

[P
54
1895-1897-98]

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 947

DATED 2nd Dec. 1895.

INDEXED. 13/14

[Despatch Abstract.]

BUDGET ESTIMATE OF CHARGES
Accepting the - for 1896-97 under "Income Tax".

[P
IV
400-20,000]

Entered in Budget Register.

19/12/95 Date.

For P.C. 19/12/1895
Ad B.C. 19/12/1895

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. 947, FINANCIAL, 2ND DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 749, Revenue, dated 16th November 1895.

Read—again the following G.O., Mis. No. 4316, Revenue, dated 31st October 1895 :—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4226, dated 3rd October 1895 :—

Read—Revised estimates of charges for 1895–96 and the budget estimate for 1896–97 under “Income-tax.”

Resolution—Mis. No. 4226, dated 3rd 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. 4316, Revenue, dated 31st October 1895.

With reference to rules 80 and 81 of the rules for the preparation of budget estimates, the Board of Revenue will be requested to furnish details of charges entered in the budget under the head “Charges admissible without detailed audit” both in Madras and in the districts. The certificate prescribed by rule 10 should also be forwarded. The budget will be returned to the Board with the request to resubmit it at an early date with the necessary additions.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

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

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4669, dated 6th November 1895 :—

Read—G.O., Mis. No. 4316, Revenue, dated 31st October 1895.

(1) Information regarding the details under "Contingencies admissible without detailed audit" have not yet been received from certain Collectors. The particulars will be submitted on receipt of complete information.

(2) The certificate referred to was not added under the following circumstances. Information regarding charges is furnished by Collectors only after the close of the year with their administration reports. Explanations of all the discrepancies noticed between these figures and those shown in the Accountant-General's statements are called for from Collectors; but the Collectors' figures are usually adopted for the administration report and foot-notes are added noting the differences—*vide* Appendix E to the income-tax administration report for 1894-95. As the differences have not been pointed out to the Accountant-General and as the Collectors do not furnish information regarding Mysore, &c., the certificate referred to was not appended and the Accountant-General's figures were adopted as in previous years. Arrangements will, however, be made to append the certificate in future.

(Signed)

EDMUND MILLETT,
Assistant Secretary.

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

APPENDIX.

	1	2	3	4	5	6	7	8	9	10	11	12
		Ganjam.	Vizagapatnam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Chingleput.	North Arcot.
Clerks on Rs. 30		(a) 1	..	1	1	..	..	..	..	..	..	..
Do. " 25		..	..	..	..	..	..	..	..	..	..	..
Do. " 20		..	..	..	..	..	..	..	..	..	..	..
Do. " 15		..	(b) 2	1	..	..	..	..	..	..	..	1
Servants (Rs. 6)		..	(b) 2	1	..	(c) 1	..	..	..	..	..	..
Do. (" 5)		..	..	..	..	..	..	..	..	..	..	(c) 2
												(d) 1

	13	14	15	16	17	18	19	20	21	22	Total.
	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Clerks on Rs. 30	..	..	1	..	1	..	..	1	..	..	6
Do. " 25	..	..	..	..	1	(a) 1	..	(a) 1	..	..	3
Do. " 20	..	..	..	..	..	..	..	..	..	..	5
Do. " 15	..	..	1	2	(b) 2	..	1	1	..	..	16
Servants (Rs. 6)	..	(b) 1	1	3	..	..	..	1	..	..	9
Do. (" 5)	..	..	..	1	..	..	..	..	..	1	1

(a) For two months. (b) For six months. (c) One of these is for four months in the year

(a) For two months.

(b) For six months.

(c) One of these is for four months in the year.

Order—No. 149, Revenue, dated 1912-1913.

Separate Revenue No. 130.

In the circumstances now reported, 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.

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

READ—Endorsement of the Revenue Department, No. 1950, dated 29th November 1895, transferring Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4938, dated 19th November 1895.

ABSTRACT.—Submitting to Government a statement containing the details of Income-tax "contingencies admissible without detailed audit," shown under budget estimate for 1896-97 and revised estimate for 1895-96.

ORDER—No. 947, Financial, dated 2nd December 1895.

The estimates are accepted, as shown in the Appendix to these Proceedings.

(True Extract.)

Chief Secretary.

To the Revenue Department.

Accountant-General.

Editors' Table.

[Appendix.

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APPENDIX.

EXPENDITURE.

10.—ASSESSED TAXES.

			Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Collection of Income Tax	..	..	10A	RS. 25,000	RS. 25,000	RS. 24,000	RS. 23,279
IMPERIAL SHARE—ONE-HALF	..	..		12,500	12,500	12,000	11,639
PROVINCIAL SHARE—ONE-HALF	..	..		12,500	12,500	12,000	11,640

DETAILED ACCOUNT NO. 10A.—ASSESSED TAXES—Collection of Income Tax.

	Numbers.		DETAILS.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
			MADRAS.	RS.	RS.	RS.	RS.
Salaries—			Dy. Collector, Madras (allowance 100)* ..	1,200	1,200	1,200	1,200
Income-tax establishment under the Collector of Madras—	2 2		Clerks (35), (25) ..	720	720	720	720
	1 1		Attender (10) ..	120	120	120	120
					840	840	840
Income-tax establishment under the Dy. Collr. of Madras—	1 1		Manager (100) ..	1,200	1,200	1,200	1,200
	11 11		Clerks 1 (45), 1 (35), 1 (30), 3 (25), 3 (20) ..	2,300	2,300	2,300	2,300
	3 3		Inspectors (75), (70), (60) ..	2,460	2,460	2,460	2,460
	11 11		Servants 4 (10), 1 (8), 6 (7) ..	1,080	1,080	1,080	1,080
Temporary establishment, ditto.	1 1		Inspector ..	(a) 600	600	600	600
	1 1		Shroff ..	240	240	240	240
Income-tax establishment in the Board of Revenue—	2 2		Servant ..	(a) 84	84	84	84
Temporary establishment—	1 1		Clerks (80), (25) ..	1,260	1,260	1,260	1,260
			Clerk (20) for 2 months ..	40	40	40	40
			Deduct—Probable Savings ..	10,264 54	10,264 54	10,264 54	10,264 54
Allowances—			Commission paid to companies ..	1,300	1,300	1,300	1,300
			Conveyance allowance ..	960	960	960	960
			Travelling allowance ..	(c) 180	(c) 120	1,300	(e) 12,731
					2,440	2,380	2,260
Contingencies—			Telegram charges ..	10	10	10	10
			Cost of vinegar and firewood for making ink ..	11	11	11	11
			Cooly-hire for taking papers to and bringing printed forms, &c., from the press ..	20	20	20	20
			Jutka hire for bringing income-tax defaulters arrested ..	(f) 10	10	10	10
			Record boards ..	15	15	15	15
			Binding books ..	84	84	84	84
			Purchase of office furniture ..	(d) 120	(d) 120	300	222
			Repair of do. ..	20	20	20	20
			Subsistence allowance to income-tax defaulters while in jail ..	10	10	10	10
			Candles ..	7	7	7	7
			Lanterns ..	3	3	3	3
			TOTAL MADRAS ..	15,000	14,940	14,820	15,331
			DISTRICT CHARGES.				
Establishment—	29 29		Clerks 6 (30), 3 † (25), 5 (20), 15 ‡ (15) ..	(b) 5,730	5,660	5,030	5,394
	10 10		Wynaad allowance ..	120	120	120	120
			Servants 9 § (6), 1 (5) ..	528	528	528	528
			Deduct—Probable Savings ..	6,378 28	6,308 28	5,678 28	6,394
Allowances—			Commission paid to private individuals ..	2,300	2,460	2,200	2,393
			Travelling allowance ..	800	800	800	800
			Carried over ..	3,100	3,260	3,000	3,193
				9,450	9,540	8,650	9,734

* See note (c), page 31, under 3. Land Revenue. † For two months. ‡ 4 for six and 1 for four months. § 5 for six months.

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APPENDIX.

EXPENDITURE.

10.—ASSESSED TAXES.

			EXPLANATORY REMARKS.
			(a) Provision is made for the temporary Income-tax Inspector employed in the Madras Town and his peon for the next year also.
			(b) Provision is made for the cost of the additional establishments sanctioned in Miscellaneous Government order, No. 1884, Revenue, dated 11th May 1895.
			(c) Provision is made for the travelling allowance of the Income-tax clerk of the Board's office.
			(d) The last purchase of furniture was made in 1894-95. Provision for furniture has been made in order to secure the records of the current and the previous years in almirahs, no spare ones being available.
			(e) Includes the allowance of Rs. 1,800 shown against Mysore.
			(f) Debited to contingencies only when the defaulters are unable to pay the arrears.

Accounts	1894-95.	1893-94.	1892-93.
RS.	RS.	RS.	RS.
1,642	1,447	1,329	1,329
735	773	419	419
..	..	119	119
2,377	2,220	..	..
1	5	12	12
222	215	154	154
223	220	166	166
1,393	1,361	1,303	1,303
581	437	421	421
1,974	1,798	1,724	1,724

EXPENDITURE.

DETAILED ACCOUNT NO. 10A.—ASSESSED TAXES—Collection of Income Tax—cont.

	Numbers		DETAILS.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	1896-96.	1896-97.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Contingencies—			Brought forward ..		9,450		9,540		8,650		7,368
			DISTRICT CHARGES—cont.								
			Telegram charges	20		20		10			
			Binding registers, &c. .. .	59		59					
			Conveyance of forms .. .	18		18					
			Skeleton files	5		5					
			Translation of Marwadi, &c., accounts ..	395		390					
			Repair of furniture	8		8					
			Furniture	(a) 45		(b) 20		520			
					550		520				
			TOTAL DISTRICT CHARGES ..		10,000		10,060		530		580
			TOTAL ..		25,000		25,000		9,180		7,948
								24,000			23,279

I.—REFUNDS AND DRAWBACKS.

		REFUNDS AND DRAWBACKS.									
		Assessed Taxes—									
		Imperial share		10,000		10,500		15,000		14,150	
		Provincial share		10,000		10,500		15,000		14,151	
		Total ..		(c) 20,000		(c) 21,000		30,000		28,301	

Accounts of			EXPLANATORY REMARKS.
1892-93.	1893-94.	1894-95.	
RS.	RS.	RS.	
5	13	..	
193	534	550	(a) Cost of a writing table for the Income-tax clerk of the Cocanada Deputy Tahsildar's office (not supplied before)
198	547	580	Cost of furniture for an additional clerk recently sanctioned for the Tanjore Sub-Collector's office
			Cost of boxes for keeping Income-tax records in Malabar (not supplied before)
			Total
			(b) Cost of boxes for keeping Income-tax records in Malabar (not supplied before)
15,602	18,947	28,301	(c) This is a fluctuating item. The Collector's estimates have been adopted in round figures.

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 947, 2nd December 1895.

DECEMBER.

Budget Estimate of Charges.

Accepting the — for 1896-97 under "Income-tax."

Read the fring paper -
409
No. 749, REVENUE, 16TH NOVEMBER 1895.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 4316, Revenue, dated 31st October 1895 :—
Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4226, dated 3rd October 1895 :—

Read—Revised estimates of charges for 1895-96 and the budget estimate for 1896-97 under "Income-tax."

Resolution—Mis. No. 4226, dated 3rd 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. 4316, Revenue, dated 31st October 1895.

With reference to rules 80 and 81 of the rules for the preparation of budget estimates, the Board of Revenue will be requested to furnish details of charges entered in the budget under the head "Charges admissible without detailed audit" both in Madras and in the districts. The certificate prescribed by rule 10 should also be forwarded. The budget will be returned to the Board with the request to resubmit it at an early date with the necessary additions.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

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

READ—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4669, dated 6th November 1895 :—

Read—G.O., Mis. No. 4316, Revenue, dated 31st October 1895.

Resolution—Mis. No. 4669, dated 6th November 1895.

The Board begs leave to resubmit the budget estimates, returned with the Government order read above, with the following remarks:—

(1) Information regarding the details under "Contingencies admissible without detailed audit" have not yet been received from certain Collectors. The particulars will be submitted on receipt of complete information.

(2) The certificate referred to was not added under the following circumstances. Information regarding charges is furnished by Collectors only after the close of the year with their administration reports. Explanations of all the discrepancies noticed between these figures and those shown in the Accountant-General's statements are called for from Collectors; but the Collectors' figures are usually adopted for the administration report and foot-notes are added noting the differences—*vide* Appendix E to the income-tax administration report for 1894-95. As the differences have not been pointed out to the Accountant-General and as the Collectors do not furnish information regarding Mysore, &c., the certificate referred to was not appended and the Accountant-General's figures were adopted as in previous years. Arrangements will, however, be made to append the certificate in future.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

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

APPENDIX.

	Ganjam.	Vizagapatnam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Chingleput.	North Arcot.
1	2	3	4	5	6	7	8	9	10	11	12
Clerks on Rs. 30	..	..	..	..	..	..	..	..	..	..	..
Do. " 25	..	..	..	..	..	..	..	..	..	..	..
Do. " 20	..	..	..	..	..	..	..	..	..	..	..
Do. " 15	..	..	..	..	..	..	..	..	..	..	..
Servants (Rs. 6)	..	..	..	..	..	..	..	..	..	..	..
Do. (" 5)	..	..	..	..	..	..	..	..	..	..	..
	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
	13	14	15	16	17	18	19	20	21	22	23
Clerks on Rs. 30	..	..	..	..	..	..	..	..	..	..	..
Do. " 25	..	..	..	..	..	..	..	..	..	..	..
Do. " 20	..	..	..	..	..	..	..	..	..	..	..
Do. " 15	..	..	..	..	..	..	..	..	..	..	..
Servants (Rs. 6)	..	..	..	..	..	..	..	..	..	..	..
Do. (" 5)	..	..	..	..	..	..	..	..	..	..	..
(a) For two months.											
(b) For six months.											
(c) One of these is for four months in the year.											

ORDER—No. 749, Revenue, dated 16th November 1895.

Separate Revenue No. 130.

In the circumstances now reported, the Board's estimates are approved and will be transferred to the Financial Department.

(True Extract.)

Secretary to Government.

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

#.

Read also C. No. 3169 Fmt (P)
8577 Rev

Here print Financial

Exd. C. M. Brisson.

APPENDIX.

EXPENDITURE.

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Collection of Income Tax	10A	RS. 25,000	RS. 25,000	RS. 24,000	RS. 23,279
IMPERIAL SHARE—ONE-HALF ..		12,500	12,500	12,000	11,639
PROVINCIAL SHARE—ONE-HALF ..		12,500	12,500	12,000	11,640

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES—Collection of Income Tax.

	Numbers.		DETAILS.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	1895-96.	1896-97.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SALARIES—			MADRAS.								
			Dy. Collector, Madras (allowance 100)* ..	1,200		1,200		1,200			
	2	2	Clerks (35), (25)	720	1,200	720	1,200	720	1,200		
	1	1	Attender (10)	120		120		120			
					840		840		840		
	1	1	Manager (100)	1,200		1,200		1,200			
	11	11	Clerks 1 (45), 1 (35), 1 (30), 3 (25), 3 (20) ..	2,300		2,300		2,300			
	3	3	Inspectors (75), (70), (60)	2,460		2,460		2,460			
	11	11	Servants 4 (10), 1 (8), 6 (7)	1,080		1,080		1,080			
	1	1	Inspector	(a) 600		600		600			
	1	1	Shroff	240		240		240			
	1	1	Servant	(a) 84		84		84			
	2	2	Clerks (80), (25)	1,260		1,260		1,260			
	1	1	Clerk (20) for 2 months	40		40		40			
			Deduct—Probable Savings ..	10,264 54	10,210	10,264 54	10,210	10,264 54	10,210	(c) 12,731	
ALLOWANCES—			Commission paid to companies	1,300		1,300		1,300		1,642	
			Conveyance allowance	960		960		960		735	
			Travelling allowance	(e) 180		(e) 120					
					2,440		2,380		2,260		2,377
CONTINGENCIES—			Telegram charges	10		10		10		1	
			Contingencies admissible without detailed audit	300		300		300		222	
			TOTAL MADRAS ..		310		310		310		223
			DISTRICT CHARGES.		15,000		14,940		14,820		15,331
	29	29	Clerks 6 (30), 3 + (25), 5 (20), 15 + (15) ..	(b) 5,730		5,660		5,030			
	10	10	Wynad allowance	120		120		120			
			Servants 9 + (6), 1 (5)	528		528		528			
			Deduct—Probable Savings ..	6,378 28	6,350	6,308 28	6,280	5,678 28	5,650		5,394
			Commission paid to private individuals ..	2,300		2,460		2,200		1,393	
			Travelling allowance	800		800		800		581	
					3,100		3,260		3,000		1,974
			Telegram charges	20		20		10			
			Contingencies admissible without detailed audit	530		500		520		580	
					550		520		530		580
			TOTAL DISTRICT CHARGES ..		10,000		10,060		9,180		7,948
			TOTAL ..	25,000		25,000		24,000			23,279
			REFUNDS AND DRAWBACKS.								
			Assessed Taxes—								
			Imperial share	10,000		10,500		15,000		14,150	
			Provincial share	10,000		10,500		15,000		14,151	
			Total ..	(d) 20,000		(d) 21,000		30,000			28,301

* See note (c), page 31, under 3. Land Revenue. † For two months. ‡ 4 for six and 1 for four months. § 5 for six months.



4 abstract

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 19th November 1895,

No. 4938 Mis.

Resolution.

The Board begs leave to submit a statement showing the details under "Income Tax" Contingencies admissible without detailed audit, promised in Board's Proceedings No. 4669 Mis dated 6th November 1895. The details for the actuals of 1894-95 are not available and have therefore not been furnished.

(True Extract)

Sanmudra

Assistant Secretary.

To

The Secretary to Government,

Revenue Department.

with a statement.

21/11

Revenue 1895. Dept.
Board of Revenue
(Separate Revenue),
MADRAS.

Current Number 8544

To
The Secretary to Government
Revenue Department

Endorsement No 1950.

Transferred to
the Financial Depart-
ment in continuation
of G.O. No 749 of 16th
November 1895

Under Secy to Govt

For Lt. Col. 2
29th Nov: 1895

28.11.95

Proceedings, dated 19th November 1895,
No. 4938 M.D.

Subject.

Submitted to Government
a statement containing the details
of Income Tax "contingencies ad-
missible without detailed audit"
shown under Budget Estimate
for 1896-97 and Revised Estimate
for 1895-96.

Handed over to Mr
on the evening
of 25.11.95
for printing
P.T.O.

Rev. 23/11

CURRENT No 3169

dist 10/11

Financ

49499/16-11-95

E.

Details of "contingencies admissible without detailed audit"
under 10-A. Assessed Taxes shown under Budget Estimate
for 1896-97 and Revised Estimate for 1895-96.

(A)

6

Details.

Madras.
Cost of vinegar and firewood for making ink
Cooly hire for taking papers to, and bringing printed
forms &c from, the Press
Jutka hire for bringing Income Tax defaulters arrested
(debited to contingencies only when the defaulters
are unable to pay the arrears).
Cost of deal wood planks to secure the records.
Charges for binding books.
Purchase of office furniture
Repair of do do
Subsistence allowance to Income Tax defaulters while in jail.
Cost of Candles
Cost of two Spring Lanterns.

Budget Estimate for 1896-97.	Revised Estimate for 1895-96.
Rs.	Rs.
11	11
20	20
10	10
15	15
84	84
(a) 120	(a) 120
20	20
10	10
7	7
3	3
Total.	300

(a). The last purchase of furniture was made in 1894-95.
Provision for furniture has been made in order to
secure the records of the current and the previous years
in Almirahs, no spare ones being available.

7
In explanatory
remarks etc.

Districts.

Charges for binding registers &c.
Charges for Conveyance of forms.
Cost of skeleton files.

carried over

59	59
18	18
5	5
82	82

Details.

Budget
Estimate
for 1896-97.

Revised
Estimate
for 1895-96.

	Rs.	Rs.
Brought forward.	82	82
Charges for Grandating Marwadi &c accounts.	395	390.
Repair of furniture	8	8
Purchase of furniture.	(a) 45	(b) 20
Total	530	500.

(B)

(a) Cost of a writing table for the Income-tax clerk of the Cochinada Deputy Subildar's office (not supplied before) } Rs. as. p.
5 - 0 - 0.

Cost of furniture for an additional clerk recently sanctioned for the Tanjore Sub-collector's office. } 10 - 0 - 0.

Cost of boxes for keeping Income-tax records in Malabar (not supplied before) } 30 - 0 - 0.

Total Rs. 45 - 0 - 0.

For explanation remain column

(b) Cost of boxes for keeping Income-tax records in Malabar (not supplied before) } Rs. 20 - 0 - 0.

(B)

Assistant Secretary.

1895
Fin. Dept.
Serial No. 1
To 3169

Ex. 21/11

1895
REVENUE DEPARTMENT.
Enclosure No. 1
8544

5

7

EXPLANATORY REMARKS.

(a) Provision is made for the temporary Income-tax Inspector employed in the Madras Town and his peon for the next year also.

Accounts of		
1892-93.	1893-94.	1894-95.
Rs. 1,329 419 119	Rs. 1,447 773 ..	Rs. 1,642 735 ..
..	2,220	2,377
12	5	1
154	215	222
165	220	223
1,303 421	1,361 437	1,393 581
1,724	1,798	1,974
5	13	..
193	534	550
198	547	580
15,602	18,947	28,301

(b) Provision is made for the cost of the additional establishments sanctioned in Miscellaneous Government order, No. 1884, Revenue, dated 11th May 1895.

(c) Provision is made for the travelling allowance of the Income-tax clerk of the Board's office.
(d) This is a fluctuating item. The Collector's estimates have been adopted in round figures.
(e) Includes the allowance of Rs. 1,800 shown against Mysore.

Gobt. of {1895} Madras.
REVENUE.

ORDER No. 947 d/2dec'95

The estimates are

accepted

Issued

Recd. 30-11-95
Repd 2-12-95

Encl.

G.O., No. 749, 16th November 1895.

UNDER SECRETARY
NOVEMBER 30 NOV 95
PUBLICITY DEPT.

Budget Estimate of Charges.

Approving and transferring to the Financial
Department — for 1896-97 under "Income-tax."

2 Currents

WITH ORDER

No. 947, FINANCIAL, 2ND DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., No. 749, Revenue, dated 16th November 1895.

Read—again the following G.O., Mis. No. 4316, Revenue, dated 31st October 1895:—

Read—the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4226, dated 3rd October 1895:—

Read—Revised estimates of charges for 1895-96 and the budget estimate for 1896-97 under "Income-tax."

Resolution—Mis. No. 4226, dated 3rd 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. 4316, Revenue, dated 31st October 1895.

With reference to rules 80 and 81 of the rules for the preparation of budget estimates, the Board of Revenue will be requested to furnish details of charges entered in the budget under the head "Charges admissible without detailed audit" both in Madras and in the districts. The certificate prescribed by rule 10 should also be forwarded. The budget will be returned to the Board with the request to resubmit it at an early date with the necessary additions.

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

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

Read—also the following Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4669, dated 6th November 1895:—

Read—G.O., Mis. No. 4316, Revenue, dated 31st October 1895.

Resolution—Mis. No. 4669, dated 6th November 1895.

The Board begs leave to resubmit the budget estimates, returned with the Government order read above, with the following remarks :—

(1) Information regarding the details under "Contingencies admissible without detailed audit" have not yet been received from certain Collectors. The particulars will be submitted on receipt of complete information.

(2) The certificate referred to was not added under the following circumstances. Information regarding charges is furnished by Collectors only after the close of the year with their administration reports. Explanations of all the discrepancies noticed between these figures and those shown in the Accountant-General's statements are called for from Collectors; but the Collectors' figures are usually adopted for the administration report and foot-notes are added noting the differences—*vide* Appendix E to the income-tax administration report for 1894-95. As the differences have not been pointed out to the Accountant-General and as the Collectors do not furnish information regarding Mysore, &c., the certificate referred to was not appended and the Accountant-General's figures were adopted as in previous years. Arrangements will, however, be made to append the certificate in future.

(True Extract.)

(Signed)

EDMUND MILLETT,
Assistant Secretary.

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

APPENDIX.

	1	2	3	4	5	6	7	8	9	10	11	12
		Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Chingleput.	North Arcot.
Clerks on Rs. 30	..	..	..	..	..	..	..	..	..	..	..	..
Do. " 25	..	..	..	..	..	..	..	..	..	..	..	..
Do. " 20	..	..	..	..	..	..	..	..	..	..	..	..
Do. " 15	..	..	..	..	..	..	..	..	..	..	..	..
Servants (Rs. 6)	..	..	..	..	..	..	..	..	..	..	..	..
Do. (" 5)	..	..	..	..	..	..	..	..	..	..	..	..

	13	14	15	16	17	18	19	20	21	22	23
	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Clerks on Rs. 30	..	..	..	..	..	..	..	..	..	..	..
Do. " 25	..	..	..	..	..	..	..	..	..	..	..
Do. " 20	..	..	..	..	..	..	..	..	..	..	..
Do. " 15	..	..	..	..	..	..	..	..	..	..	..
Servants (Rs. 6)	..	..	..	..	..	..	..	..	..	..	..
Do. (" 5)	..	..	..	..	..	..	..	..	..	..	..

(a) For two months. (b) For six months. (c) One of these is for four months in the year.

No. 947, FINANCIAL, 2ND DECEMBER 1895.

Order—No. 749, Revenue, dated 16th November 1895.

Separate Revenue No. 130.

In the circumstances now reported, 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.

READ—Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 4938,
dated 19th November 1895.

ABSTRACT.—Submitting to Government a statement containing the details of Income-tax "contingencies admissible without detailed audit," shown under budget estimate for 1896-97 and revised estimate for 1895-96.

ORDER—No. 947, Financial, dated 2nd December 1895.

The estimates are accepted.

(True Extract.)

Chief Secretary,

To the Revenue Department.

Accountant-General.

Editors' Table.

[Appendix.

4

APPENDIX.
EXPENDITURE.
10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
Collection of Income Tax	10A	RS. 25,000	RS. 25,000	RS. 24,000	RS. 23,279
IMPERIAL SHARE—ONE-HALF ..		12,500	12,500	12,000	11,639
PROVINCIAL SHARE—ONE-HALF ..		12,500	12,500	12,000	11,640

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES—Collection of Income Tax.

	Numbers.	1896-97.	1895-96.	1894-95.
DETAILS.				
MADRAS.				
Salaries—				
Dy. Collector, Madras (allowance 100)* ..		1,200	1,200	1,200
Income-tax establishment under the Collector of Madras—				
1 Clerk (35), (25)	2	720	720	720
1 Attender (10)	1	120	120	120
Income-tax establishment under the Dy. Coltr. of Madras—				
1 Manager (100)	1	1,200	1,200	1,200
11 Clerks 1 (45), 1 (35), 1 (30), 3 (25), 3 (20) ..	11	1,200	1,200	1,200
3 Inspectors (75), (70), (60)	3	2,300	2,300	2,300
11 Servants 4 (10), 1 (8), 6 (7)	11	2,460	2,460	2,460
Temporary establishment, ditto.				
1 Inspector	1	1,080	1,080	1,080
1 Shroff	1	600	600	600
1 Servant	1	240	240	240
Income-tax establishment in the Board of Revenue—				
2 Clerks (80), (25)	2	1,260	1,260	1,260
Temporary establishment—				
1 Clerk (20) for 2 months	1	40	40	40
Deduct—Probable Savings		10,264	10,264	10,264
Allowances—				
Commission paid to companies		1,300	1,300	1,300
Conveyance allowance		960	960	960
Travelling allowance		180	180	180
Contingencies—				
Telegram charges		2,440	2,380	2,260
Cost of vinegar and firewood for making ink		10	10	10
Cooly-hire for taking papers to, and bringing printed forms, &c., from the press ..		11	11	11
Jutka hire for bringing income-tax defaulters arrested (debited to contingencies only when the defaulters are unable to pay the arrears)		20	20	20
Record boards		10	10	10
Binding books		15	15	15
Purchase of office furniture		84	84	84
Repair of do.		120	120	120
Subsistence allowance to income-tax defaulters while in jail		20	20	20
Candles		10	10	10
Lanterns		7	7	7
TOTAL MADRAS		310	310	310
DISTRICT CHARGES.				
Establishment—				
29 Clerks 6 (30), 3 † (25), 5 (20), 15 ‡ (15) ..	29	5,730	5,660	5,030
10 Wynaad allowance	10	120	120	120
10 Servants 9 § (6), 1 (5)	10	528	528	528
Deduct—Probable Savings		6,378	6,308	5,678
Allowances—				
Commission paid to private individuals ..		2,300	2,460	2,200
Travelling allowance		800	800	800
Carried over		3,100	3,260	3,000

* See note (c), page 31, under 3. Land Revenue.

† For two months.

‡ 4 for six and 1 for four months.

§ 5 for six months.

EXPLANATORY REMARKS.

(a) Provision is made for the temporary Income-tax Inspector employed in the Madras Town and his peon for the next year also,

Accounts of	1892-93.	1893-94.	1894-95.
RS.	RS.	RS.	
1,329	1,447	1,642	
419	773	735	
119	..	..	
..	2,220	2,377	
12	5	1	
154	215	222	
166	220	223	
1,303	1,361	1,393	
421	437	581	
1,724	1,798	1,974	

(b) Provision is made for the cost of the additional establishments sanctioned in Miscellaneous Government order, No. 1884, Revenue, dated 11th May 1895.
(c) Provision is made for the travelling allowance of the Income-tax clerk of the Board's office.
(d) The last purchase of furniture was made in 1894-95. Provision for furniture has been made in order to secure the records of the current and the previous years in almirahs, no spare ones being available.
(e) Includes the allowance of Rs. 1,800 shown against Mysore.

EXPENDITURE.

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES—Collection of Income Tax—cont.

Numbers	DETAILS.	Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Contingencies—	Brought forward ..		9,570		9,540		8,650		7,368
	DISTRICT CHARGES—cont.								
	Telegram charges	20		20					
	Binding registers, &c. .. .	59		59		10			
	Conveyance of forms .. .	18		18					
	Skeleton files .. .	5		5					
	Translation of Marwadi, &c., accounts ..	395		390		520			
	Repair of furniture .. .	8		8					
	Furniture .. .	(a) 46		(b) 20				580	
			550		520				
	TOTAL DISTRICT CHARGES ..		10,000		10,060		530		580
	TOTAL ..	25,000		25,000		9,180			7,948
	REFUNDS AND DRAWBACKS.					24,000			23,279
	Assessed Taxes—								
	Imperial share .. .	10,000		10,500		15,000			
	Provincial share .. .	10,000		10,500		15,000			
	Total ..	(c) 20,000		(c) 21,000		30,000			14,150
									14,151
									28,301

I. Refunds and Drawbacks

Amounts of			EXPLANATORY REMARKS.
1892-93.	1893-94.	1894-95.	
RS.	RS.	RS.	
5	13	..	
193	534	550	(a) Cost of a writing table for the Income-tax clerk of the Cocanada Deputy Tahsildar's office (not supplied before)
198	547	580	Cost of furniture for an additional clerk recently sanctioned for the Tanjore Sub-Collector's office
			Cost of boxes for keeping Income-tax records in Malabar (not supplied before)
			Total
			(b) Cost of boxes for keeping Income-tax records in Malabar (not supplied before)
15,602	18,047	28,301	(c) This is a fluctuating item. The Collector's estimates have been adopted in round figures.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 947, 2nd December 1895.

DECEMBER.

Budget Estimate of Charges.

Accepting the — for 1896-97 under "Income."

First copy sent to Press.

Returned for signature.

Despatched in print.

REPLY AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DEPOSITION
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