

- (1) பக்கங்களின் எண்ணிக்கை 12
- (2) புதுக்கித் திருப்பிய நாள் - 9. 89
- (3) ஆதாரங்குறிப்பவர் கருக்கொப்பம் 16/8

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பொதுப்பணித் துறை

அரசாணை எண். <u>1236.14.</u>	அச்சகம் <u>பலவகை</u>
மு. கோப்புத் தாள் எண்.	
நாள் : <u>28-4 - 1890.</u>	<u>198-</u>

28

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., dated 27th February 1890, Mis. No. 147, Financial.

Read—the following papers:—

From the Chairman, Harbour Trust Board, dated 14th January 1890, No. 179.

ABSTRACT.—Submitting, for the information of Government, revised budget estimate in triplicate for 1889-90.

From the Chairman, Harbour Trust Board, dated 10th February 1890, No. 480.

ABSTRACT.—Submitting, for the information and orders of Government, minutes of proceedings of a special meeting of the Harbour Trust Board held on the 7th February under section 37 of Act II of 1886, approving the budget estimates and schedule of establishment of the Harbour Trust Board for 1890-91.

Order—dated 27th February 1890, Mis. No. 147, Financial.

It is observed that the budget submitted is not correctly framed, for it includes the debt due by the Ganjam Port Fund and interest thereon, and also the balance and current surplus of the Pilotage Fund. These items would properly be included in the budget of the Madras Port Fund, which the Harbour Trust Board keep as Conservator of the Port, but they are entirely out of place in the budget of the Trust created under Act II of 1886. That budget can only receive credit for such sums as may from time to time be transferred from Port Fund proper. Balances of port dues and debts due to Port Funds have already been included in the Marine budget (*vide* G.O., 30th November 1889, No. 855, Financial), and should therefore be omitted from the Harbour Trust budget.

2. The Pilotage Fund is not available for transfer to the Construction Account, G.O., dated 25th April 1888, No. 151, Marine, notwithstanding; nor can it be amalgamated with the Port Fund. It should be kept by the Board (as Conservator of the Port) as an excluded Local Fund, and quite separate from all other funds.

3. In these circumstances, the revision of the budget for 1890-91, submitted by the Board is necessary, and it will be returned in accordance with section 40, Act II of 1886, with the intimation that the following items should be omitted under receipts:—

	RS.
(1)	71,708
(2)	15,000
(3)	1,70,741
(4)	4,000
(5)	6,990

and Rs. 1,70,741 omitted under "Closing Balance." In place of the items to be omitted under receipts, the contribution from Port Funds should be raised to Rs. 2,62,000, the amount provided for transfer in G.O., dated 30th November 1889, No. 855, Financial. The total receipts will then be Rs. 5,81,500. The adjustments on account of debt, &c., will be made in the Madras Port Fund Accounts of 1889-90 and 1890-91, but until these are got into order, transfer from Port to Harbour Trust Funds must be limited to the amount above stated, as provided in the Marine budget.

4. With reference to the provision of Rs. 1,45,000 for interest, it should be explained how the amount is arrived at. It is observed that the Accountant-General has entered Rs. 1,38,800 on this account in the civil budget.

5. The revised budget should be submitted with the least possible delay.

6. The proposals regarding the grant of increments to the Chief Accountant should be submitted separately and the scheme for the transfer of the cash department of the Engineer's office to the head should be further explained.

(True Extract.)

(Signed) J. GROSE,
Ag. Chief Secretary.

To the Chairman, Harbour Trust Board.

READ—also the following paper:—

From G. McWATTERS, Esq., M.A., C.S., Chairman, Harbour Trust Board, Madras, to the Chief Secretary to Government, dated Madras, 3rd March 1890, No. 803.

I have the honor to acknowledge receipt of the Proceedings of Government, dated 27th February 1890, No. 147 (Financial), and to re-submit the estimate of income and expenditure of the Harbour Trust Board, revised, as desired, by omitting the items entered on the margin, by increasing the Port Fund contribution to Rs. 2,62,000, and by taking the interest at Rs. 1,43,600, as per memorandum attached. It is not proposed to make any further alterations at present, although, under the circumstances to be presently explained, it may be necessary to frame a supplemental estimate during the course of the year under section 41.

RS.	
(1) 71,708	
(2) 15,000	
(3) 1,70,741	
(4) 4,000	
(5) 6,990 and	
(6) 1,70,741 under closing balance.	

2. The Trustees observe that, under the present views of Government, the Harbour Board budget can only receive credit for such sums as may from time to time be transferred from Port Fund proper, and that the Pilotage Fund is not available for transfer to the Construction Account.

3. In taking credit in the budget estimate of the Harbour Trust Board for the surplus Pilotage as well as the Port Fund balances, the Trustees only acted, as they conceived, in accordance with G.O., dated 25th April 1888, No. 151, Marine, where it is stated that the surplus port revenues would be available for the improvement of the harbour (paragraph 2), and that the total surplus including Pilotage fees would be available to meet payments due to Government (paragraph 4). Both Port Fund and Pilotage Fund are governed under the same Act, notwithstanding the accounts are required to be kept separate. In regard to the Ganjam debt of Rs. 1,74,741, it is stated in paragraph 8 of G.O., dated 24th April 1889, No. 171, Marine, that this sum is to be considered a loan due to the Madras Port Funds, which will be credited with the whole of each year's surplus until the debt is extinguished. Although this arrangement should properly find place in the Madras Port Fund estimates, yet, as the Harbour Trust Board was to be credited with the balance referred to in paragraph 12 of the above order and in addition with the surplus of 1888-89, it was considered

advisable to take some credit for the estimated Ganjam surplus in the Board's budget. The entry of the amount of the loan, which was done to keep it from being lost sight of, is not of much importance so long as the surplus Ganjam Port Funds are made available to pay it off and the amount is finally transferred with interest to the Harbour Trust Board.

4. The Trustees, however, are apprehensive that a legal difficulty lies in the way of transferring even the balances of the Port Fund proper for harbour purposes, and they think it advisable now to bring this point prominently to the notice of Government.

5. Section 5 of the Indian Port Act, 1889, enumerates what expenditure may be provided for in the Port Fund estimates and charged to the Port Fund account, and section 6 deals with any balance that may be over. It is stated in this section that "subject to the provisions of any local law as to the disposal of any balance from time to time standing to the credit of a Port Fund account, any such balance may be temporarily invested in such manner as the Local Government may direct." According to this, either the balance must remain simply a Port Fund balance or may be temporarily invested, but to otherwise dispose of it requires a local law. Nothing is mentioned in the Act about the balance of the Pilotage Fund. This Fund is simply required to be kept separate from the Port Fund.

6. In the absence of any legal difficulties, the Trustees apprehend that Government is willing to transfer for harbour purposes the balances of both funds in accordance with the views enunciated in G.O., dated 25th April 1888, above referred to, and they beg that Government will be pleased to take early measures to pass a local law for the purpose, should it be found necessary to do so. The Trustees beg to point out that, in the Bombay Port Trust Act, power is given to the Local Government to utilize the Pilotage balance in any way it pleases.

7. The Trustees think that, if a local Act is required, it would be a favorable opportunity for amending the Madras Harbour Trust Act (II of 1886).

ORDER—dated 8th April 1890, No. 284, Financial.

The budget estimates of receipts and charges of the Madras Harbour Trust Board for 1890-91 have been amended in accordance with G.O., No. 147, of the 27th February last.

2. *Revenue Account.*—The opening balance to credit is entered as Rs. 7,64,007. The receipts during the twelve months are estimated at Rs. 5,81,500, and include a contribution of Rs. 2,62,000 from Port Funds. The revenue from Beach imports is set down at Rs. 88,000, and a similar amount is expected from Pier imports. Under Pier and Beach exports, the receipts are taken at Rs. 64,000 and 34,000, respectively, while Rs. 30,000 will be realised by interest on Government securities. The charges are estimated at Rs. 3,87,846. Except in the case of a few items, they closely agree in detail with those for the current year. There is an increase of Rs. 26,356 under Interest, while the provision for repairs to the pier, machinery, &c., has been reduced from Rs. 65,000 to 15,000. The closing balance of the year will therefore stand at Rs. 9,57,661.

3. *Capital Account.*—The opening liabilities are entered as Rs. 36,12,231, and the annual loan from Government for the works is fixed at Rs. 8,00,000. On the other hand, there is provision for the repayment of Rs. 1,00,000. The sum of the repayments including this will be Rs. 4,00,000.

4. The estimates as now submitted are accepted by the Governor in Council.

5. With reference to paragraphs 4 to 7 of the Chairman's covering letter, dated 3rd March 1890, harbour construction seems to be clearly within section 36 (5) (6) of Act X of 1889, and no local legislation is necessary to legalise the transfers

ordered for that purpose; especially having regard to the enhancement of the dues under the expired Act IV of 1881 for that very purpose.

(True Extract.)

J. GROSE,
Ag. Chief Secretary.

To the Chairman, Harbour Trust Board.

„ Accountant-General.

„ Presidency Port Officer.

„ Public Works Department.

ENDORSEMENT—dated 8th April 1890, No. 285, Financial.

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

J. GROSE,
Ag. Chief Secretary.

Gobt. of {1890} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., &c., 8th April 1890,
Nos. 284, 285.

APRIL.

Budget Estimates.

Passing orders on the — of the Madras Har-
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No. 1236 W 4/28 April 1890

Recorded with
reference to G.O. No.
819 W 4/13 March
1890.

(2d) R.R.E. D.B.

24-4-90

W

8TH APRIL 1890, Nos. 284, 285, FINANCIAL.

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(True Extract)

W. B. Boddie
for Ag. Chief Secretary.
Jap. Linn R. E.
Under Secretary P. W. D.

To the Chairman, Harbour Trust Board.
" Accountant-General.
" Presidency Port Officer.
" Public Works Department.

ENDORSEMENT—dated 8th April 1890, No. 285, Financial.

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

J. GROSE,
Ag. Chief Secretary.

Gobt. of 1890 Madras.
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Issued

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G.O., &c., 8th April 1890,
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Passing orders on the — of the Madras Har-
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