(1) பக்கங்களின் எண்ணிக்கை 36

(2) புதுக்கித் திருப்பிய நாள் 8/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

(23)

தமிழ்நாடு அரசு

P. W. D. துறை

அரசாணை எண். 1119
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 22 - 4 - 1891 198 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

18 Sheets 1/4+4 Sheets

ஆணை. கா-1—18,000—15-6-87.

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Appendix B.

Estimate of Public Works Charges to be executed from Port Funds for 1891-92.

Enclosure to letter from the [illegible] Port W[illegible]
No 1229/134 of [illegible] 91

Government of Madras

Port Fund Budget for 1891-92.

Part I.

Abstract of the Estimated Charges for works to be executed from Port Funds for the year from 1st April 1891 to 31st March 1892.

Classification.	Estimate for 1891-92. Public Works Depart	Estimate for 1891-92. Port Depart	Estimate for 1890-91. Public Works Depart	Estimate for 1890-91. Port Depart	Total. 1891-92.	Total. 1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works						
Miscellaneous Public Improvements						
Light Houses	1930	"	2600	"	1930	2600
Districts	11500	"	9240	600	11500	9840
	9,430					
Repairs						
Miscellaneous Public Improvements						
Light Houses	592	"	"	176	592	176
Districts	5924	1584	"	3710	7508	3710
Presidency Port Office	1000	"	"	"	1000	"
	7516					
	20946	1584	11840	4486	22530	16326

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W. B. Simpson
Captn. Dir's Dn
Actg Presidy Port Mr

[initials] 15/1

Government of Madras

Part II

Detail of Estimate for Original works for 1891-92.
to be executed from Port Funds.

Executive Division.	Projects. No.	Locality.	Description.	Amount of Estimate.	Computed expenditure up to 31st March 1891.	Estimate for 1891-92.	No.	Remarks.
			Light Houses.	Rs.	Rs.	Rs.		
Ganjam	1	Calingapatam	Fixing a Lightning Conductor for the Calingapatam Light House	(1) 500	"	500	1	To be executed by the Public Works Department
Kistna Eastern Division	2	Point Devi	Improvements to existing Buildings at Point Devi Light House	(2) 480	"	480	2	
Tinnevelly	3	Manapaad	Construction of a Cook House for Superintendent's quarters Manapaad Light House	(5) 950	"	950	3	
			Districts.					
Vizagapatam	4	Vizagapatam	Construction of two small Groynes in connection with the Landing of Materials for the East Coast Railway recommended in my letter No. 568 dated 24th November 1890	4000	"	4000	4	
Malabar West Coast Division	5	Cochin	Construction of Groynes to prevent erosion of Sea at Vypeen, Cochin	(3) 2000 7500 3900 (4) 2170 6100	"	7500	5	

P. W. Budget. Head the item

Abstract of Part II.

Main Heads.	By Public Works Department.	By Port Department.	Total.
	Rs.	Rs.	Rs.
Miscellaneous Public Improvements	13430	"	13430

1119/3

W. B. Simpson
Captain, Junior Dep.
Actg. Presidency Port Officer

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Government of Madras

Part III

Detail of Estimate for repairs &c for 1891-92 to be executed from Port Funds.

Districts.	Description of work.	Estimate for 1891-92 Amount	Estimate for 1891-92 Total	Estimate for 1890-91 Amount	Estimate for 1890-91 Total
		Rs.	Rs.	Rs.	Rs.
	By the Public Works Department.				
	Light House				
Vizagapatam	Repairs to Santapilly Light House	"	(3) 50	"	"
Kistna	Do to Point Divi Light House	"	(4) 320	"	"
Malabar	Do to Flagstaff and Light House at Cannanore	26	(9) 26	"	"
	Whitewashing Light Keepers Bungalow and turning Kiln	36	(11) 36		
			62		
Ganjam	Repairs to Light Keepers shed at Gopalpore Light House	"	(1) 60		
South Canara	Repairs to Mangalore Light House	"	592	50	50
	Districts				
Vizagapatam	Bimlipatam				
	Repairing Marine Buildings	"	(2) 550	500	500
Kistna	Do to Quay wall Masulipatam	"	(5) 290	"	"
South Arcot	Porto Novo				
	Repairs to Jetty, strengthening piles and removing timber &c	500	(6) "	"	"
	Repair and extension of Signallers shed	200	(7) "	200	200
	Do to Wharf	3500	(8) "	500	500
			4200	"	"
Mangalore	Annual maintenance of Quay and Harbour	"	(12) 200	200	200
Malabar	Cannanore				
	Repairs to the Masonry Pier head jetty at Cannanore	"	(11) 684	"	"
			5924	1400	1400

262
194
164

1119/4

Government of Madras

Part III

Detail of Estimate for repairs &c for 1891-92 to be executed from Port Funds.

Districts.	Description of work.	Estimate for 1891-92 Amount	Estimate for 1891-92 Total	Estimate for 1890-91 Amount	Estimate for 1890-91 Total
		Rs.	Rs.	Rs.	Rs.
	By the Port Department				
	Light House				
	Hill				
	Districts				
Ganjam	Gopalpore				
	Repairs to Flagstaff &c	30			
	Do to Boundary pillars	20			
	Barwa				
	Repairs to Flagstaff	30			
	Do to Boundary Pillars	30			
	Sonapur				
	Do Do	30			
	Calingapatam				
	Repairs to Flagstaff Compound	20	160	"	"
Vizagapatam	Vizagapatam				
	Plastering and whitewashing marine Godown Crane Basements and Boundary pillars	50			
	Bimlipatam				
	Repairing Flag and Flagstaff	25	75		
South Arcot	Porto Novo	30			
	Plastering boundary Pillars	110			
	Repairs for Flagstaff and Signals				
	Do for Flagstaff Painting, tightening, rotating	30			
	whitewashing Flagstaff Tower	50	220		
	Repairing the Quay Wharf	50			
	Do removing and replacing wrought buoy	200			
Tanjore	Petty repairs to Port Office				

1119/5

Government of Madras

Part III

Detail of Estimate for repairs &c for 1891-92 to be executed from Port Funds.

Districts.	Description of work.	Estimate for 1891-92. Amount	Estimate for 1891-92. Total	Estimate for 1890-91. Amount	Estimate for 1890-91. Total
		Rs.	Rs.	Rs.	Rs.
Tanjore	Repairing Rocket apparatus and Port Conservator's & Office	50			
	Repairs to Jetty	150			
	Repairing &c of the Look out House	50			
	Repairing and whitewashing Boundary Pillars	10			
	Repairs to Flagstaff of Terumalavasal	50			
			560		
Malabar	Tellicherry				
	Whitewashing boundary pillars and Light House Store Rooms	8			
	Shifting tiles	4			
	Painting flagstaff	8			
	Tarring the fence round the flagstaff	2			
	Plastering the floor of the flagstaff store room	3			
	Calicut and Beypore				
	Repairs to Port Buildings	150			
	Cochin				
	Whitewashing and turning tiles of Port Office	55			
	Do Do coal shed	14			
	Do Do to Government Boat house	7			
	Do Marine store Godown	18			
	Do Town Custom House lately transferred to the Port Department	50			
			319		
South Canara	Mangalore				
	Repairs to Flagstaff	150			
	General repairs to Marine works	100			
			250		
			1584		

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W. B. Simpson
Captn. [illegible]
Ag. Master Port [illegible]

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again G.O., No. 471, dated 31st December 1890.

ABSTRACT.—Reviewing the Administration Report of the Madras Port Department for 1889-90.

READ—the following paper :—

From Captain H. B. SIMPSON, H.M.'s I.M., Acting Presidency Port Officer, to the Chief Secretary to Government, dated Madras, 19th January 1891, No. 1229-13-G.

I have the honor to submit, herewith, for the sanction of Government, the budget estimate of the Port Fund Department of this Presidency for the year 1891-92, together with two appendices A and B.

2. The estimate has been prepared in accordance with the latest orders of Government on the subject classified under the several detailed heads of receipts and charges and also showing, in one view, the comparative figures under these several heads for each district (1) the actuals of the past year, (2) the estimate of the current year and (3) the estimate of the coming year. The port of Madras has been treated as a separate district, and the estimated figures for that district included in the estimate now submitted.

3. The actuals of receipts and charges for 1889-90 have been found to agree with the accounts submitted to Government with my letter No. 1005-497 G., dated 14th October 1890, and the distribution of the grant for 1890-91 under receipts and charges of the several detailed heads of the Madras and other districts have also been reconciled with the sanctioned grants for that year specified in G.O., No. 855, Financial, dated 30th November 1889, and the difference in the total grant for charges in the column headed (budget for 1890-91) as given in the estimate now submitted for Madras and other districts is also explained below :—

(*a*) *Madras District.*—The share of contribution estimated to be payable by the Madras district towards general charges and lighthouse charges for 1890-91 was Rs. 17,558, whereas the estimated share arrived at by a distribution of these charges in proportion to the average tonnage of the past three years amounts only to Rs. 14,738, resulting in a deficit in the estimated charge of Rs. 2,820, which, added to the sum of Rs. 65,180 entered on the charge side as the total budget grant for 1890-91 for this district, will amount to Rs. 68,000 sanctioned by Government in paragraph 2 of their Order, No. 855, Financial, dated 30th November 1889.

(*b*) *Other districts.*—In paragraph 5 (*b*), clause 2, of the order referred to above, a deduction of Rs. 24,327 was made from the estimated charges for 1890-91 on account of share payable by the Madras district towards general and light house charges and also on account of general savings, &c., and the grant for the year fixed as Rs. 2,12,000. A more accurate estimated share of such charges, as now ascertained by a proper distribution of the charges on the principles laid, is only Rs. 14,738, the difference of Rs. 9,589 accounts for the increase over the total of the grant, *i.e.*, Rs. 2,12,000 sanctioned by Government in their order alluded to.

4. The variations in the estimated figures for 1891-92 over and below those of the current year and the actuals of the past year under the several detailed heads specified in the estimate, taken as a whole for all the districts, will now be explained and the receipts will first be noticed.

Coasting steamers dues.—The dues expected to be realized under this head during the coming year are estimated to be very nearly equal to the actuals of last year, but about Rs. 12,000 below the estimate of the current year, the decrease arising chiefly in the districts of Ganjam, Vizagapatam, Malabar and Madras, the average tonnage of coasting steamers in these districts falling below the expectations of the current year. The actual collections of coasting steamer dues expected to be realized in each district during the coming year will be found in appendix A, page 1.

Other dues.—The estimated amount of collections during 1891-92 is Rs. 10,043 and 18,445, respectively, below those of the years 1889-90 and 1890-91, a large decrease arising in Madras and in Malabar districts which has been however vitiated by an estimated surplus of receipts in the eastern group districts; the deficit in the above districts being due to an expected fall in the number of foreign vessels visiting the districts during the coming year.

General receipts.—Particulars of Rs. 275, the actuals for 1889-90, and Rs. 225, the estimated receipts for 1891-92, will be found in page 2 of appendix A. No provision has been made on this account in the current year's budget. The estimated receipts in question were distributed to the several districts in proportion to the average tonnage that entered during the past three years.

Miscellaneous receipts.—The estimated receipts under this head for 1891-92 are not so large as those of the past year, or that of the present year, the deficit being due to large sundry receipts not being expected to be realized in Malabar and Madras. Large receipts were anticipated for 1890-91 by sale of unserviceable stores in the eastern group districts and provision was accordingly made in the budget of 1890-91 and which is therefore much higher than the figure set down for the coming year.

Public Works receipts.—The receipts under this head are only credits received from the Public Works Department on account of unspent balances of Port fund grant or writes-back of charges which are subsequently adjusted by the Examiner of Public Works Accounts.

Fees.—The estimate under this head has been based with reference to the existing orders of Government on the subject of fees and is about Rs. 5,000 more than the receipts of the past year.

Interest.—The amounts entered in the column of estimates of 1891-92 represent the interest on balances of the several District Port funds which were invested in Government promissory notes. The total estimate on this account amounts to Rs. 23,392 which is indeed a large receipt during the coming year for the districts concerned.

Repayment of loans, &c.—Nothing having been done as yet in the way of diverting the Madras balance towards the deficits in Ganjam and Godávari districts and treating the same as loan to these districts, no provision has been made on this account.

Provincial contribution.—The estimate under this head is *nil*. Should there exist any necessity for any such aid from Government on account of improvements in the districts, application will be made to Government as occasion arises.

5. The total estimated receipts of the other districts and of Madras amount to Rs. 2,19,796 and 1,12,646, respectively, which may safely be set down in round numbers as Rs. 2,20,000 for other districts and 1,12,000 for Madras. The sum total of these items will be Rs. 8,000 and 63,000, respectively, below the actuals of the past year and that of the current year. The difference between the estimate and the current year's grant is only slight, but the fall below the actuals of the past year is due mainly to the Provincial contribution of Rs. 72,484 to the Godávari, Kistna and Tanjore districts.

6. The charges then follow :—

General administration charges.—Detailed particulars of charges under this head are given in page 3 of appendix A, from which it will be observed that the estimate for the ensuing year is about Rs. 6,000 more than that of the past year and is due to inclusion in the estimate of a sum of Rs. 3,000 on account of leave allowances of Port

officers, an anticipated increase in charges on account of pensions, gratuities and in other contingencies. These charges are distributed to the several districts in proportion to the average total tonnage that entered during the past three years.

Lighthouse charges.—Particulars of these charges are contained in appendix A, page 4, and the sum estimated for 1891-92 has been distributed to the several districts on the lines laid down in G.O., No. 24, Marine, dated 27th January 1890. The total estimated charges on this account are below those of the previous years. Noticing in detail the variations under each head of charge, it would appear (1) that the estimated cost on account of establishment is nearly the same as those of the previous years, (2) the slight increase in the contingencies (ordinary) over the actuals of the last year is due to increase in the average of contingencies for the past three years, (3) the provision of Rs. 1,500 under special contingencies is on account of cost of a sixth order light for the Tondi port sanctioned in G.O., No. 415, Marine, dated 27th November 1890, and (4) that Rs. 1,930 provided for under Public Works is the estimated cost of the works specified below :—

	Rs.
Cook house for Manapad superintendent's quarters	950
Improvements to existing building at Point Divi	480
Fixing a lightning-conductor for Calingapatam light	500

Pay of Port officers.—The portion of pay of Port officers debitable to Port funds has been provided for, and the ensuing year's estimate does not vary much with the actuals of the past year and the estimate of the current year.

Personal allowance to Port officers and Conservators.—Provision has been made in the estimate to the amount of personal allowances lately fixed by Government to the several Port officers and Conservators.

Other establishment.—The slight difference between the estimate for the ensuing year and that of the current year and the actuals of the past year calls for no explanation.

Contingencies.—The large increase in the estimate is due to large provision being made for the special charges noted below :—

	Rs.
A 10-ton crane for Vizagapatam	5,000
A buoy for crane in connection with the landing of materials for East Coast Railway	1,200
Dredger charges for Cuddalore	1,500
Construction of an iron shed at Tinnevelly	8,400
Charges for pier improvements at do.	35,000
Total	51,100

The average of the Port contingencies has also increased which accounts for the difference of Rs. 40,382 being more than the actuals of the past year. In the budget for 1890-91 a provision of Rs. 35,000 was made for the purchase of a dredger for Pámban and Tuticorin, but fresh proposals having been made in my letter No. 695-575, dated 27th November 1890, in respect to the purchase of a new dredger at a much higher cost, the charge of Rs. 35,000 will not be incurred by the Tinnevelly District Port fund and would therefore reduce the estimated charge for that year much below the grant.

Public Works charges.—Rs. 19,488, the estimated charge for 1891-92, is exclusive of lighthouse Public Works charges and charges on account of repairs of the Presidency Port office building which are accounted for under these special heads of charges, viz., Lighthouse charges and General charges, respectively.

Fees.—Provision was made under this head only to the extent to which the Port officers and Conservators are likely entitled to under the rules and also to fees for establishment. It may here be pointed out that the total of charges on account of fees and the personal allowances to Port officers and Conservators provided for in the estimate for 1891-92 does not exceed the anticipated collection of fees for that year. Receipts from fees are estimated to be Rs. 26,250 and the charges to Rs. 11,240.

Interest.—Charges are not anticipated to be incurred during the coming year, except in Ganjam and Godávari districts. Should a portion of the balance of the Madras Port fund be diverted towards these districts to cover their deficit on the 31st March 1890, these districts will have to pay interest on the loan thus made and provision was made accordingly.

7. The rise and fall in the estimates under the several detailed heads of receipts and charges of the whole District Port funds having been noticed, I shall now proceed to explain the variations in the estimates of the individual District Port funds, and point out the financial position in which they are likely to be on the expiry of the year for which the estimate is now submitted.

GANJAM.

Receipts.—The estimated receipts for the coming year is nearly the same as that provided for in current year's budget and a little more than the actual outturn of the past year. An increase in dues on other vessels is anticipated in consequence of the maximum rate of dues being charged on foreign vessels from 1st January 1890 in this district. The variations under other heads of receipts are not much and do not therefore call for special attention. The question of the dismantling of the pier not having been as yet finally settled, no provision has been made in the estimate on account of receipts of pier.

Charges.—A large provision of Rs. 7,748 as interest money payable to Madras Port fund has largely increased the figure in charges, which would otherwise be nearly equal to the estimate of the current year and the actuals of the past year, and the estimated total charges of the district exceed the receipts by about this sum. For reasons above stated, no provision has been made for pier charges.

The financial position of the district at the close of the year 1891-92 will not be altered much except for the special item of charge noticed above.

VIZAGAPATAM.

Receipts.—The receipts of the districts for 1891-92 are estimated to be about Rs. 6,000 more than those of the current year and the outturn of the past year. The distribution of the coasting steamers dues under the present system has, to a large extent, increased the estimated receipts of the district. The share amounting to Rs. 14,076, while the actual receipts on the above account are estimated to be about Rs. 5,500 only. To this increase are also added the anticipated increase in the other vessel dues and the interest money on its balance invested in Government Promissory Notes.

Charges.—Large provision having been made under contingencies for the purchase of a 10-ton crane, a buoy, and also under Public Works for the construction of two groynes in connection with the landing of the materials of the East Coast Railway, both amounting to Rs. 10,200, the charges of the district would appear to be larger than the estimated receipts.

The financial position of the district on the expiry of 1891-92 is expected to be as good as ever, except a very small deficit arising in the balance in connection with the special charges noticed above.

GODAVARI.

Receipts.—The estimated receipts of the districts are nearly equal to those of the current year and the actuals of the past year, the Provincial contribution of Rs. 63,076 being omitted. There was, however, a steady increase in the other vessels dues owing to the levy of maximum dues on foreign vessels. As wharfage fees are to be credited in future to Act III of 1885, receipts on the above account were not estimated for and included in the District Port fund budget for the ensuing year.

Charges.—No special charges are expected to be incurred during the coming year, except a small sum of Rs. 364 being interest on loan from Madras Port fund to cover

1119/8

the deficit of the district on the 31st March 1890. Charges on account of dredge and Dredge contingencies have not been provided for as they are to be met from the Landing and Shipping dues under Act III of 1885.

The financial position of the district is expected to result in a diminution of the deficit balance by the surplus in receipts of the coming year amounting to about Rs. 4,000.

KISTNA.

Receipts.—The receipts for the year 1891-92 are estimated to be the same as that of last year's outturn, and the estimate does not provide for any special receipts, or exhibit any steady increase under any particular head of receipt.

Charges.—No provision was likewise made for special charges in this district. The estimated charges would, however, appear to be a little higher than the receipts, but the charges for which provision has been made in the budget are the ordinary expenses of the district.

The financial position of the district on the expiry of the year 1891-92 would continue to be in a deficit state unless means are adopted to keep the district in equilibrium. All possible steps were taken for curtailing the expenditure, but nothing more could be done without injuring the efficiency of the district.

NELLORE.

Receipts.—The receipts in this district are steadily increasing. To the ordinary receipts of this district has been added a sum of Rs. 240 being interest on its balance invested in Government securities.

Charges.—The estimated charges for the district for the ensuing year do not call for any special remarks as they are for the average ordinary charges of the district. In the actuals of 1889-90 a sum of Rs. 375 was incurred on account of Public Works expenditure and this accounts for the actuals being in excess of the estimate.

The financial position of the district is thriving, and is expected to continue to do so during the coming year.

CHINGLEPUT.

Receipts.—Receipts under other dues for 1891-92 are against the expectations of the current year's estimate, native craft which principally trade with the ports in this district not visiting the ports as frequently and in a large number as hitherto.

Charges.—The estimated charges for 1891-92 need no special mention.

The financial position of the district on the expiry of the year 1891-92 will also be flourishing.

SOUTH ARCOT.

Receipts.—The receipts for 1891-92 are estimated to be nearly the same as the outturn of the past year and do not include any unusual receipts except a sum of Rs. 800 on account of interest to be realized on its invested balance.

Charges.—In the estimate of charges, a large provision is made under Public Works charges, amounting to Rs. 4,420, details of which will be found in appendix A, pages 6 and 7, and this accounts for the large increase in charges over the estimate of the current year and the actuals of the past year.

The transactions of the year 1891-92 will result in a small deficit balance which will not, however, much affect the balance that lie to the credit of the district.

TANJORE.

Receipts.—The amount of estimated receipts for the ensuing year is the same as that of the current year. The increase in the actuals of the past year was due to a

Provincial contribution of Rs. 8,690. No special receipts are expected to be realized during the coming year.

Charges.—Under charges a special expenditure of Rs. 3,000 has been provided for dredge expenses, &c. The estimated charges of the district which are all of an ordinary nature are, however, less than the estimated receipts.

The financial position of the district is expected to improve, the balance that remained to the debit of this district on the 31st March 1890, gradually diminishing.

MADURA.

Receipts.—Special receipts are not expected to be realized during the coming year in this district save a sum of Rs. 800, on account of interest on its invested balance.

Charges.—The estimated charges are less than the actuals of the past year and the estimate for the current year. Under recent orders charges on account of dredging channel and approaches and all other expenses connected therewith are to be borne by the Pilotage funds, and were not therefore included in the Madura District Port fund budget. The estimated charges would still appear to be higher than the estimated receipts by about Rs. 2,500. The charges provided for are only the ordinary charges of the district and the anticipated deficiency would have therefore to be met by contribution from Pilotage funds of Pámbaṉ at the end of that year.

The financial position of this district entirely depends upon the Pámbaṉ Pilotage arrangements and the yearly deficiency is to be supplemented by a contribution from Pilotage fund as above stated.

TINNEVELLY.

Receipts.—The estimated receipts for the ensuing year is a little more than the actuals of the past year. A decrease is, however, expected in other dues as the average of the past three years does not amount to more than the figures given in the estimate. A special receipt in the shape of interest on the invested balance of this district is to be realized in the ensuing year amounting to Rs. 4,800.

Charges.—A sum of Rs. 8,400 for the construction of an iron shed and Rs. 35,000 for the improvements of the pier were provided for in the ensuing year's estimate of this district, and this accounts for the large excess in the estimate over the actuals of the past year. In the estimate of 1890-91 a sum of Rs. 35,000 was provided for the purchase of a dredger, but fresh proposals having been since made in respect to the same, the revised estimate will be lessened by this amount. The ordinary charges of the district would amount to only Rs. 15,400.

The financial position of this district will continue to be good, but the balance at credit will be much lessened by the special charges pointed out.

MALABAR.

Receipts.—In spite of the special receipt of Rs. 4,000, interest on the invested balance, the estimated receipts of the district are a little below the actuals of the past year and the estimate for the current year, the decrease arising chiefly in the share of coasting steamers dues. The actuals under Miscellaneous receipts for 1889-90 include sale-proceeds of coal and other stores in the district, and in the estimate of the current year also has been included the expected sale-proceeds of coal at Cochin.

Charges.—There are no special charges to be incurred in this district except a Public Works charge for the construction of a groyne to prevent erosion of sea at Cochin for Rs. 7,500, and the estimate for the year would appear to be nearly equal to the actuals of the past year and the estimate for the current year.

The financial position of this district will be in a very flourishing state in the ensuing year.

1119/9

SOUTH CANARA.

Receipts.—No special receipts are expected to be realized in this district during the ensuing year except a sum of Rs. 880 on account of interest on its invested capital. A fall in the share of coasting steamers' dues is expected owing to the average tonnage of coasters which entered this district during the last three years being low. The estimated receipts are, however, nearly equal to the actuals of the past year and the estimate for the current year.

Charges.—The estimated charges of this district for 1891-92 do not call for any special remarks as they are for the ordinary charges of the district.

The financial position of the district is also thriving well.

MADRAS.

Receipts.—The estimated receipts of this district for the ensuing year is nearly the same as the actuals of the past year and about Rs. 18,000 below the estimate of the current year. The fall in the estimate below that of the current year arises chiefly under Port Dues as estimated by the Chairman of the Harbour Trust Board. A special receipt of Rs. 8,112, being interest on loan to the Godávari and Ganjam districts, is also anticipated during the coming year, and the estimate of Rs. 1,12,646 may be set down as Rs. 1,13,000 in round numbers.

Charges.—The actuals of the current year included a large sum of Rs. 2,75,000 transferred to the Harbour Trust Board from the Port Fund balance of the Madras district, and the ordinary charges have therefore amounted to Rs. 70,649 only. The estimate for the ensuing year (*i.e.*, Rs. 66,584) which includes charges on account of fees, &c., not provided for in the estimate submitted by the Chairman, Harbour Trust Board, may therefore be safely fixed at Rs. 67,000, a sum nearly equal to the grant for the current year.

The financial position of this district is very good.

8. To speak generally of the would-be financial position of the Eastern and Western Group districts, as also of Madras, at the end of the next official year, it may be stated that the position of the Eastern Group districts would be seriously altered by the special charge of Rs. 43,400 to be incurred in the Tinnevelly district on account of pier improvements and the construction of an iron shed. The provision of Rs. 35,000 for the purchase of a dredger in the current year's estimate reduces also the running balance in the beginning of the next official year. Save these two items of special charges included in the estimate of the current year and that of the next year amounting to Rs. 78,400, the financial position of the East Coast districts is expected to result in a credit balance of about Rs. 25,000. The Western Group and the Madras districts are expected to have an increased balance on the expiry of the coming year.

9. The estimated charges on account of Madras and other districts for the ensuing year as above framed will be—

	RS.
Madras	66,584
Other districts	2,54,601

or Rs. 67,000 and Rs. 2,55,000, respectively, in round numbers. The total estimate would therefore amount to Rs. 3,22,000, and the excess over the actuals of the current year (the contribution to Harbour Trust Board being excluded), *i.e.*, Rs. 2,75,818, is due to the provision of special charges in the Tinnevelly district amounting to Rs. 43,400.

10. An abstract statement showing the estimated receipts and charges of Madras and other districts is given below:—

RECEIPTS.

	Actuals, 1889-90.	Budget estimate, 1890-91.	Budget estimate, 1891-92.
Madras.			
Port dues	Rs. 1,09,432	Rs. 1,19,000	Rs. 95,000
Sundry receipts	8,452	11,000	17,646
Total	1,17,884	1,30,000	1,12,646 or 1,13,000
Other Districts.			
Port dues	1,80,311	1,72,000	1,64,815 or 1,65,000
Sundry receipts	* 97,686	38,000	54,981 or 55,000
Total	2,77,997	2,10,000	2,20,000
Grand Total	3,95,881	3,40,000	3,33,000

* Includes a Provincial contribution of Rs. 72,434.

CHARGES.

	Actuals, 1889-90.	Budget estimate, 1890-91.	Budget estimate, 1891-92.
Madras.			
Share of General charges	Rs. 9,220	Rs. 7,827	Rs. 9,339
„ of Lighthouse charges	8,552	6,911	6,820
Salary of Deputy Conservator	7,590	8,640	8,646
Personal allowance to Deputy Conservator	1,050	..	2,100
Other establishments	25,161	19,732	19,439
Contingencies and Miscellaneous	2,94,076	22,070	20,247
Total	3,45,649	† 65,180	66,584 or 67,000
Other Districts.			
General charges (exclusive of share payable by Madras)	47,047	47,183	52,661
Lighthouse charges (exclusive of share payable by Madras)	32,529	29,409	27,518
Establishment { Port officers	35,358	36,120	35,880
Establishment { Personal allowance	1,050	..	2,100
Establishment { Other establishments	18,905	21,627	19,707
Contingencies and Miscellaneous	69,680	87,250	1,16,735
Total	2,05,169	‡ 2,21,589	2,54,601 or 2,55,000
Grand Total	5,50,818	2,86,769	3,21,185 or 3,22,000

† *Vide* explanation for decrease below grant, i.e., Rs. 68,000, in paragraph 3 (*a*).
‡ *Vide* explanation for excess over budget grant, i.e., Rs. 2,12,000, in paragraph 3 (*b*).

LANDING AND SHIPPING DUES ACT (III OF 1885).

Cocanada.

11. *Receipts.*—Act III of 1885 has been introduced into this port from 1st October 1890 in lieu of Act III of 1883, and the Chairman of the Godávari District Port Conservancy Board, in his detailed budget estimate submitted to this office, estimates the receipts under this head for the ensuing year to be Rs. 30,000 (Rs. 28,000, collections of Cocanada Landing and Shipping Dues + Rs. 2,000 on account of sundry

receipts). The average receipts amounting to Rs. 1,600 on account of wharfage which have hitherto been credited to District Port Fund, Godávari district, will in future be carried to the credit of this fund and the anticipated income on this account is included in the estimate.

Charges.—The Chairman of the Godávari District Port Conservancy Board estimates the charges for the ensuing year to be Rs. 29,532, or Rs. 30,000 in round numbers. This estimate includes the following charges:—

	Rs.
(1) Expenses of Groynes works	7,088
(2) Establishment and contingencies of Priestman Dredger	4,732
(3) Do. do. of Dredger "Connemara"	5,712
(4) Cost of cutting a new dock	3,000
(5) Cost of 18-ton crane	8,000
(6) Screw-cutting lathe	1,000

The estimated receipts for 1891-92 are just enough to meet the charges for that year. The provision for charges items marked 4, 5, 6, which are of a special nature and are not likely to recur, have largely increased the expenditure. The balance that remained to the credit of the Landing and Shipping Dues, Cocanada, Act III of 1883, on the 30th September 1890, has been carried to the credit of this new head of account.

The estimated receipts and charges of the above account will stand as under—

		Rs.
Receipts		30,000
Charges	Ordinary 18,000 / Special 12,000	30,000

The actuals of receipts and charges for the past three years of the Landing and Shipping Dues under Act III of 1883, which Act has been hitherto in force at this port are given below:—

	Receipts.	Charges.
	Rs.	Rs.
1887-88	12,895	9,989
1888-89	13,562	9,011
1889-90	14,870	22,209

Negapatam.

Act III of 1885 was introduced into this port from 1st April 1889, and the actual receipts and charges for the past year 1889-90 were Rs. 10,207 and 1,172, respectively. In G.O., No. 855, Financial, dated 30th November 1889, the receipts and charges on this account for the current year 1890-91 were passed for Rs. 11,000 and 1,500, and the estimate for the ensuing year is set down as under—

	Rs.
Receipts	10,500
Charges	1,504

or Rs. 11,000 and 1,500 in round numbers as for the current year.

PILOTAGE FUND.

Madras.

12. The estimate of receipts and charges for the ensuing year is set down by the Chairman, Harbour Trust Board, as Rs. 28,000 and 23,482, respectively, which, compared with the figures of the previous years, stand as follows:—

	Receipts.	Rs.
Actuals—		
1887-88		24,562
1888-89		27,660
1889-90		30,670
Estimates—		
1890-91		23,500
1891-92		28,000
		3

The decrease in the estimate for 1891-92 below the actuals of the past year is due to reduction in the rate of pilotage fees as per G.O., No. 178, Marine, dated 13th May 1890 :—

Charges.

	Rs.
Actuals—	
1887-88	11,135
1888-89	16,073
1889-90	20,714
Estimate—	
1890-91	16,800
1891-92	23,482

The excess in the estimate over the actuals of the current year is due to provision being made on account of personal allowance to Harbour Masters at Rs. 50 each per mensem, sanctioned in G.O., No. 86, Marine, dated 5th March 1890.

The estimate of receipts and charges may, therefore, be set down as Rs. 28,000 and Rs. 23,500 in round numbers.

Pámban.

Receipts.—The estimate of receipts for the ensuing year is nearly the same as that of the current year, and compared with the figures of the past years would be as follows :—

	Rs.
Actuals—	
1887-88	13,025
1888-89	13,428
1889-90	13,499
Estimate—	
1890-91	13,000
1891-92	13,000

Rs. 13,000, the estimated figure for 1890-91 is included in Rs. 15,000, sanctioned in G.O., No. 855, Financial, dated 30th November 1889, the remainder being Cochin Pilotage receipts.

The average of the past three years receipts, amounting to Rs. 13,317, may be set down as Rs. 13,000 in round numbers.

Charges.—The estimated charges for the ensuing year is set down as Rs. 6,200, and this compared with the past three years figures would stand as follows :—

	Rs.
Actuals—	
1887-88	1,180
1888-89	3,116
1889-90	1,117
Estimate—	
1890-91	3,200
1891-92	6,200

The grant for 1890-91 is included in Rs. 6,000, sanctioned for pilotage charges at Pámban and Cochin in G.O., No. 855, Financial, dated 30th November 1889, and comprises the following items :—(1) Rs. 1,200 pay of Port officer at Rs. 100 as head pilot, (2) Rs. 2,000 on account of dredging expenses. As it has been reported that a bank formed in one of the Pámban channels, this latter sum has been provided for the dredging work in the current year's budget. But as the working of the new dredger will be more costly, Rs. 5,000 has been provided on the above account for the year 1891-92, the remainder Rs. 1,200, being pay of Port officer as head pilot at Rs. 100 per mensem.

Cochin.

Receipts.—The average receipts on account of pilotage at Cochin for the last three years amounting to Rs. 2,749, which has been, however, vitiated by the income in

1888-89, the estimate for the ensuing year may be set down as Rs. 2,500 in round numbers. A comparison of the previous year's figures is given below :—

	Rs.
Actuals—	
1887-88	2,346
1888-89	3,382
1889-90	2,521
Estimate—	
1890-91	2,000
1891-92	2,500

As stated in my remarks on Pilotage receipts, Rs. 2,000 the grant for the current year is included in Rs. 15,000, sanctioned in G.O., No. 855, Financial, dated 30th November 1889.

Charges.—The grant for the current year, *i.e.*, Rs. 2,800 may be repeated for the year 1891-92 and would comprise of the following sums :—

Rupees 1,920. Pay of 2 pilots at Rs. 160 per mensem.
" 300. Allowance to temporary boatmen at Rs. 25 per mensem.
" 450. Share of surplus pilotage payable to pilots.
" 130. Contingencies on account of uniform for boatmen, &c.
" 2,800 the grant for 1890-91 referred to is included in Rs. 6,000, sanctioned in G.O., No. 855, Financial, dated 30th November 1889, and the coming year's estimate compared with the figures of the past year would stand as follows :—

	Rs.
Actuals—	
1887-88	1,532
1888-89	1,680
1889-90	2,460
Estimate—	
1890-91	2,800
1891-92	2,800

13. The estimates of the several funds for 1891-92 as above framed will stand as shown below :—

Port Funds.	Receipts.	Charges.
	Rs.	Rs.
	1,13,000	67,000
Madras	2,20,000	2,55,000
Other districts		
Act III of 1885.		
	30,000	30,000
Cocanada	11,000	1,500
Negapatam		
Pilotage.		
	28,000	23,500
Madras	13,000	6,200
Pámban	2,500	2,800
Cochin		

14. A revised estimate of receipts and charges of Port funds and Pilotage funds of Madras and other Maritime districts and also of the Landing and Shipping dues at Negapatam and at Cocanada for the year 1890-91 is also forwarded herewith.

Port Funds Act, X of 1889.

15. (*a*) *Receipts.*—The receipts of the Maritime districts (Madras excepted) for 1890-91 are now estimated to be Rs. 2,26,790 or Rs. 2,27,000 in round numbers against Rs 2,10,000 provided for in G.O., No. 855, Financial; dated 30th November 1889, an increase of Rs. 15,875 being expected in the East Coast districts and about Rs. 915 in the West Coast districts which are accounted for as below :—

(i) East Coast districts.

Increase in—		Rs.
Fees		16,450
Interest on invested balance		10,400
		+ 26,850
Decrease in—		
Miscellaneous receipts		— 10,975
		+ 15,875

The decrease under Miscellaneous receipts is due to the inclusion in the budget of 1890-91 by some Collectors of the Maritime Districts of fees for Port officers and Conservators, which have in the revised estimate been transferred to a separate head "Fees."

(ii) West Coast districts.

Increase in—		Rs.
Fees		5,300
Interest		4,800
		+ 10,180
Decrease in—		
Miscellaneous receipts		— 9,265
		+ 915

A large sum was expected to be realized at Cochin by sale of coal in stock at that port which has not, however, been sold to such an extent, and the decrease was partially due also to fees for Port officers and Conservators being transferred from the head of Miscellaneous receipts to a separate new head "Fees."

(iii) Madras.

The estimated receipts for Madras for 1890-91 as now revised is set down as Rs. 1,12,612 against Rs. 1,30,000 provided for in the Government order referred to above, a decrease of Rs. 24,000 arising in coasting and other steamers dues and Rs. 6,000 under miscellaneous receipts as set down by the Chairman, Harbour Trust Board, in his estimate herewith submitted. A sum of Rs. 12,612 (fees Rs. 4,500 and interest Rs. 8,112) has been added and the estimate arrived at to be Rs. 1,12,612 or Rs. 1,13,000 in round numbers.

(*b*) *Charges.*—As already explained in paragraph 3 (*b*), the estimated charges for 1890-91 of the Maritime districts (Madras excepted) is set down in the column of "budget for 1890-91" as Rs. 2,21,589 (Eastern districts 1,66,176 + Western districts 55,413) against Rs. 2,12,000, the grant for the year sanctioned in G.O., No. 855, Financial, dated 30th November 1889, and the revised estimate of charges for the year in question is arrived at to be Rs. 1,98,367 or Rs. 1,99,000 in round numbers, a decrease of Rs. 24,386 arising in the East Coast districts as explained below :—

(i) East Coast districts.

Increase in—		Rs.
General charges		3,492
Personal allowance		6,300
Public Works charges		6,475
Fees		6,590
	Total	22,857

		Rs.
Decrease in—		44,450
Contingencies, &c.		1,293
Light-house charges		240
Port officers and Conservators' pay		1,260
Port office establishments		
	Total	47,243
	Grand Total	— 24,386

The general charges has proportionately increased as the aggregate charges on this account is expected to be about Rs. 7,000 more than the budget estimate (*vide* particulars in appendix 1 of revised estimate). Personal allowance and fees have not been provided for in the budget for 1890-91, and the increase in the Public Works charges is chiefly due to a provision of Rs. 3,150 on account of cost of constructing two additional jetties and repairing wharf at Porto Novo and a few other works of a petty nature not provided for in the budget of 1890-91, but which were sanctioned during the current year.

The large decrease in contingencies is due to the elimination from the budget of 1890-91 of a sum of Rs. 35,000 provided for a dredger for Tuticorin and Pámban and also to charges on account of dredgers at Negapatam and Cocanada not being likely to be incurred to the extent anticipated at the time of framing the budget.

The aggregate estimated charges on account of light-houses falling below the budget of 1890-91 (as per appendix 2 of the revised budget estimate), a reduction of Rs. 1,293 on this account has arisen in the East Coast districts.

Pay at Rs. 20 per mensem drawn by the Port Conservator, Calingapatam, for superintending Calingapatam light-house, which has been included as "Port charge" in the budget for 1890-91, has now been added to Light-house charges, and the decrease of Rs. 1,260 in establishment charges is due to reduction in port establishments of Masulipatam and Cocanada.

(ii) *West Coast Districts.*

		Rs.
Increase in—		1,986
General charges		312
Light-house charges		2,460
Personal allowance		2,145
Contingencies, &c.		2,150
Fees		+ 9,053
		— 7,889
Decrease in Public Works charges		+ 1,164

There was an increase in the proportion of General charges as the aggregate charges on that account (as per appendix 1 in revised estimate) are anticipated to exceed the sum budgeted for.

Light-house charges of the West Coast districts (as per appendix 2 of revised estimate) exceed the budget by Rs. 312.

Personal allowance of Rs. 2,460 and fees to Port officers and Conservators and establishment, amounting to Rs. 2,150, have not been included in the budget estimate and hence the inclusion of these items in the revised estimate.

The increase in contingent charges of Rs. 2,145 is chiefly due to the provision in the revised estimate of a sum of Rs. 2,000 on account of dredging expenses at the port of Mangalore and a slight anticipated increase in the ordinary contingencies of that district.

The decrease in Public Works charges in the West Coast districts below the budget estimate for 1890-91 is owing to the budgetted sum for the construction of a groyne at Vypeen to prevent erosion of the sea having been expunged, as the charge is not likely to be incurred during the currency of the year.

(iii)—*Madras.*

The share of General and Lighthouse charges payable by Madras port was, at the time of framing the budget for 1890-91, over-estimated by the Chairman, Harbour Trust Board, by Rs. 2,820, and the grant for that year on account of Port Fund charges of Madras port (*i.e.*, Rs. 68,000) has been therefore reduced by the above difference and set down as Rs. 65,180 in the column of "budget for 1890-91."

The revised estimate of charges as now arrived at amounts to Rs. 65,856 which is very nearly equal to the budget grant as above explained, and may safely be set down as Rs. 66,000 in round numbers.

16. I will now proceed to explain the variations in the revised estimate of General charges and Lighthouse charges (as per appendices 1 and 2 of Revised Estimate) over and below the budget estimate for 1890-91 as sanctioned in G.O., No. 855, Financial, dated 30th November 1889.

(*a*) *General Charges.*—A sum of Rs. 3,000 was provided for on account of leave allowance of Port Officers and Conservators and an increase in pensionary charges is anticipated in consequence of the retirement of Mr. Phipps, late Port Officer, Tuticorin, and other petty officers of the department.

(*b*) *Lighthouse Charges*—(i) *Eastern Group.*—Charges on account of establishment and special public works are nearly equal to the amounts budgetted for. A special provision of Rs. 500 was made towards cost of plate glasses recently received from England. A reduction of about Rs. 4,000 is expected in contingent charges, and is due to a sum of Rs. 2,500 being expunged from the budget on account of cost of two 4th-order lights for Manapad and Calingapatam which have been charged in the accounts for 1889-90, and also to reduction in average charges of lighthouses. A sum of Rs. 2,034 is provided for under Ordinary public works and comprises chiefly of the following items of charges and other charges of a petty nature not budgetted for—

	Rs.
Repairs to Point Divi light	399
Repairing Pulicat Lighthouse Superintendent's quarters and the lascars' lines	461
Repairing Superintendent's quarters and lightning-conductor of Muthun light	116
Repairing the cracks in Tuticorin lighthouse	411
Total ..	1,387

(ii) *Western Group.*—The increase in Lighthouse charges of the Western Group is very trifling that it calls for no special remarks.

17. An abstract statement, showing the receipts and charges for 1890-91 as now revised, of Madras and other districts is given below :—

Revised estimate of receipts for 1890-91.

—		Actuals, 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.
		Rs.	Rs.	Rs.
Madras ..	Port dues	1,09,432	1,19,000	95,000
	Sundry receipts	8,452	11,000	17,612
	Total ..	1,17,884	1,30,000	1,12,612 or 1,13,000
Other districts ..	Port dues	1,80,311	1,72,000	1,72,000
	Sundry receipts	97,686	38,000	54,790
	Total ..	2,77,997	2,10,000	2,26,790 or 2,27,000
	Grand Total ..	3,95,881	3,40,000	3,39,402 or 3,40,000

Revised estimate of charges for 1890-91.

—	Actuals for 1889-90.	Budget estimate, 1890-91.	Revised estimate, 1890-91.
	Rs.	Rs.	Rs.
Madras.			
Share of General charges	9,220	7,827	9,339
Do. of Lighthouse charges	8,552	6,911	6,572
Salary of Deputy Conservator	7,599	8,640	8,640
Personal allowance of Deputy Conservator	1,050	..	2,100
Other establishment	25,161	19,732	19,438
Contingencies and miscellaneous	2,94,076	22,070	19,767
Total ..	3,45,649	65,180	65,856 or 66,000
Other Districts.			
General charges (exclusive of share payable by Madras)	47,647	47,183	52,661
Lighthouse charges (do.)	32,529	29,409	28,428
Port officers	35,358	36,120	35,880
Personal allowance	1,050	..	8,760
Other establishments	18,905	21,627	20,367
Contingencies and miscellaneous	69,680	87,250	52,271
Total ..	2,05,169	2,21,589	1,98,367 or 1,99,000
Grand Total ..	5,50,818	2,86,769	2,64,223 or 2,65,000

ACT III OF 1885.

Landing and Shipping Dues.

(i) *Cocanada.*

18. The Act having come into force at the above port only from 1st October 1890, the receipts and charges have been calculated on the expectations of remaining six months of the year. On the charge side is included only the ordinary charges, such as groynes work, establishment and contingencies of dredgers.

(ii) *Negapatam.*

The receipts and charges as fixed in the budget for 1890-91 are not likely to be altered and may therefore be allowed to stand as they are.

Pilotage Funds.

(i) *Madras.*

19. In his revised estimate of Pilotage fund, herewith submitted, the Chairman, Harbour Trust Board, has fixed the receipts for the current year to be Rs. 28,000 and charges Rs. 23,762, which latter may be set down as Rs. 23,500 in round numbers, and the variations in the revised estimate over and below the budget estimate for the current year have been explained by him in the column of remarks in that estimate.

(ii) *Pámban and Cochin.*

The estimated receipts and charges of the Pilotage funds at Pámban and Cochin for 1890-91 as sanctioned in G.O., No. 855, Financial, dated 30th November 1889 are not likely to be affected and may be allowed to stand.

20. The revised estimate of receipts and charges of the above funds for 1890-91 will as above framed stand thus—

Port Funds Act (X *of* 1889).

	Receipts.	Charges.
	Rs.	Rs.
Madras	1,13,000	66,000
Other districts	2,27,000	1,93,000
Act III of 1885.		
Cocanada	15,000	9,000
Negapatam	11,000	1,500
Pilotage Funds.		
Madras	28,000	23,500
Pámban	13,000	3,200
Cochin	2,000	2,800

21. With the above remarks, I beg to submit the estimates in question for the sanction of Government.

22. The Port and the Pilotage Fund estimates of Madras was received in this office only on the 14th instant, as the Chairman, Harbour Trust Board, experienced a great difficulty in compiling the budgets in question, his records having been destroyed by the late fire, and it was due to this fact that I was unable to submit the Port Fund Department budget on the prescribed date (*i.e.* 15th January).

From W. P. AUSTIN, Esq., C.S., Chairman, Harbour Trust Board, Madras, to the Chief Secretary to Government (through the Presidency Port Officer, Madras), dated 2nd February 1891, No. 1405-A.

I have the honor to request that I may be informed as to what sum I can take credit for in the Harbour Trust Revenue budget estimate as a contribution from Port Fund.

The balance available on the 2nd April next would appear to be only about Rs. 10,000 (ten thousand): thus—

	Rs.
Balance of Madras Port Fund—	
31st March 1890 ..	2,36,221
Estimated surplus, 1890-91	35,000
	2,71,221
Received, 1890-91	2,62,000
	9,221

No. 40-G.

Forwarded to Government, observing that the surplus of Madras Port for the year, 1891-92, to be paid as contribution to the Harbour Trust Board, is estimated to be Rs. 46,000 as per budget estimate submitted with my letter No. 1229—13-G., dated 19th January 1891.

2. The estimated surplus for the year 1890-91, as per revised estimate for that year, submitted with my letter referred to, is only Rs. 47,000, while a sum of Rs. 62,000 has already been drawn by the Harbour Trust Board on this account in addition to Rs. 2,00,000 ordered to be transferred to Harbour Trust Board.

The contribution to be paid to the Harbour Trust Board for 1891-92 may therefore be estimated to be Rs. 31,000 (estimated surplus of 1891-92, Rs. 4,600 *minus* Rs. 15,000 contribution overdrawn for 1890-91).

MADRAS,
6th February 1891.

H. B. SIMPSON, Captain, H.M'S.I.M.,
Acting Presidency Port Officer.

1119/14

ORDER—dated 26th March 1891, No. 211, Financial.

The budget estimates of the various Port and Marine funds in the Presidency for 1891-92, submitted with the foregoing letter, have been framed in accordance with the instructions conveyed in paragraph 17 of G.O., dated 5th March 1890, No. 85, Marine. The revised estimates should in future be incorporated with the same statements which contain the budget of the following year, so that the closing balances may be calculated on the basis of the more correct information thus rendered available.

PORT FUNDS ACT X OF 1889.

2. Numerous petty alterations in the estimates of some of the District funds are rendered necessary, as the readjustments ordered in G.O., dated 31st December 1890, No. 471, Marine, could not be effected before the submission of the budget. It must be remembered that no *minus* balance can possibly exist under any fund at the close of a year, without the deficit being fully made good by a corresponding credit simultaneously afforded either by a loan or by a contribution from some other fund and as far as possible in the accounts of the same year. Interest being chargeable from 1st April 1889 (paragraph 5 of G.O., dated 24th April 1889, No. 171, Marine), the Madras port ought to obtain credit from all the deficit funds on the full outstandings year by year from that date as shown in Appendix II to these proceedings. It is not clear why the Presidency Port Officer has omitted to provide for the payment of interest in the revised estimates for 1890-91 of the districts concerned.

3. *Ganjam.*—There appears to be hardly any prospect of this fund ever recovering from the chronic state of insolvency into which it has drifted, notwithstanding the advances made from Provincial revenues to cover the annual deficits in the past and to meet the interest payable to Madras. In the estimates now before Government, the Presidency Port Officer budgets for an increased revenue of nearly Rs. 4,000 in each year over the actuals of 1889-90 under *Other dues*, and a decreased expenditure of nearly Rs. 2,000 under *Contingencies* and *Miscellaneous*; but it seems problematical whether these anticipations will be fully realized. Accepting the estimates as correct, there would be, on the normal transactions of the fund, a surplus of Rs. 1,580 in the current, and Rs. 1,082 in the ensuing, year. The payment of interest due to Madras, viz., Rs. 7,576 per annum will, however, convert this into a large deficit in each year, which can only be made good by a further grant-in-aid from Provincial revenues. The total amounts so paid to Ganjam on this account will on 31st March 1892 aggregate * Rs. 24,373; these will no longer be treated as advances, but will be finally written off the Provincial accounts as contributions to Port funds.

	Rs.
*1889-90	11,883
1890-91	5,996
1891-92	6,494
Total ..	24,373

The standing debt will remain at 1·89 lakhs.

4. *Vizagapatam.*—A provision of Rs. 10,200 is made in the estimates of 1891-92 to meet the cost of—

(i) a 10-ton crane already ordered out from England (Rs. 5,000);
(ii) a buoy to facilitate the landing of railway materials belonging to the East Coast Railway (Rs. 1,200); and
(iii) two groynes to be constructed by the Public Works Department for the same purpose (Rs. 4,000).

The cost of the first two of these has been debited against Provincial revenues; the necessity for the third has been questioned by the Public Works Department, but even though sanction for the work may be accorded, expenditure of this kind should apparently be met from the dues leviable under Act III of 1885 recently introduced into the district. The provision made in the budget on this account will accordingly be struck out.

5. *Godávari.*—The deficit in 1889-90, viz., Rs. 3,226, having been made good by the writeback of Rs. 4,649 from the Groynes fund (Act III of 1883) as ordered on

page 83 of G.O., No. 471, dated 31st December 1890, the debt due to Madras was reduced to Rs. 4,702 on 1st April 1890; the estimates of charges in the current and ensuing years have been correctly relieved of all expenses in connection with dredging operations, and the Presidency Port Officer anticipates that there will be a surplus of Rs. 1,890 and Rs. 4,075, respectively, so that the entire loan will be repaid together with interest, and there will still be a credit balance of nearly Rs. 1,000 on 31st March 1892, which is satisfactory.

6. *Kistna.*—This fund is fast sinking into insolvency; and the Presidency Port Officer is unable to suggest any ways or means for retrieving the position. The annual deficits excluding interest are expected to be Rs. 1,732 and Rs. 1,354, respectively, so that the total debt will be raised to Rs. 8,720.

7. *South Arcot.*—A special provision of Rs. 4,420 is made for repairing the jetty and wharf at Cuddalore, but the charge will be met from the balance at the credit of the district, which will be still Rs. 5,000 in excess of the amount already invested.

8. *Tanjore.*—The liabilities of this district amounted to over Rs. 34,000 on 1st April 1890. As compared with the forecast in page 94 of G.O., dated 5th March 1890, No. 85, Marine, the estimates of receipts now submitted by the Presidency Port Officer would seem to be unduly low, while the charges are largely swelled by a liberal provision for dredging and other expenses which are not properly debitable to Port funds. The result is that the debt on 31st March 1892 will be raised to nearly Rs. 40,000.

9. *Madura.*—The opening balance of Rs. 22,853 in this district on 1st April 1888 remains untouched owing to the deficit of each subsequent year being met by a contribution from the Pámban Pilotage fund. These contributions would exceed Rs. 14,000 by the end of 1891-92; nevertheless the closing balance under Pilotage would be over Rs. 25,000 after meeting a special charge of Rs. 2,000 in 1890-91 on account of dredging the channel and Rs. 5,000 in 1891-92 for maintaining the new dredger. This is satisfactory, the balances amounting in the aggregate to nearly half a lakh. A sum of one lakh has already been provided for the Pámban dredger in the Provincial budget for 1891-92; but as the actual cost will probably exceed two lakhs, a certain proportion of the cost will have to be borne by the Madura Port fund and the Pámban Pilotage fund. The remainder will be borrowed by the latter from the Tinnevelly Port fund.

	Rs.
1888-89	3,196
1889-90	5,798
1890-91	2,725
1891-92	2,447
Total ..	14,166

10. *Tinnevelly.*—The Presidency Port Officer provides Rs. 43,400 for the construction of an iron shed and for pier improvements at Tuticorin. This charge can be met from the balance at the credit of the fund, but will necessitate the sale of some of its Government securities, and thus slightly reduce the estimated income from interest. A much larger sum will probably have to be lent to the Pámban Pilotage fund for the new dredger expected early next year, but until the exact cost is ascertained, no alterations will be made in the estimates submitted by the Presidency Port Officer.

11. The majority of the districts named below will add to their accumulated balances during the two years, so that additional investments in Government securities may be made to the extent specified in column 4. The Accountant-General will arrange for this being done as early as possible. The Presidency Port Officer should bear in mind that the amounts so invested are withdrawn from the treasury and are not available for expenditure in the districts concerned or for general purposes; until the securities are sold and credited as receipts a portion of the special charges proposed for Tinnevelly cannot be incurred. Consequently, a distinction should be made in the estimates between expenditure representing cash requirements from the treasury and that which can only be met from the sale-proceeds of Government paper, no portion of which should in any case be sold out without the orders of Government.

Districts.	Estimated opening balance, 1891-92.	Amounts invested on 25th June 1890.	Amounts to be invested in 1891-92.	Total investments.	Estimated closing balance, 1891-92.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	90,164	90,000	..	90,000	93,454
Nellore	8,183	6,000	2,000	8,000	9,457
Chingleput	6,194	4,000	2,000	6,000	6,547
South Arcot	28,054	20,000	5,000	25,000	25,247
Madura	22,853	20,000	..	20,000	22,853
Tinnevelly	1,35,546	1,20,000	20,000	1,00,000	1,00,155
Malabar	1,79,709	1,00,000	70,000	1,70,000	1,91,563
South Canara	29,411	22,000	7,000	29,000	31,672
Total ..	5,00,114	3,82,000	66,000	4,48,000	4,80,948

12. *Madras.*—The opening balance of this port stood at Rs. 7,23,394 on 1st April 1889. Out of this, payments to the Harbour Trust Board have already been made to the extent of Rs. 5,37,000. The surplus on normal transactions in the three years will according to the present estimates amount to Rs. 1,23,829; while realizations on account of interest from the districts of Ganjam, Godávari, Kistna and Tanjore will aggregate Rs. 27,749; the loans advanced to these districts to cover deficits will amount to Rs. 2,43,782, and repayments to Rs. 6,125, so that the closing balance will be Rs. 51,706 on 31st March 1891, and Rs. 1,00,315 on 31st March 1892, as shown in detail in Appendix II. A sum of Rs. 50,000 can therefore be safely transferred to the Harbour Trust Board in 1891-92 and the Accountant-General will arrange accordingly.

The total assets of the Madras port at the end of 1891-92 may then be taken at 2·88 lakhs, of which 2·38 will be outstanding as loans to District funds. The Presidency Port Officer will furnish the Chairman, Harbour Trust Board, with a detailed statement showing the variations between the estimates submitted by the latter and those now approved.

PILOTAGE FUNDS ACT X OF 1889.

13. The estimates under this section are approved, but the Presidency Port Officer should in future provide for the adjustment in favor of the Madura Port fund from the Pámban surplus, as shown in Appendix II. The levy of pilotage fees in Mangalore having been sanctioned in G.O., No. 54, Marine, dated 10th February 1891, the receipts and charges in the ensuing year may, in the absence of any information on the subject, be taken roughly at Rs. 3,000 and Rs. 2,000, respectively.

14. It is not clear under what head the Presidency Port Officer exhibits the transactions relating to the Pilotage services in Kílakarai. If under Port funds, they should be eliminated therefrom with effect from 1st April 1888 and shown separately under this section. If included with the Pámban pilotage, the heading should be altered to Pámban and Kílakarai.

LANDING AND SHIPPING DUES ACT III OF 1885.

15. The Act having been extended to the port of Vizagapatam under G.O., dated 16th February 1891, No. 61, Marine, the estimate of receipts may be fixed at Rs. 5,000 including the dues on railway materials; on the expenditure side provision may have to be made for some of the charges referred to in paragraph 4 *supra*, and a sum of Rs. 4,000 will be assigned as the budget grant for 1891-92.

16. The programme of works to be executed by the Public Works Department does not include some of the items sanctioned in G.O., dated 4th December 1890, No. 906, Financial, and incorporated in the Preliminary issue of the Public Works budget—*vide* paragraph 5 of G.O., dated 20th December 1890, No. 3398 W.—but a sum of Rs. 7,500 is provided in the present estimates for the construction of groynes to prevent the erosion of the sea at Vypeen and Cochin, against Rs. 3,170 allotted for

the purpose in the earlier orders. A redistribution can therefore be made with the increased estimates now forwarded. These are accordingly approved, (with the exception of the item of Rs. 4,000 for the construction of the groynes at Vizagapatam,) and transferred to the Public Works Department.

17. The estimates as above modified are shown in the Appendices to these proceedings. It is presumed that no elaborate readjustments of figures will hereafter be necessary in reviewing the reports and budgets of the Presidency Port Officer. It is essential that adjustments on account of loans, interest, &c., should be distinguished from the ordinary receipts and charges of each individual fund, and it will therefore be convenient if a statement in the form of Appendix II be added to the annual administration report, and if the budget estimates are based on the figures finally accepted by Government in reviewing the latest report.

18. The estimates for 1891-92 as passed by Government are summarised below in round numbers:—

—	Madras.	Eastern group.	Western group.	Total.
Port Funds Act X of 1889.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Receipts—				
Ordinary	1·05	1·47	·73	3·25
Adjustments on account of loans and interest ..	·13	·11	..	·24
Sale-proceeds of Government securities	..	·20	..	·20
Total ..	1·18	1·78	·73	3·69
Charges—				
Ordinary	·67	1·77	·59	3·03
Adjustments on account of loans and interest ..	·02	·13	..	·15
Investments in Government securities	..	·86	..	·86
Payments to Harbour Trust Board	·50	..	..	·50
Total ..	1·19	2·76	·59	4·54
Pilotage Funds.				
Receipts	·28	·13	·06	·47
Charges	·24	·06	·05	·35
Landing and Shipping Dues.				
Receipts	..	·46	..	·46
Charges	..	·36	..	·36

(True Extract.) O'Donnell

Major R.E
for Under Secretary
Chief Secretary. P. W. D

To the Presidency Port Officer.
" Chairman, Harbour Trust Board.
" Accountant-General.
" Marine Department.
" Public Works Department. (with one enclosure)
" Port Conservancy Board, Cocanada.
" Landing and Shipping Dues Committee, Negapatam.
" " " " Vizagapatam.

Exd. A. Raitt.

write to Madras

1119/91

APPENDIX I.

ORDINARY Receipts and Charges of Port and Marine Funds in the Madras Presidency, excluding adjustments on account of Loans, Interest, &c.

—	Actuals, 1889-90.		Revised estimate, 1890-91.		Budget estimate, 1891-92.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
Port and Marine Funds Act X of 1889.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	12,361	16,666	16,985	15,405	16,054	14,972
Vizagapatam	20,028	22,582	26,979	24,981	27,023	* 23,733
Godávari	22,193	25,175	24,441	22,551	23,259	19,184
Kistna	9,978	11,582	9,622	11,354	10,007	11,361
Nellore	1,076	866	1,707	568	1,696	422
Chingleput	553	21	860	107	460	107
South Arcot	10,703	8,062	12,232	12,895	10,866	† 13,673
Tanjore	25,552	36,519	25,473	28,917	26,788	25,471
Madura	5,445	11,242	6,570	9,295	7,129	9,576
Tinnevelly	22,446	16,222	21,656	15,717	23,459	‡ 58,860
Total, Eastern Group ..	1,30,335	1,49,237	1,46,525	1,41,790	1,46,741	1,77,349
Malabar	62,168	45,726	69,327	44,016	60,568	48,714
South Canara	13,010	10,207	10,938	12,561	12,487	10,226
Total, Western Group ..	75,178	55,933	80,265	56,577	73,055	58,940
Madras port	1,17,884	70,648	1,04,500	65,856	1,04,534	66,584
Grand Total, Port Funds ..	3,23,397	2,75,818	3,31,290	2,64,223	3,24,330	3,02,873
Pilotage.						
Madras	30,670	20,714	28,000	23,500	28,000	23,500
Pámban	13,499	1,117	13,000	3,200	13,000	6,200
Cochin	2,521	2,460	2,000	2,300	2,500	2,300
Mangalore	..	..	..	..	3,000	2,000
Total ..	46,690	24,291	43,000	29,500	46,500	34,500
Landing and Shipping dues Act III of 1885.						
Cocanada	14,870	22,210	15,000	9,000	30,000	30,000
Negapatam	10,208	1,172	11,000	1,500	11,000	1,500
Vizagapatam	..	..	..	..	5,000	4,000
Total ..	25,078	23,382	26,000	10,500	46,000	35,500

* Excluding special charges, Rs. 10,200.
† Including special charges, Rs. 4,420.
‡ Including special charges, Rs. 43,400, of which Rs. 20,000 will be met by sale of Government Securities.

APPENDIX II.

Statement showing the financial position of the several Port and Marine Funds in the Madras Presidency.

Funds.	1888-89. G.O., dated 24th April 1889, No. 171, Marine. ,, ,, 5th Mar. 1890, ,, 85, ,, Opening balance.	Surplus or deficit of the year.	Adjustments.	1889-90. G.O., dated 31st December 1890, No. 471, Marine. Opening balance.	Surplus or deficit of the year.	Adjustments.	1890-91. Revised estimate. Opening balance.	Surplus or deficit of the year.	Adjustments.	1891-92. Budget estimate. Opening balance.	Surplus or deficit of the year.	Adjustments.	Closing balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Port Funds Act X of 1889.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	— (b) 1,74,741	— (b) 14,654	..	— 1,89,395	— 4,307	— (e) 7,576 + (a) 11,883	— 1,89,395	+ 1,580	— (e) 7,576 + (a) 5,996	— 1,89,395	+ 1,082	— (e) 7,576 + (a) 6,494	— 1,89,395	(a) Deficits made good from Provincial revenues. (b) ,, made good by loans from Madras balances.
Vizagapatam	+ 24,415	— 3,695	..	+ 90,720	— 2,584	..	+ 88,136	+ 1,998	..	+ 90,164	+ 3,296	..	93,454	(c) Transfers from the Pámban Pilotage to the Madura Port fund.
Godávari	— 63,076	— (b) 6,125	+ (a) 63,076	— 6,125	— 2,681	+ (g) 245	— 4,702	+ (h) 1,890	— (e) 188	— 3,000	+ (h) 4,075	..	955	(d) ,, from the Malabar Port fund to a separate Pilotage fund.
Kistna	— 718	— (b) 3,115	+ (a) 718	— 3,115	— (h) 1,905	— (f) 4,649 .. 125	— 5,145	— (k) 1,732	— (f) 206	— 7,083	— (b) 1,354	— (e) 120	+ 8,720	(e) ,, payable to the Madras port, at 4 per cent.
Nellore	+ 6,157	+ 676	..	+ 6,833	+ 533	..	+ 7,044	+ 1,139	..	+ 8,183	+ 1,271	— (f) 282	+ 9,457	(e) ,, payable to Madras advanced by Madras itself as an addition to loan.
Chingleput	+ 4,339	+ 569	..	+ 4,908	+ 2,642	..	+ 5,441	+ 753	..	+ 6,194	+ 333	..	+ 6,527	(f) Cocanada dredge expenses met from the balance of the Groynes fund.
South Arcot	+ 22,928	+ 3,147	..	+ 26,075	+ 10,966	..	+ 28,717	— 663	..	+ 28,054	— 2,807	..	+ 25,247	(g) Surplus repaid to Madras in reduction of debt.
Tanjore	— 8,690	— (b) 22,595	+ (a) 8,690	— 22,595	— 5,798	..	— 34,465	— (b) 3,444	— (f) 1,379	— 39,288	+ 1,317	..	+ 39,542	(h) Loans given for 1888-89 to— Rs.
Madura	+ 22,853	— 3,196	+ (c) 3,196	— 22,853	+ 6,225	+ (f) 804 + (c) 5,798	+ 22,853	— 2,725	+ (c) 2,725	+ 22,853	— 2,447	— (f) 1,571 + (c) 2,447	+ 22,853	Ganjam 1,89,395
Tinnevelly	+ 1,26,649	— 3,267	..	+ 1,23,382			+ 1,29,607	+ 5,939	..	+ 1,35,546	— 35,391	..	+ 1,00,155	Godávari 6,125
Total, Eastern group ..	+ 30,116	— 52,255	+ 75,680	+ 53,541	— 18,900	+ 13,480	+ 48,121	+ 4,735	— 628	+ 52,228	— 30,608	— 609	+ 21,011	Kistna 22,595
Calicut	+ 1,24,880	+ 25,590	— (d) 12,516	+ 1,37,954	+ 2,802	..	+ 1,54,398	+ 26,311	..	+ 1,79,709	+ 11,854	..	+ 1,91,563	Tanjore 2,21,230
South Canara	+ 25,794	+ 2,438	..	+ 28,232		..	+ 31,034	— 1,623	..	+ 29,411	+ 2,261	..	+ 31,672	
Total, Western group ..	+ 1,50,674	+ 28,028	— 12,516	+ 1,66,186	+ 19,246	+ 13,480	+ 1,85,432	+ 23,688	..	+ 2,09,120	+ 14,115	..	+ 2,23,235	
Madras Port—														*Madras Port.*
1. Real balance at credit	+ 6,68,179	+ 55,215	..	+ 7,23,394	+ 47,236	+ (i) 8,850	+ 5,04,479	+ 38,644	+ (i) 9,349	+ 2,90,472	+ 37,950	+ (i) 9,550	+ 2,87,972	Details.
2. Deduct payments to Harbour Trust Board				..	— 2,75,000 + (l) 1,423	+ (f) 13,960	— 2,62,000	— 2,62,000	— (j) 6,761	— 2,38,766	+ (l) 3,000	— (j) 1,891	— 2,37,657	
3. Deduct Loans outstanding			— (k) 2,21,230	— 2,21,230	— 2,26,342	— 5,050	+ 2,70,772	— 2,21,654	+ 2,588	+ 51,706	— 9,050	+ 7,659	— 50,315	
4. Net working balance	+ 6,68,179	+ 55,215	— 2,21,230	+ 5,02,164	— 2,27,419	+ 22,339	+ 7,38,032	— 1,94,933	+ 8,721	+ 5,51,820	— 28,543	+ 8,941	+ 5,32,218	
Grand Total, Act X of 1889 ..	+ 8,48,969	+ 30,988	+ 63,164	+ 9,43,121										
Pilotage Funds Act X of 1889.														Opening balance 2,21,230 2,33,707 2,38,766
Madras	+ 71,708	+ 11,587	..	+ 83,295	+ 9,956	(c) 5,798	+ 93,251	+ 4,500	..	+ 97,751	+ 4,500	..	+ 1,02,251	Deduct amount transferred to the Harbour Trust Board 1,905 3,444 1,354
Pámban		+ 10,312	— (c) 3,196	+ 7,116	+ 12,381	..	+ 13,699	+ 9,800	..	+ 20,774	+ 6,800	..	+ 27,574	Net balance available .. 10,966 206 283
Cochin		+ 1,703	+ (d) 12,516	+ 14,219	+ 61	..	+ 14,280	— 800	— (c) 2,725	+ 13,480	— 300	— (c) 2,447	+ 13,180	Add surplus of the year .. 125 1,379 1,881
Mangalore		..	..	..		..	..	..	..	..	+ 1,000	..	+ 1,000	Add interest from Ganjam .. .. 904 .. ..
Total, Pilotage Funds ..	+ 71,708	+ 23,602	+ 9,320	+ 1,04,630	+ 22,398	— 5,798	+ 1,21,230	+ 13,500	— 2,725	+ 1,32,005	+ 12,000	— 2,447	+ 1,41,558	received Godávari 6,761 6,761 3,000
Landing and Shipping Dues Act III of 1883 and III of 1885.														Kistna .. .. 13,900 .. ..
Cocanada	+ 3,061	+ 4,551	..	+ 12,612	— 7,340	— (g) 4,649	+ 623	+ 6,000	..	+ 6,623	..	..	+ 6,623	Tanjore 1,423 1,702 2,37,657
Negapatam	..	..	..	..	+ 9,036	..	+ 9,036	+ 9,500	..	+ 18,536	+ 9,500	..	+ 28,036	Total during the year (j) .. 2,32,707 2,38,766
Vizagapatam	..	..	..	..	..	..	..	..	..	..	+ 1,000	..	+ 1,000	Deduct— Loans repaid by Godávari (l) ..
Total, Landing and Shipping Dues ..	+ 3,061	+ 4,551	..	+ 12,612	+ 1,696	— 4,649	+ 9,659	+ 15,500	..	+ 25,159	+ 10,500	..	+ 35,659	Net loans outstanding .. 2,70,772 51,706 50,315
														Net Working balance ..

W C No 4028

Govt. of {1891} Madras.

FINANCIAL.

Issued

Recd. 11-4-91 Encl. 1

G.O., 26th March 1891, No. 211.

MARCH.

Budget Estimates.

Reviewing the — of the various Port and Marine Funds in this Presidency for the year 1891-92.

(18)

No. 1119 W.A./ 22 April 1891

B/

Communicated to officers concerned for information & guidance.

2. The works proposed for execution by the P. W. Dept will be included in the final issue of the Excluded Local Fund Budget Estimate for 1891-92.

O.W.B.
15.4.91

Dep 24/4.

S. Es

C. A. to Govt

Exr. P.W. Acct

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