321

Govt. of 18 96 Madras.

PUBLIC WORKS.

Marine

Dated

Rec'd. Encl.

G.O. 14 1896 No. 226 Ma.

Loan

Communicating to the Harbour Board for consideration revised proposals, remarks in the Financial Secretary's letter subjecting to raising by means of debentures a 3½ per cent loan repayable in 30 years in order to repay the debt due to Govt. & to provide funds for Harbour improvements &c.

Previous Papers

2902

Govt. of 18 96 Madras.

PUBLIC WORKS.

Marine

1

Dated

Rec'd. Encl.

G.O., 14 1896 No. 228 Ma.

Audit of the Harbour Works Accounts.

Read the Note by the Secy of P.W. & Accts affording further information as to the nature of the — carried out by him before handing over the Govt of India.

— with remarks

Ans. Forwarding Resolution embodying a Note by the Secy of P.W. Accts affording further information as to the nature of the work, carried out by him

=

Remanded for 47-48 Ma.

21205

Mar : 1121 R: 24-12-99

# Govt. of {1896} Madras.

## MARINE.

*Dated April, 2nd.*

*Read.* *Encl.*

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**G.O. No. 228, 2nd April 1896.**

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**APRIL.**

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### Audit of the Harbour Works Accounts

Ordered that the note by the Examiner of Public Works Accounts, affording further information as to the nature of the — carried out by him, be forwarded to the Government of India.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

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Read—the following paper:—

Office-note from the Examiner, Public Works Accounts, Madras, dated 21st March 1896, No. 221 A.

[Your office-note No. 1491 C., dated 17th March 1896.]

I believe the conditions at Bombay and Calcutta are similar to those here, so far as the audit work I have done. There has been no booking of accounts, no current check of sanctions and expenditure, no keeping up of registers, but only an audit on the spot on the lines explained in my audit reports. This is not the nature of audit which was contemplated when the reference was made to the Government of India which resulted in the charge against which the chairman appeals, and I have no doubt that if it be represented that the audit of the accounts for 1893–94 to 1895–96 has been a local audit and not an audit which required the services of the Examiner's office, a reduced charge would be at once agreed to for the audit of the construction accounts for these three years.

2. The audit which was contemplated was "a regular audit of the harbour works accounts on the same system as that adopted in the case of ordinary public works" (G.O. No. 1108 W., dated 9th May 1895), and the accounts from 1st April 1893 were waiting audit. It was, of course, useless to apply the ordinary routine procedure and to have monthly accounts prepared, books and registers opened, &c., for a period from 1st April 1893, when the matter was made over to me so late as October 1895. The only course was to continue the audit on the lines it had been done previously and to adopt the contemplated procedure with the accounts of 1896–97.

3. The conditions then would not be at all similar to those which I take are in Calcutta or Bombay, where the audit is no doubt conducted by public accountants just as the audit of any public institution or company. If it be the desire of the Board, concurred in by Government that the audit is to be by "the Examiner and his office," the audit fee must be considerably greater than that given to public accountants, and I would suggest that Rs. 3,500 a year be the charge proposed to the Government of India. The Board may, of course, prefer the audit as it has been carried out, and may not consider booking and other routine as essential, in which case it seems to me rather a waste of power to appoint a special Government officer for the purpose.

4. The Rs. 9,803 referred to in the chairman's letter includes Rs. 2,000 for the audit of the revenue accounts by the civil auditors, and has nothing to do with the Examiner's audit. This part of the audit is not one that can work into any of the routine procedure in force in an Examiner's office.

5. The Board knows from the two latest reports whether any particular good has resulted from the audit by an Examiner of Public Works Accounts and can judge whether the audit by a public accountant would have brought out the same results. The question therefore seems to be, what class of audit is wanted by the Board and what by Government,—payment must be according to the class of audit adopted.

Order—No. 228, Marine, dated 2nd April 1896.

Ordered to be forwarded to the Government of India in continuation of G.O. No. 143, Marine, dated 6th March 1896.

2. It is observed that it has already been decided * that the audit of the harbour works construction accounts should be on the same system as that adopted in the case of ordinary Public Works.

* G.O. No. 1108 W., dated 9th May 1895, paragraph 8.

[Here enter No. 229, Marine, dated 2nd April 1896.]

(True Extract.)

Under Secy. to Government.

To the Chairman, Harbour Trust Board.
" Examiner, Public Works Accounts.

Exd. Shaik Karim.
Spare Copies

# Govt. of {1896} Madras.

## MARINE.

*Dated April, 2nd.*

*Recd.* *Encl.*

**No. 229, 2nd April 1896.**

**APRIL.**

**Audit of the Harbour Works Accounts**

Forwarding, with remarks, Proceedings embodying a note by the Examiner of Public Works Accounts affording further information as to the nature of the — carried out by him.

No. 229, Marine, 2nd April 1896.

## MARINE DEPARTMENT.

Letter—from

The Hon'ble Colonel D. McNEIL CAMPBELL, R.E.,
*Joint Secretary to the Government of Madras,*
*Marine Department,*

To

The SECRETARY to the GOVERNMENT of INDIA,
Marine Department.

Sir,

In continuation of my letter No. 144, Marine, dated 6th March 1896, I am directed to forward herewith a copy of a note by the Examiner, Public Works Accounts, No. 221 A., dated 21st March 1896, affording further information as to the nature of the audit of the harbour works accounts carried out by him.

2. His Excellency the Governor in Council, agreeing with the Chief Engineer, Public Works Department, has already decided * that what is required is "the regular audit from month to month which is given in the case of all Public Works expenditure," and for this duty the Examiner considers that an annual charge of Rs. 3,500 should be made against the Harbour Trust Board, but an audit on these lines can only be commenced with the accounts for 1896–97. For the previous three years for which the audit has not been a concurrent one, a less charge may perhaps suffice. It will, however, be observed that the contribution of Rs. 9,803 levied against the Board includes a sum of Rs. 2,000 paid to the civil auditors for the audit of the revenue accounts, and that the fee for the audit of the construction accounts thus comes to Rs. 7,803 only for the two years ending 1894–95.

* *Vide* para. 8 of G.O. No. 1108 W., and para. 2 of letter No. 1109 W., dated 9th May 1895.

I have the honour to be,
Sir,
Your most obedient servant,

Colonel, R.E.,
Joint Secy. to Government.

Madras,
2nd April 1896.

Exd. Shaik Karim.
Spare Copies

E. No. 27.
1,000—9-12-95.

KEEP-WITH CURRENT No.

dated 189 .

GOVT. OF MADRAS. } 1896. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

*Madras*, 2 / March 1896.

OFFICE NOTE No. 22/A

To

.W.

Your Office Note No.149I.C.dated I7th.March I896.

I believe the conditions at Bombay and Calcutta are similar to those here, so far as the audit work I have done. There has been no booking of accounts, no current check of sanctions and expenditure,no keeping up of registers, but only an audit on the spot on the lines explained in my audit reports. This is not the nature of audit which was contemplated when the reference was made to the Govt. of India which resulted in the charge against which the Chairman appeals,and I have no doubt that if it be represented that the audit of the accounts for I893-94 to I895-96 has been a local audit and not an audit which required the services of the — Examiner's office,a reduced charge would be at once agreed to for the audit of the construction accounts for these three years.

2.

The audit which was contemplated was "a regular audit of the Harbor Works accounts on the same system as that adopted in the case of ordinary public works", (G.O.No.1108,W. dated 9th.May 1895), and the accounts from 1st.April 1893 were waiting audit. It was of course useless to apply the ordinary routine procedure and to have monthly accounts prepared, books and registers opened, &c, for a period from 1st.April 1893, when the matter was made over to me so late as October 1895. The only course was to continue the audit on the lines it had been done previously and to adopt the contemplated procedure with the accounts of 1896-97.

3. The conditions then would not be at all similar to those which I take is in Calcutta or Bombay where the audit is no doubt conducted by Public Accountants just as the audit of any public institution or company. If it be the desire of the Board, concurred in by Govt. that the audit is to be by "the Examiner and his office" the audit fee must be considerably greater than that given to public accountants, and I would suggest that Rs.3,500/-a year be the charge# proposed to the Govt. of India. The Board may of course prefer the audit as it has been carried out, and may not consider booking and other routine is essential, in which case it seems to me rather a waste of power to appoint a special government officer for the purpose.

2P

4. The Rs.9803 referred to in the Chairman's letter includes Rs.2,000/- for the audit of the Revenue Accounts by the Civil auditors and has nothing to do with the Examiner's audit. This part of the audit is not one that can work into any of the routine procedure in force in an Examiner's office.

5. The Board knows from the two latest reports whether any particular good has resulted from the audit by an Examiner of P.W.Accounts and can judge whether the audit by a public accountant would have brought out the same results. The question therefore seems to be, what class of audit is wanted by the Board and what by Govt,-payment must be according to the class of audit adopted.

C.

Inder R 20/3

R. W. CURRENT No. 2902

Encls 2

Recd: 23-3-96

No. 1108 W dg 9-5-95 ✓
" 1109 W " 9-5-95 ✓
" 2029 W " 15-8-95 ✓
" 2770 W " 2-11-95 ✓
" 143-4 " 6-3-96 Marine ✓

" 119-120 " 26-3-96 ✓

× With S.O. 143-4 Marine dd 6-3-96

No. 1491C

RECEIVED
No.
18 MAR 1896
W. AGGBURY

Government of Madras.

**PUBLIC WORKS DEPARTMENT.**

Madras, 17th March 1896.

OFFICE NOTE.

From

W.

To

C.

× Letter from the Chairman, Harbour Trust Board, Madras, No. 5087(a), dated 21st February 1896.

---

Please state whether the conditions at Bombay and Calcutta are similar to those at Madras, and if not what the difference consists in.

17/3/96

W.

Papers 18/3 18/3

(48—1,000—17-12-95.)

Encl No 2
PW 2902/96

1. Sec.
2. The draft may go.

ASH
1.4.96

P.W.Department.

C.No.2902.

N O T E .

With reference to His Excellency's note dated 29th March 1896 on this draft, attention is invited to G.O.119 Marine dated 26th February 1896, from which it will be seen --- that proposals involving the expenditure of upwards of twenty lakhs have recently been made in connection with Harbour Improvements, and that although some of this work has been indefinitely postponed, the --- Harbour is far from complete.

30/3/96

W.

2/4/96

Circd
2.4.96.

His Excellency the Governor

Madras Harbour Works.

M.E. 30/3 R 2/4.

W/ 2.4.96

Ref.

Marine

~~PUBLIC WORKS~~ DEPARTMENT.

W. 228. marine dy 2nd april/96

# PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

From the Examiner, P.W. Accounts, No. 221 A., dated 21st March 1896.

Ordered to be forwarded to the Government of India in continuation of G.O. 143 Marine dated 6th March 1896.

2. It is obderved that it has already been decided that the audit of the Harbour Works Construction Accounts should be on the same system as that adopted in the case of ordinary Public Works.

G.O. 1108 W., dated 9th May 1895 para 8.

To

The Chairman, Harbour Trust Board.

,, Examiner, P.W. Accounts.

Before sending this letter I should like to know whether the Harbour construction works being now nearly finished, such an elaborate audit in the future is really necessary.

J.S.H 29.3.96

H.E. No. 229 marine dy 2nd april d/ ~~2nd March~~ 1896.

To

The Secretary to the

Government of India,

Marine Department.

Sir,

In continuation of my letter No. 144 Marine dated 6th March 1896, I am directed to forward herewith a copy of a note by the Examiner, P.W. Accounts, No. 221 A., dated 21st March 1896, affording further information as

(40—4,000—2-11-95.)

as to the nature of the audit of the Harbour Works Accounts carried out by him.

2. His Excellency the Governor in Council, agreeing with the Chief Engineer, P.W. Department, has already decided that what is required is "the regular audit from month to month which is given in the case of all Public Works Expenditure", and for this duty the Examiner considers that an annual charge of Rs. 3,500 should be made against the Harbour Trust Board, but an audit on these lines can only be commenced with the accounts for 1896-97. For the previous three years for which the audit has not been a concurrent one a less charge may perhaps suffice. It will, however, be observed that the contribution of Rs. 9,803 levied against the Board includes a sum of Rs. 2,000 paid to the Civil Auditors for the audit of the Revenue Accounts, and that the fee for the audit of the accounts construction thus comes to Rs. 7,803 only for the two years ending 1894-95.

I have &c.

W. 24/3/96

HG

Fee for audit of Harbour Works Accounts

* Vide para 8 of G.O. 1108 W., and para 2 of letter No. 1109 W., dated 9th May 1895.

H.E. 25/3 R 30/3.

[Ref. 4]

15,000—18-5-03

Mar DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 228/98, dated 2/4/96 190.

| Date taken out. | For what purpose. | | | Initials of clerk taking the paper or of attender. | Date returned. | Initials of attender. |
|---|---|---|---|---|---|---|
| | Department. | C. No. | Year. | | | |
| 25/3/96 | Mar | 636 | 93 | [illegible] | 5/11/02 | [illegible] |
| 2/12/08 | Rev | 5025 | 96 | [illegible] | 9/2/09 | [illegible] |