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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	717	Press
		Mis.
Dated	9-11-	18 63.

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Proceedings of the Madras Government, Financial Department,
9th November 1863.

No. 13. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 13th October 1863, No. 5091.
Read an Extract from the Proceedings of the Government of India, in the Public Works Department, No. 3560, dated 8th August 1863, suggesting a provisional allotment of the one per cent. Income Tax grant for the current year 1863-64.

RESOLUTION.—The Honorable the President in Council observes that information for making a final allotment of the one per cent. Income Tax grant for the current year 1863-64 is not complete, the collections of 1862-63 not having yet been reported. A provisional allotment of the same amount as that authorized in 1862-63 is meanwhile sanctioned, viz., to—

Bengal	...	...	11 Lacs.
North-Western Provinces...	...	6 "	
Punjab	...	1 "	
Madras	...	4 "	
Bombay	...	8 "	
Oude	...	1 "	
Central Provinces	...	1 "	
British Burmah	...	1 "	
Minor Administrations	...	1 "	
Reserve at the disposal of the Public Works Department.	...	4 "	
			38 Lacs.

Ordered, that a copy of the above be sent to the Public Works Department at the Presidency, and at the head-quarters, with a request that the local appropriation of the one lac of Rupees assigned to minor Administrations, may be communicated to this Department.

Ordered, also, that a copy be sent to the several Local Governments and Administrations concerned, the Auditor General of India, and the several Local Deputy Auditors and Accountants General, for information and guidance.

(A true Extract.)

(Signed) J. E. COOKE,

3rd Asst. Secretary to the Government of India.

No. 14.

ORDER THEREON, 9th November 1863, No. 717.

Communicated to the Public Works and Revenue Departments.

(Signed) A. J. ARBUTHNOT,

Chief Secretary.

Exd. T. McMootry.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 15th January 1863, No. 220.

SIR,

1. With reference to the Order of Government in the Revenue Department, dated 21st July 1862, No. 1,566, I am directed by the Board of Revenue to submit herewith a revised Estimate of receipts under Income Tax and Customs, called for by the Government of India in paragraphs 6 and 7 of their letter, dated 21st June 1862, No. 4,089. This estimate has been prepared upon returns received from the local Officers, with reference specially to the present call.

2. The estimate of Income Tax receipts as now revised is of course exclusive of the 2 per cent. Income Tax ordered to be abolished, but the abolition having taken place only from 1st August last, the 2 per cent. Tax was in existence during the first quarter of the official year, and the receipts for that period are accordingly included in the present estimate. The estimate of the Customs Revenue has been altered as required by the Government of India, with reference to the changes in the Tariff lately sanctioned.

3. As regards the charges under Income Tax, no alteration has been made in the amount passed by the Government of India. The sum of Rupees 60,000, sanctioned by them for the Income Tax, has been distributed among the Madras Town and other Districts in the proportions noted in the margin; the provision made for the Districts appears to be sufficient. In the Madras Town, however, it appears from a return received from the Commissioners' Office that the amount of charges has been materially increased in consequence of the Special Commissioner, whose salary was estimated in the Original Budget for three months only, having been by a subsequent Order of Government dated 9th August 1862, No. 1,698, directed to continue to draw his pay, which rendered further provision necessary for the remainder of the year. With this alteration and a slight increase in the provision for fees to Assessors, &c., the revised estimate of the Income Tax charges for the Town of Madras will stand as in the margin. In the Accountant General's printed Budget for 1862-63, the amount of refunds for the Town of Madras is

Town of Madras.		Rs.	Rs.
Establishment.....		27,342	
Honoraria.....		3,072	
Contingencies.....		300	
Printing Charges.....		500	
			31,214

Districts.	Establt.	Conts.	
Ganjam.....	1,005	270	1,275
Vizagapatam.....	2,391	275	2,666
Godavery.....	990	270	1,260
Kistna.....	1,005	270	1,275
Nellore.....	1,269	270	1,539
Cuddapah.....	975	270	1,245
Bellary.....	1,215	270	1,485
Kurnool.....	915	270	1,185
Madras.....	970	270	1,240
North Arcot.....	2,520	275	2,795
South Arcot.....	1,005	275	1,280
Tanjore.....	1,005	270	1,275
Trichinopoly.....	915	270	1,185
Madura.....	2,654	275	2,929
Tinnevely.....	1,005	270	1,275
Coimbatore.....	1,040	270	1,310
Salem.....	917	270	1,187
South Canara.....	840	270	1,110
Malabar.....	1,000	270	1,270
Total Districts.....	23,636	5,150	28,786
Grand Total including Town of Madras.....			60,000

	As per original Estimate.	As per Revised Estimate.
Establishment.....	27,342	45,342
Honoraria.....	3,072	4,072
Contingencies.....	300	500
Printing Charges.....	500	500
Total.....	31,214	50,414
Refunds.....	5,000	5,000
	36,214	55,414

entered at Rupees 16,828, which appears to be a mistake. The Board beg to draw the attention of Government to paragraph 15 of the Order of the Government of India, wherein it is stated that the revised estimate called for by them should be confined within the limit of Rupees 60,000. This cannot be done if the revised estimate of the Presidency Income Tax Office in question is adopted.

Statement showing the revised estimates of receipts from Income Tax and Customs for 1862-63.

Districts.	Income Tax.	Customs.				Total.
		Sea Customs.	Land Customs.	Miscellaneous		
Ganjam	43,700	60,000	...	120	60,120	
Vizagapatam	82,700	34,300	...	100	34,400	
Godavery	73,100	84,300	4,240	340	88,880	
Kistna	40,000	17,325	...	100	17,425	
Nellore	91,000	660	...	100	760	
Cuddapah	63,805	...	...	...	...	
Bellary	1,60,570	...	...	...	...	
Kurnool	74,300	...	...	...	...	
Madras District	37,000	...	...	...	...	
Do. Sea Customs	1,710	10,60,000	...	500	10,60,500	
North Arcot	62,281	...	...	...	...	
South Arcot	25,000	42,500	70,160	260	1,12,920	
Tanjore	85,000	1,26,000	50,475	575	1,77,050	
Trichinopoly	23,062	...	...	...	...	
Madura	85,000	28,000	300	150	28,450	
Tinnevely	67,000	41,780	49,180	396	91,356	
Coimbatore	45,900	...	...	...	...	
Salem	39,600	...	...	...	...	
South Canara	24,702	63,150	...	320	63,470	
Malabar	1,15,400	1,46,000	1,250	1,000	1,48,250	
Total	12,40,831	17,04,015	1,75,605	3,961	18,83,581	
Madras Town	2,80,000	...	...	...	...	
Amount to be realized by stoppages from official salaries at the Presidency, and interest on Promissory Notes, &c. ...	2,69,048	...	...	...	...	
	17,89,879	...	...	...	...	

Official Memorandum from the Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 26th January 1863, No. 47.

1. In reply to the Official Memorandum from the Secretary to Government, dated 21st January 1863, the undersigned begs to state, that the revised estimate of the Income Tax collections in 1862-63, as furnished by the Board to Government with their letter dated 15th January 1863, was prepared from the returns received from the Collectors, and other Officers, and consists of the following sums:—

	Rs.
As per returns from the Collector	12,40,831
As per do. from the Income Tax Commissioners for the town of Madras, dated 27th October 1862	2,80,000
As per do. received from the Accountant General, dated 29th October 1862, being the stoppages from Official salaries at the Presidency, and interest on Promissory Notes, &c.	2,69,048
	17,89,879

The regular estimate for 1862-63, as furnished by the Board to the Accountant General, gave a sum of Rupees 15,17,791 exclusive of the Income Tax in Condapoor Talook, and the amount realized by stoppages, &c. In his printed regular estimates for 1862-63, the Accountant General enters the amount of Income Tax as Rupees 20,56,500, and not Rupees 20,64,700, which is the amount of cash receipts, and states in the remark column, that this is

As given in the Board's Regular Estimate	15,17,791
Income Tax of Condapoor Talook	5,940
Stoppages, &c., as reported by the Accountant General	2,69,048
	17,89,879

amount of the estimate as now revised, but the Board have no means of judging how the Accountant General attained that result if his estimate was based on that furnished by the Board, he probably included in his estimate stoppages made by ex-Officio Assessors in excess of the amount given by him in his Memorandum furnished to this Office. The Board's estimate is correct so far as it goes.

2. The differences under the head of Customs, noticed in paragraph 2 of the Memorandum, are as supposed by Government owing to the omission of the Condapoor Talook from the regular estimate of the Accountant General. Both in the case of Income Tax and Customs, the addition to be made on account of Condapoor Talook was reported to the Accountant General in the Board's Memorandum dated 12th December 1862, but in his reply dated 17th idem, the Accountant General stated, that it was too late to include them, his regular estimates having been submitted to the Home Government.

3. As regards the necessity for raising the estimate of the Presidency Income Tax Commissioners from Rupees 31,214 to Rupees 50,414, the undersigned begs to state, that the amount was taken from the revised estimate furnished by the Income Tax Commissioners, and there is no correspondence in the Board's Office relating to it. The President of the Income Tax Commissioners has been requested to submit direct to Government any papers on the subject.

By Order,
(Signed.) W. HUDLESTON, Secretary.

From N. MORISON, Esq., Secretary to the Income Tax Commission, Madras, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 28th January 1863, No. 2.

Sir,

1. With reference to the annexed copy of an Official Memorandum dated 26th instant, No. 46, from the Secretary to the Board of Revenue, I have the honor by desire of the President to the Income Tax Commission to inform you that the necessity of raising their estimate from Rupees 31,214 to Rupees 50,414 exclusive of refunds, has arisen from Mr. Ellis having in the Order of Government dated 9th August 1862, No. 1,698, been allowed to continue as Special Commissioner, and from the Commissioners anticipating extra charges to the extent noted in the margin* on account of Honorarium fees to non-Official Members of the Commission.

	Rs.	A.	P.
* Sanctioned amount as per Order of Government, dated 5th June 1862, No. 1,240.	31,214	0	0
Mr. Ellis' salary from 1st August 1862, to 30th April 1863	18,000	0	0
Extra Charges anticipated on account of Honoraria, &c.	1,200	0	0
Total	50,414	0	0

2. A copy of a letter from this Office to the Accountant General dated 20th October last, No. 580, explaining the necessity of the increase referred to above, is also herewith annexed.

Official Memorandum from J. L. LUSHINGTON, Esq., Acting Deputy Auditor and Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 3rd February 1863, No. 360.

1. With reference to the Official Memorandum from the Secretary to Government in the Revenue Department, dated the 31st ultimo, No. 25, the Acting Accountant General has the honor to state, that the sum of Rupees 20,56,500, entered in the regular estimate for 1862-63, as the estimated Income Tax collections for the current year, is composed of the following sums:—

2. Revised estimate of the Board of Revenue, less collections of the Condapoor Talook, as given in their Secretary's Official Memorandum dated 26th January 1863, No. 47, Rs. 15,17,791 Stoppages from Civil Salaries, &c., at the Presidency, and interest on Government Securities, as reported to the Board of Revenue in an Official Memorandum from this Office dated 29th October 1862

Stoppages from Civil Salaries, &c., at the Presidency, and interest on Government Securities, as reported to the Board of Revenue in an Official Memorandum from this Office dated 29th October 1862	2,69,048
Added in the Accountant General's Office on account of stoppages in the Military Department, and by the Commissioner of Mysore and Resident of Travancore not included in the above item of Rupees 2,69,048	2,69,646
Total Rupees	20,56,485

ORDER THEREON, 21st February 1863, No. 376.

1. Referred to the Financial Department, with reference to paragraph 3 of the Order in that Department dated 19th July 1862, No. 530. In the letter of the Financial Secretary to the Government of India, dated 21st June last, No. 4,089, revised estimates of the Income Tax and Sea Customs Revenue and of the Income Tax charges were called for.

2. The proceeds of the Income Tax were first estimated at Rupees 23,59,278. The revised estimates now submitted amount to Rupees 20,59,524, the difference being owing to the abolition of the tax on incomes below Rupees 500 in August last.

3. The original Customs' estimate was Rupees 24,48,724, that now submitted amounts to Rupees 18,83,581, the falling off being owing to subsequent changes in the Tariff.

4. The original estimate of charges on account of the Income Tax was Rupees 1,26,176. The Government of India roughly allotted 60,000 Rupees for the purpose. This Government has lately addressed them fully on the subject and pointed out the limit of reduction possible. The expenditure (excluding refunds) has been Rupees 44,628 up to the end of November last, and a further sum of Rupees 25,000 is likely to be required up to the end of April next, excluding April salaries, &c., payable in May which are in the Budget of 1863-64.

(True Extract.)

J. D. Sullivan
Secretary to Government.

To the Financial Department.
" Board of Revenue.
" President Income Tax Commissioner.
" Accountant General.

Exd. S. T. Ang...

Ordering out...
proposed committee...
with the President...
Estimate of...
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Transmit \$1000

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For \$1000
of the 31st Dec 1883
No 307

Pat 13th Dec 1883
Recd 31st Dec 1883

Wm. J. Jones

No 307

Transmit \$1000
to the National Association
of the Antislavery Friends
for 1883/84 - being the
amount for the Treasurer's
Residing at 14, St. James

With an Order

24 Jan 1884

Transmit \$1000
to the National Association
of the Antislavery Friends
for 1883/84 - being the
amount for the Treasurer's
Residing at 14, St. James

Wm. J. Jones

No 307

Wm. J. Jones
No 307