

PRESS SERIES.

G.O., No. 929.

Dated 11th Nov. 1897

[Despatch Abstract.]

Approving & transmitting to the Finance Dept. with remarks revised estimate of changes for 1897-98 & the Budget estimate for 1898-99 under "Income Tax."

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REVENUE DEPARTMENT.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Current 8th 1898.

Printed October 13th.

Received 17-10-97
Registered 21-10-97

Proceedings, No. 431, 3rd October 1897.

OCTOBER.

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

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

Read—the following statement:—

EXPENDITURE.

10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 18.8-99.	Revised Estimate, 1897-98	Budget Estimate, 1897-98	Accounts, 1896-97.
Collection of Income-tax	10A.	Rs. 28,000	Rs. 23,000	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	✓		
Establishment—			Under the Collector of Madras—		1,200		1,200		1,200		
	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), (50), (60), (50)	3,000	✓	3,000	✓	3,000	✓		
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	10,314 20	✓	10,314 20	✓	10,264 20	✓		
				10,324	✓	10,324	✓	10,214	✓	(a) 12,753	
Allowances—			Commission paid to Companies	1,320	✓	1,320	✓	1,300	✓		
			Conveyance Allowance	960	✓	960	✓	960	✓		
			Travelling Allowance	(b) 180	✓	(b) 180	✓	180	✓		
				2,460	✓	2,460	✓	2,440	✓	2,561	
Contingencies—			Telegram Charges	10	✓	10	✓	10	✓		
			Remuneration to Copvists	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 Defaulters 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 Defaulters while in Jail	10	✓	10	✓	10	✓		
			Candles	4	✓	4	✓	4	✓		
			Lanterns	3	✓	3	✓	3	✓		
			Ton ton Charges	3	✓	3	✓	3	✓		
				276	✓	276	✓	276	✓	121	
			TOTAL MADRAS	15,100	✓	15,100	✓	15,000	✓	15,435	

EXPLANATORY REMARKS.

1200
260
10210
1125

Accounts of		
1894-95.	1895-96.	1896-97.
Rs. 1,642 735 ...	Rs. 1,730 420 ...	Rs. 1,810 740 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.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment— (c)	1	1	Inspector (40)	430		430		430			
	36	39	Clerks (40), 7 (30), 4 (d) (25), 5 (20), 22 (e) (15).	7,700		7,700		6,950			
	11	11	Servants 9 (f) (6), 2 (5)	624		624		624			
				8,804		8,804		8,054			
			<i>Deduct—Probable Savings</i>	24		24		24			
					8,780		8,780		8,030		7,345
Allowances—			Commission paid to Private Individuals	2,350		2,180		2,600			
			Travelling Allowance	900		900		630			
					3,250		3,080		3,430		2,464
Contingencies—			Telegram Charges	10		10		...			
			Binding Registers, etc.	35		35		25			
			Conveyance of Forms	20		42		22			
			Skeleton Files	5		5		5			
			Translation of Marwadi, etc., Accounts	465		465		410			
			Repair of Furniture	15		53		6			
			Furniture	170		200		57			
			Dusters	...		...		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		23,000		23,000		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.

REFUNDS AND DRAWBACKS								
Assessed Taxes—	Imperial Share	11,000		10,500		12,500		11,219
	Provincial Share	11,000		10,500		12,500		11,219
	TOTAL		22,000		21,000		25,000	22,438

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 1891-97 with reference to paragraph 2 of G.O., No. 1593, Revenue, dated 19th December 1874.

EXPLANATORY REMARKS.

Accounts of			
1894-95.	1895-96.	1896-97.	
Rs.	Rs.	Rs.	
1,393	1,313	1,615	(c) A statement giving details of the establishment is appended.
681	726	819	
1,074	2,039	2,464	
580	562	1,016	
580	562	1,016	
28,301	24,356	22,498	

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

APPENDIX.

10.—ASSESSED TAXES—DISTRICT CHARGES.

			Gaujam.	Vizagapatam.	Gódvári.	Kistna.	Nellore.	Cuddapah.	Anantapur.	Pellary.	Kurnool.	Madras.	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Tiruchinopoly.	Madura.	Finnevelly.	Coimbatore.	Nilgiris.	Salem.	South Canara.	Malabar.	Total
Inspector on Rs. (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Clerks "	(40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1
Do. "	(80)	..	..	..	1	1	..	..	..	..	..	..	..	1	..	1	..	1	1	..	1	..	..	..	7
Do. "	(25)	..	..	(a)1	..	..	..	..	..	(a)1	..	..	..	..	..	1	..	1	..	..	1	..	..	..	4
Do. "	(20)	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2	..	..	..	a)1	..	(c)1	..	..	6
Do. "	(15)	..	..	..	(b)2	(c)2	..	(b)1	..	..	..	..	..	(d)3	..	3	2	4	(b)2	..	..	1	1	..	22
Servants "	(6)	..	..	..	(b)2	1	..	1	..	..	..	..	..	(b)1	..	(b)1	1	2	..	..	..	1	..	2	9
Do. "	(5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2
Total ..		1	4	4	1	3	..	..	1	..	..	..	5	..	7	3	11	3	1	2	3	..	2	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.																			

RESOLUTION—No. 431, dated 3rd October 1897.

Submitted to Government.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.) *[Signature]*
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.
" " Collector of Madras.

Ld A. F. Eccleston.

Income Tax Budget (Charges)

Read cno 8982 of 97

Order

The estimates submitted by the Board with its props 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 also be drawn in this connexion to rules 5 and 6 of the budget rules circulated with G.O. no 3577 Rev: dt 3rd Sept 1895

The Hon Sir Henry Bliss
K.C.J.E.

To the Chief Secy to Govt
Finl Dept for favours
of countersignals.

To the Financial Dept
" Board of Rev: Sep Rev:
" Acct General

[Signature]
1/11/97

P.T.O. for note

Note

The figures under the main heads and subheads of the proposed expenditure are compared below with the sanctioned estimates for the current year and the actuals of the past year:-

Head and subhead		Budget Estimates 1898-99	Revised Estimates 1897-98	Sanctioned Estimates 1897-98	Difference between the figures in col 4 & col 5	Actuals 1896-97*
10 A. Assessed Land	2	3	Rs 4	Rs 5	Rs 6	Rs 7
	Pres. Town	Salaries & Estab. ^{ts}	12,364	12,364	12,284	12,753
		Other charges (i.e. all other & Conting.)	2,736	2,736	2,716	2,682
		Total	15,100	15,100	15,000	15,435
	Districts	Salaries & Estab. ^{ts}	8,780	8,780	8,030	7,345
		Other charges (i.e. all other & Conting. (uninc.))	4,120	4,120	3,970	3,480
		Total	12,900	12,900	12,000	10,825
	Pura?	Total	28,000	28,000	27,000	26,260
	1 Refunds & Drawbacks	22,000	21,000	25,000	4,000 3,000	22,478

The increase in the case of the revised estimates of charges under "assessed land" for the current year (which are the same as

Pres. Town
 * Budget estimate 12,280
 Salaries & Estab.
 Revised estimate 12,284

750 ✓
 + 80 ✓
 * 830 ✓

B

as the estimates proposed for the ensuing year) as compared with the sanctioned figure occurs mainly under establishment and is due to the additional establishments sanctioned with reference to G.O. No. 2174. Rev. dt 30th Apr 1897. The other variations as well as the proposed estimates under Refunds and Drawbacks of which only very rough estimates can obviously be framed do not call for any special remarks. It may be mentioned here that the increase in receipts expected during the current and ensuing years over the current year's sanctioned estimate is one lakh of rupees.

10,000.
 29.7.97

11/11/97.

11/11/97

I N C O M E T A X B U D G E T

Financial Dept:

N O T E

The estimates are unobjectionable, but the attention of the Board ⁱⁿ might be drawn to the following ~~vi-~~
fringements of the Budget rules in C.O. No.

A 602 Finl., d/ 20th August 1895 :--

(i) Rule 58. Actuals of the past three years have not been shown in detail against Contingencies.

(ii) Rule 12. The figures of the estimates for the current year should be entered as given in the Printed Civil Estimates. Those under (1) Refund and Drawbacks in the Board's estimate have been corrected accordingly.

(iii) With reference to the note at the foot of page 6 of the Board's proceedings, it would be as well if the Board were requested to furnish the Acct. Genl. with a statement of all discrepancies between his figures and those of Collectors as soon as these are made up and not to wait for the annual administration report which might go in after the accounts of the year are closed.

$\frac{C_{mb}}{5/1190}$

MA 5-71-97

To
Reserve Department

See

Para 3 has now been
added with reference to
the Financial Note

Bm 11/11/57

Print
Stamp
10/11/57

Read case 8982 of 97

Exp. Rev. No. 96

Order No. 929 of 11th Nov. 1897.

The estimates sub-
mitted by the Board with its
Props read above are approved
and will be transferred to the
Financial Dept

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 re-
quested to furnish the necessary
information on the point at
an early date. The attention
of the Board will also be drawn
in this connection to rule 5
of the budget rules circulated
with G.O. Misc No. 3577 Res.
of 3rd Sept 1895.

3. The following further
violations of the budget rules
have

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 permitted Civil Budget Estimates

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

hkh
10.11.97

hkh
10.11.97

hkh
10.11.97

Dec. 18-11.97

To The Finl Dept
.. Board of Rev. ^{88p} Rev.
.. acct General
Estimates as issued ^{50/5}
be printed as appx to the

note

This suggestion has not been expressly approved by the H.M. It is submitted therefore that the Board may first be consulted on the point before orders are passed. The report is due with the Govt on 1st August and the Budget on 1st Oct.

hkh
10.11.97

Government (1897) of Madras. REVENUE.

Recd.

Regd.

1897.

Enclosures

Spare copies

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

NOVEMBER.

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."

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

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.)

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.
<i>Salaries—</i>			MADRAS.								
			Deputy Collector, Madras (Allowance 100)	1,200	1,200	1,200	1,200	1,200	1,200		
<i>Establishment—</i>	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		
<i>Income Tax Establishment in the Board of Revenue—</i>											
<i>Temporary Establishment—</i>	1	2	Clerks (20) for 3 months	120	120	40	40	40	40		
			Deduct—Probable Savings	10,344	10,344	10,264	10,264	10,244	10,244		(a) 12,753
				20	20	20	20	20	20		
					10,324	10,324	10,324	10,244	10,244		
<i>Allowances—</i>			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		2,561
<i>Contingencies—</i>			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		121
			TOTAL MADRAS		15,100	15,100	15,000	15,000	15,000		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	163	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.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i> (c)	1	1	Inspector (40)								
	36	39	Clerks (40), 7 (30), 4 (d) (25), 5 (20), 22 (e) (15).	480		480		480			
	11	11	Servants 9 (f) (6), 2 (5)	7,700 624		7,700 624		6,950 624			
			<i>Deduct—Probable Savings</i>	8,804 24		8,804 24		8,054 24			
<i>Allowances—</i>			Commission paid to Private Individuals Travelling Allowance	2,350 900	8,780	2,180 900	8,780	2,600 830	8,030		7,345
<i>Contingencies—</i>			Telegram Charges	10	3,250	10	3,080	...	3,430		2,464
			Binding Registers, etc.	35		35		25			
			Conveyance of Forms	20		42		22			
			Skeleton Files	5		5		5			
			Translation of Marwadi, etc., Accounts	467		455		410			
			Repair of Furniture	15		53		6			
			Furniture	170		200		57			
			Dusters	...		...		10			
			Batta to Witnesses	...		...		5			
			Charges for publishing Income-tax Notices	150		220		...			
			TOTAL DISTRICT CHARGES		870		1,040	540			1,016
			TOTAL		12,900		12,900	12,000			10,825
					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.

REFUNDS AND DRAWBACKS.							
Assessed Taxes—							
Imperial Share							
Provincial Share							
	11,000		10,500		12,000		11,249
	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. 1593, Revenue, dated 19th December 1874.

EXPLANATORY REMARKS.

Accounts of			
1894-95.	1895-96.	1896-97.	
Rs.	Rs.	Rs.	
			(c) A statement giving details of the establishment is appended.
1,393 581	1,313 726	1,615 849	
1,974	2,039	2,464	
580	562	1,016	
580	562	1,016	
28,301	24,356	22,498	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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