M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2388	**Press** ~~**Mis.**~~
294	
Dated 31-12-1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, *31st December* 1861.

No. 294. ***PROCEEDINGS OF THE MADRAS GOVERNMENT.***

Dated 31st December 1861, *No.* 2,388.

Read Budget Estimate of Receipts and Disbursements submitted by the Income Tax Commissioners of the Town of Madras for 1862-63:—

1. The Commissioners estimate the receipts of 1862-63 at Rupees 3,10,000, being Rupees 35,000 less than the estimated receipts of 1861-62; the decrease is owing to the amount of the tax assessed from April to July 1861, on account of the year 1860-61, appearing in the Revenue of 1861-62. The effect of the new Act XXI of 1861 on the Revenue has yet to be seen, and all circumstances considered, Rupees 3,10,000 is a fair estimate and is accepted. The actual income of 1860-61 was only Rupees 1,05,940, but the Act came into operation only on the 1st August 1860.

DISBURSEMENTS.

2. *Refunds.*—These are estimated at Rupees 2,000 or half the estimate of 1861-62 and need no remark. The Refunds, of 1860-61 were small (Rupees 953), but the Act was in force for only nine months of that year.

CHARGES AGAINST INCOME.

3. The estimated charges under this head amount to Rupees 73,476. In August* last a considerable reduction was made in the establishment of the Commissioners, and a further reduction will be practicable in the course of 1862-63, if the operation of the Act XXI of 1861 is continued for the whole of that year also. No reliable estimate can yet be formed of the effect of that Act even in the current year; but it may safely be assumed that the limit of expenditure in 1862-63 will be 71,076 Rupees. The high percentage of the charges to the Revenue is owing chiefly to the necessity of having a special Officer to work the Act.

*G. O. 9th August 1861, No. 1,591.

4. The item of House rent may be omitted, as accommodation will be provided for the Office in a Government building.

5. The estimate is passed for Rupees 71,076, or, including Refunds, for Rupees 73,076 as particularized below:—

	Estimated.		Actual.
	1862-63.	1861-62.	1860-61.
Special Commissioner	24,000	24,000	16,000
Secretary and Establishment	10,056	50,970	28,475
Collector and do.	9,156		
Assessors and do.	15,984		
Contingencies	1,200	1,200	2,370
Honorarium Fees	7,680	2,400	3,104
Office Rent...	......	24,00	1,400
Printing charges	3,000	5,000	7,477
Total Rupees......	71,076	†85,970	58,826
Refunds......	2,000	4,000	953
Grand Total......	73,076	89,970	59,779

† Rupees 8,500 of this is expected to be saved.

(Signed) J. D. SIM,

Secretary to Government.

No. 78

Office of the Income Tax Commrs.
Madras 20 December 1861.

From,
F. Walthew Esquire
Secretary to the Income Tax Commrs.
Madras

To,
J. D. Sim Esquire
Secretary to Government
Revenue Depart.

Sir,

In pursuance of the Order contained in the Proceedings of the Madras Government No. 2248 under date 2d instant, I have the honor by direction of the Income Tax Commissioners for the Town of Madras to submit herewith a Copy of the Budget Estimate of this Department for the Official year 1862-63, the original document having been transmitted to the Acting Accountant General & Deputy Auditor on the 26th Ultimo.

2 The Budget appears to the Commissioners to contain the general information required, & they will lose no time in submitting the Monthly return of expenditure, so soon as they are furnished with the Form mentioned in para 7.

I have the honor to be
Sir,
Your most Obedient Servant
F. Walther.
Secretary

Compd. DF

Rev 1861. Dept
Pro: of Govt for December
No. 3040

From,

J. Walker Esquire
Secretary to the Income Tax
Commission

To, J. D. Erskine Esquire
Secretary to Govt.
Revenue Dept.

Dated 20 } December 1861.
Recd. 23 }

(Copy)

No. 78
Transmits a
Copy of the Budget
Estimate of the Income
Tax Department for
the Official Year
1862-63.

No 294
24th Decr.

No 2388-31st Decr.

Income Tax for the Town of Madras

Estimates Revenues and Receipts for the year ending 30th April 1863

2. Assessed Taxes

	Actuals 1860-61	Estimates 1861-62	Estimates 1862-63	Explanations for the variation between 1862-63 and 1861-62
1 Income Tax				
2 per Cent	Rs 7,581-[illegible]	57,750	46,500	The variation of Rupees 45,000 arises from the Amount of the Tax assessed after the 30th April 1861 for the year 1860-61 being credited in the Column for 1861-62.
3 per Cent	73,973-12-4	2,19,938	1,97,800	
1 per Cent	24,[illegible]-15-[illegible]	73,312	65,700	
Penalties &c { 1 per cent 2 and 3 per cent }	87			
Savings at [illegible]				
Total	1,05,940-15-2	3,45,000	3,10,000	

A - Estimates Disbursements in the year ending 30th April 1863.

2. Refunds

	Actuals 1860-61	Estimates 1861-62	Estimates 1862-63	Explanations for variations between the Budget Estimates of 1862/63 & 1861/62
Refunds of Income Tax	Rs 953	4,000	2,000	The Amount to be refunded for 1861/62 will probably reach Rs 4000 - but as Act XXI will be in force for three months of the Official year 1862/63 - it is estimated that the Amount likely to be required for refunds for that year will not exceed Rs 2000. The figures [illegible]

× in Col [illegible] Commissioner [illegible] Official Accounts [illegible] throughout the whole Presidency [illegible]

B - 1 - Estimates - Charges against [illegible] Revenue Departments for the year ending 30th April 1863.

2. Assessed Taxes.

Number 1860-61	Number 1861-62	Number 1862-63		Actuals 1860-61	Estimates 1861-62	Estimates 1862-63	Explanations for the variation between the Estimates of 1862/63 and 1861-62
			1 Income Tax				
			Salaries and allowances				
1	1	1	Special Commissioner at Rs 2000	[illegible]	24,000	24,000	The variation of Rs 3987 is caused by a reduction of the Establishment.
1	1	1	Sheristadar at Rs 400	[illegible]	4,800	4,800	
1	1	1	Collector at Rs 180 + 220 = 400	[illegible]	4,277	4,800	
5	5	2	Assessors on Rs 300 & upwards per month	[illegible]	14,559	9,600	
"	"	"	Do below Rs 300 Do		"	"	
			Carriage allowance		"	"	
			Establishment				
"	"	"	Clerks above Rs 300 per month		"	"	
10	10	7	Do from Rs 50 to 300 Do	[illegible]	5,942	4,800	
38	38	33	Do below Rs 50 Do	[illegible]	8,742	8,640	
34	34	30	Servants	[illegible]	2,632	2,556	
			Contingencies	[illegible]	1,200	1,200	
			Miscellaneous				
			Honorarium Fees	[illegible]	7,680	7,680	
			Office Rent	[illegible]	2,400	2,400	
			Printing Charges	[illegible]	1,200	3,000	
			Other items		"		
			Total	5[illegible]	77,463	73,476	

Note 1.

The Special Commissioner in addition to his own duties, is a Member of the Income Tax Board and performs the duties of Acting Commissioner by disposing of Petitions & other matters of business connected with the Tax in the Town of Madras. He is also in Charge of the Tax on Trades, Arts & Callings.

Note 2.

As soon as the effect of Act XXI of 1861 has been ascertained, such further reduction as may be deemed feasible will be made in the Cost of the present Establishment.

J. C.

B-1. Estimated Charges against Income Revenue Departments for the
year ending 30th April 1863.

1. Superannuation and Retired Allowances.

	Actuals		Estimate
Income Tax	1860-61	1861-62	1862-63

perannuation (Pensions (vide Appendix B)) and
ratuities to discharged Public Servants from
the Income Tax Departt. — No Funds
required

(Signed) E. F. Webster
Secretary

Office of the Income Tax Commr.
Madras 26th November 1862

(True copy)

Secretary

No. 3. 25/

No 2388
Pro: of the Madras Government Rev Dept
Under date the 31st December 1862

Budget Estimates of Receipts & Disbursements submitted by the Income Tax Commrs of the Town of Madras, for 1862/3

The Commrs estimate the receipts of 1862/3 at Rs 310,000 being Rs 35000 less than the estimated receipts of 1861/2 – the decrease is owing to the amount of the Tax assessed from April to July 1861, on account of the year 1860/61, appearing in the Rect of 1861/2 – The effect of the new Act ~~XXI of 18~~ on the Rect has yet to be seen, and under all circumstances considered Rs 310,000 is a fair estimate & is accepted. The

actual Income of 1860/1 was only Rs 105,940 but the Act came into operation only on the 1 Augt 1860.

~~Charges~~
Disbursements.

Refunds. These are estimated at Rs 2000 or half the estimate of 1861/2 & needs no remark. The Refunds of 1860/1 were small Rs 953/ but the Act had in force for only 9 months of that year.

Charges against Income

The charges under this head amount to Rs 73,476 as particularised below and are based

At the commencement of the current year a considerable reduction was made in the establishments of the Commrs and a further reduction will ~~may~~ be practicable ~~expected~~ in the course of 1862/3 ~~owing to~~ as the operation of the Act ~~XXI~~ of 1861 is continued for the whole of that year also. The high percentage of the charges for the Rent is owing chiefly to the necessity of having a special Officer to work the Act. ~~and to the ordinary Rent Establishment being~~

No reliable estimate can yet be formed of the effect of that Act even in the current year, but it may safely be assumed that the limit of expenditure in 1862/3 will be 71078 Rs.

The item of House Rent may be omitted as accommodation will be provided for the Office in a Pub. building.

~~The Estimates for~~

	Estimated		Actual
	1862/3.	1861/2	1860/1
1 Special Comr.	24,000	24,000	16,000
1 Secretary~~at~~ & Establishment	10056	50970 40983	28475
1 Collector & do.	9156		
2 Assessors & do.	15984.		
Contingencies	1200	1200	2370
Honorarium Fees	7680	7680	3104
Office Rent	—	2400	1400
Printing Charges	3000	1200	7477
Total Rs.	71076	+77463	58,826
Refunds	2000	4000	953
Grand Total	73076	81463	59,779

J. D. S.

+ Original B. —
Suppl. do. —

Revenue 1861 Deptt.
Pro: of Govt for December

No. 2388.

Pro: of the Madras Govt.
Dd 31st December 1861.

Passing orders on the Budget Estimate of the Income Tax Commissioners of Town of Madras for 1862-63.

No. 294.