

PKD
P.G. 4397
8/8/91

Copy taken
for Case 8606-
13-8-91-
39-40

No. 2265 Wd/21 August 1891

Order thereon
Com. 2 to Supg Insps for in-
formation and guidance
of work.

S. Engrs
(and Architect to port.)

BUILDINGS AND ROADS,
CIVIL WORKS.

Govt. of {1891} Madras.
PUBLIC WORKS.

Dated July, 24th.

Recd.

Encl.

G.O., 24th July 1891, No. 1988 W.

JULY.

School of Arts, Madras

The estimate, amounting to Rs. 12,260, for providing additional accommodation to the —, sanctioned.

9TH MAY 1891, No. 313, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

From W. P. AUSTIN, Esq., C.S., Chairman, Harbour Trust Board, to the Chief Secretary to Government, dated Madras, 4th March 1891, No. 2003.

I have the honour to acknowledge the receipt of your reference, dated yesterday, received this morning, calling for an explanation as to how the Harbour Trust Board proposes to provide for the additional loan asked for to complete the Harbour, and directing that the forecasts prepared by the Secretary be submitted for the information of Government.

2. I forward herewith the three statements referred to (A, B and C) and would remark generally of all three that the capital debt of the Trust is stated as Rupees 42,54,242 and the invested funds Rs. 12,35,000. The debt, as stated, is the approximate amount which will be due to Government on the 1st April 1891. The Trust have now Rs. 10,00,000 invested in Government paper, par value, and there is also a sum of approximately Rs. 2,00,000 due from the Ganjam and Godavari Port funds; interest upon both is taken at 4 per cent.

3. For the year 1891-92 the estimated receipts and expenditure have been followed as laid before the Trustees with these statements. The Board altered the estimates in several minor particulars, but not sufficiently to affect these forecasts to any very great extent, except in the important addition of expenditure on extension of revetment which was not contemplated at the time they were prepared.

4. In subsequent years the receipts and expenditure are taken on the basis of the figures for 1891-92, except that Port funds are stated to yield a contribution of Rs. 40,000 annually, which it is thought is a safe sum to reckon upon.

5. Provision is made for petty construction and repairs, also for Engineer's establishment and upkeep of works. The interest on invested funds gradually becomes less as these funds are depleted, the estimated receipts being yearly less than the estimated expenditure, the "Balance" shown being—except at the foot of Statement A—the annual deficit by which invested funds are reduced.

6. Statement C shows the position should the Board attempt to complete the Harbour with their own resources borrowing only Rs. 7,45,758, making a total capital debt at the end of 1891-92 of Rs. 50,00,000; then paying from their own funds in 1892-93 Rs. 4,00,000 and in 1893-94 Rs. 2,00,000; roughly the 13½ lakhs required to complete the Harbour with an eastern entrance; and then provision is made for refunding to Government Rs. 2,00,000 received by sale of plant in 1894-95. The result arrived at is that funds would be exhausted in 1899-1900.

7. Turning to Statement B, the only difference is that instead of repaying to Government the sum of Rs. 2,00,000 received by sale of plant, that sum is added to the Board's invested funds, with the result that these funds last for three years longer.

8. Neither estimate makes any allowance for expansion of trade; but even should this occur, the Board's invested funds and anticipated income are clearly insufficient to meet the expenditure, together with interest and repayment of loan beyond a limited period.

9. The Trustees therefore had to consider whether they would be in a better position should they borrow the full amount required to complete the Harbour; and Statement A shows that by borrowing the full amount (13½ lakhs) and repaying Rs. 2,00,000 to Government in 1894-95, the anticipated realisation of sale of tools and plant, the Board's present resources are sufficient, and that from 1916-17 the revenue will exceed expenditure.

10. In these calculations no provision has been made for the cost of the extension of the revetment to the north of the Harbour; but looking at Statement A, it would appear that, by borrowing the full amount asked for, Rs. 15,00,000, and adding Rs. 2,00,000 (value of tools and plant) to the Board's invested funds, the Trustees' resources would still be sufficient without increasing the rates of Harbour or Port dues.

11. Should the Board's resources be found insufficient, it will always be open to Government to increase either the one or the other or both; but it is believed that it will be unnecessary.

12. It will be observed that no provision is made for the purchase of the High Court, which now appears to the present Trustees, under the circumstances, to be hardly warranted by their financial position, although they anticipate a good return upon the investment. This, however, is a separate matter, and Government will be addressed hereafter regarding it.

13. I must, in conclusion, point out to Government that the "ordinary expenditure" is the net amount after allowing for the savings effected in the establishment, &c., by the Board carrying out the portage work departmentally; no orders have yet been issued by Government finally approving of this being kept by the Board, but Government affirmed the principle when approving the revised budget estimate for 1890-91, in which credit was taken for the then anticipated savings.

14. Should Government decide that this should be given up, the Board must at once increase the rates of Harbour dues; but it would appear to be a pity to do so, for at present the Trustees realize a handsome revenue without any increase of dues to importers or exporters. Full details regarding this will be submitted to Government with budget estimates for 1891-92 which are now under revision in the press, as finally passed by the Trustees at their special meetings of 17th and 24th February 1891.

READ—also the following papers:—

G.O., dated 13th March 1891, No. 718 W., Public Works.

ABSTRACT.—Reviewing the amended estimate for the Madras Harbour Works and recommending it for the formal sanction of the Right Honourable the Secretary of State for India.

G.O., dated 20th April 1891, No. 250, Financial.

ABSTRACT.—Requesting the Government of India, by telegram, to authorize the Accountant-General to advance funds up to nine lakhs for the Madras Harbour Works in the current year.

ORDER—dated 9th May 1891, No. 313, Financial.

The revised estimates for the completion of the Madras Harbour with an eastern entrance, approved in the Public Works Proceedings read above, raise the aggregate cost of the works to 61.05 lakhs, and compare as shown below with the approximate *

* Represents actual expenditure from 1st April 1883 to 31st December 1884, plus estimated outlay from the latter date to the completion of the works.

cost specified in Schedule B of the Madras Harbour Trust Act II of 1886, and adopted in G.O., Financial, dated 26th May 1890, No. 385, as the maximum up to which advances can be made from Imperial funds for construction works.

Madras Harbour Works.	Schedule B of Act II of 1886.	Mr. Parkes' estimate of 1884.	Outlay up to October 1890.	Additional amount now required.		Present estimates, columns 4, 5 and 6.
				Works.	Capping.	
1	2	3	4	5	6	7
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
Machinery, tools and plant	2.16	3.28	4.77	1.39	..	6.16
North Pier	19.98	20.50	16.24	4.89	1.75	23.73
South	17.28	17.76	14.60	3.65	1.72	19.97
Establishment	4.03	3.12	3.92	.99	.43	5.34
Lighting the entrance	.20	.20	..	..	..	..
Moorings	.04	..	..	..	..	..
Contingencies	2.84	1.04	.81	.50	.22	1.53
Other charges	.01	..	.05	..	..	.05
Materials at site	..	..	2.12	..	..	2.12
Protective works	..	..	.60	1.55	..	2.15
Total outlay	46.54	45.90	43.11	12.97	4.97	61.05
Deduct sale-proceeds of tools and plant	..	..	.44	2.33	..	2.77
Net estimate	46.54	45.90	42.67	10.64	4.97	58.28

2. The Harbour Trust Board have deducted from the cost of the works a sum of 2.77 lakhs as probable recoveries, on account of the ultimate proceeds from the sale of tools and plant; but as this amount will not be available until the works are completed, the additional loan to be now obtained from the Secretary of State amounts to 61.05 — 46.54 or 14.51 lakhs.

3. Of this sum, it is proposed to spend 7.46 lakhs on construction and 1.55 on protective works in the current year. Both the north and south piers are expected to be completed by the end of October 1892, and allowing one monsoon for the new work to settle, the capping, which is to cost 4.97 lakhs, is to be commenced in February and finished in October 1893, when the restoration of the Harbour according to the present design should be complete.

4. In considering how far the resources of the Trust will suffice to provide for the service of the additional loan now required, the Board have incorrectly assumed that the 2½ lakhs, which are outstanding as loans advanced by the Madras port to certain deficit districts in the eastern group, are already at the disposal of the Trust, and have included interest thereon at 4 per cent. as a portion of their assets. There is, however, no immediate prospect of the Board obtaining possession of this amount.

5. To sum up:—On the 1st April 1891 the Board had drawn from the Secretary of State the full amount provided in Schedule B of the Act, viz., 46.54 lakhs, as shown below:—

Years.	Annual advances.	Amounts refunded.	Total debt at the end of each year.	Interest paid to Government.
1	2	3	4	5
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1883-84	2.25	..	2.25	..
1884-85	2.09	..	4.34	..
1885-86	8.70	..	13.04	.17
1886-87	8.06	..	21.10	.30
1887-88	4.37	1.00	24.47	.75
1888-89	6.20	1.00	29.67	1.00
1889-90	7.40	1.00	36.07	1.17
1890-91	7.47	1.00	42.54	1.44
Total	46.54	4.00	42.54	4.83

x only 2.33
not .46
7

Deducting the amounts repaid (one lakh per annum) from 1887-88, the net liabilities at the beginning of the current year stood at 42.54. The assets amounted to 10.35, * made up entirely of contributions from Port funds and the amount handed over by Government on the formation of the Trust. The net surplus in the revenue transactions of the current year according to the budget estimates passed in G.O., No. 216, dated 28th March 1891, would be 11 lakh, raising the invested capital on 1st April 1892 to 10.46 lakhs.

* Contributions from Port funds—	LAKHS.
1889-90	2.75
1890-91	2.62
	5.37
Current surplus—	
In June 1886	5.46
Since	— .48
	10.35

6. The position in subsequent years has been summarised in the appendix to these Proceedings, from which it will be seen that under existing conditions—

(i) the Board's invested capital will be reduced to 9.90 lakhs on the completion of the works in 1893-94;

(ii) in the following year the sale proceeds of tools and plant will add 2.77 to the capital; but an additional expenditure of .35 per annum will have to be incurred from the revenue account towards the cost of the Engineer's establishment and upkeep of works;

(iii) the balance of the invested funds, viz., 11.11 on 1st April 1896, will, together with the interest thereon, enable the Board to meet the annual deficits up to the beginning of 1919, when their balance will be reduced to 2.64 with a capital debt of 30 lakhs;

(iv) after this date the Board's income will exceed their expenditure, owing to the diminution of the interest payable to Government, and by the time the whole loan of 61.05 lakhs is extinguished, viz., in 1948-49, the Board's invested funds should have accumulated to 34.57 lakhs;

(v) the total payments on account of interest to be credited to Imperial revenues between 1883 and 1948 will aggregate 78.05 lakhs, or 17 lakhs over and above the principal advanced.

7. It would thus appear that, without raising Harbour dues or Port dues, and without taking into account any additional income due to the expansion of trade or any possible surpluses by working the portage service departmentally, the Board will be in a position to provide for the service of the further loan now required to complete the works with an eastern entrance.

8. Sections 30, 31 and 34 of the Harbour Trust Act (II of 1886) clearly provide for the advance by the Secretary of State of such further sums, over and above those specified in Schedule B, as may be necessary from time to time for the general purposes of the Act. The Government of India will accordingly be requested to accord their sanction for the requisite advances during the next few years up to the limit of 14.51 lakhs.

9. The Government, however, doubts whether the maintenance of the full scale of establishment, viz., 1.25 † lakh from 1891-92 to 1893-94 and 1.05 from 1894-95, will be necessary, and in view of the long period (nearly 30 years) during which the Board will be in a state of annual deficit, every endeavour should be made to reduce current expenditure on establishments to the lowest limit possible.

(True Extract.)

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

Madras
Under Secretary to Govt. P.W.D.
for Chief Secretary.
25/5/91

APPENDIX.

Financial position of the Madras Harbour Trust Board from 1891-92 to 1948-49, when the debt incurred for completing the harbour with an eastern entrance, viz., 61.05 lakhs, will be extinguished:—

Madras Harbour Trust Board.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
1	2	3	4	5	6
1. Capital debt *	LAKHS. 42.54	LAKHS. 50.55	LAKHS. 53.55	LAKHS. 54.05	LAKHS. 53.00
2. Further loans taken † (14.51)	9.01	4.00	1.50	..	..
3. Ordinary receipts—					
Contributions from Port funds	.50	.40	.40	.40	.40
Dues on imports and exports, rents, &c.	3.02	3.00	3.00	3.00	3.00
Interest on invested funds at 4 per cent.	.43	.43	.41	.40	.37
Total receipts ‡	3.95	3.83	3.81	3.80	3.77
4. Ordinary charges—					
Interest payable to Government at 4½ per cent. (11.08)	1.80	2.15	2.35	2.40	2.38
Repayment of principal	1.00	1.00	1.00	1.05	1.00
Petty construction and repairs	.35	.20	.10	.10	.10
Salaries, establishments and contingencies	.69	.70	.70	.70	.70
Engineer's establishment and upkeep of works	..	..	..	.35	.35
Total charges ‡	3.84	4.05	4.15	4.60	4.53
5. Surplus or deficit	+1.11	—22	—34	—80	—76
6. Invested funds—					
Opening balance	10.35	10.46	10.24	9.90	11.87
7. Sale-proceeds of tools and plant	..	..	..	2.77	..
8. Invested funds—					
Closing balance	10.46	10.24	9.90	11.87	11.11

Subsequent to this period there are no large variations in the ordinary receipts and charges as estimated by the Board, and the transactions may for convenience be grouped as follows:—

Constant figures.	Varying items.	Remarks.
1	2	3
Receipts.	Receipts.	
Dues, rents, &c.	LAKHS. 3.00	1896-97 .. .44
Contribution from Port funds	.40	1897-98 .. .42
Total	3.40	1898-99 .. .39
Charges.	Charges.	
Part payment of interest to Government	1.25	Balance of interest payable to Government { 1896-97 .. 1.09
Repayment of loan to Government	1.00	1897-98 .. 1.05
Petty construction and repairs	.10	1898-99 .. 1.00
Ordinary establishment	.70	
Engineer's establishment	.35	
Total	3.40	

* Including the 1 lakh repayable on the 1st April of each year under section 30 of the Act.
 † Including protective works and cost of Engineer's establishment and upkeep of works.
 ‡ Excluding transactions on account of the Portage service.

Vide over leaf.

Decreasing regularly by .045, being the interest on the one lakh refunded every year.

10. SC will follow

The constant figures may be ignored, and the varying items only taken into consideration as shown below :—

Period during which the Board will be in <i>deficit</i> .						Period during which the Board will have a <i>surplus</i> .					
Years.	Capital debt out-standing.	Invested funds at credit.	Interest payable to Government 1.25 <i>plus</i> .	Interest to be realised on invested funds.	Amount of annual <i>deficit</i> .	Years.	Capital debt out-standing.	Invested funds at credit.	Interest payable to Government 1.25 <i>minus</i> .	Interest to be realised on invested funds.	Amount of annual <i>surplus</i> .
1	2	3	4	5	6	7	8	9	10	11	12
	LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.		LAKHS.	LAKHS.	LAKHS.	LAKHS.	LAKHS.
1896-97 ..	52	11.11	1.09	.44	.65	1921-22 ..	27	2.78	.03	.11	.14
1897-98 ..	51	10.46	1.05	.42	.63	1922-23 ..	26	2.92	.08	.12	.20
1898-99 ..	50	9.83	1.00	.39	.61	1923-24 ..	25	3.12	.12	.12	.24
1899-1900 ..	49	9.22	.96	.37	.59	1924-25 ..	24	3.36	.17	.13	.30
1900-1 ..	48	8.63	.91	.34	.57	1925-26 ..	23	3.66	.21	.14	.35
1901-2 ..	47	8.06	.87	.32	.55	1926-27 ..	22	4.01	.26	.16	.42
1902-3 ..	46	7.51	.82	.30	.52	1927-28 ..	21	4.43	.30	.18	.48
1903-4 ..	45	6.99	.78	.28	.50	1928-29 ..	20	4.91	.35	.19	.54
1904-5 ..	44	6.49	.73	.26	.47	1929-30 ..	19	5.45	.39	.21	.60
1905-6 ..	43	6.02	.69	.24	.45	1930-31 ..	18	6.05	.44	.24	.68
1906-7 ..	42	5.57	.64	.22	.42	1931-32 ..	17	6.73	.48	.27	.75
1907-8 ..	41	5.15	.60	.20	.40	1932-33 ..	16	7.48	.53	.30	.83
1908-9 ..	40	4.75	.55	.19	.36	1933-34 ..	15	8.31	.57	.33	.90
1909-10 ..	39	4.39	.51	.17	.34	1934-35 ..	14	9.21	.62	.37	.99
1910-11 ..	38	4.05	.46	.16	.30	1935-36 ..	13	10.20	.66	.41	1.07
1911-12 ..	37	3.75	.42	.15	.27	1936-37 ..	12	11.27	.71	.45	1.16
1912-13 ..	36	3.48	.37	.14	.23	1937-38 ..	11	12.43	.75	.49	1.24
1913-14 ..	35	3.25	.33	.13	.20	1938-39 ..	10	13.67	.80	.55	1.35
1914-15 ..	34	3.05	.28	.12	.16	1939-40 ..	9	15.02	.84	.60	1.44
1915-16 ..	33	2.89	.24	.11	.13	1940-41 ..	8	16.46	.89	.65	1.54
1916-17 ..	32	2.76	.19	.11	.08	1941-42 ..	7	18.00	.93	.72	1.65
1917-18 ..	31	2.68	.15	.11	.04	1942-43 ..	6	19.65	.98	.79	1.77
1918-19 ..	30	2.64	.10	.10	.00	1943-44 ..	5	21.42	1.02	.85	1.87
1919-20 ..	29	2.64	.06	.10	.04	1944-45 ..	4	23.29	1.07	.93	2.00
1920-21 ..	28	2.68	.01	.11	.10	1945-46 ..	3	25.29	1.11	1.01	2.12
						1946-47 ..	2	27.41	1.16	1.09	2.25
						1947-48 ..	1	29.66	1.20	1.18	2.38
						1948-49 ..	0	32.04	1.25	1.28	2.53
25 years ..		2.78	13.81	5.48	8.33	28 years ..		34.57	17.92	13.87	31.79

Total interest payable to Government.

	LAKHS.
1883-84 to 1890-91 (para. 5 of Order) ..	4.83
1891-92 to 1895-96 (page 1 of App.) ..	11.08
1896-97 to 1920-21 (25 × 1.25 + 13.81) ..	45.06
1920-21 to 1948-49 (28 × 1.25 — 17.92) ..	17.03
	<u>78.05</u>

Govt. of {1891} Madras.
FINANCIAL.

1132-21 23-4-91
1621-21 12-6-90
1422-21 25-5-91
554-21 27-2-91
426-21 16-2-91
2508-21 19-7-90
1460-1-21 26-5-90
54-21 9-1-90
2652-3-21 23-9-89
1737-21 1-7-89

Removed
by CHW
28-VIII-91

73

Recorded

with reference
to W. 1422-21
25-VIII-91

7013
28-5-91

A.H.

Issued

Recd. 26-5-91 Enci.

G.O., 9th May 1891, No. 313.

MAY.

Madras Harbour Works.

Passing orders regarding the further advances required by the Harbour Trust Board for completing the works in 1893-94, and reviewing the financial position of the Trust up to the date of the liquidation of the entire loan.

Defences.

No. 1784-M-W.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

Simla, the 17th July 1891.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

Extract from the proceedings of the Government of India, Military Department,—No. 1784-M-W, dated 17th July 1891.

READ the following :—

Letter from the Director-General of Military Works, No. 283-C, dated 22nd January 1891, bringing to notice the general question of the charge of, and jurisdiction over, the forts of the Madras and Bombay presidencies.

RESOLUTION.—In connection with this question the Government of India are pleased to decide that no defensive works shall be altered or demolished without the sanction of the Government of India, previously obtained.

Governments of Madras, Bombay, Bengal, North-Western Provinces and Oudh, and Punjab.
Chief Commissioners, Central Provinces, Burma, and Assam.
Resident at Hyderabad.
Agents, to the Governor-General in Rajputana and Central India.
Director-General of Military Works.
Director-General of Ordnance in India.

ORDER.—Ordered that the foregoing be communicated to Local Governments, Administrations, &c., noted in the margin, for information and guidance.

Ordered also that a copy be forwarded to—

The Quartermaster-General in India, for the information of His Excellency the Commander-in-Chief.

The Secretary, Defence Committee, for information.

(Sd.) E. H. H. COLLEN,

Secretary to the Government of India.

Order in the Milly Dept. No 399 of 18th Aug. 1891.
Comd for the information of H E the Commander in Chief, & for guidance.
[True Extract]
St. A. Reming Herbert Esq
Secy to Govt.

Order

Ok 134-V
m 28-VIII

C. 82-8582/91-

GOVERNMENT OF INDIA
MILITARY DEPARTMENT
No. 2265 W of 21 Aug 1891

Order thereon

Comd. to Supg Engrs for
information and guidance.

9/0018

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S. Engrs
Comd. Ambulant to post

Defences.

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The Secretary, Defence Committee, for information.

(Sd.) E. H. H. COLLEN,
Secretary to the Government of India.

Order in the milly Dept. No 399 of 8 Aug 1891.

Comd. for the information of H.E. the Commander in Chief, for guidance.

[True Extract]

J. A. Kenny Herbert Esq
Secy to Govt.

Order

24TH JULY 1891, No. 1988 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following paper :—

G.O., dated 6th July 1891, No. 512, Educational.

Read—the following papers :—

From the Director of Public Instruction, dated 30th April 1891, No. 4846.

In submitting, for sanction, plans and estimate for Rs. 12,260, duly counter-signed, for the construction of additional class rooms in the School of Arts, I have the honour to state that the present accommodation is quite inadequate for the work the school is now doing.

From the same officer, dated 20th June 1891, No. O/39.

ABSTRACT.—Submitting a site plan of the proposed new class rooms in the School of Arts.

Order—dated 6th July 1891, No. 512, Educational.

The plans are approved and will be transferred to the Public Works Department.
(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

ORDER—dated 24th July 1891, No. 1988 W., Public Works.

The estimate, amounting to Rs. 12,260, for providing additional accommodation to the School of Arts, Madras, is sanctioned.

2. This sanction has been registered as Provincial No. 42 W. of 1891-92 and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Consulting Architect to Government, with five enclosures.
„ Examiner, Public Works Accounts.
„ Educational Department.

Exd. A. D. Xavier.
Spare Copies