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Marine (1896) Department.

G.O., No. 30 Mar

DATED 22/1/96

[Despatch Abstract.]

Charges on account of fishery vessels under
22 Marine and 32 Miscellaneous —
Pro Financial Dept passing under the
Current Classification of the —
Communicated to the Presidency Port official

BACK PAPERS.

FURTHER PAPERS.

Nos. 1033, 1034, FINANCIAL, 19TH DECEMBER 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

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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.

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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.

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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 Tinnevely 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 Tinnevely 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:—

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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,
6th 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.			
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			
Hire of vessels	500	500	32
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	3,990
Supplies and Services	(b) 5,460	5,512	
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	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 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 budget as shown in the appendix to these proceedings.

(True Extract.)

Hedwihice

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.

APPENDIX.

RECEIPTS.

XVIII.—MARINE.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
<i>PROVINCIAL.</i>	RS.	RS.	RS.	RS.
Sale-proceeds of Vessel	(a) 500	(a) 500	1,500	32
Hire of Vessels (S.S. "Margarita and Irene")	(b) 500	(b) 500	500	..
Miscellaneous				
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.
<i>PROVINCIAL.</i>		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.			Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.		
			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	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	* 1,735	
					9,732	9,468	8,932	7,602
			TOTAL MARGARITA ..					
			SCHOONER "IRENE."					
Establishment—	1	1	Lascar (10)	120	120	120	88	
	1	1	Seacunny (14)	168	168	168	108	
Supplies and Services—			Provisions for the crew	120	120	200	150	
			Oil for lamps, planks, cocoanut-oil, chalk and labourers	80	80	* 200	* 150	
Contingencies—				488	488	488	346	
			TOTAL IRENE ..					
		TOTAL ..	10,220	9,956	9,420	7,948		

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

* 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.

Marine Current No: 1036

Gobt. of {1895} Madras.
FINANCIAL.

On

At 30 Marine of 22 Jan
Communicated to the
Presidency Port officer.

Issued

Recd.

Encl.

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

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The P.P.O.

R.S.

DECEMBER.

Budget Estimates.

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

with order

22/11

24/1

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No 30 Marine of 22 Jan 1896

Communicated to the
Presidency Off. Officer
(M & M. C.)

He O. O.

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	RS.	RS.	RS.	RS.
Sale-proceeds of Vessel	(a) 500	(a) 500	1,500	39
Hire of Vessels (S.S. "Margarita and Irene")	(b) 500	(b) 500	500	..
Miscellaneous	1,000	1,000	2,000	32
TOTAL ..				

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Numbers.			Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.	
	1895-96.	1896-97.	RS.	RS.	RS.	RS.	RS.
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Supplies and Services—				4,632	4,468	4,632	(e) 3,773
			Cost of coal	1,000	1,000	1,000	..
			Engineer's expendible and dead-stock	1,000			
			Deck stores	900			
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			Landing charges, steamer's freight and cooly hire	125			
			Provision for the crew	1,300			
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No. 30 Marine 22 Jan 1896
Communicated to the
Presidency Off. Office
(M. & M. C.)

The A. & O.

Nos. 1033, 1034, FINANCIAL, 19TH DECEMBER 189

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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,
6th 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.			
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	3,990
Supplies and Services	(b) 5,460	5,512	
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	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 and Services	(e) 2,100	1,600	
Contingencies	68	68	
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 of 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.

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	(a) 500	(a) 500	..	33
	Hire of Vessels (S.S. "Margarita and Irene")	(b) 500	(b) 500	1,500	..
	Miscellaneous	..	..	500	..
	TOTAL ..	1,000	1,000	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.
	21A	10,220	9,956	9,420	7,948
		(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.		Budget Estimate, 1896-97.		Revised Estimate, 1895-96.		Budget Estimate, 1895-96.		Accounts, 1894-95.	
	1895-96.	1896-97.	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	4,468	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	100	300	16			
Contingencies—			Batta	100	4,650	4,600	* 2,900			(e) 2,094
			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			
Supplies and Services—			Provisions for the crew	120	120	288	196			
			Oil for lamps, planks, cocconut-oil, chalk and labourers	80	120	200	150			
Contingencies—				80	80					
				80	80	* 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.