

Financial (1899) Department.

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G.O., No. 1131

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[Despatch Abstract.]

Budget estimates. Accepting the revised estimate of receipts for 1899-1900 and the budget estimate for 1900-1901 under "VIII. Assessed taxes - income tax"

T.
16.10.99

Accepting the — for 1900-1901 under VIII. ASSESSED TAXES—INCOME-TAX.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 247, dated 27th September 1899.

ORDER—No. 1131, Financial, dated 14th October 1899.

The estimates are accepted.

(True Extract.)

G. STOKES,
Chief Secretary.

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

[Appendix.

Ed. C. M. Thambuswamy.

RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
Income Tax	VIIIA	Rs. 26,50,000	Rs. 26,50,000	Rs. 26,50,000	Rs. 25,98,251
IMPERIAL SHARE—ONE-HALF		13,25,000	13,25,000	13,25,000	12,99,126
PROVINCIAL SHARE—ONE-HALF		13,25,000	13,25,000	13,25,000	12,99,126

DETAILED ACCOUNT No. VIIIA.—ASSESSED TAXES.—Income Tax.

Deductions by Government from Salaries and Pensions	3,11,000	3,11,000	3,20,000	3,10,958
Deductions by Government from Interest on Government Securities	73,000	73,000	74,000	73,005
Deductions by Government from Local Securities	7,000	7,000	4,400	4,268
Ordinary Collections	22,41,000	22,41,000	22,33,000	21,96,100
Penalties	8,000	8,000	7,600	7,948
Recoveries from Surplus Profits of Railway Companies	10,000	10,000	11,000	5,970
TOTAL	26,50,000	(a) 26,50,000	26,50,000	25,98,251

EXPLANATORY REMARKS.

(a) The revised estimate is based, as usual, on the actuals for the first five months of the current year added to those for the last seven months of the past year. The following estimate of probabilities gives the same result. It being impossible to estimate future collections accurately, the figures for the revised estimate are, as usual, adopted for the next year's budget estimate also:—

Arrear balance at the beginning of the year	Rs. 3,11,000
Deduct—Amount of reductions and remissions granted on petitions pending at the close of the previous year or received subsequently	31,000
Deduct—Amount likely to be irrecoverable	7,000
Net balance at the beginning of the year	2,73,000
Add—Probable final demand for the Madras Presidency for 1899-1900 which may be estimated at the final demand of 1898-99, plus a probable increase of Rs. 50,000	26,23,000
Total	28,96,000
Deduct—Amount that may remain uncollected at the end of the year	2,91,000
Total net collections	26,05,000
Add—Probable collections in Bangalore and Travancore	45,000
Revised estimate for 1899-1900	26,50,000

Items.	Actuals of the first five months of				Actuals of				
	1899-1900.	1898-99.	1897-98.	1896-97.	1898-99.	1897-98.	1896-97.	Total for the three years.	Average.
Deductions by Government from Salaries and Pensions.	Rs. 1,27,439	Rs. 1,27,757	Rs. 1,20,640	Rs. 1,26,047	Rs. 3,10,958	Rs. 3,13,128	Rs. 3,13,932	Rs. 9,38,018	Rs. 3,12,673
Deductions by Government from Interest on Government Securities	34,102	36,444	35,413	32,189	73,005	73,610	70,001	2,16,616	72,205
Deductions by Government from Interest on Local Securities	5,029	2,150	2,487	2,072	4,268	4,624	4,209	13,101	4,367
Ordinary Collections	5,17,520	4,73,718	3,64,551	4,36,071	21,96,102	20,63,457	20,58,264	63,17,823	21,05,941
Penalties	1,628	1,512	1,725	1,614	7,948	7,580	5,920	21,448	7,149
Miscellaneous	2	44	44	44	19	19	24	43	14
Recoveries from surplus profits of Railway Companies	3,087	24	...	...	5,970	11,035	7,489	24,494	8,165
Total	6,88,807	6,41,605	5,33,816	6,01,037	25,98,251	24,73,453	24,59,839	75,31,543	25,10,514

Government of Madras
FINANCIAL.

Enclosures

1899.

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G.O., No. 1131, 14th October 1899.

OCTOBER.

Budget Estimates.

Government of Madras.
FINANCIAL.

Recd.

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1899.

Enclosures

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G.O., No. 1131, 14th October 1899.

OCTOBER.

Budget Estimates.

Accepting the revised estimate of receipts for 1899-1900 and the budget estimate for 1900-1901 under "VIII. Assessed Taxes—Income-tax."

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

Read—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 247, dated 27th September 1899.

ORDER—No. 1131, Financial, dated 14th October 1899.

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(True Extract.)

for Chief Secretary.

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

[Appendix.

Ed. C. M. Thambuswamy.

RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
Income Tax	VIIIA	Rs. ✓ 26,50,000	Rs. ✓ 26,50,000	Rs. ✓ 26,50,000	Rs. ✓ 25,98,251
IMPERIAL SHARE—ONE-HALF		✓13,25,000	✓13,25,000	✓13,25,000	✓12,99,125
PROVINCIAL SHARE—ONE-HALF		✓13,25,000	✓13,25,000	✓13,25,000	✓12,99,126

DETAILED ACCOUNT No. VIIIA.—ASSESSED TAXES.—Income Tax.

Deductions by Government from Salaries and Pensions	3,11,000	3,11,000	3,20,000	3,10,958
Deductions by Government from Interest on Government Securities	73,000	73,000	74,000	73,005
Deductions by Government from Local Securities	7,000	7,000	4,400	4,268
Ordinary Collections	22,41,000	22,41,000	22,33,000	21,96,102
Penalties	8,000	8,000	7,600	7,948
Recoveries from Surplus Profits of Railway Companies	10,000	10,000	11,000	5,970
TOTAL	26,50,000	(a) 26,50,000	26,50,000	25,98,251

EXPLANATORY REMARKS.

(a) The revised estimate is based, as usual, on the actuals for the first five months of the current year added to those for the last seven months of the past year. The following estimate of probabilities gives the same result. It being impossible to estimate future collections accurately, the figures for the revised estimate are, as usual, adopted for the next year's budget estimate also:—

Arrear balance at the beginning of the year	3,11,000
Deduct—Amount of reductions and remissions granted on petitions pending at the close of the previous year or received subsequently	31,000
Deduct—Amount likely to be irrecoverable	7,000

Net balance at the beginning of the year	2,73,000
Add—Probable final demand for the Madras Presidency for 1899-1900 which may be estimated at the final demand of 1898-99, plus a probable increase of Rs. 50,000	26,23,000

Total	28,96,000
Deduct—Amount that may remain uncollected at the end of the year	2,91,000

Total net collections	26,05,000
Add—Probable collections in Bangalore and Travancore	45,000

Revised estimate for 1899-1900	26,50,000
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Items.	Actuals of the first five months of				Actuals of				
	1899-1900.	1898-99.	1897-98.	1896-97.	1898-99.	1897-98.	1896-97.	Total for the three years.	Average.
Deductions by Government from Salaries and Pensions.	Rs. 1,27,439	Rs. 1,27,757	Rs. 1,29,640	Rs. 1,29,047	Rs. 3,10,958	Rs. 3,13,128	Rs. 3,13,932	Rs. 9,38,018	Rs. 3,12,673
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Penalties	1,628	1,512	1,725	1,614	7,948	7,580	5,920	21,448	7,149
Miscellaneous	2	...	...	44	...	19	24	43	14
Recoveries from surplus profits of Railway Companies.	3,087	24	...	...	5,970	11,035	7,489	24,494	8,165
Total	6,88,807	6,41,605	5,33,816	6,01,037	25,98,251	24,73,453	24,59,839	75,31,543	25,10,514

REVENUE DEPARTMENT.
1899.
Board of Revenue
(Separate Revenue)
MADRAS.

Proceedings No. 247, 27th September 1899.

SEPTEMBER.

9.10.99

REVENUE DEPARTMENT.

1899.

Board of Revenue
(Separate Revenue),
MADRAS.



Printed September 30th.

Recd. 2.10.99.

Proceedings, No. 247, 27th September 1899.

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To issue in
Financial

G.O. No. 1131, 8.10.1899

P.S.
The estimates are accepted.

H.I.

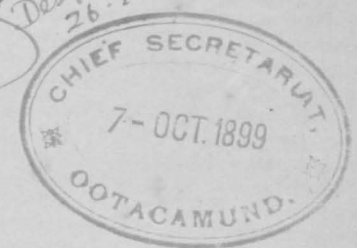
7.10.99

to be in h.o. no. 572
7.10.99

SEPTEMBER.

PRESS, Print heading of ~~Current~~ only in
proceedings and treat the Estimate as
an appendix to the order.

To the Revenue Dept.
" Board of Rev (S.D.)
" A-9
E.7.
1 copy given 26.7.99



Kp
7-10-99

Examined
24.10.99
110199

Finl. A.O. 10235 of 7-10-99

Submitting to Government the revised estimate of receipts for 1899-1900 and the budget estimate for 1900-1901 under "VIII. Assessed Taxes—Income-tax".

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

The Hon'ble Mr. J. THOMSON.

READ—the following revised estimate of receipts for 1899-1900 and budget estimate for 1900-1901 under VIII. Assessed Taxes—Income-tax.

RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.
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RECEIPTS.

VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1900-1901.	Revised Estimate, 1899-1900.	Budget Estimate, 1899-1900.	Accounts, 1898-99.	EXPLANATORY REMARKS.
Income Tax	VIIIA	Rs. 26,50,000	Rs. 26,50,000	Rs. 26,50,000	Rs. 25,98,251	actuals of first 5 months of current year 26,88,807. last 7 months of past year 2,19,56,646 26,45,453.
IMPERIAL SHARE—ONE-HALF		13,25,000	13,25,000	13,25,000	12,99,125	
PROVINCIAL SHARE—ONE-HALF		13,25,000	13,25,000	13,25,000	12,99,126	

(a) The revised estimate is based, as usual, on the actuals for the first five months of the current year added to those for the last seven months of the past year. The following estimate of probabilities gives the same result. It being impossible to estimate future collections accurately, the figures for the revised estimate are, as usual, adopted for the next year's budget estimate also:—

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Total	28,96,000
Deduct—Amount that may remain uncollected at the end of the year	2,91,000
Total net collections	26,05,000
Add—Probable collections in Bangalore and Travancore	45,000
Revised estimate for 1899-1900	26,50,000

Note.—The Accountant-General's figures have been adopted for the accounts of 1898-99 for the reasons mentioned in the budget estimate for that year. A consolidated statement explaining the discrepancies noticed between the Accountant-General's figures and those furnished by Collectors has been sent to the Accountant-General—vide paragraph 51 of the Income Tax Administration Report for 1898-99. The usual statement of actuals is appended.

Items.	Actuals of the first five months of				Actuals of				Total for the three years.	Average.
	1899-1900.	1898-99.	1897-98.	1896-97.	1899-99.	1897-98.	1896-97.	1895-96.		
Deductions by Government from Salaries and Pensions.	Rs. 1,27,439	Rs. 1,27,757	Rs. 1,29,640	Rs. 1,26,047	Rs. 3,10,958	Rs. 3,13,128	Rs. 3,13,932	Rs. 9,38,018	Rs. 3,12,673	
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Ordinary Collections	5,17,520	4,73,718	3,64,551	4,36,071	21,96,102	20,63,457	20,58,264	63,17,823	21,05,941	
Penalties	1,628	1,512	1,725	1,614	7,948	7,580	5,920	21,418	7,149	
Miscellaneous	2	44	44	44	19	19	24	43	14	
Recoveries from surplus profits of Railway Companies.	3,087	24	...	...	5,970	11,035	7,489	24,494	8,165	
Total	6,88,807	6,41,605	5,33,816	6,01,037	25,98,251	24,73,453	24,59,839	75,31,543	25,10,514	

6 BOARD OF REVENUE (SEPARATE REVENUE), No. 247, 27TH SEPTEMBER 1899.

RESOLUTION—No. 247, dated 27th September 1899.

Submitted to Government.

(True Copy and Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

(True Copy.)

R. A. Graham
Assistant Secretary.

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

Exd. C. M. Thambusawmy.

$\frac{D}{4}$ 1,920-14-3-99.

REVENUE DEPARTMENT

C No. 6325.

From *The Board of Revenue (Separate Revenue)*

Dated 27-9-1899.

Recd 2-10-99

FOR ORDERS.

Due in the Fin. Dept. on 15.11.99.

To Secretary.

The Board of Revenue fixes the Revised and Budget estimate of receipts under III—assessed taxes—Income tax at the same figure as the sanctioned estimate for the current year, i.e., 26.50 lakhs. The actuals for the last five years were as under:

Year	actuals lakhs	Increase as compared with preceding year lakhs
1894-95	22.06	1.44
1895-96	22.86	.80
1896-97	24.60	1.74
1897-98	24.73	.13
1898-99	25.98	1.25

1. Seeing that the receipts of 1898-99 ~~increased~~ ^{resulted in} yielded a large increase of 1.25 lakhs, it does not seem ~~possible~~ safe to anticipate ~~an~~ increase ~~of more~~ of more than half a lakh during the current year. The actuals of the first ^{five} month ~~of~~ show an advance of Rs 47,000 on the receipts of the corresponding period of last year.

2. May the Financial Dept be asked whether it accepts the estimates?

AM
5/10/99
Please see a draft below.

KQ
7-10-99

FOR ORDERS.

First copy sent to Press.

Retained for signature.

Despatched in print.

READ AGAIN G.O. No.
130

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP: BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
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as of
12/16