

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., dated 7th November 1885, No. 2645 W., Public Works.

Read—the following letter from J. H. TAYLOR, Esq., Lieut., R.N.R., Master Attendant, Madras, to the Chief Secretary to Government, dated Madras, 10th October 1885, No. 8433 :—

Administrative department.

I have the honor to forward the accompanying budget estimates of the Marine department for the ensuing official year 1886-87, in a revised form, as suggested in G.O., No. 2930, Financial, dated 17th December 1884 :—

- (1) Budget estimate of Port Fund receipts and charges.
- (2) Do. of Provincial do. do.

2. The estimated receipts and charges, Port Fund, for the official year 1886-87, are Rs. (4,10,300) four lakhs, ten thousand and three hundred, and Rs. (3,41,925) three lakhs, forty-one thousand, nine hundred and twenty-five, respectively, and compared with those of the previous year, they stand as follows :—

Estimates.				Actuals.			
RS.				RS.			
Receipts ..	1885-86	3,95,200	1882-83	4,30,264			
	1886-87	4,10,300	1883-84	4,50,340			
Charges ..	1885-86	2,44,005	1884-85	4,13,434			
	1886-87	3,41,925	1882-83	4,27,469			
			1883-84	2,38,527			
			1884-85	3,34,838			

It will be seen that the receipts are in excess of those of last year's estimate. They are based on the actuals of the past three years, a proportionate abatement being made in view of the reduction recently made in the rate of Port dues levied on coasting steamers, viz., from (4½) four-and-a-half annas to (3) three annas per ton. While these vessels will greatly benefit by the reduction, the Port fund will continue to be maintained in a flourishing condition.

3. As regards charges, there is an increase of Rs. (97,920) ninety-seven thousand, nine hundred and twenty, owing principally to the large outlay for the Gopálpur pier. The remarks entered in the estimate will explain the variations in the different items. The charges are, however, fully covered by the estimated receipts for the year.

4. The Provincial budget estimate exhibits under the head of Receipts Rs. (16,100) sixteen thousand and one hundred, and under that of Charges Rs. (19,232) nineteen thousand, two hundred and thirty-two. Deducting Rs. (4,000) four thousand provided for the steamer *Margaret Northcote*, which belongs to the Revenue department and whose charges are adjusted in that department, the receipts and expenditure under the head of Provincial will be fairly balanced. The following

To G.O. 81 W
9. 1. 86

It would be wanting.

is a comparative memorandum of the estimate for 1885-86 and actuals of the last three years with the one now submitted:—

Estimates.		Actuals.	
	RS.		RS.
Receipts ..	1885-86 .. 17,250	1882-83 .. 15,763	
	1886-87 .. 16,100	1883-84 .. 17,230	
	1885-86 .. 17,584	1884-85 .. 15,278	
Charges ..	1886-87 .. 19,232	1882-83 .. 5,051	
		1883-84 .. 8,139	
		1884-85 .. 16,186	

Order—dated 7th November 1885, No. 2645 W., Public Works.

The Port fund budget estimates for 1886-87, received from the Master Attendant with his letter recorded above, will be transferred to the Marine department for disposal.

2. The amount to be transferred from Port funds to the credit of the Public Works department, for expenditure in 1886-87, is shown below. The Accountant-General will be requested in the Marine department to take the necessary action in the matter:—

Ganjam.

Construction of an iron pier at Gopálpur—

	RS.
Works ..	1,30,903
Establishment, tools and plant ..	31,417
Total ..	1,62,320

(True Extract.)

(Signed) D. MacN. CAMPBELL, Capt., R.E.,
Under Secy. to Govt., P.W.D.

To the Marine department.

ORDER—dated 28th December 1885, No. 1641, Financial.

The Master Attendant submits the budget estimates of the Marine department under *Provincial Services* and *Excluded Local funds*, viz., *Port funds*, for 1886-87. The actuals for 1884-85, as given by the Master Attendant, do not correspond with the figures furnished by the Accountant-General. In future, endeavours should be made to effect an agreement between the two sets of accounts before the budget is submitted to Government.

PROVINCIAL SERVICES.

2. The gross receipts under “XVII, Marine,” which consist of pilotage collections

Years.	Gross Pilotage receipts.	Surplus transferred to Port funds.	Net receipts, Provincial.	Miscellaneous receipts.	Total Provincial receipts.
Actuals ..	RS.	RS.	RS.	RS.	RS.
1882-83 ..	15,763	10,452	5,311	..	5,311
1883-84 ..	17,230	11,784	5,446	..	5,446
1884-85 ..	15,278	10,222	5,056	11	5,067
Estimates ..	RS.	RS.	RS.	RS.	RS.
1885-86 ..	17,250	11,250	6,000	..	6,000
1886-87 ..	16,100	10,100	6,000	..	6,000

Financial, dated 6th January 1882, the estimate of receipts under Provincial will be fixed at Rs. 6,000 in round numbers, as in the current year.

in the ports of Pámban and Cochin, are estimated at Rs. 16,100. But, as the net surplus over the expenditure under *Pilot Establishments, &c.*, is transferred, at the end of each year, to the credit of Port funds, under G.O., No. 24,

3. The charges under “21, Marine,” consist of the following four items:—

(i) *Salaries and allowances of officers and men afloat*, viz., the charges in connection with the S.S. *Margaret Northcote*, which is maintained by the Revenue department for pearl fishery operations in

	Actuals	Grants
1882-83 ..	3,380	4,000
1883-84 ..	3,049	4,000
1884-85 ..	3,008	4,000
1885-86 ..	4,000	4,000
1886-87 ..	4,000	4,000

Tinnevely. The estimate of Rs. 4,000 under this head corresponds with the grant for the current year, and is accepted.

(ii) *Purchase and Hire of Ships and Vessels*.—A sum of Rs. 1,15,000 was provided in the sanctioned budget of the current year for the purchase of a Government steamer, but the amount was struck out along with other items of expenditure reduced in the beginning of the year on the requisition of the Government of India. A sum of Rs. 20,000 will now be entered in the budget for 1886-87, under “*Subsidies to Steamboat Companies*,” in view of the proposals made to the Director-General of Post Offices for the provision by subsidy of a regular marine service to and from Madras and the Northern ports.

(iii) *Marine establishments*, constituting the charges on account of the *Second Assistant Master Attendant and his establishment* for shipping and landing Government consignments. The estimate under this head—Rs. 2,412—is nearly Rs. 3,000 in excess of the

Years.	Salaries.	Establishments.	Contingencies.	Total.
	RS.	RS.	RS.	RS.
Actuals ..	1883-84 .. 2,258	435	28	2,721
	1884-85 .. 4,200	2,302	96	6,598
	1885-86 .. 4,200	3,468	232	7,900
Grants ..	1886-87 .. 4,200	5,112	188	9,500

actuals of 1884-85, and provides for the additional establishment sanctioned in G.O., No. 350, Marine, dated 25th August 1885. The estimate is accepted and passed for Rs. 9,500 in round numbers.

(iv) *Miscellaneous—Pilotage establishments in Pámban and Cochin*.—The estimate of Rs. 5,820 under this head will be raised to Rs. 6,000, to equalize the receipts and charges under this head.

Years.	Salaries.	Establishments.	Contingencies.	Total.
	RS.	RS.	RS.	RS.
Actuals ..	1882-83 .. 1,200	2,201	1,910	5,311
	1883-84 .. 1,250	2,616	1,581	5,447
	1884-85 .. 1,100	2,587	1,370	5,057
Grants ..	1885-86 .. 1,200	2,616	2,284	6,100
	1886-87 .. 1,200	2,616	2,184	6,000

4. The total grant under Provincial Services as above modified will then stand at Rs. 39,500, as shown below:—

	S.S. “Margaret Northcote.”	Second Assistant Master Attendant.	Pilot establishments.	Special items.	Total.
	RS.	RS.	RS.	RS.	RS.
Actuals ..	1882-83 .. 3,380	..	5,311	..	8,691
	1883-84 .. 3,049	2,721	5,447	..	11,217
	1884-85 .. 3,008	6,598	5,057	11,727	26,390
Grants ..	1885-86 .. 4,000	7,900	6,100	1,15,000	1,33,000
	1886-87 .. 4,000	9,500	6,000	20,000	39,500

EXCLUDED LOCAL FUNDS.

5. The transactions under *Port funds* are divisible into the three following heads, and should be so distinguished in future:—

(i) *Port funds under Act XII of 1875*.—The receipts from this source are estimated at Rs. 4,10,300, or Rs. 10,300 above the sanctioned estimate of the current

year. The increase is expected to occur in the Presidency town and the ports of Pamban and Cocanada. But as the above amount would appear to include the receipts under the Cocanada Port Dues Act (III of 1883), a sum of Rs. 4,00,000 will be retained under this head and distributed as shown below :—

Years.	Port dues, fees, fines, tolls, &c.	Pilotage receipts.	Sale-proceeds of stores, &c.	Public Works receipts.	Total receipts, Act XII of 1875.
Actuals .. { 1883-84	Rs. 4,45,027	Rs. 11,783	Rs. 7,083	Rs. 1,212	Rs. 4,65,105
.. { 1884-85	3,86,394	10,222	8,756	110	4,05,482
Estimates .. { 1885-86	3,80,000	11,250	8,550	200	4,00,000
.. { 1886-87	3,81,000	10,100	8,650	250	4,00,000

(ii) *Act III of 1883.*—The probable realisations under the Cocanada Port Dues Act may be taken at Rs. 11,000 in round numbers.

(iii) *Act VI of 1882.*—The receipts from Harbour dues (Rs. 2,21,000) are expected to fall by Rs. 1,79,000 below the estimated revenue in 1885-86 (viz., Rs. 4,00,000), owing to the reduction made in the rates by G.O., No. 233, Marine, dated 6th June 1885. The receipts from this source amounted, according to the Accountant-General, to Rs. 3,69,889 in 1884-85 and Rs. 2,25,250 in the first seven months of the current year. It is not clear whether the present estimate includes the contribution of Rs. 25,000 payable from Port funds (Act XII of 1875) under paragraph 3 of G.O., Marine, No. 233, dated 6th June 1885.

6. The total revenue under *Port funds* will then be Rs. 6,32,000, as shown below :—

Years.	Act XII of 1875.	Act VI of 1882.	Act III of 1883.	Total.
Actuals .. { 1882-83	Rs. 4,15,759	Rs. ..	Rs. ..	Rs. 4,15,759
.. { 1883-84	4,65,105	..	..	4,65,105
.. { 1884-85	4,05,482	3,69,889	16,413	7,91,784
Estimates .. { 1885-86	4,00,000	4,00,000	..	8,00,000
.. { 1886-87	4,00,000	2,21,000	11,000	6,32,000

7. The estimate of charges under *Port funds* includes Rs. 144, the cost of the establishment for collecting the port dues in Cocanada under Act III of 1883.

8. The charges under Act VI of 1882 are estimated at Rs. 64,000. The actuals of 1884-85, as given by the Master Attendant (Rs. 76,784), are Rs. 12,222 less than those * furnished by the Accountant-General. In future estimates, details should always be given for *salaries* and

establishments, as well as for *contingencies*. It does not appear that the Master Attendant has provided for the interest payable to *Imperial Services* on account of the expenditure incurred in the Public Works department on the Madras Harbour works from 1883-84 (which is treated as a “loan to Presidency corporations,” viz., the Port Trust). The amount paid for the two years 1883-84 and 1884-85 was Rs. 16,805. Including the current year's expenditure on Harbour works, the interest payable in 1886-87 may be estimated at Rs. 45,856. The total grant under this head will then be Rs. 1,09,856.

9. The estimate of charges under Port Funds Act XII of 1875 should be distributed under the three main divisions shown below. In the *abstract* given on the 2nd page of the estimate, districtwar details are not necessary, nor is it worth while to

show in an estimate the distribution of the administrative charges in the Presidency Town between Madras and the out-ports. The following classification should be adopted instead,—*salaries, establishments* and *contingencies* being shown distinctly under each head :—

(i) *MARINE*—(a) *Dockyard and Port establishments* (including Medical establishments).—The estimate under this head should embrace the charges now shown under “Master Attendant's department” (which must include the 60 per cent. debited to out-ports), as well as the charges under “Out-ports, percentage to conservators and contingencies at minor ports.” As thus arranged, the estimate under this head amounts to Rs. 1,59,666 for 1886-87, as compared with Rs. 1,53,838 for the current year, and is accepted.

	1885-86.	1886-87.
Salaries	Rs. 67,800	Rs. 66,000
Establishments	64,238	65,886
Contingencies	21,800	27,780
Total	1,53,838	1,59,666

	1885-86.	1886-87.
Salaries	Rs. 7,440	Rs. 7,440
Establishments	3,384	3,384
Contingencies	11,700	10,000
Total	22,524	20,824

	1885-86.	1886-87.
Establishments	Rs. 16,908	Rs. 16,896
Miscellaneous	8,080	7,470
Total	24,988	24,366

(b) *Ship and Boat establishments* (comprising the expenditure on account of the steam tug *Madras* and other marine vessels).—The estimate on this account is fixed at Rs. 20,824, and is approved.

(c) *Light-houses and Light-ships.*—These charges amount to Rs. 24,366, against Rs. 24,988 sanctioned for the current year, and are accepted.

(ii) *SUPERANNUATION—Marine Pensions and Gratuities.*—The expenditure in 1886-87 on this account is fixed at Rs. 7,000, against Rs. 8,200 in the preceding year. The actuals in earlier years have, however, been considerably less than these estimates. A provision of Rs. 5,800 will suffice.

(iii) *PUBLIC WORKS.*—(a) *By Civil officers.*—The estimate of works to be executed by the Marine department is fixed at Rs. 20,700 under Original Works, and Rs. 2,322 under Repairs. The programme of works is approved, and the estimate fixed at Rs. 23,024.

(b) *By Public Works officers.*—The Master Attendant fixes the estimate for the construction of the Gopálpur pier at Rs. 1,06,903, on the assumption that Rs. 1,24,000 will have been spent in the current year (out of a total grant of Rs. 2,30,903 for the work). But the Public Works department expect that only Rs. 1,00,000 will have been so expended, and accordingly raise the estimate for 1886-87 to Rs. 1,30,903. The Master Attendant's provision for establishments, tools and plant—viz., Rs. 29,610—has also been proportionately raised by the Public Works department to Rs. 31,417. A sum of Rs. 1,62,320 will accordingly be provided under this head.

10. The total grant under Port Funds Act XII of 1875 will then stand at Rs. 3,96,000 as shown below :—

Years.	Marine.	Superannuation.	Public Works.	Total.
1885-86	Rs. 2,01,350	Rs. 8,200	Rs. 27,955	* 2,37,505
1886-87	2,04,856	5,800	1,85,344	3,96,000

* Exclusive of Rs. 6,500 sanctioned for the steam dredge at Cocanada.

11. The estimates, as above modified, are passed for inclusion in the budget estimates for 1886-87 as follows:—

<i>Provincial Services.</i>								RS.
Receipts	..	..	..	..	..	..	..	6,000
Charges	..	..	..	..	..	..	..	39,000

<i>Excluded Local Funds.</i>								RS.
Receipts	..	..	..	..	..	..	..	6,32,000
Charges*	..	..	..	..	..	..	..	5,06,000

* Act XII of 1875	..	..	3,96,000
Act VI of 1882	..	..	1,09,856
Act III of 1883	..	..	144

Total .. 5,06,000

(True Extract.)

W. WILSON,
Acting Chief Secretary.

To the Public Works department.
" Master Attendant, Madras.
" Accountant-General.

Exd. A. Raitt.

Order thereon no: 82 tr d/11.1.86

Recorded with
reference to G.O. no.
3088 tr d/30th Dec 2
1885

1/11/86

Gobt. of (1885) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 28th December 1885, No. 1641.

DECEMBER.

Budget Estimates.

Reviewing the — of the Marine department for 1886-87.

28TH DECEMBER 1885, No. 1641, FINANCIAL.

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It will be seen that the receipts are in excess of those of last year's estimate. They are based on the actuals of the past three years, a proportionate abatement being made in view of the reduction recently made in the rate of Port dues levied on coasting steamers, viz., from (4½) four-and-a-half annas to (3) three annas per ton. While these vessels will greatly benefit by the reduction, the Port fund will continue to be maintained in a flourishing condition.

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4. The Provincial budget estimate exhibits under the head of Receipts Rs. (16,100) sixteen thousand and one hundred, and under that of Charges Rs. (19,232) nineteen thousand, two hundred and thirty-two. Deducting Rs. (4,000) four thousand provided for the steamer *Margaret Northcote*, which belongs to the Revenue department and whose charges are adjusted in that department, the receipts and expenditure under the head of Provincial will be fairly balanced. The following

is a comparative memorandum of the estimate for 1885-86 and actuals of the last three years with the one now submitted:—

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EXCLUDED LOCAL FUNDS.

5. The transactions under *Port funds* are divisible into the three following heads, and should be so distinguished in future:—

(i) *Port funds under Act XII of 1875*.—The receipts from this source are estimated at Rs. 4,10,300, or Rs. 10,300 above the sanctioned estimate of the current

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(iii) *Act VI of 1882.*—The receipts from Harbour dues (Rs. 2,21,000) are expected to fall by Rs. 1,79,000 below the estimated revenue in 1885-86 (viz., Rs. 4,00,000), owing to the reduction made in the rates by G.O., No. 233, Marine, dated 6th June 1885. The receipts from this source amounted, according to the Accountant-General, to Rs. 3,69,889 in 1884-85 and Rs. 2,25,250 in the first seven months of the current year. It is not clear whether the present estimate includes the contribution of Rs. 25,000 payable from Port funds (Act XII of 1875) under paragraph 3 of G.O., Marine, No. 233, dated 6th June 1885.

6. The total revenue under *Port funds* will then be Rs. 6,32,000, as shown below :—

Years.	Act XII of 1875.	Act VI of 1882.	Act III of 1883.	Total.
	RS.	RS.	RS.	RS.
Actuals .. { 1882-83	4,15,759	..	..	4,15,759
{ 1883-84	4,65,105	..	..	4,65,105
{ 1884-85	4,05,482	3,69,889	16,413	7,91,784
Estimates .. { 1885-86	4,00,000	4,00,000	..	8,00,000
{ 1886-87	4,00,000	2,21,000	11,000	6,32,000

7. The estimate of charges under *Port funds* includes Rs. 144, the cost of the establishment for collecting the port dues in Cocanada under Act III of 1883.

8. The charges under Act VI of 1882 are estimated at Rs. 64,000. The actuals of 1884-85, as given by the Master Attendant (Rs. 76,784), are Rs. 12,222 less than those* furnished by the Accountant-General. In future estimates, details should always be given for *salaries* and

establishments, as well as for *contingencies*. It does not appear that the Master Attendant has provided for the interest payable to *Imperial Services* on account of the expenditure incurred in the Public Works department on the Madras Harbour works from 1883-84 (which is treated as a “loan to Presidency corporations,” viz., the Port Trust). The amount paid for the two years 1883-84 and 1884-85 was Rs. 16,805. Including the current year's expenditure on Harbour works, the interest payable in 1886-87 may be estimated at Rs. 45,856. The total grant under this head will then be Rs. 1,09,856.

9. The estimate of charges under Port Funds Act XII of 1875 should be distributed under the three main divisions shown below. In the *abstract* given on the 2nd page of the estimate, districtwar details are not necessary, nor is it worth while to

show in an estimate the distribution of the administrative charges in the Presidency Town between Madras and the out-ports. The following classification should be adopted instead,—*salaries, establishments* and *contingencies* being shown distinctly under each head :—

(i) *MARINE*—(a) *Dockyard and Port establishments* (including Medical establishments).—The estimate under this head should embrace the charges now shown under “Master Attendant's department” (which must include the 60 per cent. debited to out-ports), as well as the charges under “Out-ports, percentage to conservators and contingencies at minor ports.” As thus arranged, the estimate under this head amounts to Rs. 1,59,666 for 1886-87, as compared with Rs. 1,53,838 for the current year, and is accepted.

	1885-86.	1886-87.
	RS.	RS.
Salaries	67,800	66,000
Establishments	64,238	65,886
Contingencies	21,800	27,780
Total	1,53,838	1,59,666

	1885-86.	1886-87.
	RS.	RS.
Salaries	7,440	7,440
Establishments	3,384	3,384
Contingencies	11,700	10,000
Total	22,524	20,824

	1885-86.	1886-87.
	RS.	RS.
Establishments	16,908	16,896
Miscellaneous	8,080	7,470
Total	24,988	24,366

(b) *Ship and Boat establishments* (comprising the expenditure on account of the steam tug *Madras* and other marine vessels).—The estimate on this account is fixed at Rs. 20,824, and is approved.

(c) *Light-houses and Light-ships.*—These charges amount to Rs. 24,366, against Rs. 24,988 sanctioned for the current year, and are accepted.

(ii) *SUPERANNUATION—Marine Pensions and Gratuities.*—The expenditure in 1886-87 on this account is fixed at Rs. 7,000, against Rs. 8,200 in the preceding year. The actuals in earlier years have, however, been considerably less than these estimates. A provision of Rs. 5,800 will suffice.

(iii) *PUBLIC WORKS.*—(a) *By Civil officers.*—The estimate of works to be executed by the Marine department is fixed at Rs. 20,700 under Original Works, and Rs. 2,322 under Repairs. The programme of works is approved, and the estimate fixed at Rs. 23,024.

(b) *By Public Works officers.*—The Master Attendant fixes the estimate for the construction of the Gopálpur pier at Rs. 1,06,903, on the assumption that Rs. 1,24,000 will have been spent in the current year (out of a total grant of Rs. 2,30,903 for the work). But the Public Works department expect that only Rs. 1,00,000 will have been so expended, and accordingly raise the estimate for 1886-87 to Rs. 1,30,903. The Master Attendant's provision for establishments, tools and plant—viz., Rs. 29,610—has also been proportionately raised by the Public Works department to Rs. 31,417. A sum of Rs. 1,62,320 will accordingly be provided under this head.

10. The total grant under Port Funds Act XII of 1875 will then stand at Rs. 3,96,000 as shown below :—

Years.	Marine.	Superannua- tion.	Public Works.	Total.
	RS.	RS.	RS.	RS.
1885-86	2,01,350	8,200	27,955	* 2,37,505
1886-87	2,04,856	5,800	1,85,344	3,96,000

* Exclusive of Rs. 6,500 sanctioned for the steam dredge at Cocanada.

11. The estimates, as above modified, are passed for inclusion in the budget estimates for 1886-87 as follows:—

<i>Provincial Services.</i>									
Receipts	..	..	..	..	..	..	..	..	Rs. 6,000
Charges	..	..	..	..	..	..	..	..	39,000

<i>Excluded Local Funds.</i>									
Receipts	..	..	..	..	..	..	..	..	Rs. 6,32,000
Charges	..	..	..	..	..	..	..	..	5,06,000

			Rs.
* Act XII of 1875	..	..	3,96,000
Act VI of 1882	..	..	1,09,856
Act III of 1883	..	..	144
Total	..	..	5,06,000

(True Extract.)

W. WILSON,
Acting Chief Secretary.

To the Public Works department.
" Master Attendant, Madras.
" Accountant-General.

Govt. of 1885 Madras.
FINANCIAL.

Order the now no 82 Wd/H. 1. 86

Recorded with
reference to L.O. no.
3088 Wd/H. 30th Decr
1885.

14th Decr

Issued

Recd.

Encl.

G.O., 28th December 1885, No. 1641.

DECEMBER.

Budget Estimates.

Reviewing the — of the Marine department for
1886-87.

28TH DECEMBER 1885, No. 1641, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

G.O., dated 7th November 1885, No. 2645 W., Public Works.

Read—the following letter from J. H. TAYLOR, Esq., Lieut., R.N.R., Master
Attendant, Madras, to the Chief Secretary to Government, dated Madras,
10th October 1885, No. 8433 :—

Administrative department.

I have the honor to forward the accompanying budget estimates of the Marine
department for the ensuing official year 1886-87, in a revised form, as suggested in
G.O., No. 2930, Financial, dated 17th December 1884 :—

- (1) Budget estimate of Port Fund receipts and charges.
- (2) Do. of Provincial do. do.

2. The estimated receipts and charges, Port Fund, for the official year 1886-87,
are Rs. (4,10,300) four lakhs, ten thousand and three hundred, and Rs. (3,41,925)
three lakhs, forty-one thousand, nine hundred and twenty-five, respectively, and
compared with those of the previous year, they stand as follows :—

		Estimates.		Actuals.	
		RS.		RS.	
Receipts	1885-86	..	3,95,200	1882-83	.. 4,30,264
	1886-87	..	4,10,300	1883-84	.. 4,50,340
	1885-86	..	2,44,005	1884-85	.. 4,13,434
Charges	1885-86	..	2,44,005	1882-83	.. 4,27,469
	1886-87	..	3,41,925	1883-84	.. 2,38,527
	1885-86	..	2,44,005	1884-85	.. 3,34,838

It will be seen that the receipts are in excess of those of last year's estimate.
They are based on the actuals of the past three years, a proportionate abatement being
made in view of the reduction recently made in the rate of Port dues levied on
coasting steamers, viz., from $(4\frac{1}{2})$ four-and-a-half annas to (3) three annas per ton.
While these vessels will greatly benefit by the reduction, the Port fund will continue
to be maintained in a flourishing condition.

3. As regards charges, there is an increase of Rs. (97,920) ninety-seven thousand,
nine hundred and twenty, owing principally to the large outlay for the Gopálpur
pier. The remarks entered in the estimate will explain the variations in the different
items. The charges are, however, fully covered by the estimated receipts for
the year.

4. The Provincial budget estimate exhibits under the head of Receipts Rs.
(16,100) sixteen thousand and one hundred, and under that of Charges Rs. (19,232)
nineteen thousand, two hundred and thirty-two. Deducting Rs. (4,000) four thousand
provided for the steamer *Margaret Northcote*, which belongs to the Revenue
department and whose charges are adjusted in that department, the receipts and
expenditure under the head of Provincial will be fairly balanced. The following

is a comparative memorandum of the estimate for 1885-86 and actuals of the last three years with the one now submitted:—

		Estimates.		Actuals.	
		RS.		RS.	
Receipts	1885-86	..	17,250	1882-83	15,763
	1886-87	..	16,100	1883-84	17,230
	1885-86	..	17,584	1884-85	15,278
Charges	1885-86	..	17,584	1882-83	5,051
	1886-87	..	19,232	1883-84	8,139
	1885-86	..	19,232	1884-85	16,186

Order—dated 7th November 1885, No. 2645 W., Public Works.

The Port fund budget estimates for 1886-87, received from the Master Attendant with his letter recorded above, will be transferred to the Marine department for disposal.

2. The amount to be transferred from Port funds to the credit of the Public Works department, for expenditure in 1886-87, is shown below. The Accountant-General will be requested in the Marine department to take the necessary action in the matter:—

Ganjam.

		RS.	
Construction of an iron pier at Gopálpur—			
Works	..	..	1,30,903
Establishment, tools and plant	..	..	31,417
Total	..	..	1,62,320

(True Extract.)

(Signed) D. MACN. CAMPBELL, Capt., R.E.,
Under Secy. to Govt., P.W.D.

To the Marine department.

ORDER—dated 28th December 1885, No. 1641, Financial.

The Master Attendant submits the budget estimates of the Marine department under *Provincial Services* and *Excluded Local funds*, viz., *Port funds*, for 1886-87. The actuals for 1884-85, as given by the Master Attendant, do not correspond with the figures furnished by the Accountant-General. In future, endeavours should be made to effect an agreement between the two sets of accounts before the budget is submitted to Government.

PROVINCIAL SERVICES.

2. The gross receipts under “XVII, *Marine*,” which consist of pilotage collections

Years.	Gross Pilotage receipts.	Surplus transferred to Port funds.	Net receipts, Provincial.	Miscellaneous receipts.	Total Provincial receipts.
	RS.	RS.	RS.	RS.	RS.
Actuals	1882-83 .. 15,763	10,452	5,311	..	5,311
	1883-84 .. 17,230	11,784	5,446	..	5,446
	1884-85 .. 15,278	10,222	5,056	11	5,067
Estimates	1885-86 .. 17,250	11,250	6,000	..	6,000
	1886-87 .. 16,100	10,100	6,000	..	6,000

Financial, dated 6th January 1882, the estimate of receipts under Provincial will be fixed at Rs. 6,000 in round numbers, as in the current year.

in the ports of Pámban and Cochin, are estimated at Rs. 16,100. But, as the net surplus over the expenditure under *Pilot Establishments, &c.*, is transferred, at the end of each year, to the credit of Port funds, under G.O., No. 24,

3. The charges under “21, *Marine*,” consist of the following four items:—

		RS.	
Actuals	1882-83 ..	..	3,380
	1883-84 ..	..	3,049
	1884-85 ..	..	3,008
Grants	1885-86 ..	..	4,000
	1886-87 ..	..	4,000

with the S.S. *Margaret Northcote*, which is maintained by the Revenue department for pearl fishery operations in Tinnevely. The estimate of Rs. 4,000 under this head corresponds with the grant for the current year, and is accepted.

(ii) *Purchase and Hire of Ships and Vessels*.—A sum of Rs. 1,15,000 was provided in the sanctioned budget of the current year for the purchase of a Government steamer, but the amount was struck out along with other items of expenditure reduced in the beginning of the year on the requisition of the Government of India. A sum of Rs. 20,000 will now be entered in the budget for 1886-87, under “*Subsidies to Steamboat Companies*,” in view of the proposals made to the Director-General of Post Offices for the provision by subsidy of a regular marine service to and from Madras and the Northern ports.

(iii) *Marine establishments*, constituting the charges on account of the *Second Assistant Master Attendant and his establishment* for shipping and landing Government consignments. The estimate under this head—Rs. 9,412—is nearly Rs. 3,000 in excess of the

Years.	Salaries.	Establishments.	Contingencies.	Total.
	RS.	RS.	RS.	RS.
Actuals	1883-84 .. 2,258	435	28	2,721
	1884-85 .. 4,200	2,302	96	6,598
	1885-86 .. 4,200	3,468	232	7,900
Grants	1886-87 .. 4,200	5,112	188	9,500

actuals of 1884-85, and provides for the additional establishment sanctioned in G.O., No. 350, Marine, dated 25th August 1885. The estimate is accepted and passed for Rs. 9,500 in round numbers.

Years.	Salaries.	Establishments.	Contingencies.	Total.
	RS.	RS.	RS.	RS.
Actuals	1882-83 .. 1,200	2,201	1,910	5,311
	1883-84 .. 1,250	2,616	1,581	5,447
	1884-85 .. 1,100	2,587	1,370	5,057
Grants	1885-86 .. 1,200	2,616	2,284	6,100
	1886-87 .. 1,200	2,616	2,184	6,000

(iv) *Miscellaneous—Pilotage establishments in Pámban and Cochin*.—The estimate of Rs. 5,820 under this head will be raised to Rs. 6,000, to equalize the receipts and charges under this head.

4. The total grant under Provincial Services as above modified will then stand at Rs. 39,500, as shown below:—

	S.S. “Margaret Northcote.”	Second Assistant Master Attendant.	Pilot establishments.	Special items.	Total.
	RS.	RS.	RS.	RS.	RS.
Actuals	1882-83 .. 3,380	..	5,311	..	8,691
	1883-84 .. 3,049	2,721	5,447	..	11,217
	1884-85 .. 3,008	6,598	5,057	11,727	26,390
Grants	1885-86 .. 4,000	7,900	6,100	1,15,000	1,33,000
	1886-87 .. 4,000	9,500	6,000	20,000	39,500

EXCLUDED LOCAL FUNDS.

5. The transactions under *Port funds* are divisible into the three following heads, and should be so distinguished in future:—

(i) *Port funds under Act XII of 1875*.—The receipts from this source are estimated at Rs. 4,10,300, or Rs. 10,300 above the sanctioned estimate of the current

year. The increase is expected to occur in the Presidency town and the ports of Pámban and Cocanada. But as the above amount would appear to include the receipts under the Cocanada Port Dues Act (III of 1883), a sum of Rs. 4,00,000 will be retained under this head and distributed as shown below:—

Years.	Port dues, fees, fines, tolls, &c.	Pilotage receipts.	Sale-proceeds of stores, &c.	Public Works receipts.	Total receipts, Act XII of 1875.
	RS.	RS.	RS.	RS.	RS.
Actuals .. { 1883-84	4,45,027	11,783	7,083	1,212	4,65,105
{ 1884-85	3,86,394	10,222	8,756	110	4,05,482
{ 1885-86	3,80,000	11,250	8,550	200	4,00,000
Estimates .. { 1886-87	3,81,000	10,100	8,650	250	4,00,000

(ii) *Act III of 1883.*—The probable realisations under the Cocanada Port Dues Act may be taken at Rs. 11,000 in round numbers.

(iii) *Act VI of 1882.*—The receipts from Harbour dues (Rs. 2,21,000) are expected to fall by Rs. 1,79,000 below the estimated revenue in 1885-86 (viz., Rs. 4,00,000), owing to the reduction made in the rates by G.O., No. 233, Marine, dated 6th June 1885. The receipts from this source amounted, according to the Accountant-General, to Rs. 3,69,889 in 1884-85 and Rs. 2,25,250 in the first seven months of the current year. It is not clear whether the present estimate includes the contribution of Rs. 25,000 payable from Port funds (Act XII of 1875) under paragraph 3 of G.O., Marine, No. 233, dated 6th June 1885.

6. The total revenue under *Port funds* will then be Rs. 6,32,000, as shown below:—

Years.	Act XII of 1875.	Act VI of 1882.	Act III of 1883.	Total.
	RS.	RS.	RS.	RS.
Actuals .. { 1882-83	4,15,759	..	..	4,15,759
{ 1883-84	4,65,105	..	..	4,65,105
{ 1884-85	4,05,482	3,69,889	16,413	7,91,784
{ 1885-86	4,00,000	4,00,000	..	8,00,000
Estimates .. { 1886-87	4,00,000	2,21,000	11,000	6,32,000

7. The estimate of charges under *Port funds* includes Rs. 144, the cost of the establishment for collecting the port dues in Cocanada under Act III of 1883.

8. The charges under Act VI of 1882 are estimated at Rs. 64,000. The actuals of 1884-85, as given by the Master Attendant (Rs. 76,784), are Rs. 12,222 less than those* furnished by the Accountant-General. In future estimates, details should always be given for *salaries* and

establishments, as well as for *contingencies*. It does not appear that the Master Attendant has provided for the interest payable to *Imperial Services* on account of the expenditure incurred in the Public Works department on the Madras Harbour works from 1883-84 (which is treated as a “loan to Presidency corporations,” viz., the Port Trust). The amount paid for the two years 1883-84 and 1884-85 was Rs. 16,805. Including the current year’s expenditure on Harbour works, the interest payable in 1886-87 may be estimated at Rs. 45,856. The total grant under this head will then be Rs. 1,09,856.

9. The estimate of charges under Port Funds Act XII of 1875 should be distributed under the three main divisions shown below. In the *abstract* given on the 2nd page of the estimate, districtwar details are not necessary, nor is it worth while to

show in an estimate the distribution of the administrative charges in the Presidency Town between Madras and the out-ports. The following classification should be adopted instead,—*salaries, establishments* and *contingencies* being shown distinctly under each head:—

(i) *MARINE*—(a) *Dockyard and Port establishments* (including Medical establishments).—The estimate under this head should embrace the charges now shown under

	1885-86.	1886-87.
	RS.	RS.
Salaries	67,800	66,000
Establishments	64,238	65,886
Contingencies	21,800	27,780
Total	1,53,838	1,59,666

“Master Attendant’s department” (which must include the 60 per cent. debited to out-ports), as well as the charges under “Out-ports, percentage to conservators and contingencies at minor ports.” As thus arranged, the estimate under this head amounts to Rs. 1,59,666 for 1886-87,

as compared with Rs. 1,53,838 for the current year, and is accepted.

	1885-86.	1886-87.
	RS.	RS.
Salaries	7,440	7,440
Establishments	3,384	3,384
Contingencies	11,700	10,000
Total	22,524	20,824

(b) *Ship and Boat establishments* (comprising the expenditure on account of the steam tug *Madras* and other marine vessels).—The estimate on this account is fixed at Rs. 20,824, and is approved.

	1885-86.	1886-87.
	RS.	RS.
Establishments	16,908	16,896
Miscellaneous	8,080	7,470
Total	24,988	24,366

(c) *Light-houses and Light-ships.*—These charges amount to Rs. 24,366, against Rs. 24,988 sanctioned for the current year, and are accepted.

(ii) *SUPERANNUATION—Marine Pensions and Gratuities.*—The expenditure in 1886-87 on this account is fixed at Rs. 7,000, against Rs. 8,200 in the preceding year. The actuals in earlier years have, however, been considerably less than these estimates. A provision of Rs. 5,800 will suffice.

(iii) *PUBLIC WORKS.*—(a) *By Civil officers.*—The estimate of works to be executed by the Marine department is fixed at Rs. 20,700 under Original Works, and Rs. 2,322 under Repairs. The programme of works is approved, and the estimate fixed at Rs. 23,024.

(b) *By Public Works officers.*—The Master Attendant fixes the estimate for the construction of the Gopálpur pier at Rs. 1,06,903, on the assumption that Rs. 1,24,000 will have been spent in the current year (out of a total grant of Rs. 2,30,903 for the work). But the Public Works department expect that only Rs. 1,00,000 will have been so expended, and accordingly raise the estimate for 1886-87 to Rs. 1,30,903. The Master Attendant’s provision for establishments, tools and plant—viz., Rs. 29,610—has also been proportionately raised by the Public Works department to Rs. 31,417. A sum of Rs. 1,62,320 will accordingly be provided under this head.

10. The total grant under Port Funds Act XII of 1875 will then stand at Rs. 3,96,000 as shown below:—

Years.	Marine.	Superannuation.	Public Works.	Total.
	RS.	RS.	RS.	RS.
1885-86	2,01,350	8,200	27,955	* 2,37,505
1886-87	2,04,856	5,800	1,85,344	3,96,000

* Exclusive of Rs. 6,500 sanctioned for the steam dredge at Cocanada.

11. The estimates, as above modified, are passed for inclusion in the budget estimates for 1886-87 as follows:—

Provincial Services.

Receipts	..	..	..	..	..	..	..	RS.	6,000
Charges	..	..	..	..	..	..	..		39,000

Excluded Local Funds.

Receipts	..	..	..	..	..	..	..	6,32,000
Charges	..	..	..	..	..	..	..	5,06,000

				RS.
* Act XII of 1875	...	..	..	3,96,000
Act VI of 1882	..	..	..	1,09,856
Act III of 1883	..	..	..	144
Total	..	..	..	5,06,000

(True Extract.)

W. WILSON,
Acting Chief Secretary.

To the Public Works department.
" Master Attendant, Madras.
" Accountant-General.

Order thereon No: 8211 of 11-1-86.

Recorded with
reference to G.O. No.
3088 W of 30th Dec^r
1885

W. J. S. M. C.

Gobt. of [1885] Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 28th December 1885, No. 1641.

B No: 8211 of 11th Jan'y/86.

DECEMBER.

Budget Estimates.

Reviewing the — of the Marine department for
1886-87.

28TH DECEMBER 1885, No. 1641, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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G.O., dated 7th November 1885, No. 2645 W., Public Works.

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Attendant, Madras, to the Chief Secretary to Government, dated Madras,
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Administrative department.

I have the honor to forward the accompanying budget estimates of the Marine
department for the ensuing official year 1886-87, in a revised form, as suggested in
G.O., No. 2930, Financial, dated 17th December 1884:—

- (1) Budget estimate of Port Fund receipts and charges.
- (2) Do. of Provincial do. do.

2. The estimated receipts and charges, Port Fund, for the official year 1886-87,
are Rs. (4,10,300) four lakhs, ten thousand and three hundred, and Rs. (3,41,925)
three lakhs, forty-one thousand, nine hundred and twenty-five, respectively, and
compared with those of the previous year, they stand as follows:—

		Estimates.		Actuals.	
		RS.		RS.	
Receipts	1885-86	..	3,95,200	1882-83	.. 4,30,264
	1886-87	..	4,10,300	1883-84	.. 4,50,340
Charges	1885-86	..	2,44,005	1884-85	.. 4,13,434
	1886-87	..	3,41,925	1882-83	.. 4,27,469
				1883-84	.. 2,38,527
				1884-85	.. 3,34,838

It will be seen that the receipts are in excess of those of last year's estimate.
They are based on the actuals of the past three years, a proportionate abatement being
made in view of the reduction recently made in the rate of Port dues levied on
coasting steamers, viz., from (4½) four-and-a-half annas to (3) three annas per ton.
While these vessels will greatly benefit by the reduction, the Port fund will continue
to be maintained in a flourishing condition.

3. As regards charges, there is an increase of Rs. (97,920) ninety-seven thousand,
nine hundred and twenty, owing principally to the large outlay for the Gopálpur
pier. The remarks entered in the estimate will explain the variations in the different
items. The charges are, however, fully covered by the estimated receipts for
the year.

4. The Provincial budget estimate exhibits under the head of Receipts Rs.
(16,100) sixteen thousand and one hundred, and under that of Charges Rs. (19,232)
nineteen thousand, two hundred and thirty-two. Deducting Rs. (4,000) four thousand
provided for the steamer *Margaret Northcote*, which belongs to the Revenue
department and whose charges are adjusted in that department, the receipts and
expenditure under the head of Provincial will be fairly balanced. The following

is a comparative memorandum of the estimate for 1885-86 and actuals of the last three years with the one now submitted:—

		Estimates.				Actuals.		
				RS.			RS.	
Receipts	..	{	1885-86	..	17,250	1882-83	..	15,763
			1886-87	..	16,100	1883-84	..	17,230
						1884-85	..	15,278
Charges	..	{	1885-86	..	17,584	1882-83	..	5,051
						1883-84	..	8,139
			1886-87	..	19,232	1884-85	..	16,186

Order—dated 7th November 1885, No. 2645 W., Public Works.

The Port fund budget estimates for 1886-87, received from the Master Attendant with his letter recorded above, will be transferred to the Marine department for disposal.

2. The amount to be transferred from Port funds to the credit of the Public Works department, for expenditure in 1886-87, is shown below. The Accountant-General will be requested in the Marine department to take the necessary action in the matter:—

Ganjam.

Construction of an iron pier at Gopálpur—

		RS.	
Works	..	..	1,30,903
Establishment, tools and plant	..	..	31,417
Total	..	..	1,62,320

(True Extract.)

(Signed) D. MacN. CAMPBELL, Capt., R.E.,
Under Secy. to Govt., P.W.D.

To the Marine department.

ORDER—dated 28th December 1885, No. 1641, Financial.

The Master Attendant submits the budget estimates of the Marine department under *Provincial Services* and *Excluded Local funds*, viz., *Port funds*, for 1886-87. The actuals for 1884-85, as given by the Master Attendant, do not correspond with the figures furnished by the Accountant-General. In future, endeavours should be made to effect an agreement between the two sets of accounts before the budget is submitted to Government.

PROVINCIAL SERVICES.

2. The gross receipts under “XVII, Marine,” which consist of pilotage collections

Years.	Gross Pilotage receipts.	Surplus transferred to Port funds.	Net receipts, Provincial.	Miscellaneous receipts.	Total Provincial receipts.
Actuals	RS.	RS.	RS.	RS.	RS.
1882-83	15,763	10,452	5,311	..	5,311
1883-84	17,230	11,784	5,446	..	5,446
1884-85	15,278	10,222	5,056	11	5,067
Estimates	17,250	11,250	6,000	..	6,000
1886-87	16,100	10,100	6,000	..	6,000

Financial, dated 6th January 1882, the estimate of receipts under Provincial will be fixed at Rs. 6,000 in round numbers, as in the current year.

in the ports of Pámban and Cochin, are estimated at Rs. 16,100. But, as the net surplus over the expenditure under *Pilot Establishments, &c.*, is transferred, at the end of each year, to the credit of Port funds, under G.O., No. 24,

3. The charges under “21, Marine,” consist of the following four items:—

(i) *Salaries and allowances of officers and men afloat*, viz., the charges in connection with the S.S. *Margaret Northcote*, which is maintained by the Revenue department for pearl fishery operations in

Tinnevely. The estimate of Rs. 4,000 under this head corresponds with the grant for the current year, and is accepted.

(ii) *Purchase and Hire of Ships and Vessels*.—A sum of Rs. 1,15,000 was provided in the sanctioned budget of the current year for the purchase of a Government steamer, but the amount was struck out along with other items of expenditure reduced in the beginning of the year on the requisition of the Government of India. A sum of Rs. 20,000 will now be entered in the budget for 1886-87, under “*Subsidies to Steamboat Companies*,” in view of the proposals made to the Director-General of Post Offices for the provision by subsidy of a regular marine service to and from Madras and the Northern ports.

(iii) *Marine establishments*, constituting the charges on account of the *Second Assistant Master Attendant and his establishment* for shipping and landing Government consignments. The estimate under this head—Rs. 9,412—is nearly Rs. 3,000 in excess of the

actuals of 1884-85, and provides for the additional establishment sanctioned in G.O., No. 350, Marine, dated 25th August 1885. The estimate is accepted and passed for Rs. 9,500 in round numbers.

Years.		Salaries.	Establishments.	Contingencies.	Total.
		RS.	RS.	RS.	RS.
Actuals	1882-83	..	2,258	435	2,721
	1883-84	..	4,200	2,302	6,598
	1884-85	..	4,200	3,468	7,900
Grants	1885-86	..	4,200	5,112	9,500
	1886-87	..	4,200	5,112	9,500

(iv) *Miscellaneous—Pilotage establishments in Pámban and Cochin*.—The estimate of Rs. 5,820 under this head will be raised to Rs. 6,000, to equalize the receipts and charges under this head.

4. The total grant under Provincial Services as above modified will then stand at Rs. 39,500, as shown below:—

		S.S. “Margaret Northcote.”	Second Assistant Master Attendant.	Pilot establishments.	Special items.	Total.
		RS.	RS.	RS.	RS.	RS.
Actuals	1882-83	..	3,380	..	..	8,691
	1883-84	..	3,049	2,721	..	11,217
	1884-85	..	3,008	6,598	11,727	26,390
Grants	1885-86	..	4,000	7,900	1,15,000	1,33,000
	1886-87	..	4,000	9,500	20,000	39,500

EXCLUDED LOCAL FUNDS.

5. The transactions under *Port funds* are divisible into the three following heads, and should be so distinguished in future:—

(i) *Port funds under Act XII of 1875*.—The receipts from this source are estimated at Rs. 4,10,300, or Rs. 10,300 above the sanctioned estimate of the current

year. The increase is expected to occur in the Presidency town and the ports of Pamban and Cocanada. But as the above amount would appear to include the receipts under the Cocanada Port Dues Act (III of 1883), a sum of Rs. 4,00,000 will be retained under this head and distributed as shown below:—

Years.	Port dues, fees, fines, tolls, &c.	Pilotage receipts.	Sale-proceeds of stores, &c.	Public Works receipts.	Total receipts, Act XII of 1875.
	RS.	RS.	RS.	RS.	RS.
Actuals .. { 1883-84	4,45,027	11,783	7,083	1,212	4,65,105
{ 1884-85	3,86,394	10,222	8,756	110	4,05,482
Estimates .. { 1885-86	3,80,000	11,250	8,550	200	4,00,000
{ 1886-87	3,81,000	10,100	8,650	250	4,00,000

(ii) *Act III of 1883.*—The probable realisations under the Cocanada Port Dues Act may be taken at Rs. 11,000 in round numbers.

(iii) *Act VI of 1882.*—The receipts from Harbour dues (Rs. 2,21,000) are expected to fall by Rs. 1,79,000 below the estimated revenue in 1885-86 (viz., Rs. 4,00,000), owing to the reduction made in the rates by G.O., No. 233, Marine, dated 6th June 1885. The receipts from this source amounted, according to the Accountant-General, to Rs. 3,69,889 in 1884-85 and Rs. 2,25,250 in the first seven months of the current year. It is not clear whether the present estimate includes the contribution of Rs. 25,000 payable from Port funds (Act XII of 1875) under paragraph 3 of G.O., Marine, No. 233, dated 6th June 1885.

6. The total revenue under *Port funds* will then be Rs. 6,32,000, as shown below:—

Years.	Act XII of 1875.	Act VI of 1882.	Act III of 1883.	Total.
	RS.	RS.	RS.	RS.
Actuals .. { 1882-83	4,15,759	..	..	4,15,759
{ 1883-84	4,65,105	..	..	4,65,105
{ 1884-85	4,05,482	3,69,889	16,413	7,91,784
Estimates .. { 1885-86	4,00,000	4,00,000	..	8,00,000
{ 1886-87	4,00,000	2,21,000	11,000	6,32,000

7. The estimate of charges under *Port funds* includes Rs. 144, the cost of the establishment for collecting the port dues in Cocanada under Act III of 1883.

8. The charges under Act VI of 1882 are estimated at Rs. 64,000. The actuals of 1884-85, as given by the Master Attendant (Rs. 76,784), are Rs. 12,222 less than those* furnished by the Accountant-General. In future estimates, details should always be given for *salaries* and

* Rs. 89,006.

establishments, as well as for *contingencies*. It does not appear that the Master Attendant has provided for the interest payable to *Imperial Services* on account of the expenditure incurred in the Public Works department on the Madras Harbour works from 1883-84 (which is treated as a "loan to Presidency corporations," viz., the Port Trust). The amount paid for the two years 1883-84 and 1884-85 was Rs. 16,805. Including the current year's expenditure on Harbour works, the interest payable in 1886-87 may be estimated at Rs. 45,856. The total grant under this head will then be Rs. 1,09,856.

9. The estimate of charges under Port Funds Act XII of 1875 should be distributed under the three main divisions shown below. In the *abstract* given on the 2nd page of the estimate, districtwar details are not necessary, nor is it worth while to

show in an estimate the distribution of the administrative charges in the Presidency Town between Madras and the out-ports. The following classification should be adopted instead,—*salaries, establishments* and *contingencies* being shown distinctly under each head:—

(i) *MARINE*—(a) *Dockyard and Port establishments* (including Medical establishments).—The estimate under this head should embrace the charges now shown under "Master Attendant's department" (which must include the 60 per cent. debited to out-ports), as well as the charges under "Out-ports, percentage to conservators and contingencies at minor ports." As thus arranged, the estimate under this head amounts to Rs. 1,59,666 for 1886-87, as compared with Rs. 1,53,838 for the current year, and is accepted.

	1885-86.	1886-87.
	RS.	RS.
Salaries	67,800	66,000
Establishments	64,238	65,886
Contingencies	21,800	27,780
Total	1,53,838	1,59,666

(b) *Ship and Boat establishments* (comprising the expenditure on account of the steam tug *Madras* and other marine vessels).—The estimate on this account is fixed at Rs. 20,824, and is approved.

	1885-86.	1886-87.
	RS.	RS.
Salaries	7,440	7,440
Establishments	3,384	3,384
Contingencies	11,700	10,000
Total	22,524	20,824

(c) *Light-houses and Light-ships.*—These charges amount to Rs. 24,366, against Rs. 24,988 sanctioned for the current year, and are accepted.

(ii) *SUPERANNUATION—Marine Pensions and Gratuities.*—The expenditure in 1886-87 on this account is fixed at Rs. 7,000, against Rs. 8,200 in the preceding year. The actuals in earlier years have, however, been considerably less than these estimates. A provision of Rs. 5,800 will suffice.

(iii) *PUBLIC WORKS.*—(a) *By Civil officers.*—The estimate of works to be executed by the Marine department is fixed at Rs. 20,700 under Original Works, and Rs. 2,322 under Repairs. The programme of works is approved, and the estimate fixed at Rs. 23,024.

(b) *By Public Works officers.*—The Master Attendant fixes the estimate for the construction of the Gopálpur pier at Rs. 1,06,903, on the assumption that Rs. 1,24,000 will have been spent in the current year (out of a total grant of Rs. 2,30,903 for the work). But the Public Works department expect that only Rs. 1,00,000 will have been so expended, and accordingly raise the estimate for 1886-87 to Rs. 1,30,903. The Master Attendant's provision for establishments, tools and plant—viz., Rs. 29,610—has also been proportionately raised by the Public Works department to Rs. 31,417. A sum of Rs. 1,62,320 will accordingly be provided under this head.

10. The total grant under Port Funds Act XII of 1875 will then stand at Rs. 3,96,000 as shown below:—

Years.	Marine.	Superannuation.	Public Works.	Total.
	RS.	RS.	RS.	RS.
1885-86	2,01,350	8,200	27,955	2,37,505
1886-87	2,04,856	5,800	1,85,344	3,96,000

* Exclusive of Rs. 6,500 sanctioned for the steam dredge at Cocanada.

11. The estimates, as above modified, are passed for inclusion in the budget estimates for 1886-87 as follows:—

Provincial Services.

Receipts	..	..	..	..	..	..	..	Rs.	6,000
Charges	..	..	..	..	..	..	..	39,000	

Excluded Local Funds.

Receipts	..	..	..	..	..	..	..	6,32,000	
Charges*	..	..	..	..	..	..	..	5,06,000	

* Act XII of 1875	..	..	Rs.	3,96,000
Act VI of 1882	..	..	1,09,856	
Act III of 1883	..	..	144	

Total .. 5,06,000

(True Extract.)

H. Kilsan

Acting Chief Secretary.

To the Public Works department.
 „ Master Attendant, Madras.
 „ Accountant-General.

Exd. A. Raitt.

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Govt. of 1885 Madras.
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Encl.

G.O., 28th December 1885, No. 1641.

DECEMBER.

Budget Estimates.

Reviewing the — of the Marine department for
1886-87.

With order

Subscribed

12-11-20

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