

Financial (1895) Department.

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G.O., No. 462.

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[Despatch Abstract.]

HARBOUR TRUST BOARD.-

Passing orders on the audit of the revenue, portorage and
construction accounts of the ---- for 1893-94.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2097		95				
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20TH JUNE 1895, No. 462, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the Accounts of Harbour Trust Board, Madras, to the Chairman, Madras Harbour Trust Board, dated Fort St. George, 14th May 1895, No. 1221.

We have the honour to report that the G.O., dated the 9th July 1888, No. 315, Marine, under which we were auditors of both the revenue and construction accounts having been superseded by G.O., dated the 6th November 1894, No. 427, Marine, whereby the audit of the revenue accounts only has been retained in our hands, that of the construction accounts having been transferred to the Examiner of the Public Works Accounts, we have, in accordance with the latter order and G.O., dated the 24th April 1888, No. 149, Marine, audited the revenue and portorage accounts of the Harbour Trust Board for 1893-94.

2. The principal books maintained are the following:—

- (1) Harbour dues cash-book.
- (2) General cash-book.
- (3) Journal.
- (4) Ledger.

3. The procedure of audit was the same as in the previous years, viz.:—

(a) The harbour dues collections were checked with the counterfoil receipt books and other documents completely for three months, April, October and December 1893 and to the extent of 20 per cent. for the remaining months.

(b) The calculations of the dues were tested in cases in which they amounted to Rs. 10 or more. Twenty per cent. of the consignees' applications were also referred to; remittances of daily collections to the bank were checked with the banks' receipts and traced into the bank pass-book.

(c) The general cash-book was checked on the receipt side with the harbour dues cash-book in respect of cash receipts, and with the acknowledgments of the Madras Bank for sums lodged there. On the charge side it was checked with original documents and vouchers, counterfoils of cheques being duly referred to for payments effected through the Madras Bank.

(d) The journal was examined with the totals of harbour dues cash-book and the contingent abstract and the entries from the general cash-book and journal were traced into the ledger.

4. The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1893-94:—

Opening balance on the 1st April 1893—
Government Securities Par value Rs. 8,00,000

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Cash.							7,93,157	0	10
Bank of Madras									
General Cash									
Advance for contingencies	3,71,724	13	1						
	469	14	8						
	500	0	0						
Receipts.							3,72,694	11	9
I. Harbour Dues Collection—									
Beach imports	1,52,649	0	1						
Pier	61,289	13	5						
Beach exports	29,811	1	2						
Pier	44,184	1	9						
Wharfage	6,775	0	0						
Craneage	40,660	10	6						
Storage	2,235	0	5						
Dues for entry of vehicles	13,287	14	1						
Provisions	564	1	0						
Porterage—							3,51,456	10	5
Beach	58,346	11	6						
Pier	32,355	1	9						
Miscellaneous	2,345	4	1						
Miscellaneous—							93,047	1	4
Rent of Properties									
Charge for water	1,137	6	5						
Sundries (inclusive of Rs. 1,937-9-0 Law Charges recovered and of Rs. 2,223-3-0 being the sale-proceeds of casuarina plantations)	4,126	4	0						
Amount refunded from Construction funds in repayment of advances made from time to time from the revenue account from 1st April to 31st December 1893	4,307	0	0				9,570	10	5
II. Contribution from Port funds									
III. Interest realised on investments belonging to the Harbour Trust Board							92,000	0	0
Value of Government Securities for Rs. 3,00,000 purchased during the year							37,020	9	3
Proceeds of Government Securities for Rs. 3,00,000 sold during the year							3,13,944	2	0
Total							3,10,553	8	0
							12,66,343	3	2
							11,27,101	2	10
Disbursements.									
I. Interest on Government loan									
II. Repayment of Government loan									
III. Office Establishment—							2,18,477	13	7
Chairman's salary							1,00,000	0	0
Secretary's	4,800	0	0						
Establishment	10,900	4	9						
Preventive Service Establishment	40,271	11	7						
Do. Boat do.	12,186	14	8						
Fees to Trustees	1,149	7	10						
Contribution to Government for pensions	6,510	0	0						
Do. to Provident fund	582	10	0						
	2,983	14	6						
IV. Office contingencies—							79,384	15	4
(a) Subject to regular audit—									
Postage	92	4	4						
Receipt stamps	203	14	0						
Telegrams	16	11	0						
Furniture	221	8	0						
Fees for audit	750	0	0						
Law charges	1,497	6	0						
Stationery and Printing	2,254	5	0						
Advertisement charges	393	0	0						
Uniform to Preventive service, &c.	1,413	4	0						
(b) Admissible without detailed audit—							6,842	4	4
Overtime fees to establishment									
Do. to Preventive service and boat-men	4,892	3	8						
Miscellaneous	2,987	15	7						
	5,888	1	10						
Advances to construction account							13,768	5	1
V. Refunds							92,000	0	0
VI. Petty construction and repairs—							1,959	6	1
New Works									
Repairs	60	14	6						
Tools and Plant	9,330	7	9						
	711	3	6						
Total							10,102	9	9

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
VII. Porterage—									
1. Coolies, Beach	39,177	5	1						
2. Do. Pier	15,359	10	7						
3. Do. Custom House	9,700	8	10						
4. Madras Railway Company	609	1	11						
5. South Indian Railway Company	90	12	5						
6. Coasting cargo	1,095	5	10						
7. Boat hire	6	0	0						
8. Engine charges	1,455	4	9						
9. Steam Crane charges	1,689	2	5						
10. Refunds	696	9	2						
11. Claims for losses and damages	526	11	2						
12. Deductions from coolies' wages on account of Cooly Provident fund	550	2	2						
13. Contributions by the Trust on account of Cooly Provident fund	903	14	2				71,860	8	6
Contingencies—									
(a) Subject to regular audit—									
Receipt stamps	2	2	0						
Furniture	106	8	0						
Tarpaulins	1,400	13	0						
Stationery and printing	616	10	1						
Lighting Pier and Yards	1,250	6	3				3,376	7	4
(b) Admissible without detailed audit—							2,432	2	5
Miscellaneous									
Government securities for Rs. 3,00,000 purchased during the year							3,13,944	2	0
Do. for Rs. 3,00,000 sold during the year									3,10,553 8 0
Total Expenditure							9,14,148	10	5
Balance on the 31st March 1894									8,16,547 10 10
Government securities (Par Value Rs. 8,20,000)							3,51,356	14	1
Cash in the Bank of Madras							337	10	8
General Cash							500	0	0
Advance for contingencies							3,52,194	8	9
Total							12,66,343	3	2
							11,27,101	2	1

N.B.—These balances exclude Rs. 500 held by the Traffic manager to meet daily Porterage charges and Rs. 15 held by the Cashier to meet charges on account of postage and receipt stamps.

5. The receipts of the year 1893-94 under all heads (exclusive of Rs. 92,000 advanced from the revenue accounts to the Engineer for current expenditure and repaid during the year, and of Government securities amounting to Rs. 3,00,000 in nominal value purchased during the year) amounted to Rs. 8,21,648-7-5 or Rupees 1,47,706-11-11 more than those of the previous year which were Rs. 6,73,941-11-6. The receipts for 1893-94 are, however, less than those of the previous year by Rupees 5,536-4-1, if the sale-proceeds of Government securities are excluded from both, and exceed them by Rs. 39,463-11-11 if the contribution from Port funds be also similarly excluded, as there was a decrease in 1893-94 far less than Rs. 45,000. The differences in detail under the different heads were as follows:—

	1892-93.	1893-94.	Increase.	Decrease.
Harbour Dues Collection—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Beach import	1,48,127 11 2	1,52,649 0 1	4,521 4 11	..
Pier do.	60,253 15 3	61,289 13 5	1,035 14 2	..
Beach export	22,818 1 5	29,811 1 2	6,992 15 9	..
Pier do.	41,635 6 7	44,184 1 9	2,548 11 2	..
Wharfage	6,466 5 4	6,775 0 0	308 10 8	..
Craneage	32,174 14 10	40,660 10 6	8,485 11 8	..
Storage	2,572 13 11	2,235 0 5	..	337 13 6
Dues for entry of vehicles	10,457 1 5	13,287 14 1	2,830 12 8	..
Provision	597 5 6	564 1 0	..	33 4 6
Penalties under section 84	39 0 0	..	..	39 0 0
Porterage—				
Beach	56,655 14 4	58,346 11 6	1,690 13 2	..
Pier	32,249 8 4	32,355 1 9	105 9 5	..
Miscellaneous	2,788 3 7	2,345 4 1	..	442 15 6
Miscellaneous—				
Rent of properties	1,248 12 0	1,137 6 5	..	111 5 7
Water collection	3,736 12 0	4,126 4 0	389 8 0	..
Sundries	1,116 10 2	2,369 7 0	1,252 12 10	..
Law charges recovered	..	1,937 9 0	1,937 9 0	..
Interest on investments	28,692 11 8	37,020 9 3	8,327 13 7	..
Total	4,51,631 3 6	4,91,094 15 5	40,428 3 0	964 7 1
Contribution from Port funds	65,000 0 0	20,000 0 0	..	45,000 0 0
Total	5,16,631 3 6	5,11,094 15 5	40,428 3 0	45,964 7 1
Sale of Government Securities	1,57,310 8 0	3,10,553 8 0	1,53,243 0 0	..
Grand Total	6,73,941 11 6	8,21,648 7 5	1,93,671 3 0	45,964 7 1

	Cash Department.				Account Department.			
	Cashier.	Assistant Cashier.	General Staff.	Total.	Chief Accountant.	General Staff.	Total.	
1893.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
April	18 1 0	4 8 3	16 1 1	38 10 4	..	..	..	
May	21 0 0	7 0 0	25 0 9	53 0 9	..	..	..	
June	15 12 11	6 12 5	21 13 0	44 6 4	..	..	..	
July	4 10 8	2 5 4	9 10 8	16 10 8	..	..	..	
August	9 0 6	2 4 2	9 2 2	20 6 10	..	..	..	
September ..	13 8 9	2 4 2	13 15 1	29 12 0	..	..	..	
October	9 5 4	2 10 8	6 8 0	18 8 0	280 0 0	183 0 0	463 0 0	
November ..	18 1 0	4 8 3	18 13 9	41 7 0	..	..	..	
December ..	18 10 8	4 10 8	21 1 7	44 6 11	..	..	..	
1894.								
January	4 8 3	17 8 0	62 6 0	84 6 3	..	..	..	
February ..	18 1 0	4 8 3	23 13 8	46 6 11	..	..	..	
March	5 0 0	2 8 0	10 2 11	17 10 11	..	..	..	
Total ..	155 12 1	61 8 2	238 8 8	455 12 11	280 0 0	183 0 0	463 0 0	

Traffic Department including Preventive Services	RS. A. P.
Cash Department	7,037 10 7
Account Department	455 12 11
Total ..	7,956 7 6

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs. 34-6-0 in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs. 463 in the year under audit against Rs. 24-13-8 in 1892-93.

13. The following points have been noticed in the course of audit :—

(1) A sum of Rs. 33-6-0 less charged to certain consignees in four import applications was, on being pointed out in the course of audit, recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893, both the departmental coolies and the coolies employed through a contractor paid each 3 pies per rupee of their wages to the Cooly Provident fund, the Trust bearing the dues of the departmental coolies; after that date in consequence of the contribution being raised to 6 pies per rupee these departmental coolies have been required to pay the additional 3 pies themselves though the Trust undertook that extra payment on behalf of the contractor's coolies who are thereby placed on a better position than the others.

(3) The floating staff of the Preventive service draws overtime at one day's pay for working between 6 and 9 P.M. and two days' pay for working after 9 P.M. under G.O., Marine, No. 501, Mis., dated the 12th November 1884. It seems, however, doubtful whether that order which was passed when the Harbour Dues Establishment was under the Master Attendant and before the Board was formed can be considered as still in force.

The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in G.O., Marine, No. 555, dated the 4th October 1886, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

(4) In the case of a few applications where there were dues both on beach as well as pier account, credit was taken in gross to one head instead of to both in the harbour dues cash-book; care should be taken to avoid similar irregular classifications in future.

(5) When reprinting the form of portorage cash-book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the cooly provident fund account. The separate book now maintained on this account can then be dispensed with.

14. The audit report has, under section 44 of Act II of 1886, to be published in the *Fort St. George Gazette* and in one or more of the leading newspapers.

15. Pending the report of the Examiner of Public Works Accounts and Mr. Boyton of his department who have been deputed to audit the construction accounts, the Board might be asked to pay into the Bank of Madras the usual fee of Rs. 1,500 for the audit to the credit of Government.

ORDER—dated 20th June 1895, No. 462, Financial.

Recorded.

2. Orders will issue in the Marine Department on the two points brought to notice in paragraph 13 (2) and (3).

3. The attention of the Chairman is drawn to the remarks of the Auditors in paragraph 13 (4) and (5).

4. The audit fee of Rs. 1,500 will be paid to the credit of Government, pending further orders.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Marine Department.
Chairman, Harbour Trust Board.
" Accountant-General.
" Public Works Department.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 20th June 1895, No. 462.

JUNE.

Harbour Trust Board.

Passing orders on the audit of the Revenue,
Porterage and Construction accounts of the — for
1893-94.

Outside Audit Department.

Harbour Trust Accounts.

CURRENT No. 1169

No. 1221

Fort St. George

Audit. Genl's Office

14th May 1895

From J. C. Harrison Esq^r,

offg Accountant General

and

J. L. Pinto Esq^r,

Chief Superintendent

Auditors of the Accounts of the Harbour
Trust Board, Madras.

To

The Chairman,

Madras Harbour Trust Board.

Sir,

We have the honour to report that the Govern-
ment Order dated the 9th July 1888, N^o 315, Marine —
under which we were auditors of both the Revenue and
Construction accounts having been superseded by Govern-
ment Order dated the 6th November 1894, N^o 427, Marine,
whereby the audit of the Revenue Accounts only has been
retained in our hands — that of the construction accounts
having been transferred to the Examiner of the Public —
Works Accounts, we have, in accordance with the latter
order and Government order dated the 24th April 1888, N^o 149,
Marine, audited the Revenue and Porterage Accounts of
the Harbour Trust Board for 1893-94.

2 The principal books maintained are
the following.

(1)

1. Harbour dues Cash book.
2. General Cash book.
3. Journal.
4. Ledger.

3. The procedure of Audit was the same as in the previous year viz. -

(a) The harbour dues collections were checked with the counterfoil receipt books and other documents completely for three months April, October and December 1893 and to the extent of 20 per cent for the remaining months.

(b) The calculations of the dues were tested in cases in which they amounted to Rs 100 or more. Twenty per cent of the consignees' applications were also referred to. Remittances of daily collections to the Bank were checked with the Bank's receipts and traced into the Bank pass book.

(c) The General Cash book was checked on the receipt side with the Harbour Dues Cash book in respect of Cash Receipts and with the acknowledgements of the Madras Bank for sums lodged there. On the charge side it was checked with original documents and vouchers, counterfoils of cheques being duly referred to for payments effected through the Madras Bank.

(d) The journal was examined with the totals of Harbour dues Cash-book and the contingent abstract and the entries from the General Cash-book and journal were traced into the Ledger.

4 The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1893-94.

Opening Balance on the 1 April 1893	7 11 2	7 11 2	7 11 2
Government Securities (Par-value Rs 800000/-)			793157.10
<u>Bank of Madras</u>	371,724.131		
<u>General Cash</u>	469148		
<u>Advance for Contingencies</u>	500 . .	372,694.119	
<u>Receipts</u>			
I Harbour Dues Collection			
Beach Imports	152,649 - 1		
Pier " "	61,289.135		
Beach Exports	29,811.12		
Pier " "	44,184.19		
Wharfage	6775 - -		
Cranage	40,660.106		
Storage	2235 - 5		
Dues for entry of Vehicles	13,287.141		
Provision	564.1	351,456.105	
<u>Porterage</u>			
Beach	58,346.116		
Pier	32,355.19		
Miscellaneous	23,454.1	93,047.14	
<u>Miscellaneous</u>			
Rent of Properties	11,376.5		
Charge for water	4,126.41		
Sundries (inclusive of 1893-94)			
Law charges recovered of Rs 2223.50 being the sale proceeds of Casuarina plantations	4,307 - -	95,700.105	
Amount refunded from Construction funds in repayment of advances made from time to time from the Revenue Amof from 1 April to 31 Dec 1893 -		92,000 - -	
II Contribution from Port-funds -			20,000 - -
III Interest realized on investments belonging to the Harbour Trust Board		37,020.93	
Value of Government Securities for Rs 300,000 purchased during the year			31,694.42 -
Proceeds of Government Securities for Rs 300,000/- sold during the year		31,055.38	
		126,634.332	112,710.1210

<u>Disbursements</u>			
I Interest on Government loan		21,847 13 7	
II Repayment of Government loan		100,000 - -	
III Office Establishment			
Chairman's salary	4,800 - -		
Secretary's salary	10,900 4 9		
Establishment	40,291 11 7		
Privative Source Establishment	12,186 14 8		
" Boat Establishment	1149 7 10		
Fees to Trustees	6,510 - -		
Contributions to Government for Pensions	582 10 -		
" to Provident Fund	2983 14 6	79,384 15 4	
IV Office Contingencies			
(a) Subject to regular audit			
Postage	92 4 4		
Receipt stamps	203 14 -		
Telegrams	16 11 -		
Furniture	221 8 -		
Fees for Audit	750 - -		
Law charges	1497 6 -		
Stationery & printing	2254 5 -		
Advertisement charges	390 - -		
Uniform to Privative Source &c	1413 4 -	6842 4 4	
(b) Admissible without detailed audit			
Overtime fees to Establishment	4892 3 8		
" to Privative Source & Boatmen	2987 15 7		
Miscellaneous	5888 1 10	13768 5 1	
Advances to construction Account		92,000 - -	
V Refunds		1959 6 1	
VI Petty Construction and Repairs			
New works	60 14 6		
Repairs	9330 7 9		
Tools and Plant	711 3 6	10,102 9 9	
Carried over			522,535 6 2

<u>Brought forward</u>			522,535 6 2
VII Portage			
1 Coolies, Beaches	39,177 5 1		
2 Do Pier	15,359 10 7		
3 Do Custom House	9,700 8 10		
4 Madras Railway Company	609 1 11		
5 South Indian Railway Company	90 12 5		
6 Coasting Cargo	1095 5 10		
7 Boat hire	6 - -		
8 Engine charges	1455 4 9		
9 Steam Crane charges	1689 2 5		
10 Refunds	696 9 2		
11 Claims for losses and damages	526 11 2		
12 Deductions from Coolies' wages % of Cooly Provident Fund	550 2 2		
13 Contributions by the Trust % do	903 14 2	71,860 8 6	
Contingencies			
(a) Subject to regular audit			
Receipt stamps	22 - -		
Furniture	106 8 -		
Tarpaulins	1400 13 -		
Stationery and Printing	616 10 1		
Lighting Pier & yards	1250 6 3	3376 7 4	
(b) Admissible without detailed audit			
Miscellaneous		2432 2 5	
Government Securities for 300,000 purchased during the year		313,944 2 -	
Do for 300,000 sold during the year			310,553 8 -
Total Expenditure			914,148 10 5
Balance on the 31 March 1894			
Government Securities (Par value 8,20,000)			816,547 10 10
Cash in the Bank of Madras	351,356 14 1		
General Cash	337 10 8		
Advance for Contingencies	500 - -	352,194 8 9	
			12,66,343 3 2
			11,27,101 2 10
NB These balances exclude Rs 500 held by the Traffic Manager to meet daily Portage charges and Rs 15 held by the Cashier to meet charges on acct of Postages & receipt stamps			

5. The receipts of the year 1893-94 under all heads (Exclusive of Rs 92,000 advanced from the Revenue Accounts to the Engineer for current expenditure and repaid during the year and of Government securities amounting to 30,000 in nominal value purchased during the year) amounted to Rs 821,648-7-5 or Rs 1,47,706-11-11 more than those of the previous year which were Rs 6,73,941-11-6. The receipts for 1893-94 are however less than those of the previous year by Rs 5,336-4-1 if the sale proceeds of Government securities are excluded from both, and exceed them by Rs 39,463-11-11 if the contribution from Port Funds be ^{also} similarly excluded as there was a decrease in 93/94 far less than 45,000. The differences in detail under the different heads were as follows.

	1892-93	1893-94	Increase	Decrease
Harbour Dues Collection				
Beach Import	148,127 4 2	152,649 2 10	4,521 7 8	
Pier Do	60,283 5 3	61,289 13 5	1,005 17 2	
Beach Export	22,818 1 5	29,811 1 2	6,992 15 9	
Pier Do	41,635 6 7 1/2	44,184 1 9	2,548 11 2	
Wharfage	5,466 3 4	5,775 - -	308 10 5	
Cranage	32,174 14 10	40,660 10 6	8,485 11 8	
Storage	2,572 13 11	22,35 - 5		337 13 6
Dues for entry of Vehicles	10,457 1 5	13,287 4 1	2,830 12 8	
Promission	597 5 5	564 1 -		33 4 6
Penalties under Section 84	39 - -	- -	- -	39 - -
Portage				
Beach	58,655 14 4	58,346 11 6	1,690 13 2	
Pier	32,249 8 4	32,355 1 9	105 9 5	
Miscellaneous	2,788 3 7	2,345 4 1		442 15 6
Miscellaneous				
Rent of Properties	12,48 12 -	11,37 8 5		111 5 7
Water Collection	3,736 12 1/2	4,126 4 -	389 8 -	
Quadrants	11,16 10 2	12,369 7 -	1,252 12 10	
Law Charges recovered	- -	1,937 9 -	1,937 9 -	
Interest on investments	28,692 11 8	37,020 9 3	8,327 13 7	
Contribution from Port Funds	45,163 1 3 6	49,094 5 5	4,028 3 -	962 7 1
	65,000 - -	20,000 - -		45,000 - -
	51,631 3 6	51,094 5 5	402 8 3	459 6 4 7 1
Sale of Government Securities	57,310 8 -	3,055 3 8 -	1,632 4 3 -	
	57,394 11 6	82,164 8 7 5	19,367 1 3 -	45,964 7 1

(a) The above statement shows an increase in all the important items

(b) The amount contributed from Port Funds during the year was Rs 20,000 in Government Securities against Rs 65,000 in cash in the preceding year.

(c) The interest on the Government Securities in which the Harbour Trust Funds are invested amounted to Rs 37,020-9-3 against Rs 28,092-11-8 in 1892-93, the increase being due to the augmentation of the vested funds by transfer of Rs 20,000 from the balances at credit of Port Funds and to the purchase of securities of Rs 300,000 in nominal value between June 1893 and counterbalanced by sale to the same extent in March 1894, whereby the total investment on the average stood at not less than 800,000 during the year.

d. The expenditure of the year exclusive of the transactions of Government Securities, repayment of loan with interest and advances to construction account aggregated Rs 189,726-10-10 against Rs 209,388-7 in 1892-93.

e. The following statement shows the several heads under which the variations occurred.

	1892-93	1893-94	Increase	Decrease
Chairman's Salary	4800 - -	4800 - -		
Secretary's do	9350	10900 49	1550 49	
Fees to Trustees	6360 - -	6510 - -	150 - -	
Establishment	39204 68	40271 11 7	1067 4 11	
Preventive Service Establishment	12546 153	12186 14 8		360 - 7
Do Boat Establishment	1186 - -	1149 7 10		36 8 2
Contribution for pension	624 1 2	582 10 -		41 7 2
Do to Provident Fund	2886 2 10	2988 14 6	97 11 8	
<u>Office Contingencies</u>				
Postage	57 14 -	92 4 4	34 6 4	
Receipt Stamps	193 11 -	203 14 -	10 3 -	
Telegrams	- -	16 11 -	16 11 -	
Furniture	531 - -	221 8 -		309 8 -
Fees for Audit	750 - -	750 - -		
Law Charges	1113 - -	1497 6 -	384 6 -	
Stationery and Printing	2478 5 3	2254 5 -		224 - 3
Advertising Charges	202 6 -	393 - -	190 10 -	
Uniform to Preventive Service &c	1405 - -	1413 4 -	8 4 -	
Overtime Fees to Establishment	4212 11 11	4892 3 8	679 7 9	
Do Preventive Service	3255 2 9	2987 15 7		267 3 2
Miscellaneous	3952 4 8	5888 1 10	1935 13 2	
Refunds	2626 6 2	1959 6 1		647 - 1
Petty Construction and Repairs				
New Works	10853 12 5	60 14 6		10792 13 11
Repairs	17215 1 2	9330 7 9		7884 9 5
Tools and Plant	7668 5 10	711 3 6		6957 2 4
<u>Porterage</u>				
Deductions from Coolies' wages and contribution by the Trust on account of Cooly Prov. Fds.	1012 2 9	14574 - 4	441 13 7	
Pier Coolies	13533 3 4	15359 10 7	1826 7 3	
Beach and Custom House Coolies	45356 15 7	48877 13 11	3520 14 4	
Madras Railway Company Charges	897 2 6	609 1 11		288 - 7
South Indian Railway do	274 13 11	90 12 5		184 1 6
Coasting Cargo	1010 2 5	1095 5 10	85 3 5	
Boat Hire	3839 15 1	6 - -		3833 15 1
Engine Charges	1452 10 9	1455 4 9	2 10 -	
Steam Crane Charges	2721 9 2	1689 2 5		1032 6 9
Claims for losses and damages	790 15 11	526 11 2		264 4 9
Refunds	568 11 11	696 9 2	127 13 3	
<u>Office Contingencies</u>				
Receipt Stamps	12 6 -	2 2 -		10 4 -
Furniture	36 - -	106 8 -	70 8 -	
Law Charges	28 8 -	- -		28 8 -
Stationery and Printing	411 13 -	616 10 1	204 13 1	
Lighting Pier and yards	2019 15 5	1250 6 3		769 9 2
Tarpaulins	152 - -	1400 13 -	1248 13 -	
Miscellaneous	1816 4 9	2432 2 5	615 13 8	
	209388 1 7	189726 10 10	14270 - 2	33931 6 11

7. The receipts on account of Portage amounted to Rs 93,047-1-4 exclusive of the receipts on account of haulage (or dues for entry of vehicles as at present termed) hitherto included under Portage but now properly shown under Harbour Dues exclusive of portage in the General applications not paid on the 31st March 1894, the balance outstanding on that date was 1,753-6-0. The expenditure under this head exclusive of overtime pay and contribution for the Portage establishment amounted to Rs 77,669-2-3 against Rs 75,935-6-6 in 1892-93.

8. The receipts on account of the Portage department are recorded in the Revenue - Harbour Dues Cash-book under the head "Portage" maintained in the Account Branch of the Harbour Trust Board. The items of receipts were duly checked as stated in paragraph 3(a) above. The Cash-book of the Portage department in which all disbursements on account of wages of coolies, refunds for short delivery of goods and other petty charges are recorded has been checked for the whole 12 months with the original vouchers and payee's receipts.

9. On comparing the actuals of the years under all heads with the revised estimate sanctioned

sanctioned in Government Order Financial No 37 dated the 18th January 1894 it is found there has been on the whole a decrease of Rs 21,752 in the receipts and of Rs 49,943 in the charges. The actual receipts exceed the revised estimate by Rs 32,441 in all items except three, the largest decrease Rs 5,827 out of Rs 57,193 occurring in the item of contribution from Port Funds. The decrease in the charges occurred chiefly under Petty construction and repairs which alone amounted to Rs 39,898.

10. The first two items included on the charges side under the head Petty construction and repairs viz 50-14-5 and 9,330-7-9 represent the payments made during the year for work done up to October 1893. The bills for work done from November 1893 to February 1894 amounting to Rs 5,375-10-11 were outstanding on the 31st March 1894 as they were not submitted by the Board's Engineer for payment till after the commencement of 1894-95.

11. A sum of Rs 10,000 towards the liquidation of the Government loan, and of Rs 2,18,477-13-7 in payment of interest on the loan was remitted to the Bank of Madras on the 5th April 93 to the credit of Government Account.

12. The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs 796-7-6 against Rs 7588-0-8 during 1892-93. The difference of Rs 76-4-3 between the former sum and Rs 7880-3-3 given in the statement of expenditure represents the amount

of adjustments made. The following gives the amounts paid to each department

	Traffic Department including Preventive Service							Total
	Traffic Manager	Deputy Traffic Manager	Assistant Traffic Manager	General Staff	Total	Preventive Officers	Preventive Service Boatmen	
April 1893	22 27	47 69	50 -	164 8 328	157	537	14 - 2	771 2 359 - 9
May	16 18	52 8	50 -	267 12 438	615	370 8	11 1 7	381 9 7 768 8 7
June		52 8	50 -	212 13 103	155	247 13 7	8 59	256 5 4 571 11 2
July	37 8	47 4	50 -	148 8 9 283	349	203 5 4	41 2 8	214 8 - 497 12 9
August		57 9 3	50 -	193 10 8 301	311	284 4 4	16 10 -	300 14 4 602 2 3
September	39 8 3	55 5	50 -	149 13 8 256	341	225 2 1	10 12 -	235 12 1 492 1 -
October	33 5 4	40 2 8	50 -	125 13 11 249	511	193 9 4	9 15 6	203 8 10 452 14 9
November	32 4 2	52 8	50 -	146 8 1 287	434	198 12 8	8 4 3	207 - 11 488 5 2
December	128 5 2	60 4 3	50 -	59 3 6 59	712	11 22 12	4 3 9	225 15 9 623 12 8
January 1894	187 8 -	31 7 3	50 -	347 4 1 616	341	22 9	6 9 11	418 12 8 1035 - -
February	60 7 9	79 12 2	50 -	79 12 9 570	8	249 6 11	7 12 6	257 3 5 627 4 1
March	33 7 9	80 10 -	50 -	145 12 2 309	344	202 13 10	6 5 8	209 3 6 519 1 5
Total	589 3 8	618 15 4	600 -	2241 8 -	4049 11 -	2872 11 10	115 3 9	2987 15 7 7087 10 7

	Cash Department				Account Department		
	Cashier	Assistant Cashier	General Staff	Total	Chief Accountant	General Staff	Total
April 1893	18 1 -	4 8 3	16 1 1	38 10 4			
May	21 - -	7 - -	25 - 9	53 - 9			
June	15 12 11	6 12 5	21 13 -	44 6 4			
July	4 10 8	2 5 4	9 10 8	16 10 8			
August	9 - 6	2 4 2	9 2 2	20 6 10			
September	13 8 9	2 4 2	13 15 1	29 12 -			
October	9 5 4	2 10 8	6 8 -	18 8 -	280 - -	183 - -	463 - -
November	18 1 -	4 8 3	18 13 9	41 7 -			
December	18 10 8	4 10 8	21 1 7	44 6 11			
January 1894	4 8 3	17 8 -	62 6 -	84 8 3			
February	18 1 -	4 8 3	23 13 8	46 6 11			
March	5 - -	2 8 -	10 2 11	17 10 11			
Total	155 12 1	67 8 2	238 8 8	455 12 11	280 - -	183 - -	463 - -

Traffic Department including Preventive Service } 7037-10-7
 Cash Department } 455-12-11
 Account Department } 463-
 7956-7 6

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs 34-6- in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs 463 in the year under Audit against Rs 24-13-8 in 1892-93.

13. The following points have been noticed in the course of Audit.

(1) A sum of Rs 33-6- less charged to certain consignees in four import applications was on being pointed out in the course of audit recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893 both the departmental coolies and coolies employed through a contractor paid each 3 pias per rupee of their wages to the Cooly Provident Fund, the Trust bearing the dues of the departmental coolies - after that date in consequence of the contribution being raised to 6 pias per rupee these departmental coolies have been required to pay the additional 3 pias themselves though the Trust undertook that extra payments on behalf of the contractor's coolies who are thereby placed on a better position than the others.

3. The floating staff of the Preventive Service draws overtime at one day's pay for working between 6 and 9 P.M. and 2 days for working after 9 P.M. under Government Order, Marine, N° 501, Miscellaneous, dated the 12 November 1884. It seems however doubtful whether that

order which was passed when the Harbour Dues Establishment was under the Master attendant and before the Board was formed can be considered as still in force. The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in Government Order Marine N^o 555 dated the 4th October 86, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

4. In the case of a few applications - where there were dues both on beach as well as Pier account, credit was taken in gross to one head instead of to both in the Harbour Dues Cash Book. Care should be taken to avoid similar irregular classifications in future.

5. When reprinting the form of Portage Cash Book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the Cooly Provident Fund Account. The separate book now maintained on this account can then be dispensed with.

14. The Audit report has under section 44 of Act II of 1886 to be published in the Fort St George Gazette and in one or more of the leading newspapers.

15. Pending the report of the Examiner of Public Works Accounts and Mr Baylton of his Department who have been deputed to audit the construction accounts, the Board might be asked to pay into the Bank of Madras the usual fee of Rs 1500 for the Audit to the credit of Government.

We have &c

Sd: F. L. Harrison

Offg: Acctt: General.

Sd: J. A. Pinto

Chief Superintendent

N^o 1222 & 14th May 1895.

Copy forwarded to the Chief Secretary to Government, Marine Department, with reference to section 44 of the Madras Harbour Act N^o II of 1886.

Maurice

Offg: Acctt: General

Maurice

for Chief Superintendent

Auditors of the Accounts
of the Harbour Trust Board

15

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt
Madras

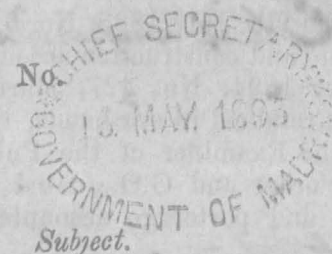
No. 1222

Dated

Received

Regd

1895



Subject.

315: 9-7-88 Mar
427: 6-11-94 " Sc.
149: 24-4-88 "
37: 18-1-94 Jul
501: 12-11-84 Mar at
555: 4-10-86 "

15-4-89 "
572: 28-7-94 Sc Jul

491: 26-6-94 Jul

227: 16-6-94 Mar

221: 17-3-94 Jul Sc

330/1: 25-7-87 Mar

621: 22-2-88 Mar

253: 14-6-88 "

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the Accounts of Harbour Trust Board, Madras, to the Chairman, Madras Harbour Trust Board, dated Fort St. George, 14th May 1895, No. 1221.

We have the honour to report that the G.O., dated the 9th July 1888, No. 315, Marine, under which we were auditors of both the revenue and construction accounts having been superseded by G.O., dated the 6th November 1894, No. 427, Marine, whereby the audit of the revenue accounts only has been retained in our hands, that of the construction accounts having been transferred to the Examiner of the Public Works Accounts, we have, in accordance with the latter order and G.O., dated the 24th April 1888, No. 149, Marine, audited the revenue and portorage accounts of the Harbour Trust Board for 1893-94.

2. The principal books maintained are the following:—

- (1) Harbour dues cash-book.
- (2) General cash-book.
- (3) Journal.
- (4) Ledger.

3. The procedure of audit was the same as in the previous years, viz. :—

(a) The harbour dues collections were checked with the counterfoil receipt books and other documents completely for three months, April, October and December 1893 and to the extent of 20 per cent. for the remaining months.

(b) The calculations of the dues were tested in cases in which they amounted to Rs. 10 or more. Twenty per cent. of the consignees' applications were also referred to remittances of daily collections to the bank were checked with the banks' receipts and traced into the bank pass-book.

(c) The general cash-book was checked on the receipt side with the harbour dues cash-book in respect of cash receipts, and with the acknowledgments of the Madras Bank for sums lodged there. On the charge side it was checked with original documents and vouchers, counterfoils of cheques being duly referred to for payments effected through the Madras Bank.

(d) The journal was examined with the totals of harbour dues cash-book and the contingent abstract and the entries from the general cash-book and journal were traced into the ledger.

4. The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1893-94:—

Opening balance on the 1st April 1893—
Government Securities Par value Rs. 8,00,000

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Cash.							7,93,157	0	10
Bank of Madras	3,71,724	13	1						
General Cash	469	14	8						
Advance for contingencies	500	0	0						
Receipts.				3,72,694	11	9			
I. Harbour Dues Collection—									
Beach imports	1,52,649	0	1						
Pier	61,289	13	5						
Beach exports	29,811	1	2						
Pier	44,184	1	9						
Wharfage	6,775	0	0						
Craneage	40,660	10	6						
Storage	2,235	0	5						
Dues for entry of vehicles	13,287	14	1						
Provisions	564	1	0						
Porterage—				3,51,456	10	5			
Beach	58,346	11	6						
Pier	32,355	1	9						
Miscellaneous	2,345	4	1						
Miscellaneous—				93,047	1	4			
Rent of Properties	1,137	6	5						
Charge for water	4,126	4	0						
Sundries (inclusive of Rs. 1,937-9-0 Law Charges recovered and of Rs. 2,223-3-0 being the sale-proceeds of casuarina plantations)	4,307	0	0						
Amount refunded from Construction funds in repayment of advances made from time to time from the revenue account from 1st April to 31st December 1893				9,570	10	5			
II. Contribution from Port funds				92,000	0	0			
III. Interest realised on investments belonging to the Harbour Trust Board							20,000	0	0
Value of Government Securities for Rs. 3,00,000 purchased during the year				37,020	9	3			
Proceeds of Government Securities for Rs. 3,00,000 sold during the year							3,13,944	2	0
Total				8,10,553	8	0			
				12,66,343	3	2	11,27,101	2	10
Disbursements.									
I. Interest on Government loan									
II. Repayment of Government loan				2,18,477	13	7			
III. Office Establishment—				1,00,000	0	0			
Chairman's salary	4,800	0	0						
Secretary's	10,900	4	9						
Establishment	40,271	11	7						
Preventive Service Establishment	12,186	14	8						
Do. Boat do.	1,149	7	10						
Fees to Trustees	6,510	0	0						
Contribution to Government for pensions	582	10	0						
Do. to Provident fund	2,983	14	6						
IV. Office contingencies—				79,384	15	4			
(a) Subject to regular audit—									
Postage	92	4	4						
Receipt stamps	203	14	0						
Telegrams	16	11	0						
Furniture	221	8	0						
Fees for audit	750	0	0						
Law charges	1,497	6	0						
Stationery and Printing	2,254	5	0						
Advertisement charges	393	0	0						
Uniform to Preventive service, &c.	1,413	4	0						
(b) Admissible without detailed audit—				6,842	4	4			
Overtime fees to establishment	4,892	3	8						
Do. to Preventive service and boatmen	2,987	15	7						
Miscellaneous	5,888	1	10						
Advances to construction account				13,768	5	1			
V. Refunds				92,000	0	0			
VI. Petty construction and repairs—				1,959	6	1			
New Works	60	14	6						
Repairs	9,330	7	9						
Tools and Plant	711	3	6						
Total				10,102	9	9			

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
VII. Porterage—									
1. Coolies, Beach	39,177	5	1						
2. Do. Pier	15,359	10	7						
3. Do. Custom House	9,700	8	10						
4. Madras Railway Company	609	1	11						
5. South Indian Railway Company	90	12	5						
6. Coasting cargo	1,095	5	10						
7. Boat hire	6	0	0						
8. Engine charges	1,455	4	9						
9. Steam Crane charges	1,689	2	5						
10. Refunds	696	9	2						
11. Claims for losses and damages	526	11	2						
12. Deductions from coolies' wages on account of Cooly Provident fund	550	2	2						
13. Contributions by the Trust on account of Cooly Provident fund	903	14	2						
Contingencies—							71,860	8	6
(a) Subject to regular audit—									
Receipt stamps	2	2	0						
Furniture	106	8	0						
Tarpanlins	1,400	13	0						
Stationery and printing	616	10	1						
Lighting Pier and Yards	1,250	6	3						
(b) Admissible without detailed audit—							3,376	7	4
Miscellaneous							2,432	2	5
Government securities for Rs. 3,00,000 purchased during the year							3,13,944	2	0
Do. for Rs. 3,00,000 sold during the year..									3,10,553 8 0
Total Expenditure							9,14,148	10	5
Balance on the 31st March 1894									8,16,547 10 10
Government securities (Par Value Rs. 8,20,000)									
Cash in the Bank of Madras	3,51,356	14	1						
General Cash	337	10	8						
Advance for contingencies	500	0	0						
Total							3,52,194	8	9
							12,66,343	3	2
							11,27,101	2	1

N.B.—These balances exclude Rs. 500 held by the Traffic manager to meet daily Porterage charges and Rs. 15 held by the Cashier to meet charges on account of postage and receipt stamps.

5. The receipts of the year 1893-94 under all heads (exclusive of Rs. 92,000 advanced from the revenue accounts to the Engineer for current expenditure and repaid during the year, and of Government securities amounting to Rs. 3,00,000 in nominal value purchased during the year) amounted to Rs. 8,21,648-7-5 or Rupees 1,47,706-11-11 more than those of the previous year which were Rs. 6,73,941-11-6. The receipts for 1893-94 are, however, less than those of the previous year by Rupees 5,536-4-1, if the sale-proceeds of Government securities are excluded from both, and exceed them by Rs. 39,463-11-11 if the contribution from Port funds be also similarly excluded, as there was a decrease in 1893-94 far less than Rs. 45,000. The differences in detail under the different heads were as follows:—

	1892-93.	1893-94.	Increase.	Decrease.
Harbour Dues Collection—				
Beach import	1,48,127 11 2	1,52,649 0 1	4,521 4 11	
Pier do.	60,253 15 3	61,289 13 5	1,035 14 2	
Beach export	22,818 1 5	29,811 1 2	6,992 15 9	
Pier do.	41,635 6 7	44,184 1 9	2,548 11 2	
Wharfage	6,466 5 4	6,775 0 0	308 10 8	
Craneage	32,174 14 10	40,660 10 6	8,485 11 8	
Storage	2,572 13 11	2,235 0 5		337 13 6
Dues for entry of vehicles	10,457 1 5	13,287 14 1	2,830 12 8	
Provision	597 5 6	564 1 0		33 4 6
Penalties under section 84	39 0 0			39 0 0
Porterage—				
Beach	56,655 14 4	58,346 11 6	1,690 13 2	
Pier	32,249 8 4	32,355 1 9	105 9 5	
Miscellaneous	2,788 3 7	2,345 4 1		442 15 6
Miscellaneous—				
Rent of properties	1,248 12 0	1,137 6 5		111 5 7
Water collection	3,736 12 0	4,126 4 0	389 8 0	
Sundries	1,116 10 2	2,369 7 0	1,252 12 10	
Law charges recovered		1,937 9 0	1,937 9 0	
Interest on investments	28,692 11 8	37,020 9 3	8,327 13 7	
Total	4,51,631 3 6	4,91,094 15 5	40,428 3 0	964 7 1
Contribution from Port funds	65,000 0 0	20,000 0 0		45,000 0 0
Total	5,16,631 3 6	5,11,094 15 5	40,428 3 0	45,964 7 1
Sale of Government Securities	1,57,310 8 0	3,10,553 8 0	1,53,243 0 0	
Grand Total	6,73,941 11 6	8,21,648 7 5	1,93,671 3 0	45,964 7 1

(a) The above statement shows an increase in all the important items.

(b) The amount contributed from Port funds during the year was Rs. 20,000 in Government securities against Rs. 65,000 in cash in the preceding year.

(c) The interest on the Government securities in which the Harbour Trust funds are invested amounted to Rs. 37,020-9-3, against Rs. 28,692-11-8 in 1892-93, the increase being due to the augmentation of the vested funds by transfer of Rupees 20,000 from the balances at credit of Port funds and to the purchase of securities of Rs. 3,00,000 in nominal value between June 1893 and February 1894 counterbalanced by sale to the same extent in March 1894 whereby the total investment on the average stood at not less than Rs. 8,00,000 during the year.

6. The expenditure of the year exclusive of the transactions of Government securities, repayment of loan with interest and advances to construction account aggregated Rs. 1,89,726-10-10 against Rs. 2,09,388-1-7 in 1892-93. The following statement shows the several heads under which the variations occurred.

	1892-93.		1893-94.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Chairman's salary	4,800	0 0	4,800	0 0	..	..	..	..
Secretary's do.	9,350	0 0	10,900	4 9	1,550	4 9	..	..
Fees to Trustees	6,360	0 0	6,510	0 0	150	0 0	..	..
Establishment	39,204	6 8	40,271	11 7	1,067	4 11	..	..
Preventive service establishment	12,546	15 3	12,186	14 8	..	..	360	0 7
Do. boat establishment	1,186	0 0	1,149	7 10	..	..	36	8 2
Contribution for pension	624	1 2	582	10 0	..	..	41	7 2
Do. to Provident fund	2,886	2 10	2,983	14 6	97	11 8	..	..
<i>Office Contingencies.</i>								
Postage	57	14 0	92	4 4	34	6 4	..	..
Receipt stamps	193	11 0	203	14 0	10	3 0	..	..
Telegrams	..	..	16	11 0	16	11 0	..	..
Furniture	531	0 0	221	8 0	..	..	309	8 0
Fees for audit	750	0 0	750	0 0	..	..	..	..
Law charges	1,113	0 0	1,497	6 0	384	6 0	..	..
Stationery and printing	2,478	5 3	2,254	5 0	..	..	224	0 3
Advertising charges	202	6 0	393	0 0	190	10 0	..	..
Uniform to Preventive service, &c. ..	1,405	0 0	1,413	4 0	8	4 0	..	..
Overtime fees to establishment	4,212	11 11	4,892	3 8	679	7 9	..	..
Do. to Preventive service	3,255	2 9	2,987	15 7	..	..	267	3 2
Miscellaneous	3,952	4 8	5,888	1 10	1,935	13 2	..	..
Refunds	2,606	6 2	1,959	6 1	..	..	647	0 1
<i>Petty Construction and Repairs.</i>								
New works	10,853	12 5	60	14 6	..	..	10,792	13 11
Repairs	17,215	1 2	9,330	7 9	..	..	7,884	9 5
Tools and plant	7,668	5 10	711	3 6	..	..	6,957	2 4
<i>Porterage.</i>								
Deductions from coolies' wages and contribution by the trust on account of Cooly Provident fund	1,012	2 9	1,454	0 4	441	13 7	..	..
Pier coolies	13,533	3 4	15,359	10 7	1,826	7 3	..	..
Beach and Custom-house coolies	45,356	15 7	48,877	13 11	3,520	14 4	..	..
Madras Railway Company charges	897	2 6	609	1 11	..	..	288	0 7
South Indian Railway Company charges ..	274	13 11	90	12 5	..	..	184	1 6
Coasting cargo	1,010	2 5	1,095	5 10	85	3 5	..	..
Boat hire	3,839	15 1	6	0 0	..	..	3,833	15 1
Engine charges	1,452	10 9	1,455	4 9	2	10 0	..	..
Steam crane charges	2,721	9 2	1,689	2 5	..	..	1,032	6 9
Claims for losses and damages	790	15 11	526	11 2	..	..	264	4 9
Refunds	568	11 11	696	9 2	127	13 3	..	..
<i>Office Contingencies.</i>								
Receipt stamps	12	6 0	2	2 0	..	..	10	4 0
Furniture	36	0 0	196	8 0	70	8 0	..	..
Law charges	28	8 0	..	..	..	..	28	8 0
Stationery and printing	411	13 0	616	10 1	204	13 1	..	..
Lighting pier and yards	2,019	15 5	1,250	6 3	..	..	769	9 2
Tarpaulins	152	0 0	1,400	13 0	1,248	13 0	..	..
Miscellaneous	1,816	4 9	2,432	2 5	615	13 8	..	..
Total	2,09,388	1 7	1,89,726	10 10	14,270	0 2	33,931	6 11

7. The receipts on account of portage amounted to Rs. 93,017-1-4 exclusive of the receipts on account of haulage (or dues for entry of vehicles as at present termed) hitherto included under portage but now properly shown under harbour dues. Exclusive of portage in the general applications not paid on the 31st March 1894, the balance outstanding on that date was Rs. 1,763-6-0. The expenditure under this head, exclusive of overtime pay and contribution for the Portage establishment amounted to Rs. 77,669-2-3 against Rs. 75,935-6-6 in 1892-93.

8. The receipts on account of the Portage department are recorded in the revenue harbour dues cash-book under the head "Portage" maintained in the Account Branch of the Harbour Trust Board. The items of receipts were duly checked as stated in paragraph (3) (a) above. The cash-book of the Portage department, in which all disbursements on account of wages of coolies, refunds for short delivery of goods and other petty charges are recorded has been checked for the whole twelve months with the original vouchers and payees' receipts.

9. In comparing the actuals of the year under all heads with the revised estimate sanctioned in Government Order, Financial, No. 37, dated the 18th January 1894, it is found there has been on the whole a decrease of Rs. 21,752 in the receipts and of Rs. 49,063 in the charges. The actual receipts exceeded the revised estimate by Rs. 32,441 in all items except three, the largest decrease Rs. 51,847 out of Rs. 54,193 occurring in the item of contribution from Port funds. The decrease in the charges occurred chiefly under Petty Construction and Repairs which alone amounted to Rs. 39,898.

10. The first two items included on the charges side under the head "Petty Construction and Repairs" viz., Rs. 60-14-6 and 9,330-7-9 represent the payments made during the year for work done up to October 1893. The bills for work done from November 1893 to February 1894 amounting to Rs. 5,545-10-11 were outstanding on the 31st March 1894 as they were not submitted by the Board's Engineer for payment till after the commencement of 1894-95.

11. A sum of Rs. 1,00,000 towards the liquidation of the Government loan and of Rs. 2,18,477-13-7 in payment of interest on the loan was remitted to the Bank of Madras on the 5th April 1893 to the credit of Government account.

12. The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs. 7,956-7-6 against Rs. 7,588-10-8 during 1892-93. The difference of Rs. 76-4-3 between the former sum and Rs. 7,880-3-3 given in the statement of expenditure represents the amount of adjustments made. The following gives the amounts paid to each department :—

	Traffic Department including Preventive Service.										Total.
	Traffic Manager.	Deputy Traffic Manager.	Assistant Traffic Manager.	General Staff.	Total.	Preventive Officers.	Preventive service boatmen.	Total.	Total.	Total.	
1893.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
April	20 2 7	47 6 9	50 0 0	164 6 3	281 15 7	63 1 0	14 0 2	77 1 2	359 0 9	..	..
May	16 10 8	52 8 0	50 0 0	267 12 4	386 15 0	370 8 0	11 1 7	381 9 7	768 8 7	..	..
June	..	52 8 0	50 0 0	212 13 10	315 5 10	247 15 7	8 5 9	256 5 4	571 11 2	..	..
July	37 8 0	47 4 0	50 0 0	148 8 9	283 4 9	203 5 4	11 2 8	214 8 0	497 12 9	..	..
August	..	57 9 3	50 0 0	193 10 8	301 3 11	284 4 4	16 10 0	300 14 4	602 2 3	..	..
September	39 8 3	16 15 0	50 0 0	149 13 8	256 4 11	225 0 1	10 12 0	235 12 1	492 1 0	..	..
October	33 5 4	40 2 8	50 0 0	125 13 11	249 5 11	193 9 4	9 15 6	203 8 10	452 14 9	..	..
November	32 4 2	52 8 0	50 0 0	146 8 1	281 4 3	198 12 8	8 4 3	207 0 11	488 5 2	..	..
December	123 5 2	60 4 3	50 0 0	159 3 6	397 12 11	221 12 0	4 3 9	225 15 9	623 12 9	..	..
1894.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
January	187 8 0	31 7 3	50 0 0	347 4 1	616 3 4	412 2 9	6 9 11	418 12 8	1,035 0 0	..	..
February	60 7 9	79 12 2	50 0 0	179 12 9	370 0 8	249 6 11	7 12 6	257 3 5	627 4 1	..	..
March	33 7 9	80 10 0	50 0 0	145 12 2	309 13 11	202 13 10	6 5 8	209 3 6	519 1 5	..	..
Total	589 3 8	618 15 4	600 0 0	2,241 8 0	4,049 11 0	2,872 11 10	115 3 9	2,987 15 7	7,037 10 7	..	..

		Cash Department.				Account Department.									
		Cashier.		Assistant Cashier.		General Staff.		Total.		Chief Accountant.		General Staff.		Total.	
1893.		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
April	.. ..	18	1 0	4	8 3	16	1 1	38	10 4	..	..	..	..	..	..
May	.. ..	21	0 0	7	0 0	25	0 9	53	0 9	..	..	..	..	..	..
June	.. ..	15	12 11	6	12 5	21	13 0	44	6 4	..	..	..	..	..	..
July	.. ..	4	10 8	2	5 4	9	10 8	16	10 8	..	..	..	..	..	..
August	.. ..	9	0 6	2	4 2	9	2 2	20	6 10	..	..	..	..	..	..
September	.. ..	13	8 9	2	4 2	13	15 1	29	12 0	..	..	..	..	..	..
October	.. ..	9	5 4	2	10 8	6	8 0	18	8 0	280	0 0	183	0 0	463	0 0
November	.. ..	18	1 0	4	8 3	18	13 9	41	7 0	..	..	..	..	..	..
December	.. ..	18	10 8	4	10 8	21	1 7	44	6 11	..	..	..	..	..	..
1894.															
January	.. ..	4	8 3	17	8 0	62	6 0	84	6 3	..	..	..	..	..	..
February	.. ..	18	1 0	4	8 3	23	13 8	46	6 11	..	..	..	..	..	..
March	.. ..	5	0 0	2	8 0	10	2 11	17	10 11	..	..	..	..	..	..
Total	..	155	12 1	61	8 2	238	8 8	455	12 11	280	0 0	183	0 0	463	0 0

	RS.	A.	P.
Traffic Department including Preventive Services	7,037	10	7
Cash Department	455	12	11
Account Department	463	0	0
Total ..	7,956	7	6

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs. 34-6-0 in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs. 463 in the year under audit against Rs. 24-13-8 in 1892-93.

13. The following points have been noticed in the course of audit :—

(1) A sum of Rs. 33-6-0 less charged to certain consignees in four import applications was, on being pointed out in the course of audit, recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893, both the departmental coolies and the coolies employed through a contractor paid each 3 pies per rupee of their wages to the Cooly Provident fund, the Trust bearing the dues of the departmental coolies; after that date in consequence of the contribution being raised to 6 pies per rupee these departmental coolies have been required to pay the additional 3 pies themselves though the Trust undertook that extra payment on behalf of the contractor's coolies who are thereby placed on a better position than the others.

(3) The floating staff of the Preventive service draws overtime at one day's pay for working between 6 and 9 P.M. and two days' pay for working after 9 P.M. under G.O., Marine, No. 501, Mis., dated the 12th November 1884. It seems, however, doubtful whether that order which was passed when the Harbour Dues Establishment was under the Master Attendant and before the Board was formed can be considered as still in force.

The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in G.O., Marine, No. 555, dated the 4th October 1886, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

(4) In the case of a few applications where there were dues both on beach as well as pier account, credit was taken in gross to one head instead of to both in the harbour dues cash-book; care should be taken to avoid similar irregular classifications in future.

(5) When reprinting the form of portorage cash-book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the cooly provident fund account. The separate book now maintained on this account can then be dispensed with.

14. The audit report has, under section 44 of Act II of 1886, to be published in the *Fort St. George Gazette* and in one or more of the leading newspapers.

15. Pending the report of the Examiner of Public Works Accounts and Mr. Boyton of his department who have been deputed to audit the construction accounts, the Board might be asked to pay into the Bank of Madras the usual fee of Rs. 1,500 for the audit to the credit of Government.

ORDER—dated 20th June 1895, No. 462, Financial.

Recorded.

2. Orders will issue in the Marine Department on the two points brought to notice in paragraph 13 (2) and (3).

3. The attention of the Chairman is drawn to the *remarks of* recommendations made by the *Auditors* Accountant-General in paragraph 13 (4) and (5).

4. The audit fee of Rs. 1,500 will be paid to the credit of Government, pending further orders.

(True Extract.)

CS. 12/1/95
15/6/95 Chief Secretary.
 To the Chairman, Harbour Trust Board.
 „ Accountant-General.
 „ Public Works Department.
16/1/95
2/7

Audit report
Harbour Trust
Accounts.

H. 16.
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C. 16.
11/2/0

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DATED

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ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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