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தமிழ்நாடு ஆவணக் காப்பகம்.

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5TH MARCH 1892, No. 273, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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READ—the following papers:—

From Captain B. CREAGH, H.M.'s I.M., Officiating Presidency Port Officer, to the Chief Secretary to Government, dated Madras, 15th January 1892, No. 1390-17-G.

I have the honour to forward herewith, for the consideration and orders of Government, the budget estimates of the Port and Marine Funds of this Presidency for the official year 1892-93 and the revised estimates for the current year, together with Appendices A to F, which are as follows:—

Appendix A.—An abstract statement arranged according to districts of receipts and charges of the several Port and Marine Funds, showing in one view the actuals of the past year, the revised estimate of the current year, and the budget estimate of the ensuing year.

Appendix B.—Statement showing the actual Port dues collections and detailed particulars of General, Light-house and Public Works charges for 1892-93, compared with the actuals of the past year and the revised estimate of the current year.

Appendix C.—Statement showing the financial position of the several Port and Marine Funds for the three years 1890-91 to 1892-93, including adjustments on account of loans, interest, &c.

Appendix D.—Statement showing particulars of loan and interest account of the Madras port from 1890-91 to 1892-93.

Appendix E.—Statement showing particulars of loan from Madras outstanding against the District Port Funds in the years 1890-91 to 1892-93.

Appendix F.—Statement showing particulars of public works to be executed from Port Funds during 1892-93.

2. The estimates in question were prepared in accordance with the instructions of Government contained in paragraph 17 of their order, No. 85, Marine, dated 5th March 1890, and the figures in the column of actuals for 1890-91 under the several detailed heads of receipts and charges were reconciled with the accounts for that year submitted to Government with my letter, No. 1243-392-G., dated 15th October 1891, and reviewed in G.O., No. 496, Marine, dated 10th November 1891. The grants for the current year under the several detailed heads, both for receipts and charges, specified in the column of "Budget Estimate, 1891-92," are those sanctioned by Government in their orders, Nos. 211 and 430, Financial, dated 26th March and 10th June 1891, respectively.

3. The revised estimates for the current year of the several Port and Marine Funds which have been incorporated, as desired in G.O., No. 211, Financial, dated 26th March 1891, with the same statement which contains the budget estimate of those funds for the ensuing year, will first be dealt with.

(a) PORT FUNDS—ACT X of 1889.

RECEIPTS.

The total receipts under this head of account, as per revised estimate now framed, amount to Rs. 3,20,795, against the estimated receipt for the year, viz., Rs. 3,24,330 or Rs. 3,25,000 in round numbers; the decrease of Rs. 3,535 arising by a fall in general receipts, miscellaneous receipts and fees amounting to Rs. 6,775, which was, however, supplemented by an increase in interest on Government securities to the

extent of Rs. 3,240. The estimates of the remaining detailed heads of receipts are the same as those estimated in the sanctioned budget, and the rise and fall above noticed will shortly be explained, as under:—

	Budget estimate, 1891-92.	Revised estimate, 1891-92.	Increase or Decrease.
General receipts	Rs. 225	Rs. 100	Rs. — 125
Miscellaneous receipts	22,700	19,700	— 3,000
Fees	26,250	22,600	— 3,650
Interest	15,290	18,530	+ 3,240
			— 3,535

General Receipts.—The actual outturn of the past three years, exclusive of special items of receipts, do not give hopes of large receipts being realized under this head during this year. Hence it is proposed that the budgeted sum be reduced from Rs. 225 to 100.

Miscellaneous Receipts.—The decrease of Rs. 3,000 arises chiefly in Madras, where the sale-proceeds of surplus stores are not likely to amount to what has been budgeted for. Rs. 5,000 expected to be realized at Madras has been reduced to Rs. 2,000, and hence the decrease.

Fees.—The revised estimate under this head falls short of the budgeted sum by Rs. 3,650, the decrease arising chiefly in Madras where it has been over-estimated, and also in the East Coast districts where the amounts are now fixed with reference to the actual outturns of the past three years.

Interest.—Rs. 3,240, expected to be realized under this head of receipt during the current year more than the estimated receipts, is the interest on additional investments of District Port Fund balances ordered in G.O., No. 211, Financial, dated 26th March 1891, paragraph 11. Interest on the additional investment of Rs. 5,000 of the South Arcot District Port Fund is not anticipated, as in my letter to Government, No. 453 G., dated 7th December 1891, Government securities to the extent of Rs. 8,000, which include the above investment, have been proposed to be sold to enable that district to pay off its debt and to have a small working balance.

The total estimated receipts for 1891-92, as now revised, amounting to Rs. 3,20,795, are set down as Rs. 3,21,000 in round numbers.

CHARGES.

In G.O., No. 211, Financial, dated 26th March 1891, the sanctioned grant for the current year, *i.e.*, Rs. 3,14,873, is set down in round numbers as Rs. 3,15,000, and the revised estimate now framed amounting to Rs. 2,93,563 falls short of that sum by Rs. 21,310, the decrease being explained as under:—

	Budget estimate, 1891-92.	Revised estimate, 1891-92.	Increase or Decrease.
Share of Lighthouse charges	Rs. 34,338	Rs. 42,938	Rs. + 8,600
Personal allowance to Port officers and Conservators	10,860	10,740	— 120
Contingencies and Miscellaneous	97,282	69,182	— 28,100
Fees	11,240	9,600	— 1,640
			— 21,310

Lighthouse Charges.—The increase of Rs. 8,600 in the revised estimate is due to provision on account of cost, &c., of new lights and other apparatus connected therewith for the Gopálpur, Malpé, Cundapur, Cuddalore and Tondi lights, which have been received lately, and the charges for which will appear in the accounts for the current year.

Personal Allowance to Port Officers and Conservators.—The decrease of Rs. 120 is due to the personal allowance of the Port Officer, Mangalore, having been erroneously calculated at Rs. 50 per mensem in the budget estimate for 1891-92, instead of at Rs. 40 per mensem, which has now been correctly set down in the revised estimate.

Contingencies and Miscellaneous.—The decrease of Rs. 28,150 below the sanctioned grant has arisen as follows:—

	Budget estimate, 1891-92.	Revised estimate, 1891-92.	Increase or Decrease.
South Arcot	Rs. 2,250	Rs. 1,500	Rs. — 750
Tanjore	6,700	2,500	— 4,200
Madura	2,600	22,600	+ 20,000
Tinnevely	45,750	2,600	— 43,200
			— 28,150

In the South Arcot and Tanjore districts, charges on account of establishment and contingencies of dredger have been reduced by Rs. 750 and 4,200, respectively, as dredging work in the former district has not been carried out during the current year to an extent anticipated, and charges on account of the same in the latter district amounting to the sum specified are not likely to be incurred during the currency of the year. Such charges, however, if incurred in the latter district in future, will be debited to Landing and Shipping dues, to which head it is properly debitable. In Madura, a sum of Rs. 20,000 has been provided for payment this year out of the district balance to meet the cost of the Pámban dredger partly, as arranged in G.O., No. 392, Marine, dated 31st August 1891, and this would necessitate its funded capital being sold to that extent. The provision of Rs. 43,400 for the improvements of the pier and the erection of an iron store-shed, which are not likely to be carried out during the current year, has been eliminated, and a small increase of Rs. 200 made in the ordinary contingencies of the Tinnevely district, and this resulted in a reduction of Rs. 43,200 below the sanctioned grant for the year.

The total estimated charges for 1891-92, as now revised, amount to Rs. 2,93,563 and are set down as Rs. 2,94,000 in round numbers.

The difference between the revised estimate of Port Funds (Act X of 1889) for the Madras port for the current year submitted by the Chairman, Harbour Trust Board (herewith forwarded), and the estimated receipts and charges for that port as entered in the consolidated budget now submitted, is explained below:—

	Receipts.	Charges.
	RS.	RS.
As per Chairman's estimate	1,04,534	78,584
„ this office estimate	99,015	79,298
	— 5,519	+ 714

The heads of account in which the difference of Rs. 5,519 in receipts is noticed are—

	RS.
(1) General receipts	— 19
(2) Miscellaneous receipts	— 3,000
(3) Fees	— 2,500
	— 5,519

(1) The fall in General receipts is due to receipts of such a nature not being expected to be actually realized during 1891-92 to such a large extent as has been anticipated in the sanctioned estimate.

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(2) Large sales of surplus stores at Madras, as were anticipated, were not made and are not likely to be made before the close of the year. Hence the decrease.

(3) Receipts under this head for the current year have been fixed as Rs. 2,000 with reference to the average of the past three years and the actual outturn of 1890-91.

CHARGES.

Excluding the contribution to the Harbour Trust Board of Rs. 50,000 for 1891-92, the increase of Rs. 714 over the Chairman's estimate occurs in the share of Lighthouse charges, as during this year total charges on that account in the Eastern Group will probably exceed the budget grant by Rs. 3,500. *Vide* estimate of Lighthouse charges, Appendix B.

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

	Actuals, 1890-91.	Budget estimate, 1891-92.	Revised estimate, 1891-92.
Receipts.			
Madras—	rs.	rs.	rs.
Port Dues	1,00,983	95,000	95,000
Sundry Receipts	3,862	9,534	4,016
Total ..	1,04,845	1,04,534	99,015
Other Districts—			
Port Dues	1,92,157	1,64,815	1,64,815
Sundry Receipts	50,671	54,981	56,965
Total ..	2,42,828	2,19,796	2,21,780
Grand Total ..	3,47,673	3,24,330 or 3,25,000	3,20,795 or 3,21,000
Charges.			
Madras—			
Share of General charges	8,051	9,339	9,339
Do. Lighthouse charges	6,684	6,820	7,534
Salary of Deputy Conservator	8,376	8,640	8,640
Personal Allowance to Deputy Conservator	2,100	2,100	2,100
Other Establishments	24,939	19,438	19,438
Contingencies and Miscellaneous	2,76,649	32,247	32,247
Total ..	3,26,799	78,584	79,298
Other Districts—			
Share of General charges	45,141	52,661	52,661
Do. Lighthouse charges	27,781	27,518	35,404
Port Officers and Conservators	37,094	35,880	35,880
Personal Allowance to Port Officers and Conservators	8,640	8,760	8,640
Other Establishments	19,404	19,707	19,707
Contingencies and Miscellaneous	61,364	91,763	61,973
Total ..	1,99,424	2,36,289	2,14,265
Grand Total ..	5,26,223	3,14,873 or 3,15,000	2,93,563 or 2,94,000

(b) PILOTAGE FUNDS—ACT X OF 1889.

MADRAS.

In his revised estimate of Pilotage Fund, Madras, for 1891-92, herewith submitted, the Chairman, Harbour Trust Board, has fixed the receipts to be Rs. 30,700 and charges Rs. 31,060, against Rs. 28,000 and 24,000, respectively, provided for in the budget estimate sanctioned in G.O., dated 26th March 1891, No. 211, Financial. The receipts and charges, as estimated by the Chairman, may be set down as Rs. 31,000 on each account in round numbers.

PAMBAN AND KILAKARAI.

The receipt under this head for 1891-92 remains the same as that fixed by Government in G.O., dated 26th March 1891, No. 211, Financial, but an increase in charges is anticipated. The provision of Rs. 6,200 has been raised to Rs. 11,000, as dredger expenses are likely to amount to a larger sum than what was anticipated it would be. The estimated receipts and charges for 1891-92, as now revised, are set down as Rs. 13,000 and 11,000, respectively, in round numbers.

COCHIN AND MANGALORE.

No change is anticipated in either the receipts or charges estimated in G.O., dated 26th March 1891, No. 211, Financial.

(c) LANDING AND SHIPPING DUES—ACT III OF 1885.

VIZAGAPATAM.

No change is anticipated in the receipts budgeted for in the order of the 26th March 1891, but the charges have been fixed as only Rs. 1,000 instead of Rs. 4,000, the same having been based on the actuals of the past six months. Act III of 1885 was introduced at this port only on the 1st April 1891.

COCANADA.

The Chairman of the Godavari Port Conservancy Board has, in his revised estimate for the current year, estimated the receipts to be Rs. 36,000 against Rs. 30,000 provided for in the sanctioned estimate. The sanctioned grant for charges on account of Establishment and Contingencies will remain unaltered.

NEGAPATAM.

The estimated receipts in the order of the 26th March 1891 will remain the same, but the charges for the current year will amount to more than what has been estimated, owing to a large sum amounting to Rs. 1,566 having been incurred in connection with the construction of a passenger shed. The grant for the year has, therefore, been raised from Rs. 1,500 to Rs. 3,000.

4. Including adjustments on account of loan and interest, the revised estimates for 1891-92, as now framed, are summarised below in round numbers:—

	Madras.	Eastern Group.	Western Group.	Total.
Port Funds—Act X of 1889.				
Receipts—				
Ordinary	99	146	76	321
Adjustment on account of loan, interest, &c.	14	17	..	31
Sale-proceeds of Government securities	..	98	..	98
Total ..	113	261	76	450
Charges—				
Ordinary	79	151	64	294
Adjustment on account of loan, interest, &c.	4	14	..	18
Investment in Government securities	..	9	77	86
Payment to Harbour Trust Board	50	..	12	62
Total ..	133	174	153	460
Pilotage Funds.				
Receipts	31	13	6	50
Charges	31	11	5	47
Adjustment under charges	..	4	..	4
Landing and Shipping Dues.				
Receipts	..	52	..	52
Charges	..	34	..	34

Particulars of the figures contained in the above statement are as given below:—

(a) PORT FUNDS—ACT X OF 1889.

RECEIPTS.

(1) Ordinary receipts set down for Madras, Eastern Group and Western Group districts, amounting to Rs. 3,21,000, are those specified in the column of revised estimate for 1891-92 embodied in the budget herewith submitted.

(2) The sum of Rs. 14,000, receipts for Madras on account of loan and interest, comprises of two items—Rs. 8,899, interest on loan to District Port Funds as specified in Appendix D, and Rs. 5,254, repayment of loan by District Port Funds as specified in Appendix E, which is set down as Rs. 14,000 in round numbers. Rs. 17,000, set down as receipts of the Eastern Group districts under this head, is made up of the following items:—

RS.	
6,839	Contribution from Provincial Funds to the Ganjam district to meet deficit of the year's transactions.— <i>Vide</i> Appendix C.
2,827	Contribution to Madura District Port Fund from the Pámban Pilotage to meet deficit of the year.— <i>Vide</i> Appendix C.
2,800	Interest on loan of Rs. 70,000 set apart for Pámban Pilotage Fund to meet cost of dredger. As the date when the loan was availed of is not known, interest on the sum for a full year has been provided for under column of adjustment. Should interest on loan be recovered for only a portion of the year, the remaining sum will form interest on Government securities until the loan was availed of.
4,093	Loan from Madras to meet deficits of the Kistna and South Arcot districts amounting to Rs. 3,844, and a further loan amounting to Rs. 249 to meet interest payable by those districts on outstanding loan.— <i>Vide</i> Appendices C and E.
16,559	or Rs. 17,000 in round numbers.

(3) Rs. 98,000 worth of Government securities to be sold on account of the Eastern Group districts comprises of Rs. 70,000 payable to the Tinnevely district as loan to Pámban Pilotage to meet cost of the new dredger, Rs. 20,000 payable on the same account by the Madura Port Fund, and Rs. 8,000 being amount of Government securities to be sold before the close of the current year on account of the South Arcot District Port Fund, as proposed in my letter to Government, No. 453-G., dated 7th December 1891.

CHARGES.

(1) Ordinary charges for Madras, Eastern and Western Group districts, are those specified in the total column of the revised estimate, which amount to Rs. 2,93,563, and are set down as Rs. 2,94,000 in round numbers.

(2) Rs. 4,000, charged to Madras on account of loan and interest, is the amount of loan to be made by Madras to Kistna and South Arcot districts to meet the deficits of those districts for 1891-92 and interest payable by those districts on their previous loan.— *Vide* Appendices C and E.

(3) Rs. 14,000, provided for the East Coast districts on account of loan and interest, is the amount of interest on loan from Madras payable by a few districts in the East Coast amounting to Rs. 8,899 as per Appendix C, and repayment of loan by the Vizagapatam and Tanjore districts amounting to Rs. 5,254 as per Appendix E. These two items, aggregating Rs. 14,153, are set down as Rs. 14,000 in round numbers.

(4) Under investments, in addition to the sum of Rs. 86,000 already provided for by Government in G.O., No. 211, Financial, dated 26th March 1891, provision in this estimate has been made for the investment of Rs. 10,000 on account of Malabar and Rs. 2,000 on account of the South Canara District Port Funds. Further investments to this extent can safely be made before the close of this year, as these districts

had, on the 31st March 1891 (*vide* Appendix C, G.O., No. 496, Marine, dated 10th November 1891), a credit balance of Rs. 1,79,204 and Rs. 33,293, respectively, and are expected to have a large surplus of Rs. 10,363 and 2,312 by the transactions of the current year, which would raise their balances on the 31st March 1892 to Rs. 1,89,567 and Rs. 35,605, while investments made on their account until now are Rs. 1,70,000 and Rs. 29,000, respectively. This being done, there will be a sufficient working balance left for those districts on the 31st March 1892.

(b) The receipts and charges of Pilotage Funds and of the Landing and Shipping Dues which have been explained in previous paragraphs call for no special remarks.

5. Turning to a consideration of the budget estimates of the Port and Marine Funds for the ensuing year, *viz.*, 1892-93, I beg to observe as follows:—

(a) PORT FUNDS—ACT X OF 1889.

RECEIPTS.

The variations in the estimated figures for the coming year under the several detailed heads of receipts over and below the actuals of the past year and the budget estimate of the current year will first be noticed.

Share of Coasting Steamer Dues.—The anticipated collections of Coasting Steamer dues at the several Maritime districts in the Eastern and Western Groups, as detailed in page 1 of Appendix B, have been distributed to the several districts in proportion to the average tonnage of coasting steamers that entered these groups during the past three years. The Coasting Steamer dues expected to be realized at Madras have not, however, been interfered with, the collections of that port being credited in full under Clause 37, Act X of 1889. The total collections for 1892-93 are expected to be Rs. 7,401 and Rs. 14,917 over and below the estimate of the current year and the actuals of the past year, respectively, the increase over the estimate for the current year arising largely in the Eastern Group districts and to a small extent in the Western Group districts. This increase has, however, to meet a small deficit in Madras. The decrease below the actuals is expected to arise in the Eastern Group districts to an extent of Rs. 9,983 and in the Western Group districts to Rs. 6,859. A slight increase is anticipated in Madras. These variations are due to the average tonnage of vessels that entered these districts during the past three years being over and below the actual tonnage of the past year and the expected tonnage of the current year.

Other Dues.—The dues under this head for 1892-93 will be nearly equal to the actual outturn of the past year, with a very slight difference of Rs. 4,003. The East Coast districts, including Madras, will benefit by an increase amounting to Rs. 9,602, while those in the Western Group will suffer, to a small extent, by Rs. 5,599, in consequence of an anticipated fall in the dues of foreign vessels and native craft, vessels of larger tonnage of the former description not having visited Malabar and South Canara during the past three years, and the average number of vessels of the latter description falling below the number that actually visited these districts last year.

Share of General Administration Receipts.—The estimate under this head of receipt has been based with reference to the actual ordinary receipts of the Administrative Department realized during the last three years, which do not amount to more than what has been set down, *i.e.*, Rs. 100.

Miscellaneous Receipts.—The anticipated receipts under this head for 1892-93 will probably be about Rs. 8,000 more than the actuals of the past year, a large increase being anticipated in the Eastern Group by the levy of Pier dues in Gopálpur which has been renewed under G.O., No. 435, Marine, dated 8th October 1891. The average collections of ordinary receipts in the West Coast districts and in Madras during the past three years do not amount to more than what have been set down against these districts in the present estimate.

Fees.—The estimate is Rs. 3,650 below the amount provided for in the current year's budget, but exactly the same as that set forth in the revised estimate, and is nearly equal to the actual outturn of the past year.

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Interest on Government Securities.—Provision has been made for a full year's interest on the invested capital of the districts. An increase will be noticed in Nellore, Chingleput, Malabar and South Canara, in consequence of the further investments ordered in G.O., No. 211, Financial, dated 26th March 1891, and a decrease in South Arcot, Madura and Tinnevely. In South Arcot, Government securities to the extent of Rs. 8,000 have been proposed to be sold—*Vide* my letter to Government, No. 453 G., dated 7th December 1891. The actual investment of the Madura balance, *i.e.* Rs. 20,000, will have to be sold to meet the cost of the Pámban dredger, as arranged in G.O., No. 392, Marine, dated 31st August 1891. The Tinnevely Port Fund has to lend Rs. 70,000 to the Pámban and Kílakarai Pilotage Fund to meet the above cost, and interest on this sum has been adjusted to the credit of this district in the column of adjustment in Appendix C.

The receipts of Port Funds (Act X of 1889) exceed the budgeted sum for 1891-92 by Rs. 23,000, a large increase being anticipated in Ganjam district to the extent of Rs. 10,000 on account of Pier dues in Gopálpur, and the remainder Rs. 13,000 occurring in other districts under the several detailed heads as noticed above. The total receipts, which amount to Rs. 3,48,256, are set down as Rs. 3,48,000 in round numbers.

CHARGES.

General Administration Charges.—The estimated charges for 1892-93, as specified in Appendix B, is, in round numbers, Rs. 5,000 more than the budgeted grant for the current year. The personal allowance of Rs. 45 per mensem payable to the Agent for Government Consignments has been provided for under "Salaries of officers of the Administrative Department," as per G.O., No. 973, Financial, dated 29th September 1891. An increased provision of Rs. 5,000 has been made for pensions and gratuities, as charges of this nature during the next year are likely to be over the grant for the current year by the retirement of officers and clerks. As tide-gauge establishments at Cocanada and at Madras were abolished, provision was not made in the estimates on these accounts as usual. The total general charges for 1892-93, *viz.*, Rs. 67,000, have been distributed to all the districts in proportion to the average total tonnage that entered them during the last three years.

Lighthouse Charges.—Particulars of Lighthouse charges for 1892-93 are set forth in Appendix B. The estimated charges for 1891-92 exceed the sanctioned grant for the current year by Rs. 18,769 or Rs. 19,000 in round numbers, the increase being due to a large sum of Rs. 19,500 provided for the cost, &c., of a first-order light for the Madras Lighthouse and Rs. 200 for a dioptric mirror for the Cochin Lighthouse. Charges for public works are those specified in Appendix F on account of lighthouses both as original works and repairs. Pay of lighthouse mechanic at Rs. 80 per mensem has been provided for under Establishment. The lighthouse charges of the Eastern and Western Group districts for the ensuing year have been distributed to the several districts in these groups in proportion to the average tonnage that entered those groups, respectively, during the last three years.

Port Officers and Conservators.—The grant for the current year, *i.e.* Rs. 44,520, has been repeated for the ensuing year.

Personal Allowance to Port Officers and Conservators.—The estimate for 1892-93 is the same as the actuals of the past year and the revised estimate for the current year. The difference of Rs. 120 below the budget grant for 1891-92 has been explained in paragraph 3 *supra* under "Personal allowance, &c."

Other Establishments.—The estimate for 1892-93 is less than the grant for 1891-92 by only Rs. 376. An increase of Rs. 1,392 is anticipated in the Eastern and Western Groups in consequence of a slight revision of establishment in some of the districts, and also to the provision on account of Pier establishment in Gopálpur, while there will be a decrease in Madras amounting to Rs. 1,768 on account of reduction in Boat establishment, &c.

Contingencies and Miscellaneous.—The large decrease of Rs. 49,000 below the grant for 1891-92 is due to provision for improvements of Tuticorin Pier and the

construction of an iron store-shed at that port having been made in the present estimates under the heading of Public Works charges instead of under Contingencies as sanctioned in the current year's grant.

Public Works Charges.—The large sum of Rs. 66,824 provided for under this head includes two large items of Rs. 51,600 and 8,025, the former on account of improvements to the Tuticorin pier, and the latter on account of construction of an iron store-shed. The remaining sum is on account of ordinary Public Works charges of the districts specified in Appendix F.

Fees.—The estimate under this head falls short of the current year's grant by Rs. 2,190, and is Rs. 2,430 more than the actual outturn of the past year. A decrease of Rs. 1,440 is anticipated in the Eastern Group and Rs. 750 in the Western Group district, the present estimate being based with reference to the actuals of the past three years. Charges on account of fees and personal allowances to Port Officers and Conservators for 1892-93 will amount to Rs. 19,790 against an estimated receipt in fees of Rs. 22,600.

The total charges thus arrived at amount to Rs. 3,38,062 and are set down as Rs. 3,38,000 in round numbers.

The receipts and charges of the districts as set down in the budget estimates having been dealt with as a whole, I shall now proceed to deal with them individually, having in view also the several adjustments on account of those districts specified in column of adjustments in Appendix C, for the year 1892-93:—

GANJAM.

Receipts.—Rs. 25,765 include a large item of Rs. 10,000 on account of Gopálpur Pier dues, the levy of which was renewed under G.O., No. 435, Marine, dated 8th October 1891.

Charges.—To the ordinary charges of the district for 1892-93, charges on account of pier establishment amounting to Rs. 548 and Rs. 500 for the upkeep of the pier annually have been added. The increase in general and lighthouse charges over the estimate for the current year and the actuals of the past year accounts for the difference between these estimates.

The transactions for the year 1892-93 are expected to result in a surplus of Rs. 7,859, which after meeting payment of interest to Madras—*viz.*, Rs. 7,576—will repay its loan by a small sum of Rs. 283: *vide* Appendix E. Should a surplus arise, as is now anticipated, there will be no demand for a Provincial contribution to aid this District Fund as was done in previous years. The closing balance of this district on the 31st March 1893 will be Rs. 1,89,112, and this will be the sum outstanding as loan against this district on that date, as per Appendix E.

VIZAGAPATAM.

Receipts.—No special item of receipt is included in Rs. 27,355 estimated for that district.

Charges.—In the sum of Rs. 26,610 is included a sum of Rs. 1,000 on account of cost of constructing two groynes, and the remainder is for the ordinary charges of the district.

A small surplus will be left for 1892-93, which, added to the opening balance at the commencement of the year, will leave a credit balance of Rs. 92,419 on the 31st March 1893. The loan from Madras outstanding against this district on the 31st March 1891 will be repaid in full from the surplus of the current year as per revised estimate—*Vide* Appendices C and E.

GODAVARI.

Receipts.—The receipts for 1892-93 do not call for any special remarks, as they are only for those of an ordinary nature.

Charges.—The charges, likewise, do not need any special mention. The District Port Fund, being relieved of large expenditure on account of dredgers during the last two years, is now gaining ground from its chronic state of deficiency.

A surplus of Rs. 3,304 is expected to result by the transactions of 1892-93, which, added to the surplus of Rs. 4,473 likely to stand to its credit at the end of the current year, will amount to Rs. 7,777 in favour of this district on the 31st March 1893.

KISTNA.

The estimated receipts and charges of this district for 1892-93 are those of an ordinary nature. During the current year the deficit of the year and interest payable on the loan outstanding on the 31st March 1891 will have to be met by an additional loan from Madras, as per Appendix D. The transactions of the year are, however, expected to result in a small surplus of Rs. 522. A sum of Rs. 257, being interest payable on the outstanding loan on the 31st March 1892, will have to be met from this surplus, and the remainder Rs. 265 will be adjusted as a repayment of loan (Appendix E). These adjustments will result in a debit balance of Rs. 6,155, which will be the loan outstanding against this district on the 31st March 1893.

NELLORE AND CHINGLEPUT.

These districts will maintain their healthy condition, their credit balances on the 31st March 1893 being expected to be, respectively, Rs. 9,932 and Rs. 6,433 (Appendix C).

SOUTH ARCOT.

The receipts for 1892-93 are expected to be nearly the same as the actual outturn of the past year and the estimate for the current year. Charges, likewise, will be the same as those of the past year excluding from the latter charges on account of new dredger, &c., amounting to Rs. 10,386.

The transactions of the year 1892-93, which will likely result in a surplus of Rs. 1,245, will have, however, to meet a small debit of Rs. 156 on account of interest on outstanding loan, and the balance of Rs. 1,089 will be treated as a set-off against the loan. The loan that will be outstanding against this district on the 31st March 1893 will be Rs. 2,814 as per Appendix E, and the balance which will remain to the credit of the District Port Fund will be Rs. 17,186, as per Appendix C.

TANJORE.

Receipts.—The estimated receipts for 1892-93 will very nearly amount to the actual outturn of the past and the estimated sum for the current year, and do not include any receipt of a special nature.

Charges.—The charges for 1892-93 are estimated to be Rs. 24,048, and are Rs. 3,897 and Rs. 1,423 over and below the actuals of the past year and the estimate for the current year, respectively, the increase over the actuals being due in a large measure to the increased share of General and Lighthouse charges.

The year's transactions are expected to result in a surplus of Rs. 3,846. In the column of adjustment in Appendix C, a sum of Rs. 864 is provided for payment of interest on the loan outstanding, and the difference—Rs. 2,982—is treated as a set-off against the outstanding loan (Appendix E). The payment of interest on loan, adjusted with the surplus of the year, will reduce the debit balance from Rs. 21,592 on the 31st March 1892 to Rs. 18,610 on the 31st March 1893, which will be the loan outstanding against this district on that date.

MADURA.

The estimated receipts and charges of the district for 1892-93 are those for an ordinary nature. In consequence of a payment of Rs. 20,000 from the Port Fund of its funded capital, no provision has been made for receipts of interest on Government securities in 1892-93.

The transactions of the year 1892-93, which are likely to result, as usual, in a deficit of Rs. 2,004, will have to be supplemented by a contribution of this sum from

Pilotage Funds, Pámban, and adjustment to this effect has been made in the column of adjustment in Appendix C. The large payment in 1891-92 of Rs. 20,000 above noticed will leave a balance of Rs. 2,853 on the 31st March 1892, and this balance will run on to the 31st March 1893, the deficit for 1892-93 being met by a contribution from Pilotage Funds.

TINNEVELLY.

Receipts.—In the receipts for 1892-93, interest on Government securities, to the extent of Rs. 50,000 only, has been provided for, as Rs. 70,000 of the district balance has to be treated as loan to Pámban Pilotage Fund. The interest on the latter sum has been treated as an adjustment in Appendix C. In the sum of Rs. 8,700 provided for under Miscellaneous receipts, Rs. 8,000 is on account of receipts of Pier tolls. With these exceptions, the receipts for the year do not need any special mention.

Charges.—Two large items of Rs. 51,600 on account of Pier improvements and Rs. 8,025 on account of an iron store-shed are included in the sum of Rs. 76,698 set down as ordinary charges of the district.

The transactions of this district for 1891-92 (Appendix C) will raise its credit balance to Rs. 1,47,577 on the 31st March 1892. Those of 1892-93 will seriously affect the financial position of the district, in consequence of two large items of charges above noticed, and would result in a deficit of Rs. 54,218. This sum, adjusted with a small receipt of interest on loan to Pilotage Fund, Pámban, and the opening balance of 1892-93, will leave a balance of Rs. 96,159 in favour of this district on the 31st March 1893. Excluding the loan of Rs. 70,000 referred to, the net working balance of the district on the 31st March 1893 will be Rs. 26,159.

MALABAR.

The receipts and charges of this district for 1892-93 are nearly the same as those estimated for the current year, and do not call for any special remark.

The transactions for 1892-93 are expected to result in a surplus of Rs. 16,598, which will raise the district balance from Rs. 1,89,567 on the 31st March 1892 to Rs. 2,06,165 on the 31st March 1893. Should the surplus for 1892-93 be realized to the extent specified, a further investment of, say, at least Rs. 10,000 may be made on behalf of this district, which will then leave a working balance of Rs. 16,165.

SOUTH CANARA.

The estimated receipts and charges for 1892-93 are nearly the same as those estimated for the current year, a slight increase in receipts arising from interest on additional investment of Government securities ordered in G.O., No. 211, Financial, dated 26th March 1891.

The year's transactions are expected to result in a surplus of Rs. 2,613, which, when added to its credit balance of Rs. 35,605 on the 31st March 1892, will leave Rs. 38,218 on the 31st March 1893—*vide* Appendix C. During the year in question, another sum of Rs. 2,000 may be invested in Government securities on behalf of this district, which will then leave a working balance of Rs. 7,218 on the 31st March 1893.

MADRAS.

The difference between the estimates of receipts and charges for the Madras port for 1892-93, as framed by the Chairman, Harbour Trust Board, and those entered for that port, as embodied in the consolidated budget now submitted, are explained below:—

		Receipts, 1892-93.	Charges, 1892-93.
		RS.	RS.
As per Chairman's estimate		1,15,000	76,616
" this office estimate		1,09,515	81,071
		<u>— 5,485</u>	<u>+ 4,455</u>

RECEIPTS.

Instead of Rs. 9,500 provided for by the Chairman as sundry receipts, only Rs. 4,015 has been provided for in the present estimate, which comprises of the following sums:—

	RS.
Share of general receipts	15
Miscellaneous receipts	2,000
Fees	2,000
Total ..	4,015

Large sale of surplus stores not being anticipated, receipts on this account (Miscellaneous receipts) were set down as Rs. 2,000, and the average fees also not amounting to more than Rs. 2,000 in round numbers, receipts under this head were estimated at that sum.

CHARGES.

The increase of Rs. 4,455 is expected to arise in the share of general and lighthouse charges to the extent of Rs. 834 and 3,621 respectively.

The whole port dues collections at this port, including coasting steamer dues, being credited in full, the anticipated receipts, including other items of receipts, amount to Rs. 1,09,515, while the charges, including share of general and lighthouse charges, amount to Rs. 81,071.

The year's transactions are expected to result in a surplus of Rs. 28,434. The amount of loans to District Port Funds on the 31st March 1892 being expected to be Rs. 2,21,310 as per Appendix D, the working balance of the Madras port on that date will probably be only Rs. 49,251—*Vide* Appendix C. A sum of Rs. 35,000, therefore, may safely be sanctioned as contribution to the Harbour Trust Board for 1892-93. Referring to Appendix D, it will be found that interest on loans to the extent of Rs. 8,853, and repayment of loan to the extent of Rs. 4,619, have to be received from District Port Funds. These two sums, the surplus of the year and the contribution payable by the Harbour Trust Board being adjusted with the opening balance of Rs. 2,70,561 will result in a credit balance of Rs. 2,72,848 on the 31st March 1893, of which sum Rs. 2,16,691 will form as loan outstanding against District Port Funds—*vide* Appendix E—the balance, Rs. 56,157, remaining as the net working balance of the Madras district on the 31st March 1893.

Appendix D exhibits the loan and interest account of Madras. During the ensuing year a sum of Rs. 8,853 is expected to be recovered on account of interest on loan to District Port Funds and Rs. 4,619 as repayment of loan. No further loan is anticipated to be required by the District Port Funds in 1892-93, as their transactions do not disclose any deficit for that year. The net loan outstanding on the 31st March 1893 will be Rs. 2,16,691, as per this appendix.

Appendix E furnishes detailed particulars of loan outstanding against the several District Port Funds and the amount of repayment made by them. The loan of Rs. 2,21,310 outstanding on the 31st March 1892 will be reduced to Rs. 2,16,691 on the 31st March 1893 by a repayment of Rs. 4,619 by the districts of Ganjam, Kistna, South Arcot and Tanjore.

Taking a general view of the District Port Fund transactions for 1892-93 as a whole as exhibited in Appendix C, it would appear that the transactions of the Eastern Group would result in a deficit of Rs. 37,461 in consequence of a large payment of special charges in the Tinnevely district amounting to Rs. 59,625. The adjustment of special items of receipts and charges of the districts in this group would result also in a deficit of Rs. 4,049 in consequence of a large payment of Rs. 8,853, being interest on loan from Madras, notwithstanding a contribution of Rs. 2,004 in aid of the Madura Port Fund, and another sum of Rs. 2,800, interest on loan made by the Tinnevely Port Fund. The opening balance of the Eastern Group (Madras excepted)—*viz*, Rs. 60,392—will, in consequence of the deficits above noticed, be reduced to Rs. 18,882

on the 31st March 1893. The transactions of the Western Group districts will, as usual, be in a flourishing state and will have a surplus of Rs. 19,211 by the transactions of the year. The credit balance of Rs. 2,25,172 on the 31st March 1892 will swell to Rs. 2,44,383 on the 31st March 1893. The surplus of Madras for 1892-93 is anticipated to be only Rs. 28,434, while a larger sum of Rs. 35,000, based on the net working balance at the commencement of that year, is proposed to be paid over as contribution to Harbour Trust Board. The transactions of the year of the Madras district will, therefore, result in a deficit of Rs. 6,566, which, adjusted with receipts on account of interest on loan to District Port Funds, *i.e.*, Rs. 8,853, will leave a surplus of Rs. 2,287. This latter sum added to the opening balance of Rs. 2,70,561 on the 31st March 1892 will leave Rs. 2,72,848 to the credit of the Madras district on the 31st March 1893. A sum of Rs. 2,16,691 will then be outstanding as loans made to the District Port Funds—Appendix E—so that the net working balance on that date will be Rs. 56,157. The transactions of the Eastern and Western Group districts and Madras for 1892-93 adjusted with the loan, interest account, &c., would result in a deficit of Rs. 20,012. The opening balance of Rs. 5,56,125 of the whole District Port Funds on the 31st March 1892 will, in consequence of the transactions above noticed, be reduced to Rs. 5,36,113 on the 31st March 1893.

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

	Actuals, 1890-91.	Revised estimate, 1891-92.	Budget estimate, 1892-93.
Receipts.			
	RS.	RS.	RS.
Madras—			
Port dues	1,00,983	95,000	1,05,500
Sundry receipts	3,862	4,015	4,015
Total ..	1,04,845	99,015	1,09,515
Other Districts—			
Port dues	1,92,157	1,64,815	1,75,726
Sundry receipts	50,671	56,965	63,015
Total ..	2,42,828	2,21,780	2,38,741
Grand Total ..	3,47,673	3,20,795 or 3,21,000	3,48,256 or 3,48,000
Charges.			
Madras—			
Share of general charges	8,051	9,339	10,173
Share of lighthouse charges	6,684	7,534	10,441
Salary of Deputy Conservator	8,376	8,640	8,640
Personal allowance to Deputy Conservator	2,100	2,100	2,100
Other establishments	24,939	19,438	17,676
Contingencies and Miscellaneous	2,76,649	32,247	32,047
Total ..	3,26,799	79,298	81,071
Other Districts—			
Share of general charges	45,141	52,661	56,827
Share of lighthouse charges	27,781	35,404	42,666
Port Officers and Conservators	37,094	35,880	35,880
Personal allowance to Port Officers and Conservators	8,640	8,640	8,640
Other establishments	19,404	19,707	21,099
Contingencies and Miscellaneous	61,364	61,973	91,879
Total ..	1,99,424	2,14,265	2,56,991
Grand Total ..	5,26,223	2,93,563 or 2,94,000	3,38,062 or 3,38,000

The total receipts, which amount to Rs. 3,48,256, and charges, Rs. 3,38,062, are set down as Rs. 3,48,000 and Rs. 3,38,000 in round numbers, respectively, and these compared with the figures of the past three years would stand as follows:—

Actuals—	Receipts.	Charges.
1888-89	RS.	RS.
1888-89	3,56,425	3,25,438
1889-90	3,95,881	5,50,818
1890-91	3,47,673	5,26,223
Estimate—		
1891-92	3,25,000	3,15,000
1892-93	3,48,000	3,38,000

The estimated charges for 1892-93 are for the ordinary charges only, and do not include contribution to Harbour Trust Board.

(b) PILOTAGE FUNDS—ACT X OF 1889.

MADRAS.

The estimate for 1892-93 of the receipts and charges of this fund, as framed by the Chairman of the Harbour Trust Board, is forwarded herewith as an enclosure to his letter to Government, No. 3705-A, dated 8th December 1891. The details of estimated receipts and charges as therein found will show that the receipts and charges are, respectively, Rs. 100 and Rs. 1,148 in excess of the sanctioned estimates for the current year, the excess in receipt arising by a provision of Rs. 100 on account of miscellaneous receipts and the excess in charges being due in a great measure to contingencies being fixed at Rs. 2,000 instead of at Rs. 1,000 and also to a slight increase in charges on account of outfees to Harbour Masters' boat crews. The estimated receipts and charges of the Chairman, *i.e.*, Rs. 28,100 and Rs. 24,630, are set down in the budget estimate as Rs. 28,000 and 25,000 in round numbers, respectively.

PAMBAN AND KILAKARAI.

The pilotage receipts of Pámban and Kilakarai for 1892-93, based with reference to the actuals of the past three years, are set down as Rs. 11,200 in round numbers, and the estimated charges as Rs. 20,000. This latter sum comprises of the following items:—

	RS.
Allowance to Port Officer, Pámban, as head pilot, establishment and contingencies	1,800
Stores, such as anchors, awnings and chains for the new dredger	5,000
Dredging charges	10,000
Charges for docking the dredger	3,000
Total	19,800
	or Rs. 20,000 in round numbers.

COCHIN.

The estimated receipts and charges of Cochin Pilotage Fund do not much vary from the estimates of the previous years, and are set down as Rs. 2,600 and Rs. 3,000 respectively.

MANGALORE.

The estimated receipts and charges for the Mangalore Pilotage Fund for the year 1891-92—viz., Rs. 3,000 and Rs. 2,000, respectively—are repeated for the ensuing year also.

(c) LANDING AND SHIPPING DUES—ACT III OF 1885.

COCANADA.

The Chairman of the Port Conservancy Board, Cocanada, in his estimate submitted to this office, provides Rs. 35,000 as the receipts for 1892-93, which is made up as follows:—

	RS.
Landing and shipping dues	30,000
Wharfage fees	2,500
Hire of cranes, &c.	1,500
Sundry receipts	1,000
Total	35,000

The charges as estimated by him amount to Rs. 39,318, and include the following items:—

	RS.
Expenses of Groynes work	7,374
" Priestman's dredger	5,232
" Dredger " Connemara "	5,712
Balance of cost of steam tug	1,000
Cost of upkeep of "	3,000
Repairs of jetties and crane expenses	2,000
Cost of a new screw-cutting lathe	1,000
Repairs to mud punts	1,000
Cost of cutting a new dock	3,000
Contribution to Pámban dredger for dredging at Cocanada	10,000
Total	39,318

and adding to this sum a sum of Rs. 3,750 on account of cost of a new derrick crane sanctioned for that port, the total charges, Rs. 43,068, is set down as Rs. 43,000 in round numbers.

VIZAGAPATAM.

The receipts as estimated by the Port Officer amount to Rs. 5,000, which sum is likely to be realised, having in view the quantity of railway materials to be landed at that port. The charges, as ascertained from the actuals of the past six months of the current year, will not amount to more than Rs. 1,500 in 1892-93, and provision was made in the present estimate to this extent only.

NEGAPATAM.

The estimated receipts, based with reference to the actuals of the past three years, are set down as Rs. 10,000, and no charges of a special nature being likely to be incurred during the ensuing year, the charges are estimated to be Rs. 1,500.

The estimated receipts and charges for 1892-93 of the Pilotage Funds and Landing and Shipping Dues, compared with the actuals of the past three years and the estimate of the current year, stand as under:—

PILOTAGE FUNDS—ACT X OF 1889.

	Receipts.	Charges.
	RS.	RS.
<i>Madras.</i>		
Actuals—		
1888-89	27,660	16,073
1889-90	30,670	20,714
1890-91	28,674	23,112
Estimate—		
1891-92	28,000	23,500
1892-93	28,000	25,000

Pamban and Kilakarai.

Actuals—		
1888-89	13,428	3,116
1889-90	13,499	1,117
1890-91	11,145	1,796
Estimate—		
1891-92	13,000	6,200
1892-93	11,200	20,000

Cochin.

Actuals—		
1888-89	3,382	1,680
1889-90	2,521	2,460
1890-91	3,217	2,145
Estimate—		
1891-92	2,500	2,800
1892-93	2,600	3,000

Mangalore.						Receipts.	Charges.
						RS.	RS.
Actuals—							
1888-89	..	..	..	..	..	..	..
1889-90	..	..	..	..	..	..	..
1890-91	..	..	..	..	..	..	..
Estimate—							
1891-92	..	..	..	..	..	..	..
1892-93	..	..	..	..	..	3,000	2,000
						3,000	2,000

LANDING AND SHIPPING DUES—ACT III OF 1885.

Cocanada.						Receipts.	Charges.
						RS.	RS.
Actuals—							
1888-89	..	..	..	..	..	13,562	9,011
1889-90	..	..	..	..	..	14,870	22,209
1890-91	..	..	..	..	..	21,269	11,193
Estimate—							
1891-92	..	..	..	..	..	30,000	30,000
1892-93	..	..	..	..	..	35,000	43,000

Vizagapatam.						Receipts.	Charges.
						RS.	RS.
Actuals—							
1888-89	..	..	..	..	..	..	..
1889-90	..	..	..	..	..	..	..
1890-91	..	..	..	..	..	..	..
Estimate—							
1891-92	..	..	..	..	..	5,000	4,000
1892-93	..	..	..	..	..	5,000	1,000

Negapatam.						Receipts.	Charges.
						RS.	RS.
Actuals—							
1888-89	..	..	..	..	..	10,207	1,172
1889-90	..	..	..	..	..	11,004	3,227
1890-91	..	..	..	..	..	..	..
Estimate—							
1891-92	..	..	..	..	..	11,000	1,500
1892-93	..	..	..	..	..	10,000	1,500

To speak generally of the financial position of the Pilotage Funds and Landing and Shipping Dues at the several ports as specified above, it will be observed from Appendix C that the Madras Pilotage Fund will have a surplus of Rs. 3,000 by the transactions of the year, which will raise its credit balance from Rs. 98,513 on the 31st March 1892 to Rs. 1,01,513 on the 31st March 1893. The Pamban and Kile-karai Pilotage Fund, in addition to the deficit of Rs. 8,800 which would result from the transactions of the year, will have also to pay interest to the extent of Rs. 2,800 on the loan advanced to it by the Tinnevely Port Fund and a contribution of Rs. 2,000 to the Madura Port Fund to meet the deficit of the year. These transactions, resulting in a total deficit of Rs. 13,604, adjusted with the balance of Rs. 20,156 standing to its credit on the 31st March 1892, will leave a credit balance of Rs. 6,552 on the 31st March 1893. Proposals have not been made for the repayment of loan out of this credit balance, as the efficiency of the fund is likely to be injured if it has no working balance at least to that extent. The Cochin Pilotage will have a small deficit, which will not, however, affect its financial position very seriously. This fund will have a credit balance of Rs. 14,852 on the 31st March 1893. The Mangalore Pilotage Fund will add to its already existing balance a sum of Rs. 1,000, being the anticipated surplus of the year. There will remain Rs. 2,000 to the credit of this fund on the 31st March 1893.

In respect to the Landing and Shipping Dues, it may be observed that the transactions of Cocanada would result in a deficit of Rs. 8,000, which will have the effect of reducing its balance to Rs. 8,699 on the 31st March 1893. The transactions at Negapatam and Vizagapatam would each result in a surplus of Rs. 8,500 and

Rs. 4,000, respectively, which, when added to their previous balances, would leave Rs. 33,312 and Rs. 8,000 to the credit of Negapatam and Vizagapatam, respectively, on the 31st March 1893.

6. Including adjustments on account of loan, interest, &c., the budget estimates for 1892-93, as now framed, are summarised below in round numbers:—

	Madras.	Eastern Group.	Western Group.	Total.
<i>Port Funds—Act X of 1889.</i>				
Receipts—				
Ordinary	1.10	1.62	.76	3.48
Adjustment on account of loan, interest, &c.	.13	.5	..	.18
Total	1.23	1.67	.76	3.66
Charges—				
Ordinary	.81	2.00	.57	3.38
Adjustment on account of loan, interest, &c.	..	.13	..	.13
Investment in Government Securities	..	..	.12	.12
Payment to Harbour Trust Board	.35	..	..	.35
Total	1.16	2.13	.69	3.98
<i>Pilotage Funds—Act X of 1889.</i>				
Receipts	.28	.11	.6	.45
Charges	.25	.20	.5	.50
Adjustment under charges	..	.5	..	.5
<i>Landing and Shipping Dues—Act III of 1885.</i>				
Receipts	..	.50	..	.50
Charges	..	.46	..	.46

In the above statement, the ordinary receipts are those set down in the budget estimates. Rupees 13,000, shown as receipts for Madras on account of loans and interest, is made up of Rs. 8,853, interest on loan to District Port Funds, and Rs. 4,619, anticipated repayment of loan, as per Appendices D and E. Rupees 5,000, receipts of the Eastern Group, comprises of two sums of Rs. 2,800 and Rs. 2,004, the former being interest on the loan of Rs. 70,000 made by the Tinnevely Port Fund to the Pamban Pilotage, and the latter contribution by Pamban Pilotage to the Madura Port Fund to meet the deficit of the year. Under charges, the ordinary charges are those set down in the estimates. Rupees 13,000, charges of the Eastern Group under "Adjustment, &c.," is the interest on loan and repayment of loan to the Madras district as noticed above. The provision of Rs. 12,000 for purchase of Government securities is for the investment of Rs. 10,000 and Rs. 2,000 on behalf of the Malabar and South Canara District Port Funds, and the large payment of Rs. 35,000 is on account of contribution to Harbour Trust Board. The receipts and charges of Pilotage and Landing and Shipping Dues are those set down in the budget estimates. The provision of Rs. 5,000, as adjustment charges of the Pilotage Funds in the Eastern Group, is the interest on loan from Tinnevely Port Fund and contribution to the Madura Port Fund.

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

ORDER—dated 5th March 1892, No. 273, Financial.

The budget estimates of the several Port and Marine funds in the Presidency for 1892-93 have been framed by the Presidency Port Officer with great care and with due regard to the financial position of each fund, and are accepted by Government subject to the following remarks.

PORT FUNDS—ACT X OF 1889.

2. *Ganjam*.—It is doubtful whether so large a sum as 10 lakh will be realised from the dues levied on goods passing over the Gopálpur pier; the Engineer-in-Chief of the East Coast Railway estimated that not more than three or four thousand tons of railway stores would contribute towards the income from this source and it is just possible that some portion of the ordinary traffic may be diverted to the ports in Vizagapatam. The cost of substantially repairing the pier (estimated by the Public Works Department at 06 lakh in G.O., Marine, No. 397, dated 2nd September 1891), has been met from Provincial revenues, so that, as long as the pier receipts are realised, payment of contributions from Provincial funds to meet deficits in the port accounts will be unnecessary.

3. *Godavari*.—This district has not only emerged from its old indebtedness, but will have accumulated a balance of 04 lakh to credit in the current and nearly 08 in the next official year; as the Presidency Port Officer has apparently no proposals to make for utilising this at an early date, and all dredging expenses will be charged to the dues under Act III of 1885, the Accountant-General will arrange to purchase Government promissory notes for 04 lakh by the beginning of 1892-93.

4. *South Arcot*.—It would have been convenient if the Presidency Port Officer had submitted his proposals for selling out a portion of the Government securities belonging to this district as soon as the necessity arose for incurring heavy expenditure on the dredger, or at least shortly afterwards with reference to the instructions conveyed in paragraph 11 of G.O., dated 26th March 1891, No. 211, Financial. As a matter of fact, the loan taken from Madras was not only the deficit of 1890-91 (Rs. 1,569), but also the amount of the further investment of Rs. 5,000 made in April 1891, and on this was paid premium as well as interest throughout the current year. When securities for Rs. 8,000 are sold as proposed by the Port Officer, premium will be realised at about 5 per cent. and the assets will amount to Rs. 17,000 in Government paper and Rs. 8,400 in cash; the closing balance of 1892-93 will then be a cash surplus of Rs. 244 as shown on the margin, and there will be no loan outstanding against the district, as brought out by the Presidency Port Officer, of Rs. 2,814 on 31st March 1893. To avoid similar complications in future due regard should be had to the exact cash balances of each fund before any large expenditure not provided for in the estimates is proposed or incurred. Attention should also be directed to the position of the market in regard to investments and withdrawals of Government securities, so that these transactions may, as far as possible, be effected to the best advantage.

Debt in April 1891	Rs. 1,569
Do for additional investment	5,250
Interest for 1891-92	273
Deficit in 1891-92	2,271
Deduct assets	9,363
Debt in April 1892	8,400
Interest at 4 per cent.	963
.. ..	38
Add surplus in 1892-93	1,001
.. ..	1,245
Net cash balance	244

5. *Tanjore*.—According to the estimate of the Presidency Port Officer, the debit balance of 35 lakh at the beginning of 1890-91 will have been reduced by one-half towards the end of next year, but credit is taken for surpluses of only 05 and 03 in the current and ensuing years against 10 in 1890-91, the receipts being somewhat under-estimated and the charges over-rated; there is reason to hope that the district will retrieve its position more rapidly than at present anticipated.

6. *Madura*.—There is no object in retaining the small sum of Rs. 2,853 which will be left to the credit of these ports after the appropriation of their invested capital of 20 lakh towards the cost of the dredger *Wenlock*. As the annual deficits in

Madura are made good by the Pámban Pilotage fund in full, that balance will be transferred to the credit of the latter in reduction of the amount to be borrowed from Tinnevely.

7. *Tinnevely*.—The adjustments ordered in G.O., Marine, No. 392, dated 31st August 1891, on account of the initial cost of the Dredger *Wenlock* will be carried out towards the close of the current year and will necessitate the withdrawal of about 65 lakh from the invested capital of this district, the remainder being provided from other sources as shown in paragraph 11 *infra*. The loan to the Pámban Pilotage fund will, however, stand at about 68, being the sale-proceeds of Government paper which will be transferred to the Pilotage account. If, however, the outlay proposed on the pier improvements (52) and the iron storeroom (08) at Tuticorin is to be incurred in 1892-93, a further withdrawal of about 25 lakh will become indispensable, and the Presidency Port Officer should apply for the requisite permission of Government in good time before expenditure is actually incurred. The invested capital of the districts will then be reduced to 30 lakh.

8. *Malabar and South Canara*.—Additional investments in Government paper may safely be made in these districts to the extent of 20 and 06 lakh respectively in the beginning of the next official year, and the Accountant-General will arrange accordingly. The estimates need not be altered, as the payment of premiums will be more or less counterbalanced by the realisations of interest.

9. *Madras Port*.—The estimates of receipts and charges under this section as modified by the Presidency Port Officer are accepted. The Chairman, Harbour Trust Board, need not submit the Madras Pilotage and Port Fund budgets direct to Government

	1891-92.	LAKHS.
Opening balance	70	
Surplus on ordinary transactions	28	
Net adjustments on account of loans	04	
Total	102	
Deduct contribution to the Harbour Trust Board	50	
Opening balance, 1892-93	52	
Surplus	37	
Adjustments	04	
Total	93	
Deduct contribution to the Harbour Trust Board	65	
Net working balance	28	

in future, but will forward them to the Presidency Port Officer, who will communicate the figures finally accepted by Government. As regards adjustments on account of loans and interest, certain modifications have become necessary, and these are shown clearly in the appendix to these proceedings; the result is that the closing balance in the current and ensuing years is expected to stand at 102 and 93 respectively. A contribution of 50 lakh was paid to the Harbour Trust Board in 1891-92; a sum of 65 lakh can safely be made over in 1892-93, leaving a working balance of 28 lakh. Of this at least 20 can be invested in Government paper and maintained as a reserve without interfering with the ordinary requirements of the port, and the Accountant-General will arrange accordingly towards the close of the ensuing year.

PILOTAGE FUNDS—ACT X OF 1889.

10. *Pámban and Kilakarai*.—The estimates of the Presidency Port Officer under this head are altogether incomplete. The Dredger *Wenlock* was declared to belong to the Pámban Pilotage fund and the whole of the transactions connected with its purchase, upkeep and repairs, as well as the cost of services rendered by it to other ports, should be brought to account under this fund. The Accountant-General should see that the adjustments in the Home accounts in regard to the initial cost are effected before 1st April next, as the official rate of exchange will be reduced from 1s. 6½d. to 1s. 4¾d. the rupee on that date. The Presidency Port Officer has not provided for the full cost of the upkeep of the dredger, estimated at 028 lakh per mensem, nor has he taken credit in the Pámban accounts for the recovery of 10 which he provides as a contribution

from the landing and shipping dues, Cocanada, for dredging that port. The financial position, as far as materials for a forecast exist, is shown below:—

Pámban Pilotage Fund.		1891-92.	1892-93.
		LAKH.	LAKH.
Opening balance		·22	·07
Receipts—			
Contributions towards the initial cost of the dredger, viz., Rs. 1,91,676—			
Provincial grant	LAKH.		
Madura balance	1·00		
Premium on sale of Madura securities	·23		
Loan from Tinnevely	·01		
Premium on sale of Tinnevely securities	·65		
	·03		
Ordinary pilotage collections	1·92		
Recoveries from other ports	·13		·20
	·10		
Total receipts	2·05		·30
Expenditure—			
Initial cost of the dredger	1·92		
Charges for docking the dredger	·03		·03
Cost of establishment and working charges	·20		·34
Repairs to the dredger (depreciation)	·01		·01
Pámban pilot establishment and contingencies	·02		·02
Interest payable to Tinnevely on ·68 lakh	·02		·02
Contribution to make good the deficit in Madura	·02		·02
Total charges	2·20		·44
Closing balance	·07		·07

11. It will be seen that the accounts, which opened with a credit balance of ·22 in the current year, close with a deficit of ·07 in 1892-93; this will be made good by Provincial revenues from the provision of ·26 for this purpose in the estimates under 21, *Marine*. The outlook in subsequent years is not encouraging, as there will be a continuous deficit of at least ·14 lakh per annum; the question, therefore, arises whether measures should be adopted for restoring equilibrium and providing for the repayment of the loan to Tinnevely. The Presidency Port Officer will accordingly submit an early report on the following points:—

(i) Whether it is desirable to move the Government of India to raise the scale of pilotage dues, in view of the large outlay on dredging, and the facilities thereby afforded to the shipping at Pámban, and (ii) at what ports within and without the limits of the Madras Presidency the *Wenlock* may be usefully employed, as soon as she has completed her present work. A definite programme should be prepared showing, in the order of importance and urgency and with reference to the seasons and to the local circumstances, the ports to which she should be first lent and the rates of fees to be levied or other mode of recovery. The full cost of maintenance together with interest on capital may, in the opinion of Government, be recovered from ports at which the dredger is employed.

LANDING AND SHIPPING DUES—ACT III OF 1885.

12. The Act having been extended to the port of Masulipatam with effect from 15th March 1892, the receipts and charges in the ensuing year may be entered roughly at ·03 and ·01 lakh.

13. The estimates as modified above are shown in the appendix to these Proceedings and are summarised below for 1892-93:—

Budget Estimates of 1892-93.	Madras.	Eastern Group.	Western Group.	Total.
<i>Port Funds—Act X of 1889.</i>				
Receipts—				
Ordinary	1·10	1·63	·76	3·49
Adjustment on account of loan, interest, &c.	·13	..	..	·13
Total	1·23	1·63	·76	3·62
Charges—				
Ordinary	·81	2·00	·57	3·38
Adjustment on account of loan, interest, &c.	·20	·13	..	·13
Investment in Government securities	·65	·04	·26	·50
Payment to Harbour Trust Board	·65	..	..	·65
Total	1·66	2·17	·83	4·66
<i>Pilotage Funds—Act X of 1889.</i>				
Receipts	·28	·30	·06	·64
Charges	·25	·40	·05	·70
Adjustment under charges	..	·04	..	·04
<i>Landing and Shipping Dues—Act III of 1885.</i>				
Receipts	..	·53	..	·53
Charges	..	·46	..	·46

(True Extract.)

Redinckia
Chief Secretary.

To the Presidency Port Officer.
Chairman, Harbour Trust Board.
Accountant-General.
Public Works Department.
Marine Department.
Port Conservancy Board, Cocanada.
Landing and Shipping Dues Committee, Negapatam.
Vizagapatam.
Masulipatam.

Exd. A. Raitt.

[Appendix.]

P. W. CURRENT No. 2992

Govt. of {1892} Madras.
FINANCIAL.

by 2427. Mr 10-9-91
... 2447. Mr 12-9-91
... 3431. Mr 18-12-91

Issued

105.0

Recd. 19.3.92

Encl.

G.O., 5th March 1892, No. 273.

No. 940 Wap 22nd March 92

Recorded

MARCH.

over
21.3.92

L
217

(14)

Budget Estimate.

Reviewing the — under Port and Marine
funds for 1892-93.

with order

The Ex P. W. A. 103 92

26th March 1892

LS

9-24/3.

70.24