19,572	}	16,996	
			Duffadars 17 (10), 74 (9) . . .								
			Peons 8 (8), 59 (7), 24 (6), (5) . . .								
			Temporary Establishment—								
			Factory and Preventive . . .	68,974	}	51,976	}	66,267	}	43,147	
			Fish-curing . . .	3,951				4,027			4,041
			Local Allowance—								
	446	476	Peons 179 (2), 270 (1), 24 (½) . . .	10,038	}	7,968	}	8,874	}	6,514	
	173	245	Petty Officers 3 (1) . . .								
			Temporary Peons, six months 36 (3), 70 (2), 139 (1) . . .								
				8,28,607		7,84,557		8,25,018		7,40,711	
			Purely Abkari Establishments (Permanent)—								
			Board's Office—								
	1	1	Clerk (150—10—200) . . .	2,400	}	2,400	}	2,400	}	2,299	
	5	5	Clerks (75), (35), (30), (25), (20) . . .	2,220				2,220			
	1	1	Servant (10) . . .	120	}	2,165	}	120	}	99	
			Establishment in the Collectorates—								
	267	259	Clerks (40), 14 (30), 6 (25), 30 (20), 208 (15) . . .	51,960	}	51,236	}	53,100	}	48,420	
	42	37	Servants 37 (6) . . .	2,664				2,567			3,024
	14	14	Temporary Servants 14 (5) . . .	840	}	780	}	840	}	666	
			Distillery Establishment, Presidency—								
	109	109	Servants—								
			Jemadars 21 (12) . . .	10,608	}	7,856	}	10,608	}	3,738	
			Peons 21 (8), 62 (7), 5 (6) . . .								
				70,812		67,124		72,312		59,101	
			Carried over . . .	9,74,917		9,26,404		9,72,804		8,72,834	

EXPLANATORY REMARKS.

Commissioner's Deputy Commissioners' and Assistant Commissioners' Establishments.—Servants.—One sweeper has been added for the Abkari Deputy Commissioner's office under G.O., Mis. No. 1807, Revenue, dated 25th April 1898, and one lascar transferred from the Board's Office to the Tondiarpet Store House (G.O., Mis., No. 2037, Revenue, dated 9th May 1898), is shown under Circle Establishments.

Establishment in the Chemical Examiner's Office.—No allowance has been made either for altering the grading of the two Assistants as proposed by the Chemical Examiner, or for transferring one of them to the Abkari Deputy Commissioner's Office as proposed by the Board. The alternative proposals are before Government.

Circle and Factory Establishments.—The provision for the full sanctioned strength accounts for the excess of the budgets over the accounts and the revised estimate.

Circle and Factory Establishments.

Clerks.—Three clerks in the Vattanam, Tuticorin and Tanjore Circles have had their pay raised (G.O., Mis. No. 821, Revenue, dated 17th February 1898), and the redistribution of the Circles in the Salem district (G.O., Mis. No. 2465, Revenue, dated 7th June 1898), reduces the pay of two clerks.

Servants.—G.O., Mis. No. 4235, Revenue, dated 13th August 1897, revises the grading of Petty Officers in the Circles of the Bellary and Anantapur Districts.

G.O., Mis. No. 6116, Revenue, dated 26th November 1897, sanctions the regrading of the peons of the Merkanam Circle and a reduction of 4 hands.

G.O., Mis. No. 208, dated 15th January 1898, increases the strength of the Penukonda Circle by 3 hands.

In consequence of the re-arrangement of the posts round the Calingapatam factory and its extension (G.O., Mis. No. 390, Revenue, dated 25th January 1898), there is a net reduction of 2 hands.

G.O., Mis. No. 688, Revenue, dated 10th February 1898, sanctions a net reduction of 13 Petty Officers and peons in the Coimbatore Circle as a result of the re-distribution of the preventive force.

The pay of one peon of the South Trichinopoly Circle was raised in G.O., Mis. No. 821, Revenue, dated 17th February 1898, from Rs. 6 to Rs. 8.

G.O., Mis. No. 2037, Revenue, dated 9th May 1898, sanctions the transfer of one lascar from the Board's Office to the Tondiarpet Store-house.

There was a net addition of 2 hands in consequence of the re-distribution of the Circles in the Salem District (G.O., Mis. No. 2465, Revenue, dated 7th June 1898).

G.O., Mis. No. 2738, Revenue, dated 28th June 1898, sanctions the addition of 3 hands for the better guarding of the Negapatam pans.

G.O., Mis. No. 5356, Revenue, dated 14th October 1897, approves a net reduction of 3 hands in connection with the arrangements made for the introduction of the tree-tax system into the 26 agency villages of the Golconda taluk of the Vizagapatam District.

Fish-curing establishments.—Two Petty Officers have been transferred from the temporary to the permanent list and one third-grade peon has been substituted for a second-grade peon (G.O., Mis. No. 2923, dated 12th July 1898).

Temporary establishments.—In addition to the usual factory and preventive establishments provision has been made for three Assistant Inspectors to supervise the Oriental Salt Company's operations and for one to supervise sifting at Cheyur (G.O., Mis. No. 2851, Revenue, dated 7th July 1898) with a staff of menials attached to each. As the cost of these special establishments is recoverable from the parties concerned, provision is made for these in the regular budget instead of in Appendix as ordered in G.O., No. 792, Financial, dated 14th September 1898.

Local allowance.—(Permanent hands).—One petty officer and four peons in the Lower Palnis and two peons in the Vayalur Circle who draw local allowance have been done away with (G.Os., Mis. No. 1772, Revenue, dated 25th April 1898, and No. 349, Revenue, dated 18th May 1897), and the allowance has been newly granted to 37 men in the Vattanam and Mutturagunadapatnam factories (G.O., Mis. No. 3078, Revenue, dated 21st July 1898).

(Temporary hands).—Thirty-six temporary peons in the factories above-mentioned and 36 in the Javadi Hills have been newly granted the allowance (G.Os., No. 3078, Revenue, dated 21st July 1898, and Mis. No. 3357, Revenue, dated 13th August 1898).

Purely Abkari establishments in the Collectorates.—Fifteen additional hands for the Gôdâvari district included in the budget for 1898-99 were not sanctioned (G.O., No. 658, Revenue, dated 30th July 1897). An additional clerk has been sanctioned for each of the Gánjâm and Vizagapatam districts in G.Os., Mis. Nos. 637, Revenue, dated 10th February 1898, and 3311, Revenue, dated 10th August 1898.

Distillery Establishment.—The sanctioned strength under peons and Petty Officers has not been worked up to.

EXPENDITURE.

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

Numbers.		Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	
1898-99.	1899-1900.	Rs.	Rs.	Rs.	Rs.	
		Brought forward .	9,74,917	9,26,404	9,72,804	8,72,884
		Additional Establishments proposed in the budget 1898-99, but not entertained—				
		Permanent—				
		For a new factory at Muttupet —				
1	...	Assistant Inspector 1 (1500) .		1,800		
4	...	Sub-Inspectors (average salary) Rs. (43)		2,064		
1	...	Clerk shroff (15)		180		
2	...	Jemadars (15), (12)		324		
3	...	Duffadars 1 (10), 2 (9)		336		
18	...	Peons 2 (8), 5 (7), 11 (6)		1,404		
		For the better control of distilleries.	...	...	28,000	
		Temporary—				
20	...	For the Muttupet Factory Peons 20 (6) for 6 months	...	...	720	
		Famine batta	...	250	...	
			...	250	...	10,925
			9,74,917	9,26,654	10,07,632	
		Deduct—Probable Savings .	39,917	38,654	84,632	
			9,35,000	8,88,000	9,23,000	8,83,000
		Establishments sanctioned by Government, but not entertained for want of the sanction of the Secretary of State—				
...	3	Clerks 3 (30) for the 3 Distil- lery Circles	1,080	180	...	...
...	3	Petty Officers 3 (10)	360	...	...	...
...	9	Orderlies of the Distillery Inspec- tors—				
...	9	Peons 3 (8), 3 (7), 3 (6)	756	126	...	...
...	1	Additional Establishments proposed or likely to be sanctioned—				
...	1	Clerk Shroff (15) for a new factory at Muttupet	180	...	...	...
		Servants—				
...	1	For laboratory work under the Abkari Deputy Commissioner— Attender (15)	180	45	...	...
...	2	For a new factory at Muttupet— Jemadars (15), (12)	324	...	...	...
...	3	Duffadars (10), 2 (9)	336	...	...	...
...	18	Peons, 2 (8), 5 (7), 11 (6).	1,404	...	...	...
			4,620	351	...	...
		Temporary—				
...	20	For the Muttupet factory— Peons 20 (6) for 6 months	720	...	...	...
		Deduct—Probable savings on account of the closure of the Nelli- kuppam Circle—	5,340			
		Clerk, (25)	480	80	...	...
		Peons, (7), (8)				
			4,860	271	...	...
		Add for rounding .	40	29	...	...
			4,900	300	...	...
		TOTAL, ESTABLISHMENTS.	9,39,900	8,88,300	9,23,000	8,83,000

EXPLANATORY REMARKS.

Famine Batta.—Provision is made for payment of arrears still due.

EXPENDITURE.

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

		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances—</i>	Travelling Allowance of Officers . . .	1,34,100		1,34,100		1,30,000		1,33,701	
	Travelling Allowance of Establishments	900		900		900		540	
	Horse Allowance 5 (15) . . .								
	TOTAL ALLOWANCES		1,35,000		1,35,000		1,30,900		1,34,241
<i>Supplies and Services—</i>	Registration Charges . . .	4,000		3,500		4,000		2,885	
	Law Charges . . .	1,000		1,000		1,000		292	
	Rewards . . .	1,20,000		1,20,000		1,15,000		93,906	
	Cost, Freight, etc., of Spirits . . .	1,000		1,000		500		1,049	
	Charges for destroying Salt . . .	1,000		750		500		770	
	Remittance Charges . . .	1,010		1,000		1,000		917	
	Charges for examining Salt Heaps . . .	4,000		4,000		4,500		3,364	
	Boat Charges . . .	900		930		500		881	
	Arms, Accoutrements and Ammunition . . .	8,000		2,000		3,000		2,653	
	Medical Charges . . .	1,700		1,000		1,000		2,828	
	Purchase, Repair and Carriage of Tents . . .	20,000		19,000		20,000		18,280	
	Petty Works of Construction . . .	1,27,500		1,42,580		1,20,080		91,217	
	Cost of Treasure Bags . . .	100		100		100		77	
	Stencil Plates . . .	250		300		250		322	
	Compensation to the Madras Municipality for withholding Liquor Tax . . .	13,610		13,610		13,610		13,607	
	Mounting Maps . . .	30		30		30		25	
	Atlas Sheets . . .	200		200		50		...	
	Remuneration to Railway Clerks . . .	1,400		1,400		1,400		1,102	
	Purchase of Paints . . .	7,500		7,500		8,000		6,658	
	Cost and Despatch of Gunny-bags . . .	4,000		4,850		4,250		8,263	
	Overtime Fees . . .	1,700		1,800		1,500		1,770	
	Carriage of Stores . . .	6,000		5,200		7,500		3,668	
	Charges for Copying Judgments . . .	120		120		120		80	
	Batta to Prisoners . . .	300		300		350		286	
	Batta to Witnesses . . .	400		400		600		341	
	Conveyance of Contraband Articles . . .	200		200		200		154	
	Steam Launch Charges . . .	50		50		50		47	
	Fish-curing Sundries . . .	400		400		400		265	
	Other Items . . .	4,000		3,000		3,880		4,221	
			3,30,220		3,36,220		3,13,370		2,59,923
PROVINCIAL.									
EXCISE LICENSEES' WORKS.									
	Petty Construction and Repairs . . .	58,000		50,000		56,000		19,385	
			58,000		50,000		56,000		19,385
	TOTAL, SUPPLIES AND SERVICES . . .		3,88,220		3,86,220		3,69,370		2,79,313
<i>Contingencies—</i>	Purchase of European Articles each costing less than Rs. 5 . . .	600		300		300		232	
	Purchase of European Articles each costing not less than Rs. 5 . . .	5,200		7,620		1,400		956	
	Purchase of Country Articles each costing less than Rs. 50 . . .	5,000		3,600		3,600		6,072	
	Purchase of Country Articles each costing not less than Rs. 50 . . .	200		220		700		113	
	Purchase of Books . . .	150		150		150		192	
	Purchase of Periodicals . . .	50		60		50		30	
	Subscription to Newspapers . . .	550		550		300		548	
	Landing and Shipping Charges . . .	150		150		150		214	
	Petty Repairs . . .	2,500		2,100		2,000		3,969	
	Repairs to Machines and Instruments . . .	1,000		800		1,000		744	
	Repairs to Furniture . . .	31,000		30,000		30,000		30,762	
	Liveries and Clothing of Servants . . .	1,500		1,500		500		1,405	
	Peons' Belts and Badges . . .	12,500		12,500		12,500		11,366	
	Carriage of Stationery and Records . . .	350		350		350		370	
	Cloth for Records . . .	300		300		...		287	
	Record Racks, Boards, &c. . .	100		100		100		20	
	Table Cloth . . .	150		150		150		580	
	Office Scales and Weights . . .							72,884	
	Carried over . . .		61,300		60,450		53,250		

APPENDIX TO G.O., No. 1240, FINANCIAL, DATED 17TH DECEMBER 1898. 13

Average for the last 3 years.	Accounts.			EXPLANATORY REMARKS.
	1897-98.	1896-97.	1895-96.	
Rs.	Rs.	Rs.	Rs.	
1,19,923	1,33,701	1,22,039	1,04,030	Travelling Allowance.—One Deputy Commissioner has already exceeded his allotment for the current year and other officers are expected to do so. Hence the increase.
540	540	...	...	
...	1,34,241	1,22,039	1,04,030	
3,696	2,885	3,845	4,358	Rewards.—The actuals for five months amount to Rs. 58,975. Rewards under the new ganja
277	292	73	466	rules have to be provided for.
1,11,019	93,906	1,09,188	1,29,962	"Cost, Freight, &c., of Spirits".—Provides for charges other than cost of Honor connected with
1,049	1,049	...	5	the amani management of the excise tracts of the South Canara district.
1,007	770	2,175	76	Charges for destroying Salt.—Includes provision for destroying old and unsaleable Government
951	917	1,071	866	salt.
3,701	3,364	3,814	3,924	Arms, Accoutrements and Ammunition.—Provision is made for additional carbines so as to
495	881	255	348	provide one for each permanent factory peon and for altering the sighting of a proportion of
2,687	2,653	2,292	3,116	those now in use.
1,700	2,828	808	20,646	Petty Works of Construction.—The Budget and Revised Estimates for 1898-99 include
19,357	18,280	19,146	95,483	provision on account of the sand spit plantation establishment. A provision of Rs. 22,500
84,904	91,217	68,014	72	for the construction of three distilleries on the West Coast is included in the Revised Estimate.
80	77	92	230	
201	322	50		Compensation to the Madras Municipality for withholding Liquor Tax.—The grant of a
13,607	13,607	13,607	13,607	larger amount is under the consideration of Government.
19	25	23	8	
...	...	...	...	
1,092	1,102	1,365	809	
6,696	6,658	6,136	7,294	
5,401	8,263	3,685	4,255	
1,756	1,770	2,073	1,424	
6,308	3,668	7,145	8,112	
78	80	123	32	
278	286	207	340	
466	341	461	596	
211	154	297	181	
102	47	157	...	
472	265	756	395	Other items.—Includes sifting charges and charges for making sieves hitherto separately
4,375	4,221	1,397	7,508	provided for.
37,572	19,385	39,338	53,994	
...	2,79,313	2,87,593	3,59,570	
6,267	6,072	5,022	6,407	Purchase of Europe and Country Articles.—Separate details for the four heads for 1895-96
154	113	118	153	and 1896-97 are not available, as the charges were not separately shown in the accounts of
35	30	...	40	those years. The increases are due chiefly to purchases of scientific apparatus, etc., for
	548	201	893	the Abkari Deputy Commissioner.
	214	146	120	
	3,969	1,582	2,298	
	744	860	875	

EXPENDITURE.

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

CONTINGENCIES—contd.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		61,300		60,450		53,250		57,860	
Contingencies—contd.	Advertisements	500		500		500		605	
	Tolls	100		100		100		40	
	Supply of Drinking Water	500		500		200		374	
	Hot and Cold Weather Charges	500		500		500		416	
	Postage Charges	31,500		31,500		30,750		31,387	
	Telegraph Charges	2,200		2,200		2,200		2,873	
	Rents, Rates and Taxes	9,300		9,150		9,300		8,895	
	Binding Charges	500		500		500		456	
	Packing Charges	600		600		600		563	
	Lighting Charges	4,200		4,200		4,200		3,822	
	Petty Carriage and Cooly Charges	1,700		1,700		1,700		1,648	
	Gum, Paste, etc.	800		800		750		1,186	
	Unforeseen Expenses	1,580		1,580		1,580		1,121	
	Stills and Machinery required for the Construction of 3 Distilleries on the West Coast,	70,000							
TOTAL CONTINGENCIES			1,85,280		1,14,280		1,06,230		1,11,247

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

SUMMARY.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT		5,43,600		2,74,600		4,41,000		3,55,624	
DETAILS.									
Freight and other Charges for Export and Import of Salt		31,500		31,000		31,000		32,497	
Charges for Conveying Salt to French Government		11,000		6,000		6,000		1,219	
Charges for Conveying Salt for Fish-curing purposes		13,000		13,000		14,000		12,845	
Purchase of Salt (Manufacturer's Share)		3,27,400		1,22,100		2,48,000		2,15,686	
Purchase of Salt for Fish-curing Purposes		2,000		2,000		1,800		2,937	
Charges for Conveying and Storing Salt		89,000		40,600		65,500		51,086	
Purchase of Salt-weighing Machines		3,000		1,000		6,500		597	
Cost of gathering Spontaneous Salt		5,000		700		5,000			
Petty Works for Manufacture and Storage of Salt		57,000		53,500		58,500		28,919	
Sundry Miscellaneous Charges		4,700		4,700		4,700		6,838	
TOTAL		5,43,600		2,74,600		4,41,000		3,55,624	

NOTE.—Distribution between Imperial and Provincial.

Cost of Combined Departments of Salt and Excise	32,87,000	28,45,600	30,17,000	28,00,051
Deduct—				
Salt Charge on account of Licensees' Works	58,000	50,000	56,000	19,385
Salt Purchase and Freight	5,43,600	2,74,600	4,41,000	3,55,624
Remainder	26,85,400	25,21,000	25,20,000	24,25,042
Two-fifths debitable to { Imperial Share—three-fourths.	8,03,620	7,56,300	7,56,000	7,27,513
“ 7. Excise.” { Provincial Share—one-fourth.	2,68,540	2,52,100	2,52,000	2,42,504
Three-fifths debitable to “ 5. Salt ”	16,11,240	15,12,600	15,12,000	14,55,025
Imperial Proportion—three-fourths	12,08,430	11,34,450	11,34,000	10,91,269
Add—Salt Purchase and Freight	5,43,600	2,74,600	4,41,000	3,55,624
Imperial Proportion debitable to “ 5. Salt ”	17,52,030	14,09,050	15,75,000	14,46,893
Provincial Proportion—one-fourth	4,02,810	3,78,150	3,78,000	3,78,132
Add—Licensees' Works	58,000	50,000	56,000	19,385
Office Scales and Weighing	4,60,810	4,28,150	60,450	53,250
Carried over				72,834

EXPENDITURE.

Average for the last three years.	Accounts,			EXPLANATORY REMARKS.
	1897-98.	1896-97.	1895-96.	
Rs.	Rs.	Rs.	Rs.	
...	57,860	51,891	50,995	
338	605	193	210	
33	40	27	...	
226	374	206	97	
424	416	471	384	
29,772	31,387	30,323	27,605	
2,127	2,873	1,735	1,772	
7,838	8,895	7,297	7,321	
424	456	454	361	
593	563	519	693	
4,129	3,822	4,594	3,970	
1,917	1,648	1,565	2,538	
776	1,186	1,011	130	
903	1,121	1,526	63	
...	1,11,247	1,01,817	96,142	

Freight and other charges for Export and Import of Salt.—Provision is made as usual for charges connected with supply to the fish-curing yards on the West Coast.

Charges for conveying Salt for French Government.—Payment of the charges on account of the second indent for 1897-98 was not made within the year, nor is it probable that those on account of more than two indents will be made in 1898-99. Provision is therefore made for payment for those in 1899-1900.

Purchase of Salt (Manufacturer's Share).—The revised estimate is based on the actual quantities taken into store so far as they have been ascertained. In the ensuing year provision is made for manufacture in the Ennore and Vayalur circles and the Karambalam extension and for increased manufacture in Ganjam.

Charges for Conveying and Storing Salt.—Includes wharfage fees for transport to the Madras Depot and charges for re-covering heaps. The charges vary with the quantity of salt taken into store.

Purchase of Salt-weighing Machines.—Five new machines are provided for.

Cost of gathering Spontaneous Salt.—Provides for manufacture at Paniraka. The manufacture in the current season was a failure. Hence the decrease in the revised estimate.

Petty Works for Manufacture and Storage of Salt.—Includes expenditure on salt gollabs on the West Coast. The fall in the revised estimate is due to decreased expenditure in the Chingleput Sub-Division, owing to absence of manufacture partly counterbalanced by increased expenditure in the Chicacole and Calicut Sub-Divisions.

EXPENDITURE.

7.—EXCISE.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Portion of the Combined Salt and Excise Establish- ment (Transferred from 5.—Salt, page 12)	10,74,160	10,08,400	10,08,000	9,70,017
District Executive Establishment	1,000	1,000	1,000	509
TOTAL .	10,75,160	10,09,400	10,09,000	9,70,526
IMPERIAL SHARE—THREE-FOURTHS .	8,06,370	7,57,050	7,56,750	7,27,894
PROVINCIAL SHARE—ONE-FOURTH .	2,68,790	2,52,350	2,52,250	2,42,632

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189 .

READ AGAIN G.O., No.
 189 ,

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BRING MEANT FOR DESPATCH
 IN ORIGINAL.

287
 20
 586
 72,884

60,450 53,250