Financial (1897) Department.

ORDINARY PRINTED.

G.O., No. 83-84.

DATED 29-1-97

INDEXED.

20/20

[Despatch Abstract.]

Fishery receipts and charges

Passing orders relating to the classification of ——. from 1st April 1897.

(Docket for letters). Fishery receipts and charges

~~Addressing the Govt of India on the~~ Requesting sanction for certain alterations in the present classification of ——.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Tuo 619/97							

Government {1897} of Madras.

FINANCIAL.

Recd.

Regd.

} 1897.

Enclosures

Spare copies

G.O., No. 83, 29th January 1897.

JANUARY.

Fishery Receipts and Charges.

Passing orders relating to the classification of — from 1st April 1897 and addressing the Government of India on the subject.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., No. 1033, Financial, dated 19th December 1895.

Abstract.—Passing orders on papers relating to the classification under one head of all receipts and charges connected with *Pearl fisheries; Chank fisheries, Maintenance of fishery vessels, &c.*, now shown under six heads *1.* and *3. Land Revenue, XVIII.* and *21. Marine, XXV.* and *32. Miscellaneous*, and requesting the Accountant-General to report, in consultation with the Board of Revenue, what adjustments should be made as between Imperial and Provincial on the revision of the contract.

Read—also the following papers:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5078, dated 12th November 1896.

Read—the following papers:—

G.O., Mis. No. 18, Revenue, dated 8th January 1896.

From A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioners of Land Revenue, dated 4th May 1896, Dis. No. 760-Genl.

In reply to Board's reference on Government Register No. 44 of 1896, dated 7th February last, regarding the classification of the charges on account of fishery vessels under *21. Marine, 32. Miscellaneous*, &c., I have the honour to report that the entire expenditure as detailed in the margin was recovered from Port and Marine funds when the S.S. *Margarita* was placed at the disposal of the Presidency Port Officer from 13th February to 6th March 1895. It will be seen that the above recovery covers the actual charge *plus* 10 per cent. for wear and tear as ordered in Board's Proceedings, No. 734, dated 22nd December 1892 (Land Revenue).

	Rs.	A.	P.
Salaries of officers and men afloat	535	7	11
Coal	1,600	0	0
Lubricating oil Rs. 3, and percentage of wear and tear Rs. 240-0-6			
Contingencies, such as provisions, water, firewood, pilotage service, telegrams and stores	243	0	6
	261	13	7
Total ..	2,640	6	0

2. No daily hire has been charged in addition to the above amount, and the charge of 10 *per cent.* for wear and tear is a sufficient equivalent for daily hire.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 16th June 1896, No. 1833.

With reference to paragraph 5 of G.O., No. 1033, Financial, dated the 19th of December 1895, I have the honour to state that all the receipts and charges under

Pearl fisheries should be classed under *Miscellaneous* from 1st April 1897. If this be done, Imperial will gain Rs. 57½ under receipts and lose Rs. 2,763 under charges, *i.e.*, net Rs. 2,705½. The calculations are given in the following Statement No. I:—

Statement No. I.

Pearl fisheries.	1892-93.	1893-94.	1894-95.	1895-96.	Budget for 1896-97.	Average.	Imperial share under present classification.	Imperial share under proposed classification.	Net gain or loss to Imperial.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Marine Receipts	234	25	14	303	..	115	..	57½	+ 57½
,, Charges	969	4,283	4,956	7,223	10,200	5,526	..	2,763	— 2,763
								Net ..	— 2,705½

With regard to Chank fisheries, it seems right that the classification should be the same as for Pearl fisheries; but the change will have to be sanctioned by the Comptroller-General and submitted to the Government of India. If this change be made, Imperial will lose Rs. 1,447 under receipts and Rs. 1,998 under charges, making a total of Rs. 3,445: *vide* the following Statement No. II:—

Statement No. II.

Chank fisheries.	1892-93.	1893-94.	1894-95.	1895-96.	Budget for 1896-97.	Average.	Imperial share under present classification.	Imperial share under proposed classification.	Net gain or loss to Imperial.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue Receipts ..	158	456	5,222	13,102	10,000	5,788	4,341	2,894	— 1,447
,, Charges ..	2,975	2,339	3,990	4,680	6,000	3,997	..	1,998	— 1,998
								Total ..	— 3,445

With regard to paragraph 2 of the Government Order, I would remark that the incidence of a charge is fixed entirely with reference to principles of classification, and that it is immaterial whether the division of the receipt head differs from that of the charge head, for the whole amount placed at the disposal of the province is not directly affected by such considerations. If the total arrived at by the classification is too small, it is made up by contribution through the head of Land Revenue.

These calculations being based upon the average of the five years 1892–93 to 1896–97, I would enquire of the Board whether they may be relied upon as giving a reliable forecast of the future.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 13th July 1896, No. 2140.

In reply to Board's reference, dated 13th May 1896, on General Register Nos. 44 and 2346 of 1896, referring to me for remarks letter from the Collector of Tinnevelly district, No. 760, dated 4th May 1896, I have the honour to state that I understand that the entire expenditure on account of the S.S. "Margarita" *plus* 10 per cent. on such expenditure for wear and tear has been recovered from Port funds during the period of the loan of the vessel to the Presidency Port Officer.

2. It seems to me, however, that for effecting recovery from departments to which the vessel may be lent, the scale should generally be fixed so as to give some return on the capital cost of the vessel and cover the monthly expenditure and wear

and tear. I find that the capital cost of the vessel was Rs. 1,10,845. Wear and tear are, I believe, usually calculated at 10 *per cent.* I do not know what the average monthly upkeep comes to, nor how often the vessel is in use. I am therefore unable to give an opinion as to whether the amount recovered from the Port funds is reasonable.

From A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioners of Land Revenue, dated 10th October 1896, Dis. No. 1798.

In reply to Board's reference, dated 30th July 1896, on General No. 3830 of 1896, I have the honour to state that the Accountant-General's figures given in his letter, No. 1833, dated 16th June 1896, represent the average of the actuals of the last five years and are intended to give a forecast of the future to suit the proposed classification of the chank and pearl fishery receipts and charges under *Miscellaneous* instead of under *Land Revenue*. But it should be noted that the marine charges up to the end of 1893–94 were low as compared with subsequent years, as the new pearl fishery vessels were received only in January 1894. So far, therefore, as marine receipts and charges are concerned, the five years' average proposed may not give a reliable forecast of the future, and it would be better to strike an average of the figures for the three years from 1894–95. The average receipts under *Marine* would thus be Rs. 158½ and the charges Rs. 7,459⅔. In the case of chank fishery receipts, the low income in 1892–93 and 1893–94 was due to the chank shells fished in those years not having been disposed of then owing to low prices prevailing in the market. The shells which remained unsold during those years were sold subsequently. The figures given by the Accountant-General in respect of chank fishery receipts and charges may, therefore, be accepted as giving a reliable forecast of the future.

2. As regards the subject of recovery of charges from other departments on account of the use of the pearl fishery vessel, S.S. *Margarita*, two statements showing the cost per day when the steamer is at work and in harbour are enclosed. These rates will serve as a guide to calculate the amount which should be recovered from other departments for the use of the steamer. Hitherto 10 *per cent.* of the charges actually incurred has been collected for wear and tear in addition to the actual charges for the days the vessel has been in use. This percentage may be held to represent the hire of the steamer as already reported in my letter, No. 760, General, dated 4th May 1896. The Port officer is of opinion that, in addition, some return should be recovered on the capital laid out; but I would suggest that, as the period during which the steamer is likely to be used by other departments is generally very limited, it is hardly necessary to make a specific charge on this account. If, in the circumstances, any additional charge is considered necessary, it might perhaps be ordered that the percentage charged as hire should be raised from 10 to 15 *per cent.*

Enclosures.

Statement No. 1.—*When working—Cost per day.*

	Rs.	A.	P.
To cost of 6 tons coal at Rs. 21–8–0 per day	129	0	0
„ „ 1 gallon cocoanut oil at Rs. 1–12–0 per gallon ..	1	12	0
„ „ 1½ „ castor oil at „ 2 per gallon	3	0	0
„ „ 7 lb. waste at As. 2–6 per lb.	1	1	6
„ „ 3 lb. tallow at „ 4 per lb.	0	12	0
„ „ 225 gallons water for boiler at Re. 1 per 100 gallons ..	2	4	0
„ pay of the crew and engineer at Rs. 386 per mensem ..	12	13	10
„ cost of provisions, water and firewood for 19 men at Rupees 127–4–2 per mensem	4	3	10
„ salary and allowance of the Superintendent	13	0	0
Total ..	167	15	2

Statement No. 2.—*When in Harbour—Cost per day.*

	Rs.	A.	P.
To cost of coal		..	
„ „ ¼ gallon cocoanut oil		..	
„ „ 1 bottle castor oil	0	6	0
„ „ 1 lb. waste	0	5	4
„ „ ½ lb. tallow	0	2	6
„ „ water for boiler	0	2	0
„ pay of the crew and engineer		..	
„ cost of provisions, water and firewood	12	13	10
„ salary of the Superintendent	4	3	10
	10	0	0
Total ..	28	1	6

Resolution—Mis. No. 5078, dated 12th November 1896.

The letters read above will be submitted to Government, through the Accountant-General, with reference to paragraphs 5 and 6 of G.O., Nos. 1033, 1034, Financial, dated 19th December 1895.

2. As regards the receipts and charges of *Marine*, the Board agrees with the Collector in considering that the average of the past three years ending with 1896–97 should be adopted for the forecast of future years.

3. The Board also concurs with the Collector in thinking that it would be preferable to raise the hire charges by some fixed proportion if these payments are intended to provide also a return on the capital cost of the vessel.

(True Copies and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

No. 3591.

Forwarded to the Secretary to Government, Revenue Department. In settling the next Provincial contract, the fixed assignment in favour of Provincial under *I. Land Revenue* will have to be reduced by the amount of the loss to Imperial revenues by the proposed changes.

Fort St. George,
21*st November* 1896.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Mis. No. 4773.

Transferred to the Financial Department.

Fort St. George,
24*th November* 1896.

(Signed) LIONEL DAVIDSON,
Ag. Under Secy. to Govt.

G.O., No. 874, Financial, dated 15th December 1896.

Abstract.—Accepting the estimates for 1897–98 under *XVIII.* and *21. Marine*—Provincial.

G.O., No. 886, Financial, dated 16th December 1896.

Abstract.—Accepting the estimates for 1897–98 under *3. Land Revenue*—Chank fisheries and *32. Miscellaneous*—Pearl fisheries.

G.O., No. 16, Financial, dated 8th January 1897.

Abstract.—Accepting the estimates under *I. Land Revenue* receipts for 1897–98.

Read—also the following telephonic messages :—

From the Chief Secretary to Government, to the Secretary to the Board of Revenue (Land Revenue), dated 14th January 1897.

In the estimates under *21. Marine* forwarded with your Proceedings, No. 420, dated 12th November 1896, the actuals of 1895–96 have been entered as Rs. 9,282, and the revised and budget estimates have accordingly been placed at Rs. 9,535 and Rs. 10,700, respectively. These sums apparently represent gross expenditure without any deduction for charges debitable direct to Port funds. Is this so, and if so, what amounts should be deducted from the estimates? The Accountant-General's actuals for 1895–96 amount to Rs. 7,223 only as reported to you in his letter No. 1833, dated 16th June 1896.

From the Secretary to the Board of Revenue (Land Revenue), to the Chief Secretary to Government, dated 21st January 1897.

The Collector of Tinnevelly wires to-day : "Recommend deduction ; 800 revised estimate, 1,000 budget estimate."

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 354, dated 27th January 1897.

From T. H. BAKER, Esq., Superintendent of Pearl Fisheries, to the Collector of Tinnevelly, dated Tuticorin, 18th January 1897, No. P.F.—7.

With reference to your current No. 29–G.B.Gl., dated 17th instant, I have the honour to state that no charges, excepting Rs. 506–3–6 and Rs. 302–13–4 on account of charges incurred in the Pámban inspection tour of the Presidency Port Officer as per this office letter, No. P.F—226, dated 22nd December 1896, and No. P.F—227, dated 23rd December 1896, should be deducted from Rs. 9,535 (revised estimate figure for 1896–97).

2. A round sum of Rs. 1,000 on account of charges debitable direct to Port funds during 1897–98 may be deducted from Rs. 10,720.

3. The sum of Rs. 7,223 as actuals for 1895–96 quoted by the Accountant-General against Rs. 9,282 being charges solely incurred for the upkeep of the two pearl fishery vessels (*Margarita* and *Irene*) under the head of "XXI (*a*) Marine—Salaries and allowances of officers and men afloat" require full details to verify the account maintained in this office.

4. The sum of Rs. 3,053–3–7 alluded to in my letter, No. P.F—227, dated 23rd December 1896, is on account of Laccadive trip by the Collector of Malabar and should be shown as earnings against the steamer *Margarita* from general revenue.

5. The Board's telegram received in original is herewith returned.

Ref. A on Cur. No. 29-G.B.Gl.

Communicated to the Secretary to the Commissioners of Land Revenue, Madras, with reference to Board's Proceedings, No. 180, Routine, dated 16th January 1897.

2. Reference has been made to the sum of Rs. 302 in this office Dis. No. 2, dated 5th January 1897, and the sum of Rs. 506 was incurred subsequent to the submission of the budget and is pending adjustment by the Accountant-General.

3. A sum of Rs. 80[illegible] may be deducted from the revised estimate for 1896–97 and Rs. 1,000 from the budget estimate for 1897–98.

Tinnevelly,
20*th January* 1897.

(Signed) A. W. B. HIGGENS,
Collector.

Resolution—Mis. No. 354, dated 27th January 1897.

Submitted to Government, in continuation of the Board's telephone message, dated 21st January 1897, and Board's Proceedings, Mis. No. 140, dated 14th January 1897, addressed to the Revenue Department through the Accountant-General.

2. The Accountant-General is requested to furnish the Collector of Tinnevelly with the details for the actuals of Rs. 7,223 under "21. Marine—Salaries and allowances of officers and men afloat".

(True Extract.)

(Signed) R. C. C. CARR,
Secretary.

Order—No. 83, Financial, dated 29th January 1897.

The Government of India will be addressed in view to the entire receipts and charges connected with Pearl fisheries, Chank fisheries, Maintenance of fishery vessels, &c., being classified, with effect from 1st April 1897, under *XXV.* and *32. Miscellaneous* and divided equally between Imperial and Provincial, in accordance with the arrangements approved * in paragraph 4 of Government of India, Finance and Commerce Department, letter No. 3640, dated 15th July 1889. The alterations rendered necessary by this change of classification in the contract assignment for the next quinquennium are shown in Appendix A to these proceedings.

* G.O., No. 640, Financial, dated 27th September 1889.

2. It is observed that the actual receipts and charges during the past few years have been considerably less than they are likely to be in future years, and the Government considers that the estimates for 1897–98 more correctly represent the normal standard for purposes of the contract ; these figures have accordingly been adopted, subject to the corrections indicated by the Board of Revenue.

3. If the Accountant-General considers that the recoveries from Port funds should not be deducted from charges but shown as receipts ; there is no objection to this course being followed.

4. The question of raising the percentage charged as hire for the use of Fishery vessels by other departments will be referred to the Marine Department for remarks.

[Here enter letter No. 84, Financial, dated 29th January 1897.]

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Marine Department.
" Accountant-General.

Fxd. A. Raitt.

—	Budget, 1897-98.		Revised, 1896-97.		Budget, 1896-97.		Average. Three years ending 1895-96.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Expenditure.								
3. Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of fishery collections.	..	5,100	..	3,700	..	6,000	..	3,670
32. Miscellaneous.								
Pearl fishery	3,500	3,500	3,500	3,500	3,500	3,500	3,898	3,898
21. Marine.								
Maintenance of fishery vessels	..	9,700	..	12,600	..	10,200	..	5,487
Present distribution ..	3,500	18,300	3,500	19,800	3,500	19,700	3,898	13,055
Total Expenditure ..	21,800		23,300		23,200		16,953	
Proposed distribution ..	10,900 |	10,900	11,600 |	11,700	11,600 |	11,600	8,476 |	8,477
Loss to Imperial and gain to Provincial ..	7,400		8,100		8,100		4,578	
Receipts.								
I. Land Revenue.								
Rents of fisheries	12,000	4,000	12,000	4,000	7,500	2,500	4,695	1,564
XVIII. Marine.								
Hire of vessels, &c. ..	..	500	..	..	..	..	..	114
XXV. Miscellaneous.								
Pearl fishery receipts ..	..	..	..	..	..	..	75	75
Present distribution ..	12,000	4,500	12,000	4,000	7,500	2,500	4,770	1,753
Total Receipts ..	16,500		16,000		10,000		6,523	
Proposed distribution ..	8,300 |	8,200	8,000 |	8,000	5,000 |	5,000	3,261 |	3,262
Loss to Imperial and gain to Provincial ..	3,700		4,000		2,500		1,509	
Total loss to Imperial and gain to Provincial on both Receipts and Expenditure.	11,100		12,100		10,600		6,087	

Government {1897} of Madras.

FINANCIAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

Letter No. 84, 29th January 1897.

JANUARY.

Fishery Receipts and Charges.

Requesting sanction for certain alterations in the present classification of — .

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA,
Finance and Commerce Department.

Sir,

I am directed to state that the receipts and charges connected with Pearl fisheries, Chank fisheries, and Maintenance of fishery vessels, which partake more or less of the same nature, are now exhibited under several heads and distributed between Imperial and Provincial in various proportions as shown in the appendix to this letter. This leads to complication in accounts and occasionally to double provision in the estimates.

2. I am therefore directed to request that the sanction of the Government of India may be obtained to their transfer, with effect from the 1st April 1897, to a single head (*Miscellaneous*), and that they may, as suggested by the Comptroller-General in his letter, No. 1065, dated 21st October 1895, be divided between Imperial and Provincial in equal proportions, as is now done in the case of Pearl fishery transactions (*vide* Government of India Finance and Commerce Department letter, No. 3640, dated 15th July 1889).

3. It will be seen from the statement appended to this letter that the net effect of the transfers will be a reduction of the Provincial assignment for 1897—1902 by about ·11 lakh, the estimates for 1897–98 being adopted as the basis of the calculations, as they represent the probable outlay in future years more correctly than the average of past actuals would.

I have the honour to be,
Sir,
Your most obedient servant,

Fort St. George,
29*th January* 1897.

J. F. PRICE,
Chief Secretary.

Exd. C. M. Thumbusawmy.

APPENDIX.

—	Budget, 1897-98.		Revised, 1896-97.		Budget, 1896-97.		Average. Three years ending 1895-96.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Land Revenue.								
Charges of fishery collections.	..	5,100	..	3,700	..	6,000	..	3,670
32. Miscellaneous.								
Pearl fishery	3,500	3,500	3,500	3,500	3,500	3,500	3,898	3,898
21. Marine.								
Maintenance of fishery vessels	..	9,700	..	12,600	..	10,200	..	5,487
Present distribution ..	3,500	18,300	3,500	19,800	3,500	19,700	3,898	13,055
Total Expenditure ..	21,800		23,300		23,200		16,953	
Proposed distribution ..	10,900	10,900	11,600	11,700	11,600	11,600	8,476	8,477
Loss to Imperial and gain to Provincial ..	7,400		8,100		8,100		4,578	
Receipts.								
I. Land Revenue.								
Rents of fisheries	12,000	4,000	12,000	4,000	7,500	2,500	4,695	1,564
XVIII. Marine.								
Hire of vessels, &c. ..	..	500	..	..	..	..	..	114
XXV. Miscellaneous.								
Pearl fishery receipts ..	..	..	..	..	..	..	75	75
Present distribution ..	12,000	4,500	12,000	4,000	7,500	2,500	4,770	1,753
Total Receipts ..	16,500		16,000		10,000		6,523	
Proposed distribution ..	8,300	8,200	8,000	8,000	5,000	5,000	3,261	3,262
Loss to Imperial and gain to Provincial ..	3,700		4,000		2,500		1,509	
Total loss to Imperial and gain to Provincial on both Receipts and Expenditure.	11,100		12,100		10,600		6,087	

(2,000—27-11-95.)

18

REVENUE BOARD OFFICE MADRAS.

ACCOUNTANT GENERAL'S OFFICE 17 NOV 96 MADRAS

File No 8

Proceedings of the Board of Revenue

(Land Revenue),

Dated 12 November 1896,

No. 5078 mis.

READ, Govt. order No. 18 mis. dy 8 January 1896, Revenue department and the following reference thereon dy 7th Feb. 96

Referred to the Collector of Tinnevelly for report with reference to para 6 of G.O. Nos. 1033 & 1034 Financial 19.12.95

ii letter from the Collector of Tinnevelly dis No. 760 of Genl 96 dy 4th May 96 and the following reference thereon dy 13th May 96

Referred to the Accountant General for favour of remarks.

2 He is also requested to state when his reply to para 5 of G.O. 1033 Fin. 19.12.95 may be expected.

iii letter from the accountant General

No.

No. 1833 Budget dept. dated 16 June 96 and the following reference thereon dated 30 June 96.

The Accountant General is requested to return the Tinnevelly Collector's letter sent to him in original with the Board's reference dated 13th May 96 on Genl. ~~Govt~~ Register No. 2342 of 96 with any remarks he may have to offer thereon.

iv Letter from the Accountant General No. 2140 dated 13 July 96 Treasury acct. dept. and reference thereon of 30th July 1896

Referred to the Collector of Tinnevelly for report on the query in the concluding para of the Accountant General's earlier letter and on the suggestion contained in para 2 of his letter dated the 13 instant.

v Letter from the Collector of Tinnevelly Dis. No. 1798 of 96 dated 10th Oct. 96.

Resolution

The letters read above will be submitted to Government through the Accountant General with reference to paras 5 & 6 of G.Os Nos 1033 & 1034 Fin. 19. 12. 95

A

G/118 1,000—17-7-95.

Return to B.C. after despatch

TELEPHONE MESSAGE.

From Chief Secy

To CHIEF SECRETARIAT,

Secy Board of Revenue Land Revenue

Dated 14th January 1897.

urgent

In the estimates under 21 Marine forwarded with your Procdgs No. 420 dated 12th Nov 1896, the actuals of 1895-96 have been entered ~~are given~~ as Rs 9,282 & the revised & budget estimates have accordingly been placed at Rs 9,535 & 10,700 respectively. These sums apparently represent gross expenditure without any deduction for charges debitable direct to Port funds. Is this so, & if so what amounts should be deducted from the estimates? The A.G.'s actuals for 1895-96 amount to Rs 7,223 only as reported by him in his letter No. 1833 dated 16th June 1896.

14/1/97 14-1-97 Cus for CS 14.1.97

Rev-1860-6-3-359-Diary 1860-900

977— 955— 974— 972— 969— 965— 964— 961— 960— 957—

75 Orove

25/1/97

No. 1833

INDIAN TELEGRAPHS. Monthly Number.

Code Class.

From (Office) message

To (Office) Telephone

Words.	Day.	Hour.	Minute.	Official Instructions.
	21	15	18	

To (Person) The chief Secy to Govt.

From (Person) The Secy Board, L. R.

Secy telephone message of 16th regarding marine estimates × The collector of Tinnevelly wires today "Recommend deduction 800 Revised estimate, 1000 Budget estimate."

G.S.
21/1/97

64 Word Form.

F. C 2.

Recd. from LN.

At Hrs. Mts. by

Sent to LN.

At Hrs. Mts. by

Telegraph Master.

4 C G P—No. 534 T—24-7-95—20,00000.

Hrs. Mts. by

At Hrs. Mts. by

Telegraph Master.

C G P—No. 61 T—

75 Provl.

25/1/97

in Go. 83-84
29-1-97

G
118 1,000-17-7-95,

TELEPHONE MESSAGE.

Cod. Class. } 20 Jug

INDIAN TELEGRAPHS. Monthly Number.

To (Office) Telephone | From (Office) Message

Words.	Day.	Hour.	Minute.	Official Instructions.
	16	15	29	

To (Person) Chief Secretary | From (Person) Secy. Bd. Land Rev.

Your message of the 14th regarding Marine estimates I am wiring to the Collector of Tinnevelly for the information required and shall submit the same on receipt.

16-1-97

64 Word Form.

F. C. 2.

Recd. from I.N. At Hrs. Mts. by | Sent to I.N. At Hrs. Mts. by | Telegraph Master.

submitted … the accountant G… to paras 5 & 6 of …

as reported by him in letter No. 1833 of 16th June 1896.

Cms for CS 14. 1. 97

14-1-97

75 Oroo

25/1/97

G/118 1,000-17-7-95,

TELEPHONE MESSAGE.

From Chief Secy

To CHIEF SECRETARIAT,

Secy B^d of Rev- Land Rev

Dated 20^th Jany 1896.

Please expedite reply regarding Marine estimates & recoveries from Port funds of fishery vessel charges

CMB 20.1.97

[illegible]

Note: Fin Go. 83-84 / 29-1-97

Pa[illegible]

3 Land[illegible]
1892
9[illegible]
9[illegible]
9[illegible]

[illegible] Average.

32 M[illegible]
189[illegible]

96 / 98	Impl.
598	Provl.

21 [illegible]

6462 / 5487

I

14086 / 4695 Impl.
3) 4694 / 1564 Provl.

X

3) 342 / 114

3) 226 / 75 Impl.
75 Provl.

[illegible] 20/1/97

[illegible] 21-1-97 60/49

[illegible] 25/1/97

No. 1833 B[illegible]

paras 5 & 6 of [illegible] letter No. 1833 of 10[illegible]

[illegible] 11-1-97

CMB for CS 14.1.97

Past Actuals - Note: Fin Jo. 83-84 29-1-97

	Imperial	Provincial	Average of 3 years.
3 Land Rev.			
1892-93	"	2975	
93-94	"	2339	
94-95	"	3990	3 | 11,009 / 3,670 — Average.
95-96	"	4680	
32 Miscellaneous			
1892-93	1710	1710	
93-94	2930	2930	
94-95	4358	4358	3 | 11,696 / 3,898 — Impl.
95-96	4408	4408	3,898 — Provl.
21 Marine			
1892-93	"	969	
93-94	"	4283	
94-95	"	4956	3 | 16462 / 5487
95-96	"	7223	
I Land Rev			
1892-93	119	39	
93-94	342	114	3 | 14086 / 4695 — Impl.
94-95	3917	1305	
95-96	9827	3275	3 | 4694 / 1564 — Provl.
XVIII Marine			
1892-93	"	234	
93-94	"	25	
94-95	"	14	3 | 342 / 114
95-96	"	303	
XXV Miscellaneous			
1892-93	65	65	
93-94	207	206	3 | 226 / 75 — Impl.
94-95	16	16	
96-96	4	4	75 — Provl.

AG 25/11/97

Financial (189 7) Department.

CURRENT No. 29

CHIEF SECRETARY
28 JAN 1897
GOVERNMENT OF MADRAS

From The Board of Revenue, Land Revenue, Madras.

Order

No. 354 Misc.

Dated 27th January 1897.

Received 28th do

Registered 29th do

Enclosures /

Spare copies

SUBJECT.

Submitting to Govt. letter from the Collector of Tinnevelly furnishing certain information re:21 Marine estimates for 1897-98 & requesting the Accountant-General to furnish the Collector of Tinnevelly with the details for the actuals of Rs. 7223 under 21-Marine.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Government {1897} of Madras.

FINANCIAL.

Draft Order and Letter

Recd.

Regd. } 1897.

Enclosures

Spare copies

G.O., &c., Nos. 83+84 29th January 1897.

H. M.
Lt.-G. Governor.

JANUARY.

Fishery Receipts and Charges.

Passing orders relating to the classification of — from 1st April 1897 and addressing the Government of India on the subject.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—again the following paper:—

G.O., No. 1033, Financial, dated 19th December 1895.

Abstract.—Passing orders on papers relating to the classification under one head of all receipts and charges connected with *Pearl fisheries, Chank fisheries, Maintenance of fishery vessels, &c.*, now shown under six heads *1.* and *3. Land Revenue, XVIII.* and *21. Marine, XXV.* and *32. Miscellaneous*, and requesting the Accountant-General to report, in consultation with the Board of Revenue, what adjustments should be made as between Imperial and Provincial on the revision of the contract.

Read—also the following papers:—

Proceedings of the Board of Revenue (Land Revenue), Mis. No. 5078, dated 12th November 1896.

Read—the following papers:—

G.O., Mis. No. 18, Revenue, dated 8th January 1896.

From A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioners of Land Revenue, dated 4th May 1896, Dis. No. 760-Genl.

In reply to Board's reference on Government Register No. 44 of 1896, dated 7th February last, regarding the classification of the charges on account of fishery vessels under *21. Marine, 32. Miscellaneous*, &c., I have the honour to report that the entire expenditure as detailed in the margin was recovered from Port and Marine funds when the S.S. *Margarita* was placed at the disposal of the Presidency Port Officer from 13th February to 6th March 1895. It will be seen that the above recovery covers the actual charge *plus* 10 per cent. for wear and tear as ordered in Board's Proceedings, No. 734, dated 22nd December 1892 (Land Revenue).

	Rs.	A.	P.
Salaries of officers and men afloat	535	7	11
Coal	1,600	0	0
Lubricating oil Rs. 3, and percentage of wear and tear Rs. 240–0–6	243	0	6
Contingencies, such as provisions, water, firewood, pilotage service, telegrams and stores	261	13	7
Total ..	2,640	6	0

2. No daily hire has been charged in addition to the above amount, and the charge of 10 *per cent.* for wear and tear is a sufficient equivalent for daily hire.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 16th June 1896, No. 1833.

With reference to paragraph 5 of G.O., No. 1033, Financial, dated the 19th of December 1895, I have the honour to state that all the receipts and charges under

Pearl fisheries should be classed under *Miscellaneous* from 1st April 1897. If this be done, Imperial will gain Rs. 57½ under receipts and lose Rs. 2,763 under charges, *i.e.*, net Rs. 2,705½. The calculations are given in the following Statement No. I:—

Statement No. I.

Pearl fisheries.	1892–93.	1893–94.	1894–95.	1895–96.	Budget for 1896–97.	Average.	Imperial share under present classification.	Imperial share under proposed classification.	Net gain or loss to Imperial.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Marine Receipts	234	25	14	303	..	115	..	57½	+ 57½
,, Charges	969	4,283	4,956	7,223	10,200	5,526	..	2,763	— 2,763
								Net ..	— 2,705½

With regard to Chank fisheries, it seems right that the classification should be the same as for Pearl fisheries; but the change will have to be sanctioned by the Comptroller-General and submitted to the Government of India. If this change be made, Imperial will lose Rs. 1,447 under receipts and Rs. 1,998 under charges, making a total of Rs. 3,445: *vide* the following Statement No. II:—

Statement No. II.

Chank fisheries.	1892–93.	1893–94.	1894–95.	1895–96.	Budget for 1896–97.	Average.	Imperial share under present classification.	Imperial share under proposed classification.	Net gain or loss to Imperial.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue Receipts ..	158	456	5,222	13,102	10,000	5,788	4,341	2,894	— 1,447
,, Charges ..	2,975	2,339	3,990	4,680	6,000	3,997	..	1,998	— 1,998
								Total ..	— 3,445

With regard to paragraph 2 of the Government Order, I would remark that the incidence of a charge is fixed entirely with reference to principles of classification, and that it is immaterial whether the division of the receipt head differs from that of the charge head, for the whole amount placed at the disposal of the province is not directly affected by such considerations. If the total arrived at by the classification is too small, it is made up by contribution through the head of Land Revenue.

These calculations being based upon the average of the five years 1892–93 to 1896–97, I would enquire of the Board whether they may be relied upon as giving a reliable forecast of the future.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 13th July 1896, No. 2140.

In reply to Board's reference, dated 13th May 1896, on General Register Nos. 44 and 2346 of 1896, referring to me for remarks letter from the Collector of Tinnevelly district, No. 760, dated 4th May 1896, I have the honour to state that I understand that the entire expenditure on account of the S.S. "Margarita" *plus* 10 per cent. on such expenditure for wear and tear has been recovered from Port funds during the period of the loan of the vessel to the Presidency Port Officer.

2. It seems to me, however, that for effecting recovery from departments to which the vessel may be lent, the scale should generally be fixed so as to give some return on the capital cost of the vessel and cover the monthly expenditure and wear

and tear. I find that the capital cost of the vessel was Rs. 1,10,845. Wear and tear are, I believe, usually calculated at 10 *per cent.* I do not know what the average monthly upkeep comes to, nor how often the vessel is in use. I am therefore unable to give an opinion as to whether the amount recovered from the Port funds is reasonable.

From A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioners of Land Revenue, dated 10th October 1896, Dis. No. 1798.

In reply to Board's reference, dated 30th July 1896, on General No. 3830 of 1896, I have the honour to state that the Accountant-General's figures given in his letter, No. 1833, dated 16th June 1896, represent the average of the actuals of the last five years and are intended to give a forecast of the future to suit the proposed classification of the chank and pearl fishery receipts and charges under *Miscellaneous* instead of under *Land Revenue*. But it should be noted that the marine charges up to the end of 1893–94 were low as compared with subsequent years, as the new pearl fishery vessels were received only in January 1894. So far, therefore, as marine receipts and charges are concerned, the five years' average proposed may not give a reliable forecast of the future, and it would be better to strike an average of the figures for the three years from 1894–95. The average receipts under *Marine* would thus be Rs. 158½ and the charges Rs. 7,459⅔. In the case of chank fishery receipts, the low income in 1892–93 and 1893–94 was due to the chank shells fished in those years not having been disposed of then owing to low prices prevailing in the market. The shells which remained unsold during those years were sold subsequently. The figures given by the Accountant-General in respect of chank fishery receipts and charges may, therefore, be accepted as giving a reliable forecast of the future.

2. As regards the subject of recovery of charges from other departments on account of the use of the pearl fishery vessel, S.S. *Margarita*, two statements showing the cost per day when the steamer is at work and in harbour are enclosed. These rates will serve as a guide to calculate the amount which should be recovered from other departments for the use of the steamer. Hitherto 10 *per cent.* of the charges actually incurred has been collected for wear and tear in addition to the actual charges for the days the vessel has been in use. This percentage may be held to represent the hire of the steamer as already reported in my letter, No. 760, General, dated 4th May 1896. The Port officer is of opinion that, in addition, some return should be recovered on the capital laid out; but I would suggest that, as the period during which the steamer is likely to be used by other departments is generally very limited, it is hardly necessary to make a specific charge on this account. If, in the circumstances, any additional charge is considered necessary, it might perhaps be ordered that the percentage charged as hire should be raised from 10 to 15 *per cent.*

ENCLOSURES.

STATEMENT No. 1.—*When working—Cost per day.*

		Rs.	A.	P.
To cost of 6	tons coal at Rs. 21–8–0 per day	129	0	0
„ „ 1	gallon cocoanut oil at Rs. 1–12–0 per gallon ..	1	12	0
„ „ 1½	„ castor oil at „ 2 per gallon	3	0	0
„ „ 7	lb. waste at As. 2–6 per lb.	1	1	6
„ „ 3	lb. tallow at „ 4 per lb.	0	12	0
„ „ 225	gallons water for boiler at Re. 1 per 100 gallons ..	2	4	0
„ pay of the crew and engineer at Rs. 386 per mensem ..		12	13	10
„ cost of provisions, water and firewood for 19 men at Rupees 127–4–2 per mensem		4	3	10
„ salary and allowance of the Superintendent		13	0	0
	Total ..	167	15	2

STATEMENT No. 2.—*When in Harbour—Cost per day.*

		Rs.	A.	P.
To cost of coal			..	
„ „ ¼ gallon cocoanut oil		0	6	0
„ „ 1 bottle castor oil		0	5	4
„ „ 1 lb. waste		0	2	6
„ „ ½ lb. tallow		0	2	0
„ „ water for boiler			..	
„ pay of the crew and engineer		12	13	10
„ cost of provisions, water and firewood		4	3	10
„ salary of the Superintendent		10	0	0
	Total ..	28	1	6

Resolution—Mis. No. 5078, dated 12th November 1896.

The letters read above will be submitted to Government, through the Accountant-General, with reference to paragraphs 5 and 6 of G.O., Nos. 1033, 1034, Financial, dated 19th December 1895.

2. As regards the receipts and charges of *Marine*, the Board agrees with the Collector in considering that the average of the past three years ending with 1896–97 should be adopted for the forecast of future years.

3. The Board also concurs with the Collector in thinking that it would be preferable to raise the hire charges by some fixed proportion if these payments are intended to provide also a return on the capital cost of the vessel.

(True Copies and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

No. 3591.

Forwarded to the Secretary to Government, Revenue Department. In settling the next Provincial contract, the fixed assignment in favour of Provincial under *I. Land Revenue* will have to be reduced by the amount of the loss to Imperial revenues by the proposed changes.

FORT ST. GEORGE,
21*st November* 1896.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

Mis. No. 4773.

Transferred to the Financial Department.

FORT ST. GEORGE,
24*th November* 1896.

(Signed) LIONEL DAVIDSON,
Ag. Under Secy. to Govt.

G.O., No. 874, Financial, dated 15th December 1896.

ABSTRACT.—Accepting the estimates for 1897–98 under *XVIII.* and *21. Marine*—Provincial.

G.O., No. 886, Financial, dated 16th December 1896.

ABSTRACT.—Accepting the estimates for 1897–98 under *3. Land Revenue*—Chank fisheries and *32. Miscellaneous*—Pearl fisheries.

G.O., No. 16, Financial, dated 8th January 1897.

ABSTRACT.—Accepting the estimates under *I. Land Revenue* receipts for 1897–98.

Read—also the following telephonic messages :—

From the Chief Secretary to Government, to the Secretary to the Board of Revenue (Land Revenue), dated 14th January 1897.

In the estimates under *21. Marine* forwarded with your Proceedings, No. 420, dated 12th November 1896, the actuals of 1895–96 have been entered as Rs. 9,282, and the revised and budget estimates have accordingly been placed at Rs. 9,535 and Rs. 10,700, respectively. These sums apparently represent gross expenditure without any deduction for charges debitable direct to Port funds. Is this so, and if so, what amounts should be deducted from the estimates? The Accountant-General's actuals for 1895–96 amount to Rs. 7,223 only as reported to you in his letter No. 1833, dated 16th June 1896.

From the Secretary to the Board of Revenue (Land Revenue), to the Chief Secretary to Government, dated 21st January 1897.

The Collector of Tinnevelly wires to-day : "Recommend deduction ; 800 revised estimate, 1,000 budget estimate."

ORDER—No. 83, Financial, dated 24th January 1897.

The Government of India will be addressed in view to the entire receipts and charges connected with Pearl fisheries, Chank fisheries, Maintenance of fishery vessels, &c., being classified, with effect from 1st April 1897, under *XXV.* and *32. Miscellaneous* and divided equally between Imperial and Provincial, in accordance with the arrangements approved * in paragraph 4 of Government of India, Finance and Commerce Department, letter No. 3640, dated 15th July 1889. The alterations rendered necessary by this change of classification in the contract assignment for the next quinquennium are shown in Appendix A to these proceedings.

* G.O., No. 640, Financial, dated 27th September 1889.

2. It is observed that the actual receipts and charges during the past few years have been considerably less than what they are likely to be in future years, and the Government considers that the estimates for 1897–98 more correctly represent the normal standard for purposes of the contract ; these figures have accordingly been adopted, subject to the corrections indicated by the Board of Revenue.

3. If the Accountant-General considers that the recoveries from Port funds should not be deducted from charges but shown as receipts, there is no objection to this course being followed.

4. The question of raising the percentage charged as hire for the use of Fishery vessels by other departments will be referred to the Marine Department for remarks.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Marine Department.
" Accountant-General.

ENDORSEMENT—No. , Financial, dated January 1897.

Copy to the Government of India, Finance and Commerce Department, in continuation of endorsement, No. 1034, Financial, dated 19th December 1895.

J. F. PRICE,
Chief Secretary.

APPENDIX.

—	Budget, 1897–98.		Revised, 1896–97.		Budget, 1896–97.		Average. Three years ending 1895–96.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Expenditure.								
3. Land Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of fishery collections.	..	5,100	..	3,700	..	6,000	..	3,670
32. Miscellaneous.								
Pearl fishery	3,500	3,500	3,500	3,500	3,500	3,500	3,898	3,898
21. Marine.								
Maintenance of fishery vessels	..	9,700	..	12,600	..	10,200	..	5,487
Present distribution ..	3,500	18,300	3,500	19,800	3,500	19,700	3,898	13,055
Total Expenditure ..	21,800		23,300		23,200		16,953	
Proposed distribution ..	10,900	10,900	11,600	11,700	11,600	11,600	8,476	8,477
Loss to Imperial and gain to Provincial ..	7,400		8,100		8,100		4,578	
Receipts.								
I. Land Revenue.								
Rents of fisheries	12,000	4,000	12,000	4,000	7,500	2,500	4,695	1,564
XVIII. Marine.								
Hire of vessels, &c. ..	..	500	..	..	..	..	..	114
XXV. Miscellaneous.								
Pearl fishery receipts ..	..	..	..	..	..	..	75	75
Present distribution ..	12,000	4,500	12,000	4,000	7,500	2,500	4,770	1,753
Total Receipts ..	16,500		16,000		10,000		6,523	
Proposed distribution ..	8,300	8,200	8,000	8,000	5,000	5,000	3,261	3,262
Loss to Imperial and gain to Provincial ..	3,700		4,000		2,500		1,509	
Total loss to Imperial and gain to Provincial on both Receipts and Expenditure.	11,100		12,100		10,600		6,087	

Note. Provincial now bears the whole of the charges (except Pearl fishery) and gets only ¼ of the Rents of fisheries, which are going under the proposed classification only ½ the charges will be Provl, while the receipts will be raised from ¼ to ½.

No. 84, Financial, 29th January 1897.

FINANCIAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of
FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA,
Finance and Commerce Department.

Sir,

I am directed to state that the receipts and charges connected with Pearl fisheries, Chank fisheries, and Maintenance of fishery vessels, which partake more or less of the same nature, are now exhibited under several heads and distributed between Imperial and Provincial in various proportions as shown in the appendix to this letter. This leads to complication in accounts and occasionally to double provision in the estimates.

2. I am therefore directed to request that the sanction of the Government of India may be obtained to their transfer, with effect from the 1st April 1897, to a single head (*Miscellaneous*) that they may, as suggested by the Comptroller-General in his letter, No. 1065, dated 21st October 1895, be divided between Imperial and Provincial in equal proportions, as is now done in the case of Pearl fishery transactions (*vide* Government of India Finance and Commerce Department letter, No. 3640, dated 15th July 1889).

3. It will be seen from the statement appended to this letter that the net effect of the transfers will be a reduction of the Provincial assignment for 1897—1902 by about ·11 lakh, the estimates for 1897–98 being adopted as the basis of the calculations, as they represent the probable outlay in future years more correctly than the average of past actuals would.

I have the honour to be,
Sir,
Your most obedient servant,

Fort St. George,
29th January 1897.

25/1/97 *Chief Secretary.*

Exd. C. M. Thumbusawmy

Appendix to Letter No. 842 dt. 29 Jany 1897.

APPENDIX.

	Budget, 1897-98.		Revised, 1896-97.		Budget, 1896-97.		Average. Three years ending 1895-96.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Land Revenue.								
Charges of fishery collections.	..	5,100	..	3,700	..	6,000	..	3,670
32. Miscellaneous.								
Pearl fishery	3,500	3,500	3,500	3,500	3,500	3,500	3,898	3,898
21. Marine.								
Maintenance of fishery vessels	..	9,700	..	12,600	..	10,200	..	5,487
Present distribution ..	3,500	18,300	3,500	19,800	3,500	19,700	3,898	13,055
Total Expenditure ..	21,800		23,300		23,200		16,953	
Proposed distribution ..	10,900	10,900	11,600	11,700	11,600	11,600	8,476	8,477
Loss to Imperial and gain to Provincial ..	**7,400**		**8,100**		**8,100**		**4,578**	
Receipts.								
I. Land Revenue.								
Rents of fisheries	12,000	4,000	12,000	4,000	7,500	2,500	4,695	1,564
XVIII. Marine.								
Hire of vessels, &c. ..	..	500	..	..	..	..	..	114
XXV. Miscellaneous.								
Pearl fishery receipts ..	..	..	..	..	..	..	75	75
Present distribution ..	12,000	4,500	12,000	4,000	7,500	2,500	4,770	1,753
Total Receipts ..	16,500		16,000		10,000		6,523	
Proposed distribution ..	8,300	8,200	8,000	8,000	5,000	5,000	3,261	3,262
Loss to Imperial and gain to Provincial ..	**3,700**		**4,000**		**2,500**		**1,509**	
Total loss to Imperial and gain to Provincial on both Receipts and Expenditure.	**11,100**		**12,100**		**10,600**		**6,087**	

25/1/97 25-1-97

First copy sent to Press.

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Despatched in print.

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Read again G.O., No.
189 , Stereo.

Current No.

Enclosures to C. No.

Order of Government

Letter of Government.

Statement ditto.

Papers not filed up, being meant for despatch in original.

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