Financial (1895) Department.

ORDINARY PRINTED.

G.O., No 1033–34.

Dated 19th Dec: 1895.

INDEXED. 21/22

[Despatch Abstract.]

BUDGET ESTIMATES-

Passing orders on the current classification of the charges on account of Fishery vessels under 21.Marine and 32.Miscellaneous, and accepting the ----for 1896-97.

[F]

Entered in Budget Register.

24/12/95 Date.

P.C. 24/12/1895.

B.C. 2/1/1896.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
JoR	15		10-2-96				
	3065		1896				

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following papers:—

G.O., No. 1066, Financial, dated 5th December 1894.

Abstract.—Accepting budget estimate of Marine charges on account of the fishery vessels *Margarita* and *Irene* for 1895–96.

G.O., No. 476, Financial, dated 25th June 1895.

Abstract.—Passing orders on the provision in the budget estimates for 1895–96 under 21. *Marine*, and 32. *Miscellaneous*, on account of Pearl Fishery and Marine vessels.

G.O., No. 810, Financial, dated 11th October 1895.

Abstract.—Recording letter from the Accountant-General stating that the correct adjustment of the charges on account of the two Pearl Fishery steamers will be reported on the receipt of instructions from the Comptroller-General, and adding that the check exercised locally over the expenditure seems sufficient.

G.O., No. 892, Financial, dated 13th November 1895.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, dated 5th November 1895, No. 3054.

In continuation of my letter, No. 2707, dated the 2nd of October 1895, I have the honour to forward a copy of my reference to the Comptroller-General and of his reply. It remains now, if the Madras Government accepts the views of the Comptroller-General and myself, to fix a scale of charges regulating the loan of these vessels to Port funds and to report the change of classification to the Government of India.

Enclosures.

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Comptroller-General, Calcutta, dated 26th September 1895, No. 2676.

I have recently received an order of the Government of Madras asking me to report on the correctness of the classification of the expenditure on account of the two Pearl Fishery vessels *Margarita* and *Irene* under the two heads "21. Marine"—"Salaries and allowances of officers and men afloat" and "32. Miscellaneous"—"Charges on account of Pearl Fishery," and as I am doubtful as to the best method of classifying the charges, I request the favour of your instructions in the matter.

4. The receipts and charges under the heads mentioned in the preceding paragraph as at present classified stand as follows :—

—	Budget estimate, 1896-97.	Revised estimate, 1895-96.	Actuals, 1894-95.
	Rs.	Rs.	Rs.
Receipts.			
I. Land Revenue.			
Rents of fisheries—			
Chank fisheries .. .. { Imperial ..	7,500	6,000	3,917
{ Provincial ..	2,500	2,000	1,305
Total ..	10,000	8,000	5,222
XVIII. Marine.			
Sale-proceeds of vessels	..	..	32
Hire of vessels	500	500	..
Miscellaneous	500	(a) 500	14
Total, Provincial ..	1,000	1,000	46
XXV. Miscellaneous.			
Pearl Fisheries .. .. { Imperial ..	..	..	16
{ Provincial ..	..	..	16
Total ..	..	..	32
Total receipts on account of fisheries and fishery vessels ..	11,000	9,000	5,300
Imperial ..	7,500	6,000	3,933
Provincial ..	3,500	3,000	1,367
Charges.			
3. *Land Revenue—Charges on account of Fishery Collections—Chank Fisheries.*			
Establishment	444	392	
Supplies and Services	(b) 5,460	5,512	3,990
Contingencies	96	96	
Total, Provincial ..	6,000	6,000	3,990
21. *Marine—Maintenance of Fishery Vessels—Pearl Fisheries (c).*			
Establishment	4,920	4,756	
Supplies and Services	(d) 4,770	4,720	7,948
Contingencies	530	480	
Total, Provincial ..	10,220	9,956	7,948
32. *Miscellaneous—Charges on account of Pearl Fisheries.*			
Salaries	4,292	4,280	
Establishment	240	240	
Allowances	300	122	
Supplies and Services	(e) 2,100	1,600	8,715
Contingencies	68	58	
Total ..	7,000	6,300	8,715
Imperial ..	4,000	3,200	4,358
Provincial ..	3,000	3,100	4,357
Grand Total, Charges ..	23,220	22,256	20,653
Imperial ..	4,000	3,200	4,358
Provincial ..	19,220	19,056	16,295

(a) Excluding recoveries on account of the Dredger "Wenlock." (b) Includes provision for 250,000 shells.
(c) Excluding Agent for Government Consignments and Miscellaneous.
(d) Includes provision for Coal (1,000), Engineer's Stock (1,000), provision for the crew (1,300), and deck stores (900).
(e) Including provision for coal (1,500), cost of examining pearl banks (600).

5. In view to bringing the whole of the above transactions under one head, the Accountant-General will, in communication with the Board of Revenue, consider the question of the classification to be adopted from the 1st April 1897, and report what adjustments should be made as between Provincial and Imperial on the revision of the contract, basing his calculations on the actuals of the last five years.

6. No changes appear to be necessary in regard to the system of debiting charges on account of the loan of fishery vessels direct to Port and Marine funds. The Board of Revenue will, however, report whether in such cases the entire expenditure (including salaries of officers and men, coal, &c.) incurred by Provincial revenues during the period of the loan of the vessels to the Presidency Port Officer, as well as a daily charge for their hire, are debited to Port funds and, if not, whether any further recoveries should, in its opinion, be made.

7. The estimates under XVIII and 21., Marine, will be entered in the Civil budget as shown in the appendix to these proceedings.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Comptroller-General.
" Accountant-General.
" Revenue Department.
" Marine Department.
Editors' Table.

———

Endorsement—No. 1034, Financial, dated 19th December 1895.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

Exd. Shaik Kareem.

2. In the budget estimates of the year 1894–95 provision for the expenditure is made as follows:—

Under "21. Marine"—for Salaries and allowances of officers and men and for contingencies, coal and stores.

Under "32. Miscellaneous" for Pay of Superintendent of Pearl Fisheries and of clerk and contingencies, coal and stores.

3. The charges incurred in the year were the following:—

(*a*) Rs. 4,956–3–3, on account of officers and men.
(*b*) Rs. 8,715–1–9, on account of pay of Superintendent, clerk, contingencies, &c.

The first item (*a*) stands debited under "21. Marine" and the second (*b*) under "32. Miscellaneous." The charges under the latter head are taken to a specially divided minor head "Charges on account of Pearl Fishery," and are distributed equally between Provincial and Imperial in accordance with the letter of the Government of India, Financial Department, to the Madras Government, No. 3640, dated 15th July 1889.

4. As no charges on account of contingencies, stores and coal appeared under "21. Marine," I requested the Collector of Tinnevelly to report whether the vessels were ever used for marine purposes in the year 1894–95, and in reply that officer stated that the vessels were used only by the Presidency Port Officer, Madras, from 13th February to 6th March 1895, in connection with his tour of inspection of light-houses on the West Coast, and that the expenditure was debited to Port funds.

5. It appears to me that, as the two vessels in question are maintained for Pearl Fishery operations at the Tuticorin port in the Tinnevelly district and are under the control of the Board of Revenue, none of the charges should be debited against "21. Marine." The best plan, perhaps, would be to debit all the expenditure to "32. Miscellaneous" and to make a scale charge to Port funds whenever the vessels are used by Port officers.

6. I presume it will be my duty to communicate your decision to the Government of India, through the Local Government, as the debit to "32. Miscellaneous—Charges on account of Pearl Fishery" affects the Provincial contract.

From A. F. COX, Esq., Officiating Comptroller-General, Calcutta, to the Accountant-General, Madras, dated 21st October 1895, No. 1065.

With reference to your letter No. 2676, dated 26th ultimo, regarding the classification of the expenditure on account of the two Pearl Fishery steamers *Margarita* and *Irene*, I have the honour to say that, as the vessels are maintained for the pearl fisheries, all charges on account of those vessels should be debited to "32. Miscellaneous—Charges on account of Pearl Fishery" and should be debited equally to Imperial and Provincial Revenues.

The proposed change in the classification of the charges in question should, however, be reported to the Government of India, Financial Department, as they may be disposed to obtain compensation from the Provincial Revenues of Madras for the charges which will be thrown on the Imperial Revenues by the change of classification.

Order—No. 892, Financial, dated 13th November 1895.

The papers will be forwarded to the Board of Revenue for *very early* report as to the correctness of the classification proposed, as well as of the debit of the charges *on account of Fishery collections* under 3 B. *Land Revenue*. A provision of Rs. 5,900 was made in the estimates of the current year on this latter account, the actuals in 1893–94 having been Rs. 2,339, and in 1894–95 Rs. 3,990. It seems probable that the same charges are provided for under three different heads.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Board of Revenue (Land Revenue), through the Revenue Department.

Read—also the following papers:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 6046, dated 4th December 1895.

Read—Endorsement of the Acting Under Secretary to Government, Revenue Department, No. 1878 R., dated 18th November 1895.

Resolution—Mis. No. 6046, dated 4th December 1895.

The Board accepts the Comptroller-General's proposal to debit all charges connected with the two vessels maintained for pearl fisheries to "32. Miscellaneous charges on account of Pearl Fishery" and to divide them equally between Imperial and Provincial.

2. As regards the debit of charges on account of chank fishery collections, the Board considers that, as the receipts under Chank fisheries are credited to I. *Land Revenue*, the charges under the same head should be debited to 3. *Land Revenue*, as at present. The disproportion between the estimate for the current year and the actuals of the past two years pointed out in the Government Order is due to the number of chank shells actually fished having fallen short of the estimated number.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.

Mis. No. 4921.

Transferred to the Financial Department.

Fort St. George,
6*th December* 1895.

(Signed) L. DAVIDSON,
Acting Under Secy. to Govt.

G.O., No. 795, Revenue, dated 5th December 1895.

Abstract.—Approving and transferring the budget estimates of receipts and charges on account of Fishery vessels for 1896–97.

Order—No. 1033, Financial, dated 19th December 1895.

It is observed that neither the Board of Revenue nor the Accountant-General has remarked upon the classification of the receipts hitherto credited to XVIII. *Marine—Provincial*, on account of sale-proceeds, hire of vessels, &c. If the charges are divided between Imperial and Provincial, the receipts should apparently be distributed in the same proportion.

2. The Board of Revenue further overlooks the fact that, whilst three-fourths of the rents from chank fisheries are credited to Imperial under I, *Land Revenue*, the whole of the charges are debited to Provincial under 3. *Land Revenue*.

3. His Excellency the Governor in Council is, on the whole, of opinion that, as the present contract period is about to close, and as the introduction of any changes of classification would involve transfers between six heads, viz., 1 and 3. *Land Revenue* XVIII and 21. *Marine*, XXV and 32. *Miscellaneous*, the present system should continue during 1896–97.

APPENDIX.

RECEIPTS.

XVIII.—MARINE.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
PROVINCIAL.	RS.	RS.	RS.	RS.
Sale-proceeds of Vessel	..	..	..	32
Hire of Vessels (S.S. "Margarita and Irene")	(a) 500	(a) 500	1,500	..
Miscellaneous	(b) 500	(b) 500	500	..
TOTAL ..	1,000	1,000	2,000	32

EXPENDITURE.

21.—MARINE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
PROVINCIAL.		RS.	RS.	RS.	RS.
Salaries and Allowances of Officers and Men afloat.	21A	10,220	9,956	9,420	7,948
Miscellaneous		(c) 21,480	759	22,807	(d) 35,475
TOTAL ..		31,700	10,715	32,227	43,423

DETAILED ACCOUNT No. 21A.—MARINE—Salaries and Allowances of Officers and Men afloat.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
			MAINTENANCE OF FISHERY VESSELS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			STEAMER "MARGARITA."								
Establishment—	1	1	Engineer (100)	1,200		1,200		1,200		1,099	
	1	1	Assistant Engineer (60)	720		600		720		523	
	1	1	Tindal (30)	360		360		360		360	
	6	6	Firemen 3 (14), 3 (12)	936		920		936		665	
	2	2	Seacunnies (14)	336		336		336		257	
	6	6	Lascars (12)	864		850		864		654	
	1	1	Cook and Steward (12)	144		130		144		144	
	1	1	Bandary (6)	72		72		72		71	
					4,632		4,468		4,632		(e) 3,773
Supplies and Services—			Cost of coal	1,000		1,000		1,000		..	
			Engineer's expendible and dead-stock ..	1,000							
			Deck stores	900							
			Saloon stores	225		3,500		1,600		2,078	
			Landing charges, steamer's freight and cooly hire	125							
			Provision for the crew	1,300							
			Batta	100		100		300		16	*
					4,650		4,600		*2,900		(e) 2,094
Contingencies—			Oil, tallow for engines and lamps	100							
			Postage stamps and telegrams	30							
			Carpenter, labourers, &c.	120		400		1,400		1,735	
			Water for boiler and drinking purposes ..	140							
			Repairs to flags	60							
					450		400		*1,400		*1,735
			TOTAL MARGARITA ..		9,732		9,468		8,932		7,602
			SCHOONER "IRENE."								
Establishment—	1	1	Lascar (10)	120		120		120		88	
	1	1	Seacunny (14)	168		168		168		108	
					288		288		288		196
Supplies and Services—			Provisions for the crew	120		120		200		150	
Contingencies—			Oil for lamps, planks, cocoanut-oil, chalk and labourers	80		80		80			
					120		120		* 200		* 150
					80		80				
			TOTAL IRENE ..		488		488		488		346
			TOTAL ..		10,220		9,956		9,420		7,948

* The charges on account of provision for the crew were included under *contingencies*.

EXPLANATORY REMARKS.

(a) The small provision is due to the fact that no charge is being made for the use of the vessels by other departments of Government—*vide* correspondence ending with G.O., Mis. No. 337, Revenue, dated 25th January 1895.
(b) Includes items like sale-proceeds of unserviceable articles such as old gunny bags, empty oil drums, casks, sails, ropes, &c.

(c) Provision is made for any contributions that may have to be paid to Port and Marine Funds.
(d) Includes a contribution of ·31 lakh to Pilotage Funds on account of the Dredger Wenlock which has since been recovered.

(e) The small expenditure under actuals against these items is due to the reduction of the establishment during the months of June, July and August 1894.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., Nos. 1033, 1034,
19th December 1895.

DECEMBER.

Budget Estimates.

Passing orders on the current classification of the charges on account of fishery vessels under 21., Marine, and 32., Miscellaneous, and accepting the — for 1896-97 as shown in the appendix.

Nos. 984, 985, FINANCIAL, 9TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 1066, Financial, dated 5th December 1894.
G.O., No. 476, Financial, dated 25th June 1895.
G.O., No. 810, Financial, dated 11th October 1895.

G.O., No. 892, Financial, dated 13th November 1895.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, dated 5th November 1895, No. 3054.

In continuation of my letter, No. 2707, dated the 2nd of October 1895, I have the honour to forward a copy of my reference to the Comptroller-General and of his reply. It remains now, if the Madras Government accepts the views of the Comptroller-General and myself, to fix a scale of charges regulating the loan of these vessels to Port funds and to report the change of classification to the Government of India.

ENCLOSURES.

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Comptroller-General, Calcutta, dated 26th Septemb r 1895, No. 2676.

I have recently received an order of the Government of Madras asking me to report on the correctness of the classification of the expenditure on account of the two Pearl Fishery vessels *Margarita and Irène* under the two heads "21. Marine"—"Salaries and allowances of officers and men afloat" and "32. Miscellaneous"—"Charges on account of Pearl Fishery," and as I am doubtful as to the best method of classifying the charges, I request the favour of your instructions in the matter.

2. In the budget estimates of the year 1894-95 provision for the expenditure is made as follows:—

Under "21. Marine"—for Salaries and allowances of officers and men and for contingencies, coal and stores.

Under "32. Miscellaneous" for Pay of Superintendent of Pearl Fisheries and of clerk and contingencies, coal and stores.

3. The charges incurred in the year were the following:—

(*a*) Rs. 4,956-3-3, on account of officers and men.

(*b*) Rs. 8,715-1-9, on account of pay of Superintendent, clerk, contingencies, &c.

The first item (*a*) stands debited under "21. Marine" and the second (*b*) under "32. Miscellaneous." The charges under the latter head are taken to a specially divided minor head "Charges on account of Pearl Fishery," and are distributed equally between Provincial and Imperial in accordance with the letter of the Government of India, Financial Department, to the Madras Government, No. 3640, dated 15th July 1889.

4. As no charges on account of contingencies, stores and coal appeared under "21. Marine," I requested the Collector of Tinnevelly to report whether the vessels were ever used for marine purposes in the year 1894-95, and in reply that officer stated that the vessels were used only by the Presidency Port Officer, Madras, from 13th February to 6th March 1895, in connection with his tour of inspection of light-houses on the West Coast, and that the expenditure was debited to Port funds.

5. It appears to me that, as the two vessels in question are maintained for Pearl Fishery operations at the Tuticorin port in the Tinnevelly district and are under the control of the Board of Revenue, none of the charges should be debited against "21. Marine." The best plan, perhaps, would be to debit all the expenditure to "32. Miscellaneous" and to make a scale charge to Port funds whenever the vessels are used by Port officers.

6. I presume it will be my duty to communicate your decision to the Government of India, through the Local Government, as the debit to "32. Miscellaneous—Charges on account of Pearl Fishery" affects the Provincial contrast.

From A. F. COX, Esq., Officiating Comptroller-General, Calcutta, to the Accountant-General, Madras, dated 21st October 1895, No. 1065.

With reference to your letter No. 2676, dated 26th ultimo, regarding the classification of the expenditure on account of the two Pearl Fishery steamers *Margarita and Irene*, I have the honour to say that, as the vessels are maintained for the pearl fisheries, all charges on account of those vessels should be debited to "32. Miscellaneous—Charges on account of Pearl Fishery" and should be debited equally to Imperial and Provincial Revenues.

The proposed change in the classification of the charges in question should, however, be reported to the Government of India, Financial Department, as they may be disposed to obtain compensation from the Provincial Revenues of Madras for the charges which will be thrown on the Imperial Revenues by the change of classification.

CURRENT No. 3237

3,000
9-9-95.

REVENUE BOARD OFFICE MADRAS.

7P

Proceedings of the Board of Revenue

(Land Revenue),

Dated 4th December 1895.

No. 6046 Mis.
~~Routine.~~

READ Endorsement of the Acting Under Secretary to Government, Revenue Department No 1878 R dated 18th November 1895 on G.O. Financial Department dated 13th November 1895 No 892.

Resolution & 4-12-95 N° 6046 L.R.

The Board accepts the Comptroller General's proposal to debit all charges connected with the two vessels maintained for Pearl Fisheries to "32 Mis. charges on account of Pearl Fishery" and to divide them equally between Imperial and Provincial.

2. As regards the debit of charges on account of Chank Fishery collections, the Board considers that as the receipts under Chank Fisheries are credited to I Land Revenue, the charges under the same head should be debited to 3 Land Revenue, as at present. The disproportion between the estimate for the current year and the actuals of the past two years pointed out in the G.O is due to the number of chank shells actually fished having fallen short of the estimated number.

/ True Extract /

L M Wynch
Secretary.

To The Secretary to Govt.
Revenue with encls.
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ree / 5

Order—No. 92, Financial, dated 13th November 1895.

The papers will be forwarded to the Board of Revenue for *very early* report as to the correctness of the classification proposed, as well as of the debit of the charges *on account of Fishery collections* under 3 B. *Land Revenue*. A provision of Rs. 5,900 was made in the estimates of the current year on this latter account, the actuals in 1893–94 having been Rs. 2,339, and in 1894–95 Rs. 3,990. It seems probable that the same charges are provided for under these different heads.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Board of Revenue (Land Revenue), through the Revenue Department.

READ—also the following paper:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 6046, dated 4th December 1895.

Read—Endorsement of the Acting Under Secretary to Government, Revenue Department, No. 1878 R., dated 18th November 1895.

Resolution—Mis. No. 6046, dated 4th December 1895.

The Board accepts the Comptroller-General's proposal to debit all charges connected with the two vessels maintained for pearl fisheries to "32. Miscellaneous charges on account of Pearl Fishery" and to divide them equally between Imperial and Provincial.

2. As regards the debit of charges on account of chank fishery collections, the Board considers that, as the receipts under Chank fisheries are credited to I. Land Revenue, the charges under the same head should be debited to 3. Land Revenue, as at present. The disproportion between the estimate for the current year and the actuals of the past two years pointed out in the Government Order is due to the number of chank shells actually fished having fallen short of the estimated number.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.

Mis. No. 4921.

Transferred to the Financial Department.

(Signed) L. DAVIDSON,
Acting Under Secy. to Govt.

FORT ST. GEORGE,
6th December 1895.

G.O., No. 795, Revenue, dated 5th December 1895.

ABSTRACT.—Approving and transferring the budget estimates of receipts and charges on account of Fishery vessels for 1896–97.

E

Revenue 1895. Dept

Board of Revenue

(Land Revenue),

MADRAS.

Current Number 8906.

To

The Secretary to Govern-
ment Revenue

892: 13-11-95 &
papers marked.

GOVERNMENT OF MADRAS
CHIEF SECRETARY'S
6 DEC. 1895
GOVERNMENT OF MADRAS

CURRENT No. 3237

Endorsement No 4921

Transferred to
the Financial Depart-
ment.

Lionel Davidson
6/12
Actg Under Secy to Govt

Fort St George
6th Dec: 1895

WYNN
5. XII 95

GOVERNMENT OF MADRAS
4 DEC 95
REVENUE DEPARTMENT

Rec'd 4 Dec Encs 2

Proceedings, dated 4 December 1895,
No. 6046 Mis. ~~Routine.~~

Subject.

Accepting the Comptroller Genl's
proposal to debit all charges
connected with the two vessels
maintained for Pearl Fisheries
& 32 Mis. charges on account
of Pearl Fishery and to divide
them equally between Imperial
& Provincial.

P T O

Rec'd 6-12-95
Reply 7-12-95
Enclosures 1 cn to
Fulc No 2826 Rec'd

dft

892
13-11-95

Rec'd 5/12

CURRENT No. 3312.

No. 795, REVENUE, 5TH DECEMBER 1895.

Rec'd Dont print Wire pass CS

GOVERNMENT OF MADRAS.
CHIEF SECRETARY'S
13 DEC. 1895
GOVERNMENT OF MADRAS

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 417, dated 19th November 1895 :—

Resolution—No. 417, dated 19th November 1895.

The Board begs to submit the accompanying budget estimate of receipts and charges under XVIII and XXI-A, Marine, for 1896–97, and the revised estimate for 1895–96, on account of the fishery vessels *Margarita* and *Irene*.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department, with statement.
Copy to the Collector of Tinnevelly.

ORDER—No. 795, Revenue, dated 5th December 1895.

Miscellaneous.

The Board's estimates are approved and will be transferred to the Financial Department.

(True Extract.)

for Secretary to Government.

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

Exd. C. M. Brisson.

50 Copies.

APPENDIX.

RECEIPTS.

XVIII.—MARINE.

	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
PROVINCIAL.	RS.	RS.	RS.	RS.
Sale-proceeds of Vessel	..	..	..	32
Hire of Vessels (S.S. "Margarita and Irene")	(a) 500	(a) 500	1,500	..
Miscellaneous	(b) 500	(b) 500	500	..
TOTAL ..	~~600~~ 1,000	~~600~~ 1,000	2,000	32

EXPENDITURE.

21.—MARINE.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
PROVINCIAL.		RS.	RS.	RS.	RS.
Salaries and Allowances of Officers and Men afloat.	21A	10,220	9,956	9,420	7,948
Miscellaneous		(c) 21,480	759	22,807	(d) 35,475
Total		31,700	10,715	32,227	43,423

DETAILED ACCOUNT No. 21A.—MARINE—Salaries and Allowances of Officers and Men afloat.

	Numbers. 1895–96.	Numbers. 1896–97.		Budget Estimate, 1896–97.		Revised Estimate, 1895–96.		Budget Estimate, 1895–96.		Accounts, 1894–95.	
				RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
			MAINTENANCE OF FISHERY VESSELS.								
			STEAMER "MARGARITA."								
Establishment—	1	1	Engineer (100)	1,200		1,200		1,200		1,099	
	1	1	Assistant Engineer (60)	720		600		720		523	
	1	1	Tindal (30)	360		360		360		360	
	6	6	Firemen 3 (14), 3 (12)	936		920		936		665	
	2	2	Seacunnies (14)	336		336		336		257	
	6	6	Lascars (12)	864		850		864		654	
	1	1	Cook and Steward (12)	144		130		144		144	
	1	1	Bandary (6)	72		72		72		71	
					4,632		4,458		4,632		(e) 3,773
Supplies and Services—			Cost of coal	1,000		1,000		1,080		..	
			~~Stores~~	~~(a) 500~~		~~(a) 500~~		1,600		2,078	
			Batta	100	4650	100	4680	300	·※	16	·※
				~~1,500~~	~~1,650~~	~~1,500~~	~~1,800~~	2,900			(e) 2,094
Contingencies—			~~Other charges~~	(c) ~~1,750~~	450	1,700	400	1,400	·※	1,735	·※
					~~1,650~~		~~1,500~~		1,400		1,735
			TOTAL MARGARITA ..		9,732		9,468		8,932		7,602
			SCHOONER "IRENE."								
Establishment—	1	1	Lascar (10)	120		120		120		88	
	1	1	Seacunny (14)	168		168		168		108	
					288		288		288		(e) 196
Contingencies—			~~Other charges~~	~~200~~		120 ~~200~~ 80		~~200~~	·※	150	·※
					200		200		200		150
			TOTAL IRENE ..		488		488		488		346
			TOTAL ..		10,220		9,956		9,420		7,948

EXPLANATORY REMARKS.

(a) The small provision is due to the fact that no charge is being made for the use of the vessels by other departments of Government—*vide* correspondence ending with G.O., Mis. No. 337, Revenue, dated 25th January 1895.
(b) Includes items like sale-proceeds of unserviceable articles such as old gunny bags, empty oil drums, casks, sails, ropes, &c.

(c) Provision is made for any contributions that may have to be paid to Port and Marine Funds.
(d) Includes a contribution of .31 lakh to Pilotage funds on account of the Dredger Winlock which has since been recovered.

※ The charges on account of provision for the crew were included under Contingencies

(e) The small expenditure under actuals against these items is due to the reduction of the establishment during the months of June, July and August 1894.

Establishment—	Engineer's expendible and dead-stock	1,000
	Deck stores	900
	Saloon stores	225
	Landing charges, steamer's freight and cooly hire	125
		~~2,250~~
		RS.
Supplies and Services—	Provision for the crew	1,300
	Oil, tallow for engines and lamps	100
	Postage stamps and telegrams	30
	Carpenter, labourers, &c.	120
	Water for boiler and drinking purposes	140
	Repairs to flags	60
		1,750
Supplies & Services—	Provisions for the crew	120
Contingencies	Oil for lamps, planks, cocoanut-oil, chalk and labourers	80
		~~200~~

Note.—For the accounts of 1894–95 the Collector's figures have been adopted as the Accountant-General's figures are not available and hence the certificate prescribed in rule 10 of the 'Instructions relating to the preparation of budget estimates' has not been appended. With reference to rule 38, the actual expenditure as regards 'supplies and services' and 'contingencies' of each of the three years last past should have been given with a brief explanation of all abnormal variations. The Collector is requested to supply the omission.

Note In reality this is meant to be a reserve to fall back upon as it has been decided that nothing more is to be given to these funds: (vide G.O 285 dt 30·3·95 Fin)

Financial

No. 3312.

Govt. of {1895} Madras.

REVENUE.

Issued

Recd. 14/12-'95. Encl.

G.O., No. 795, 5th December 1895.

DECEMBER.

Budget Estimates of Receipts and Charges.

Approving and transferring to the Financial Department the — on account of the fishery vessels for 1896-97 and the revised estimate for 1895-96.

APPENDIX

RECEIPTS.

XVIII.—MARINE.

PROVINCIAL.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessel	..	..	..	32
Hire of Vessels (S.S. "Margarita and Irene")	(a) 500	(a) 500	1,500	..
Miscellaneous	(b) 100	(b) 100	500	..
TOTAL ..	600	600	2,000	32

EXPENDITURE.

21.—MARINE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
		Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat.	21A	10,220	9,956	9,420	7,948

DETAILED ACCOUNT No. 21A.—MARINE—Salaries and Allowances of Officers and Men afloat.

	Numbers. 1895-96.	Numbers. 1896-97.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MAINTENANCE OF FISHERY VESSELS.								
			STEAMER "MARGARITA."								
Establishment—	1	1	Engineer (100)	1,200		1,200		1,200		1,099	
	1	1	Assistant Engineer (60)	720		600		720		523	
	1	1	Tindal (30)	360		360		360		360	
	6	6	Firemen 3 (14), 3 (12)	936		920		936		665	
	2	2	Seacunnies (14)	336		336		336		257	
	6	6	Lascars (12)	864		850		864		654	
	1	1	Cook and Steward (12)	144		130		144		144	
	1	1	Bandary (6)	72		72		72		71	
Supplies and Services—			Cost of coal	1,000	4,632	1,000	4,468	1,000	4,632	..	(c) 3,773
			Stores	(d) 2,250		2,200		1,600		2,078	
			Batta	100	4,650	100		300		16	
Contingencies—			Other charges	c) 1,750	3,350	1,700	3,300	1,400	2,900	1,735	(c) 2,094
			TOTAL MARGARITA ..		9,732		9,468		8,932		7,602
			SCHOONER "IRENE."								
Establishment—	1	1	Lascar (10)	120		120		120		88	
	1	1	Seacunny (14)	168		168		168		108	
Contingencies—			Other charges	200	288	200	288	200	288	150	(c) 196
			TOTAL IRENE ..		488		488		488		346
			TOTAL ..		10,220		9,956		9,420		7,948

EXPLANATORY REMARKS.

(*a*) The small provision is due to the fact that no charge is being made for the use of the vessels by other departments of Government—*vide* correspondence ending with G.O., Mis. No. 337, Revenue, dated 25th January 1895.

(*b*) Includes items like sale-proceeds of unserviceable articles such as old gunny bags, empty oil drums, casks, sails, ropes, &c.

(*c*) The small expenditure under actuals against these items is due to the reduction of the establishment during the months of June, July and August 1894.

	RS.
(*d*) Engineer's expendible and dead-stock	1,000
Deck stores	900
Saloon stores	225
Landing charges, steamer's freight and cooly hire	125
	2,250

	RS.
(*e*) Provision for the crew	1,300
Oil, tallow for engines and lamps	100
Postage stamps and telegrams	30
Carpenter, labourers, &c.	120
Water for boiler and drinking purposes	140
Repairs to flags	60
	1,750

	RS.
(*f*) Provisions for the crew	120
Oil for lamps, planks, cocoanut-oil, chalk and labourers	80
	200

Note.—For the accounts of 1894–95 the Collector's figures have been adopted as the Accountant-General's figures are not available and hence the certificate prescribed in rule 10 of the 'Instructions relating to the preparation of budget estimates' has not been appended. With reference to rule 38, the actual expenditure as regards 'supplies and services' and 'contingencies' of each of the three years last past should have been given with a brief explanation of all abnormal variations. The Collector is requested to supply the omission.

Budget

Fobery charges

Vo.

Rec

Please correct

Dy (Post)

AG 14/11/95

cial Dept.

Code Class. | INDIAN TELEGRAPHS. | Monthly Number.

To (Office) Telephonic | From (Office) Message

Words.	Day.	Hour.	Minute.	Official Instructions.
	18	12	25	

To (Person) The Chief Secy.

From (Person) The Accountant

The amount was not recovered and credited but it was charged to Post Funds as follows:—

Rs 1,781-13-7½ the treasury amounts direct. Rs 858-8-5 by transfer entries in this office Rs 306-0-1 having been first debited to 21 Marine and Rs 5-5-2-8-4 to 32 Miscellaneous.

G.S.
18/XII/95

64 Word Form. F.C.P.

Recd. from I.N. | Sent to I.N.

At Hrs. Mts. by | At Hrs. Mts. by | Telegraph Master.

O. G. P.—No 408 T—29-12-93—82,00,000.

, it will be seen

ing originally was

uld pay for the

charges

G 118 1,000—17-7-95.

TELEPHONE MESSAGE.

From The Chief Secretary

CHIEF SECRETARIAT,

To The Accte Genl

Dated 17/12/1895.

Urgent - Please state whether any, and if so, what recovery was made from Port funds on account of the hire of pearl fishery vessels by the Presidency Port Officer from 13th Feby. to 6th March 1895 - Vide para 4 of your letter No. 2676 of 26th Sept/95 to the Comptroller General.

From the Accte Genl
of 17th Dec/95

A sum of Rs 2640-6-
was charged to Port Funds
on account of the use
of

Financial Dept.

Note for the Honorable Member

Please see Hon'ble Member's minute on the current.

(1) There will be no loss to Provincial funds as, even if a change is made, existing arrangements will still continue, but under another form, the classifications under the several heads being alone disturbed. If the charges under 21 Marine amounting to Rs. 10,220 in the budget of 1896-97 are transferred to 32 Miscellaneous and divided equally between Imperial and Provincial, like the charges on account of pearl fisheries, Provincial will bear Rs. 5,110; but from the Comptroller General's letter dated 21st October /95 No. 1065 para. 2 it is certain that the Govt. of India will claim a refund under I Land Revenue adjustments, so that Provincial will have to pay the remaining 5,110 all the same. In other words this sum of Rs. 10,220 instead of appearing under 21 Marine will be debited thus :-

32 Miscellaneous.....	5,110
I Land Revenue adjustments	5,110
	10,220

(2) From para 11(b) of G.O. No.855 Finl., d./ 30-11-89, it will be seen that the understanding originally was that Port Funds should pay for the charges

charges and that the recoveries should be credited under XVIII Marine--Provincial. From the accompanying telephone messages received from the A.G., stating that the charges mentioned by the H.M. were debited direct to Port funds without having been booked ~~to~~ in the Provincial accounts at all, it would appear that the Supt. of Pearl Fisheries, Tuticorin, sends out bills to the P.P.O. for the full cost of the establishment, supplies and contingencies and other charges incurred by the vessels for the exact number of days during which the vessel is lent out for Port fund purposes, so that these charges do not appear at all under ~~XXI~~ 21. Marine-Provincial for the days in question. As this however is not certain, it is proposed to add to para 7 of the draft as follows:-

"The Board of Revenue will however "report whether in such cases, the full cost (entire charge) including "salaries of officers and men, ~~which~~ are "is incurred by Provincial revenues "during the period of the loan of the "vessels to the P.P.O. are charged off "to Port funds, ~~or~~ and if not, whether any ~~and if~~ further inquiry should be made as to "so what recoveries should be made."

LP
18/12/95

Budget
Fishery vessels -

Replies to H. M's queries

~~C.S.~~ H.M.

VE

I dont think this completely meets the case. If Port funds employ the steamer they should pay, not only the full cost of the ~~the~~ coal &c for the time they employ it, but also so much per day for the use of the vessel itself - I am not sure that this charge is entered in. Better get a report, I think. My recollection is that when we hired a vessel for the Pearl fishery at the beginning of 1894 we paid about Rs 400 a day, but I think that included coal & that she was a bigger vessel than the "Magnolia" - The charge included crew, I know -

WH
19/12/95

C 19/12

Note for the C.S.

This budget is very urgent ~~as~~ ~~it~~ ~~is~~ ~~required~~ ~~at~~ ~~once~~ It is not desired to trouble you ~~to~~ at present so will the C.S. please pass it if he is satisfied with the above note

CS
18/12/95

18/12/95

6 P
Financial Department.

ORDER No 1033 dt/19 Dec 95
P.J.

It is observed that neither the Board of Revenue nor the Accountant-General has ~~taken into account~~ remarked upon the classification of the receipts hitherto credited to XVIII Marine Provincial, on account of sale proceeds hire of vessels, &c. If the charges are divided between Imperial and Provincial, the receipts should apparently be distributed in the same proportion.

2. The Board of Revenue further overlooks the fact that whilst three fourths of the rents from chank fisheries are credited to Imperial under ~~the~~ I Land Revenue the whole of the charges are debited to Provincial under 3 Land Revenue.

3. His Excellency the Governor in Council is, on the whole, of opinion that as the present contract period is about to close, and as the introduction of ~~there is no necessity to~~ any changes of classification, ~~which~~ would involve transfers between six heads viz:-

I & 3 Land Revenue;
XVIII & 21 Marine,
XXV & 32 Miscellaneous, the present system should continue during 1896-7

5. The receipts and charges under the heads mentioned in the preceding para, as at present classified, stand as follows:-

(1)
Surely we shall be on a good deal by this ? WH

		Budget estimate 1896-97	Revised estimate 1895-96	Actuals 1894-95
RECEIPTS				
I Land Revenue				
Rents of fisheries	Impl.	7,500	6,000	3,917
Chank fisheries	Provl.	2,500	2,000	1,305
	Total	10,000	8,000	5,222
XVIII Marine				32
Sale proceeds of vessels		,,	,,	,,
Hire of vessels		500	500	14
Miscellaneous		500	(a) 500	
Total -Provincial		1,000	1,000	46
XXV Miscellaneous				16
Pearl fisheries	Impl.	,,	,,	I6
	Provl.	,,	,,	
	Total	,,	,,	32
Total receipts on account of fisheries		11,000	9,000	5,300
Imperial		7,500	6,000	3,933
Provincial		3,500	3,000	1,367

CHARGES

3 Land Revenue - ~~Provincial~~
Charges on account of fishery collections-Chank fisheries

Establishment		444	392	3,990
Supplies & Services	(b)	5,460	5,512	
Contingencies		96	96	
Total- Provincial		6,000	6,000	3,990

21 Marine (c)
Maintenance of fishery vessels - Pearl fisheries

Establishment		4,920	4,756	7,948
Supplies and Services	(d)	4,770	4,720	
Contingencies		530	480	
Total - Provincial		10,220	9,956	7,948

32 Miscellaneous
Charges on account of Pearl fisheries.

Salaries		4,292	4,280	8,715
Establishment		240	240	
Allowances		300	122	
Supplies & Services	(e)	2,100	1,600	
Contingencies		68	58	
Total		7,000	6,300	8,715
Imperial		4,000	3,200	4,358
Provincial		3,000	3,100	4,357
Grand Total charges		23,220	22,256	20,653
Imperial		4,000	3,200	4,358
Provincial		19,220	19,056	16,295

(a) Excluding recoveries on account of the Dredger Wenlock. (b) Includes provision for 250,000 shells. (c) Excluding Govt. Agent's consignments & Miscellaneous (d) Includes provision for coal (1,000); Engineer's stock (1,000) provision for the crew (1,300) and deck stores (900). (e) Including provision for coal (1,500); cost of examining pearl banks (600)

(2)

I don't follow this - apparently the extra charges due to the P.P.Os from Feb 13 to Mar 6, 1895, were debited to Port Funds — But are Port Funds not to pay Revl. anything for the hire of the vessels themselves? I don't understand.

WS
16/12/95

To

The Comptroller-General
,, Accountant-General
,, Revenue Dept.
,, ~~P. W. D.~~ Marine Dept.
Editors' Table.

The Board of Revenue will, however, report whether in such cases, the entire charges (including salaries of officers & crew, coal &c) incurred by Provincial Revenue during the period of the loan of the vessels to the P.P.Os, as well as a daily charge for their hire are debited to Port Funds and, if not, whether any further recoveries should, in its opinion, be made.

In view to bringing 78

6. ~~It seems desirable that~~ the whole of the above transactions [redacted] under one head, and the Accountant-General will, in communication with the Board of Revenue, consider the question of the classification to be adopted from the 1st April 1897, and report what adjustments should be made as between Provincial and Imperial on the revision of the contract, basing his calculations on the actuals of the last five years. ~~Meanwhile the present arrangements will be allowed to continue.~~

7. No changes appear to be necessary in regard to the system of debiting charges on account of the loan of fishery vessels direct to Port and Marine funds.

8. The estimates under XVIII & 21 Marine will be entered in the Civil estimates as shown in the appendix to these Proceedings.

CS. 16.12.95
16.12.95

(From orders CS. 16.12.95)

Endorsement No 1034 dy 19 Dec 95

Copy to the Govt. of India, Finance and Commerce Dept.

CS. 16.12.95

14/12/95.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 1066, Financial, dated 5th December 1894.

ABSTRACT.—Accepting budget estimate of Marine charges on account of the fishery vessels *Margarita* and *Irene* for 1895–96.

G.O., No. 476, Financial, dated 25th June 1895.

ABSTRACT.—Passing orders on the provision in the budget estimates for 1895–96 under 21. *Marine*, and 32. *Miscellaneous*, on account of Pearl Fishery and Marine vessels.

G.O., No. 810, Financial, dated 11th October 1895.

ABSTRACT.—Recording letter from the Accountant-General stating that the correct adjustment of the charges on account of the two Pearl Fishery steamers will be reported on the receipt of instructions from the Comptroller-General, and adding that the check exercised locally over the expenditure seems sufficient.

G.O., No. 892, Financial, dated 13th November 1895.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Chief Secretary to Government, dated 5th November 1895, No. 3054.

In continuation of my letter, No. 2707, dated the 2nd of October 1895, I have the honour to forward a copy of my reference to the Comptroller-General and of his reply. It remains now, if the Madras Government accepts the views of the Comptroller-General and myself, to fix a scale of charges regulating the loan of these vessels to Port funds and to report the change of classification to the Government of India.

ENCLOSURES.

From F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Comptroller-General, Calcutta, dated 26th September 1895, No. 2676.

I have recently received an order of the Government of Madras asking me to report on the correctness of the classification of the expenditure on account of the two Pearl Fishery vessels *Margarita* and *Irene* under the two heads "21. Marine"—"Salaries and allowances of officers and men afloat" and "32. Miscellaneous"—"Charges on account of Pearl Fishery," and as I am doubtful as to the best method of classifying the charges, I request the favour of your instructions in the matter.

2. In the budget estimates of the year 1894–95 provision for the expenditure is made as follows:—

Under "21. Marine"—for Salaries and allowances of officers and men and for contingencies, coal and stores.

Under "32. Miscellaneous" for Pay of Superintendent of Pearl Fisheries and of clerk and contingencies, coal and stores.

3. The charges incurred in the year were the following:—

(*a*) Rs. 4,956–3–3, on account of officers and men.
(*b*) Rs. 8,715–1–9, on account of pay of Superintendent, clerk, contingencies, &c.

The first item (*a*) stands debited under "21. Marine" and the second (*b*) under "32. Miscellaneous." The charges under the latter head are taken to a specially divided minor head "Charges on account of Pearl Fishery," and are distributed equally between Provincial and Imperial in accordance with the letter of the Government of India, Financial Department, to the Madras Government, No. 3640, dated 15th July 1889.

4. As no charges on account of contingencies, stores and coal appeared under "21. Marine," I requested the Collector of Tinnevelly to report whether the vessels were ever used for marine purposes in the year 1894–95, and in reply that officer stated that the vessels were used only by the Presidency Port Officer, Madras, from 13th February to 6th March 1895, in connection with his tour of inspection of light-houses on the West Coast, and that the expenditure was debited to Port funds.

5. It appears to me that, as the two vessels in question are maintained for Pearl Fishery operations at the Tuticorin port in the Tinnevelly district and are under the control of the Board of Revenue, none of the charges should be debited against "21. Marine." The best plan, perhaps, would be to debit all the expenditure to "32. Miscellaneous" and to make a scale charge to Port funds whenever the vessels are used by Port officers.

6. I presume it will be my duty to communicate your decision to the Government of India, through the Local Government, as the debit to "32. Miscellaneous—Charges on account of Pearl Fishery" affects the Provincial contract.

From A. F. COX, Esq., Officiating Comptroller-General, Calcutta, to the Accountant-General, Madras, dated 21st October 1895, No. 1065.

With reference to your letter No. 2676, dated 26th ultimo, regarding the classification of the expenditure on account of the two Pearl Fishery steamers *Margarita* and *Irene*, I have the honour to say that, as the vessels are maintained for the pearl fisheries, all charges on account of those vessels should be debited to "32. Miscellaneous—Charges on account of Pearl Fishery" and should be debited equally to Imperial and Provincial Revenues.

The proposed change in the classification of the charges in question should, however, be reported to the Government of India, Financial Department, as they may be disposed to obtain compensation from the Provincial Revenues of Madras for the charges which will be thrown on the Imperial Revenues by the change of classification.

Order—No. 892, Financial, dated 13th November 1895.

The papers will be forwarded to the Board of Revenue for *very early* report as to the correctness of the classification proposed, as well as of the debit of the charges *on account of Fishery collections* under 3 B. *Land Revenue*. A provision of Rs. 5,900 was made in the estimates of the current year on this latter account, the actuals in 1893–94 having been Rs. 2,339, and in 1894–95 Rs. 3,990. It seems probable that the same charges are provided for under three different heads.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Board of Revenue (Land Revenue), through the Revenue Department.

Read—also the following papers:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 6046, dated 4th December 1895.

Read—Endorsement of the Acting Under Secretary to Government, Revenue Department, No. 1878 R., dated 18th November 1895.

Resolution—Mis. No. 6046, dated 4th December 1895.

The Board accepts the Comptroller-General's proposal to debit all charges connected with the two vessels maintained for pearl fisheries to "32. Miscellaneous charges on account of Pearl Fishery" and to divide them equally between Imperial and Provincial.

2. As regards the debit of charges on account of chank fishery collections, the Board considers that, as the receipts under Chank fisheries are credited to I. *Land Revenue*, the charges under the same head should be debited to 3. *Land Revenue*, as at present. The disproportion between the estimate for the current year and the actuals of the past two years pointed out in the Government Order is due to the number of chank shells actually fished having fallen short of the estimated number.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.

Mis. No. 4921.

Transferred to the Financial Department.

Fort St. George,
6*th December* 1895.

(Signed) L. DAVIDSON,
Acting Under Secy. to Govt.

G.O., No. 795, Revenue, dated 5th December 1895.

Abstract.—Approving and transferring the budget estimates of receipts and charges on account of Fishery vessels for 1896–97.

Order—No. 1033, Financial, dated 19th December 1895.

It is observed that neither the Board of Revenue nor the Accountant-General has remarked upon the classification of the receipts hitherto credited to XVIII. *Marine—Provincial*, on account of sale-proceeds, hire of vessels, &c. If the charges are divided between Imperial and Provincial, the receipts should apparently be distributed in the same proportion.

2. The Board of Revenue further overlooks the fact that, whilst three-fourths of the rents from chank fisheries are credited to Imperial under I, *Land Revenue*, the whole of the charges are debited to Provincial under 3. *Land Revenue*.

3. His Excellency the Governor in Council is, on the whole, of opinion that, as the present contract period is about to close, and as the introduction of any changes of classification would involve transfers between six heads, viz., 1 and 3. *Land Revenue* XVIII and 21. *Marine*, XXV and 32. *Miscellaneous*, the present system should continue during 1896–97.

4. The receipts and charges under the heads mentioned in the preceding paragraph as at present classified stand as follows :—

—	Budget estimate, 1896-97.	Revised estimate, 1895-96.	Actuals, 1894-95.
Receipts.	Rs.	Rs.	Rs.
I. Land Revenue.			
Rents of fisheries .. { Imperial ..	7,500	6,000	3,917
Chank fisheries .. { Provincial ..	2,500	2,000	1,305
Total ..	10,000	8,000	5,222
XVIII. Marine.			
Sale-proceeds of vessels	..	..	32
Hire of vessels	500	500	..
Miscellaneous	500	(a) 500	14
Total, Provincial ..	1,000	1,000	46
XXV. Miscellaneous.			
Pearl Fisheries .. .. { Imperial ..	..	..	16
{ Provincial ..	..	..	16
Total ..	..	..	32
Total receipts on account of Fisheries ..	11,000	9,000	5,300
Imperial ..	7,500	6,000	3,933
Provincial ..	3,500	3,000	1,367
Charges.			
3. *Land Revenue—Charges on account of Fishery Collections—Chank Fisheries.*			
Establishment	444	392	
Supplies and Services	(b) 5,460	5,512	3,990
Contingencies	96	96	
Total, Provincial ..	6,000	6,000	3,990
21. *Marine—Maintenance of Fishery Vessels—Pearl Fisheries (c).*			
Establishment	4,920	4,756	
Supplies and Services	(d) 4,770	4,720	7,948
Contingencies	530	480	
Total, Provincial ..	10,220	9,956	7,948
32. *Miscellaneous—Charges on account of Pearl Fisheries.*			
Salaries	4,292	4,280	
Establishment	240	240	
Allowances	300	122	8,715
Supplies and Services	(e) 2,100	1,600	
Contingencies	68	58	
Total ..	7,000	6,300	8,715
Imperial	4,000	3,200	4,358
Provincial	3,000	3,100	4,357
Grand Total, Charges ..	23,220	22,256	20,653
Imperial ..	4,000	3,200	4,358
Provincial ..	19,220	19,056	16,295

(a) Excluding recoveries on account of the Dredger "Wenlock." (b) Includes provision for 250,000 shells.
(c) Excluding Agent for Government Consignments and Miscellaneous.
(d) Includes provision for Coal (1,000), Engineer's Stock (1,000), provision for the crew (1,300), and deck stores (900).
(e) Including provision for coal (1,500), cost of examining pearl banks (600).

5. In view to bringing the whole of the above transactions under one head, the Accountant-General will, in communication with the Board of Revenue, consider the question of the classification to be adopted from the 1st April 1897, and report what adjustments should be made as between Provincial and Imperial on the revision of the contract, basing his calculations on the actuals of the last five years.

6. No changes appear to be necessary in regard to the system of debiting charges on account of the loan of fishery vessels direct to Port and Marine funds. The Board of Revenue will, however, report whether in such cases the entire expenditure (including salaries of officers and men, coal, &c.) incurred by Provincial revenues during the period of the loan of the vessels to the Presidency Port Officer, as well as a daily charge for their hire, are debited to Port funds and, if not, whether any further recoveries should, in its opinion, be made.

7. The estimates under XVIII and 21., Marine, will be entered in the Civil estimates as shown in the appendix to these proceedings.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Comptroller-General.
" Accountant-General.
" Revenue Department.
" Marine Department.
Editors' Table.

Endorsement—No. 1034, Financial, dated 19th December 1895.

Copy to the Government of India, Finance and Commerce Department.

Chief Secretary.

Exd. Shaik Kareem.

APPENDIX.

RECEIPTS.

XVIII.—MARINE.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
PROVINCIAL.	RS.	RS.	RS.	RS.
Sale-proceeds of Vessel	..	..	..	32
Hire of Vessels (S.S. "Margarita and Irene")	(a) 500	(a) 500	1,500	..
Miscellaneous	(b) 500	(b) 500	500	..
TOTAL ..	1,000	1,000	2,000	32

EXPENDITURE.

21.—MARINE.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
PROVINCIAL.		RS.	RS.	RS.	RS.
Salaries and Allowances of Officers and Men afloat.	21A	10,220	9,956	9,420	7,948
Miscellaneous		(c) 21,480	759	22,807	(d) 35,475
TOTAL ..		31,700	10,715	32,227	43,423

DETAILED ACCOUNT No. 21A.—MARINE—Salaries and Allowances of Officers and Men afloat.

Numbers. 1895-96	Numbers. 1896-97		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
		MAINTENANCE OF FISHERY VESSELS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		STEAMER "MARGARITA."								
Establishment—										
1	1	Engineer (100)	1,200		1,200		1,200		1,099	
1	1	Assistant Engineer (60)	720		600		720		523	
1	1	Tindal (30)	360		360		360		360	
6	6	Firemen 3 (14), 3 (12)	936		920		936		665	
2	2	Seacunnies (14)	336		336		336		257	
6	6	Lascars (12)	864		850		864		654	
1	1	Cook and Steward (12)	144		130		144		144	
1	1	Bandary (6)	72		72		72		71	
				4,632		4,468		4,632		(e) 3,773
Supplies and Services—										
		Cost of coal	1,000		1,000		1,000		..	
		Engineer's expendible and dead-stock	1,000							
		Deck stores	900							
		Saloon stores	225		3,500		1,600		2,078	
		Landing charges, steamer's freight and cooly hire	125							
		Provision for the crew	1,300							
		Batta	100		100		300		16	*
				4,650		4,600		*2,900		(e) 2,094
Contingencies—										
		Oil, tallow for engines and lamps	100							
		Postage stamps and telegrams	30		400					
		Carpenter, labourers, &c.	120		1,700		1,400		1,735	
		Water for boiler and drinking purposes	140							
		Repairs to flags	60							
				450		400		*1,400		*1,735
		TOTAL MARGARITA ..		9,732		9,468		8,932		7,602
		SCHOONER "IRENE."								
Establishment—										
1	1	Lascar (10)	120		120		120		88	
1	1	Seacunny (14)	168		168		168		108	
				288		288		288		196
Supplies and Services—		Provisions for the crew	120		120		120		150	
Contingencies—		Oil for lamps, planks, cocoanut-oil, chalk and labourers	80		80		80			
				200		200		* 200		* 150
		TOTAL IRENE ..		488		488		488		346
		TOTAL ..		10,220		9,956		9,420		7,948

* The charges on account of provision for the crew were included under *contingencies*.

EXPLANATORY REMARKS.

(a) The small provision is due to the fact that no charge is being made for the use of the vessels by other departments of Government—*vide* correspondence ending with G.O., Mis. No. 337, Revenue, dated 25th January 1895.
(b) Includes items like sale-proceeds of unserviceable articles such as old gunny bags, empty oil drums, casks, sails, ropes, &c.

(c) Provision is made for any contributions that may have to be paid to Port and Marine Funds.
(d) Includes a contribution of ·31 lakh to Pilotage Funds on account of the Dredger Wenlock which has since been recovered.

(e) The small expenditure under actuals against these items is due to the reduction of the establishment during the months of June, July and August 1894.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., &c., Nos. 1033, 1034,
19th December 1895.

DECEMBER.

Budget Estimates.

Passing orders on the current classification of the charges on account of fishery vessels under 21., Marine, and 32., Miscellaneous, and accepting the — for 1896-97 as shown in the appendix.

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