

BACK PAPERS.

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

FURTHER PAPERS.

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

No. 936, FINANCIAL, 28TH NOVEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., No. 750, Revenue, dated 16th November 1895.

Read—again the following G.O., Mis. No. 4277, Revenue, dated 30th October 1895 :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue),
Mis. No. 4180, dated 2nd October 1895 :—

Read—revised estimate of receipts for 1895-96 and the budget estimate for 1896-97
under Income-tax.

Resolution—Mis. No. 4180, dated 2nd October 1895.

Submitted to Government.

(True Extract.)

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

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Order—Mis. No. 4277, Revenue, dated 30th October 1895.

It is observed that the rules for the preparation of budget estimates have not been observed in the following respects :—

(1) The certificate stating that the actuals of 1894-95 have been compared with the Accountant-General's figures has not been appended (rule 10).

(2) The variations in the estimates and the difference between the budget figures proposed for the ensuing year and the corresponding figures in other columns have not been explained (rules 5 and 30).

(3) The actuals of the first five or six months of the current year have not been compared with those of the corresponding periods of the three preceding years (rule 37).

(4) Averages for the past three years should also be given (rule 39).

2. The budget will be returned to the Board with the request to supply the above omissions and resubmit the budget at an early date.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Separate Revenue), with budget.

Read—also the following Proceedings of the Board of Revenue (Separate Revenue),
Mis. No. 4670, dated 6th November 1895:—

Read—G.O., Mis. No. 4277, Revenue, dated 30th October 1895.

Resolution—Mis. No. 4670, dated 6th November 1895.

The Board begs leave to resubmit the budget estimate of receipts under Income-tax, returned with the Government order read above, with the following remarks:—

Objection No. 1 of the Government Order.—The certificate referred to was not appended under the following circumstances:—

Of the six items of receipts shown in the budget, the figures for the first two items and the last item are not furnished by Collectors in their annual administration reports.

In the Board's report the Accountant-General's figures are adopted for the first two items and the last item is left out of account altogether. The figures under the remaining three items alone are furnished by the Collectors and adopted by the Board, and the discrepancies, if any, noticed between them and the Accountant-General's figures are explained in a memorandum submitted to the Accountant-General (*vide* paragraph 54 of the Income-tax administration report for 1894-95). Moreover, information for Bangalore, Travancore and other provinces is not furnished by Collectors. The Accountant-General's figures have therefore been adopted for all the items as in previous years, and no certificate was added.

Objection No. 2 of the Government Order.—The slight variation in the budget and revised estimates of 1895-96 is due to the non collection of certain amounts within the year 1894-95, owing to the late disposal of objection petitions, the result being that the uncollected balance at the beginning of 1895-96 was larger than was expected; and also to the gradual increase in the revenue consequent on experience gained. The variation under "Deductions from interest on Government securities" is due to the fall in the rate of interest from 4 to 3½ per cent.

Objection No. 3 of the Government Order.—The actuals of the first five or six months of the current year, as compared with the corresponding periods of the three previous years, will not be a safe guide for estimating the income-tax receipts under "Ordinary collections," which form the major portion of the revenue, as most of the assessments under that head are made only about three or four months after the beginning of the year, and as the collections commence only about the middle of the year, the early part of the year being taken up in revising the assessment lists of the previous year and in obtaining additional information. The figures desired are, however, furnished in the enclosed statement (page 5).

Objection No. 4 of the Government Order.—The averages for the past three years are also given in the enclosed statement.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department, with the budget.

Order—No. 750, Revenue, dated 16th November 1895.

Separate Revenue No. 131.

The Board's estimates are approved
and will be transferred to the Financial
Department.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

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

ORDER—No. 936, Financial, dated 28th November 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Accountant-General.
,, Revenue Department.
Editors' Table.

Exd. A. Raiff.

[Appendix.]

APPENDIX.

RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Income-tax	VIIIA	RS. 22,50,000	(a) RS. 22,50,000	RS. 22,40,000	RS. 22,05,922
IMPERIAL SHARE—ONE-HALF ...		11,25,000	11,25,000	11,20,000	11,02,961
PROVINCIAL SHARE—ONE-HALF ...		11,25,000	11,25,000	11,20,000	11,02,961

DETAILED ACCOUNT No. VIIIA.—ASSESSED TAXES—Income-tax.

Deductions by Government from salaries and pensions	3,15,000	3,15,000	3,10,000	3,12,278
Do. do. from interest on Government securities	77,000	77,000	85,000	81,855
Do. do. from local securities	4,000	4,000	4,000	3,331
Ordinary collections	18,49,000	18,49,000	18,36,000	18,02,770
Penalties	5,000	5,000	5,000	5,675
Miscellaneous	..	..	5,000	18
TOTAL ..	22,50,000	22,50,000	22,40,000	22,05,922

EXPLANATORY REMARKS.

(a) Arrear balance at the beginning of the year	RS. 2,10,000
Deduct amount of reductions and remissions granted on petitions pending at the close of the previous year or received subsequently	28,500
Deduct amount ordered to be written off as irrecoverable under G.O., No. 272, Revenue, dated 15th May 1895	6,600
Deduct the probable amount that may become irrecoverable	5,100
Net balance at the beginning of the year	1,69,800
Add the probable final demand of 1895-96 (including the demand for Mysore and Travancore), which may be taken as the final demand of 1894-95, plus a probable increase of Rs. 50,000	22,76,000
Total ..	24,45,800
Deduct amount that may remain uncollected at the end of the year	1,95,800
Revised estimate for 1895-96	22,50,000

Actuals of the first five months of				Actuals of				
1895-96.	1894-95.	1893-94.	1892-93.	1894-95.	1893-94.	1892-93.	Total for the three years.	Average.
RS. 1,31,377	RS. 1,27,175	RS. 1,22,342	RS. 1,20,649	RS. 3,12,273	RS. 3,08,544	RS. 3,00,257	RS. 9,21,074	RS. 3,07,025
33,006	35,451	34,216	33,272	81,855	74,375	70,523	2,26,753	75,584
1,645	1,741	1,704	1,609	3,331	3,414	3,632	10,377	3,459
3,86,897	3,55,735	3,69,422	2,85,366	18,02,770	16,70,907	14,75,255	49,48,932	16,49,644
1,402	1,243	822	417	5,675	4,642	3,566	13,883	4,628
..	18	8	9	18	10	4	32	10
5,53,827	5,21,363	5,28,514	4,41,322	22,05,922	20,61,892	18,53,237	61,21,051	20,40,350

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 936, 28th November 1895.

NOVEMBER.

Budget Estimate.

Accepting the — of Income-tax receipts for
1896-97.

No. 750, REVENUE, 16TH NOVEMBER 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 4277, Revenue, dated 30th October 1895:—

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(True Extract.)

(Signed) A. KRISTNASAMI IYENGAR,
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To the Secretary to Government, Revenue Department.
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Separate Revenue No. 131.

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(True Extract.)

Secretary to Government.

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

Exd. C. M. Brisson.

50 Copies.

[Appendix.]

42

APPENDIX.

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Gobt. of {1895} Madras.
REVENUE.

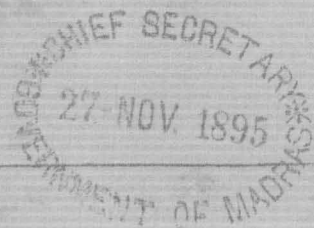
Issued

Recd. 27-11-95

Encl.

G.O., No. 750, 16th November 1895.

NOVEMBER.



Estimate of Income-tax Receipts.

Approving and transferring to the Financial
Department Board's — for 1896-97.

935: 2-11-94
936: 2-11-94

MS.

Order No. 936 d/28 Nov '95

*The estimates are
accepted.*

*Chd
28/11/95
for C.*

*In acc to sub 6 / dated 6/12
in Rev depy
Estad table
28/11/95*

W.O.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.
189

DATED

ORDER No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DIATO.

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IN ORIGINAL.

N.B. —

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

Order complete.
Letter only.
Order complete with Letters.

Fos P.C. 6/12/1895
W P.C. 12/12/1895

Date taken out.	FOR WHAT PURPOSE.			Initials of clerk taking the paper or of attendant.	Date returned.	Initials of attendant.
	Department.	C. No.	Year.			
26/1/07	27	461	07	H	27/2/11	W
22 8 2/10/06	100	33	06	H	11-10-11	W
20/1/06						
15/1/06	150	150	06	H	13/3/06	H