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18-11-97

Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 961

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[Despatch Abstract.]

Budget Estimates.

Accepting the — of Charges
under "Income Tax" for 1898-99

T/97

BACK PAPERS.

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

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Government { 1897 } of Madras. FINANCIAL

Recd.

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} 1897.

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G.O., No. 961, 19th November 1897.

NOVEMBER.

Budget Estimates.

Accepting the — of charges under "Income-tax" for 1898-99.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., No. 929, Revenue, dated 11th November 1897.

Read—the following Proceedings of the Board of Revenue (Separate Revenue), No. 431, dated 3rd October 1897 :—

ABSTRACT.—Submitting to Government the Revised estimate of Charges for 1897-98 and the Budget estimate for 1898-99 under "Income-tax."

Order—No. 929, Revenue, dated 11th November 1897.

Separate Revenue No. 96.

The estimates, submitted by the Board with its Proceedings read above, are approved and will be transferred to the Financial Department.

2. The cause of the increase under establishment charges for the Town of Madras in the accounts of the past year as compared with the sanctioned and revised estimates for the same period as well as with those now proposed should have been explained. The Board will now be requested to furnish the necessary information on the point at an early date. The attention of the Board will be drawn in this connection to rule 5 of the budget rules circulated with G.O., Mis. No. 3577, Revenue, dated 3rd September 1895.

3. The following further violations of the budget rules have also been noticed :—

(i) Rule 38.—The actuals of the past three years have not been shown in detail against "Contingencies."

(ii) Rule 12.—The figures relating to the sanctioned estimates for the current year should have been entered in the case of "Refunds and Drawbacks" as given in the printed civil budget estimates.

4. With reference to the note attached to the budget statements, the Board will be requested to report whether any difficulty is likely to be felt in furnishing the Accountant-General with a statement of all discrepancies between his figures and those of Collectors as soon as these are made up.

(True Extract.)

(Signed) G. STOKES,
Secretary to Government.

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

[Appendix.

APPENDIX I.

EXPENDITURE.

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Collection of Income-tax	10A	Rs. 28,000	Rs. 28,000	Rs. 27,000	Rs. 26,260
IMPERIAL SHARE—ONE-HALF		14,000	14,000	14,000	13,130
PROVINCIAL SHARE—ONE-HALF		14,000	14,000	13,000	13,130

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

UNASSESSED TAXES.—Collection of Income-tax.											
	Numbers.		DETAILS.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.											
Salaries—			Deputy Collector, Madras (Allow- ance 100)	1,200	1,200	1,200	1,200	1,200			
			Under the Collector of Madras—		1,200		1,200		1,200		
Establishment—	2	2	Clerks (35), (25)	720		720		720			
	1	1	Attender (10)	120		120		120			
			Under the Deputy Collector of Madras—		840		840		840		
	1	1	Manager (100)	1,200		1,200		1,200			
	11	11	Clerks (45), (35), (30), 3 (25), 3 (20), 2 (15)	3,300		3,300		3,300			
	1	1	Shroff (20)	240		240		240			
	4	4	Inspectors (75), (70), (60), (50)	3,060		3,060		3,060			
Income Tax Estab- lishment in the Board of Revenue—	12	12	Servants 4 (10), (8), 7 (7)	1,164		1,164		1,164			
Temporary Estab- lishment—	2	2	Clerks (80), (25)	1,260		1,260		1,260			
	1	2	Clerks (20) for 3 months	120		120		40			
			Deduct—Probable Savings	10,344 20	10,324	10,344 20	10,324	10,264 20	10,244	(a) 12,753	
Allowances—			Commission paid to Companies	1,320		1,320		1,300			
			Conveyance Allowance	960		960		960		1,810	
			Travelling Allowance	(b) 180	2,460	(b) 180	2,460	180	2,440	740 11	
										2,561	
Contingencies—			Telegram Charges	10		10		10			
			Remuneration to Copyists	70		70		70			
			Cost of Vinegar and Firewood for making Ink	6		6		6			
			Cooly-hire for taking papers to and bringing printed Forms, etc., from the Press	10		10		10			
			Jutka-hire for bringing Income-tax Defaul- ters arrested	10		10		10			
			Record Boards	10		10		10			
			Binding Books	40		40		40			
			Purchase of Office Furniture	90		90		90			
			Repair of Office Furniture	10		10		10			
			Subsistence Allowance to Income-tax Defaul- ters while in Jail	10		10		10			
			Candles	4		4		4			
			Lanterns	3		3		3			
			Tom-tom Charges	3		3		3			
				276		276		276			121
			TOTAL MADRAS	15,100		15,100		15,000			15,435

EXPLANATORY REMARKS.

Accounts.		
1896-97.	1895-96.	1894-95.
Rs.	Rs.	Rs.
1,810	1,730	1,642
740	420	735
11	...	...
2,561	2,150	2,377
1	4	1
120	164	222
121	168	223

(a) Includes the Allowance of Rs. 267 shown against Mysore.

(b) Provision is made for the travelling allowance of the Income-tax Clerk of the Board's office.

EXPENDITURE.

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income-tax—*contd.*

	Numbers.			Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i> (c)	1	1	Brought forward								
	36	39	DISTRICT CHARGES.								
	11	11	Inspector (40)	480		480		480			
			Clerks (40), 7 (30), 4 (d) (25), 5 (20), 22 (e) (15).	7,700		7,700		6,950			
<i>Allowances—</i>			Servants 9 (f) (6), 2 (5)	624		624		624			
				8,804		8,804		8,054			
			Deduct—Probable Savings	24		24		24			
				8,780		8,780		8,030		7,845	
<i>Contingencies—</i>			Commission paid to Private Individuals	2,350		2,180		2,600		1,615	
			Travelling Allowance	900		900		830		849	
				3,250		3,080		3,430			
			Telegram Charges	10		10		25			
			Binding Registers, etc.	35		35		22			
			Conveyance of Forms	20		42		5			
			Skeleton Files	5		5		5			
			Translation of Marwadi, etc., Accounts	465		465		410			
			Repair of Furniture	15		53		6			
			Furniture	170		200		57			
			Duffers	...		...		10			
			Batta to Witnesses	...		...		5			
			Charges for publishing Income-tax Notices	150		230		...			
				870		1,040		540		1,016	
			TOTAL DISTRICT CHARGES	12,900		12,900		12,000		10,825	
			TOTAL	28,000		28,000		27,000		26,260	

(d) For 2 months.

(e) Six for 6 and one for 4 months.

(f) Four for 6 months.

1.—REFUNDS AND DRAWBACKS.

Assessed Taxes.							
Imperial Share-one-half		11,000		10,500		12,000	11,249
Provincial Share-one-half		11,000		10,500		13,000	11,249
TOTAL		22,000		21,000		25,000	22,498

NOTE.—A monthly statement of charges is received only from the Accountant-General. Collectors furnish information regarding charges only in their Administration Reports and all discrepancies noticed between the Collector's and the Accountant-General's figures are noted in the foot-note to Appendix E to the Board's Administration Reports. The Accountant-General's figures have, however, been adopted for the accounts of 1896-97 with reference to paragraph 2 of G.O., No. 1598, Revenue, dated 19th December 1874.

EXPLANATORY REMARKS.

Accounts.		
1896-97.	1895-96.	1894-95.
Rs.	Rs.	Rs.
1,615	1,313	1,393
849	726	581
2,464	2,039	1,974
1,016	562	580
22,498	24,356	28,301

(c) A statement giving details of the establishment is appended.

This is a fluctuating item. The Collectors' estimates have been adopted in round figures.

APPENDIX II.

10.—ASSESSED TAXES—DISTRICT CHARGES.

			Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Bellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total.
Inspector on Rs. (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Clerks " (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Do. " (30)	..	..	..	..	1	1	..	..	..	..	..	..	..	1	..	1	..	1	1	..	1	..	..	..	7
Do. " (25)	..	..	(a)1	..	..	..	..	..	..	(a)1	..	..	..	..	..	..	..	..	..	(a)1	..	(a)1	..	..	4
Do. " (20)	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2	..	..	..	..	1	1	..	..	6
Do. " (15)	..	..	..	(b)2	(c)2	..	(b)1	..	..	..	..	..	..	(d)3	..	3	2	4	(b)2	..	..	1	..	2	22
Servants " (6)	..	..	..	(b)2	1	..	1	..	..	..	..	..	..	(b)1	..	(b)1	1	2	..	..	..	..	..	..	9
Do. " (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2
Total ..			1	4	4	1	3	..	..	1	..	..	..	5	..	7	3	11	3	1	2	3	..	2	51

(a) For 2 months only.

(b) For 6 months only.

(c) One of these is for 6 months.

(d) One of these is for 4 months only.

ORDER—No. 961, Financial, dated 19th November 1897.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Revenue Department.
 „ Board of Revenue (Separate Revenue).
 „ Accountant-General.
 Editors' Table.

Financial Dept ^{Financial} CURRENT No. 3640
 Government {1897} of Madras.
 REVENUE.

Recd. 18. 11.
 Regd. 19. 11.
 1897.

Enclosures

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G.O., No. 929, 11th November 1897.

ORDER No. 961, 19-11-97
 NOVEMBER.

The estimates are accepted

Ans.
 Inc.S.

19. 11. 97

Rev Dept 6
 B.O. of Rev (Sep. Rev) 10
 Acct. Genl. 4
 Editors' Table - given 29. 11. 97 Budget Estimate.

Approving and transferring to the Financial Department, with remarks, revised estimate of charges for 1897-98 and the — for 1898-99 under "Income-tax."

WITH ORDER

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 431, dated 3rd October 1897:—

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ORDER—No. 929, Revenue, dated 11th November 1897.

Separate Revenue No. 96.

The estimates, submitted by the Board with its Proceedings read above, are approved and will be transferred to the Financial Department.

2. The cause of the increase under establishment charges for the Town of Madras in the accounts of the past year as compared with the sanctioned and revised estimates for the same period as well as with those now proposed should have been explained. The Board will now be requested to furnish the necessary information on the point at an early date. The attention of the Board will be drawn in this connection to rule 5 of the budget rules circulated with G.O., Mis. No. 3577, Revenue, dated 3rd September 1895.

3. The following further violations of the budget rules have also been noticed:—

(i) *Rule 38.*—The actuals of the past three years have not been shown in detail against "Contingencies."

(ii) *Rule 12.*—The figures relating to the sanctioned estimates for the current year should have been entered in the case of "Refunds and Drawbacks" as given in the printed civil budget estimates.

4. With reference to the note attached to the budget statements, the Board will be requested to report whether any difficulty is likely to be felt in furnishing the Accountant-General with a statement of all discrepancies between his figures and those of Collectors as soon as these are made up.

(True Extract.)

Secretary to Government.

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

Exd. C. M. Thumbuswamy.

50 Copies.

[Appendix.

APPENDIX I

EXPENDITURE.

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Collection of Income-tax	10A	Rs. 28,000	Rs. 28,000	Rs. 27,000	Rs. 26,260
IMPERIAL SHARE—ONE-HALF		14,000	14,000	14,000	13,130
PROVINCIAL SHARE—ONE-HALF		14,000	14,000	13,000	13,130

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

	Numbers.		DETAILS.	Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.	
	1897-98.	1898-99.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			Deputy Collector, Madras (Allow- ance 100)	1,200	1,200	1,200	1,200	1,200	1,200		
Establishment—	2	2	Under the Collector of Madras—								
	1	1	Clerks (35), (25)	720	720	720	720	720	720		
			Attender (10)	120	120	120	120	120	120		
					840	840	840	840	840		
			Under the Deputy Collector, of Madras—								
	1	1	Manager (100)	1,200	1,200	1,200	1,200	1,200	1,200		
	11	11	Clerks (45), (35), (30), 3 (25), 3 (20), 2 (15)	3,300	3,300	3,300	3,300	3,300	3,300		
	1	1	Shroff (20)	240	240	240	240	240	240		
	4	4	Inspectors (75), (70), (60), (50)	3,060	3,060	3,060	3,060	3,060	3,060		
	12	12	Servants 4 (10), (8), 7 (7)	1,164	1,164	1,164	1,164	1,164	1,164		
	2	2	Clerks (80), (25)	1,260	1,260	1,260	1,260	1,260	1,260		
Income Tax Estab- lishment in the Board of Revenue—											
Temporary Estab- lishment—	1	2	Clerks (20) for 3 months	120	120	40					
			Deduct—Probable Savings	10,344	10,344	10,264	10,244			(a) 12,753	
				20	20	20	20				
					10,324	10,324	10,244				
Allowances—			Commission paid to Companies	1,320	1,320	1,300	1,300	1,300	1,300		
			Conveyance Allowance	960	960	960	960	960	960		
			Travelling Allowance	(b) 180	(b) 180	180	180	180	180		
					2,460	2,460	2,440	2,440	2,440		
Contingencies—			Telegram Charges	10	10	10	10	10	10		
			Remuneration to Copyists	70	70	70	70	70	70		
			Cost of Vinegar and Firewood for making Ink	6	6	6	6	6	6		
			Cooly-hire for taking papers to and bringing printed Forms, etc., from the Press	10	10	10	10	10	10		
			Jutka-hire for bringing Income-tax Defaulters arrested	10	10	10	10	10	10		
			Record Boards	10	10	10	10	10	10		
			Binding Books	40	40	40	40	40	40		
			Purchase of Office Furniture	90	90	90	90	90	90		
			Repair of Office Furniture	10	10	10	10	10	10		
			Subsistence Allowance to Income- tax Defaulters while in Jail	10	10	10	10	10	10		
			Candles	4	4	4	4	4	4		
			Lanterns	3	3	3	3	3	3		
			Tom-tom Charges	3	3	3	3	3	3		
				276	276	276	276	276	276		
			TOTAL MADRAS	15,100	15,100	15,000	15,000	15,000	15,000	121	15,435

EXPLANATORY REMARKS.

Accounts of		
1894-95.	1895-96.	1896-97.
Rs. 1,642	Rs. 1,730	Rs. 1,810
735	420	740
...	...	11
2,377	2,150	2,561
1	4	1
222	164	120
223	168	121

(a) Includes the Allowance of Rs. 267 shown against Mysore.

(b) Provision is made for the travelling allowance of the Income-tax Clerk of the Board's office.

EXPENDITURE.

DETAILED ACCOUNT NO. 10A.—ASSESSED TAXES.—Collection of Income-tax—contd.

			Numbers.		Budget Estimate, 1898-99.		Revised Estimate, 1897-98.		Budget Estimate, 1897-98.		Accounts, 1896-97.		
			1897-98.	1898-99.									
<i>Brought forward</i>													
DISTRICT CHARGES.													
Establishment— (c)	1	1	Inspector (40)		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	36	39	Clerks (40), 7 (30), 4 (d) (25), 5 (20), 22 (e) (15).		480	15700	480	15700	480	15200		1513	
	11	11	Servants 9 (f) (6), 2 (5)		7,700		7,700		6,950				
					624		624		624				
					8,804	✓	8,804	✓	8,054	✓			
			Deduct—Probable Savings		24	✓	24	✓	24	✓			
Allowances—	Commission paid to Private Individuals			2,350		8,780		8,780		8,030		7,345	
	Travelling Allowance			900			2,180		2,600		1615		
Contingencies—	Telegram Charges			10	✓	3,250	✓	3,086	✓	3,430	✓	2,464	
	Binding Registers, etc.			35			10		...				
	Conveyance of Forms			20			35		25				
	Skeleton Files			5			42		22				
	Translation of Marwadi, etc., Accounts			465			5		5				
	Repair of Furniture			15			465		410				
	Furniture			170			53		6				
	Dufters			...			200		57				
	Batta to Witnesses			...			...		10				
	Charges for publishing Income-tax Notices			150	✓		230	✓	5	✓			
						870		1,040		540		1,016	
	TOTAL DISTRICT CHARGES				12,900	✓	12,900	✓	12,000	✓		10,825	
	TOTAL				28,000	✓	28,000	✓	27,000	✓		26,260	

(d) For 2 months.

(e) Six for 6 and one for 1 month.

(d) For 2 months.

(e) Six for 6 and one for 4 months.

(f) Four for 6 months.

1.—REFUNDS AND DRAWBACKS.

REFUNDS AND DRAWBACKS.							
Assessed Taxes—							
Imperial Share	one half	11,000	10,500	12,000	11,249		
Provincial Share	one half	11,000	10,500	13,000	11,249		
TOTAL		22,000	21,000	25,000	22,498		

NOTE.—A monthly statement of charges is received only from the Accountant-General. Collectors furnish information regarding charges only in their Administration Reports and all discrepancies noticed between the Collector's and the Accountant-General's figures are noted in the foot-note to Appendix E to the Board's Administration Reports. The Accountant-General's figures have, however, been adopted for the accounts of 1896-97 with reference to paragraph 2 of G.O., No. 1598, Revenue, dated 19th December 1874.

EXPLANATORY REMARKS.

Accounts of		
1894-95.	1895-96.	1896-97.
Rs.	Rs.	Rs.
1,393	1,313	1,615
581	726	849
1,974	2,039	2,464
580	562	1,016
580	562	1,016
28,301	24,356	22,498

(c) A statement giving details of the establishment is appended.

This is a fluctuating item. The Collectors' estimates have been adopted in round figures.

APPENDIX II.

10.—ASSESSED TAXES—DISTRICT CHARGES.

(a) For 2 months only.

(b) For 6 months only.

(c) One of these is for 6 months.

(d) One of these is for 4 months only.

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DATED

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