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Gobt. of 1896 Madras.
Marine
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O., 16/11/1896, No. 28. Genl.

Audit Report

The - of the Revenue
and for lease account
of the Madras Harbour
Trust Board for 1896.
Recorded with Remarks

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1031
Govt. of 1876 Madras.
Marine
PUBLIC WORKS.

Dated

Recd.

Encl.

G.O. 16/1/1895 No. 23. Marine

Audit Report

The - of the Revenue
and port dues accounts
of the Madras Harbour
Trust Board for 1894-95
Recorded with Remarks

No. 23, MARINE, 16TH JANUARY 1896.

GOVERNMENT OF MADRAS.

MARINE 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, Harbour Trust Board, Madras, dated 21st December 1895, No. 3601.

* G.O. No. 149, Marine, dated 24th April 1888.
G.O. No. 427, Marine, dated 6th November 1894.

We have the honour to report that we have, in accordance with the orders * of Government marginally-noted, audited the revenue and portage accounts of the Harbour Trust Board for 1894-95.

2. The principal books maintained are the following :—

- | | |
|-----------------------------|--------------|
| (1) Harbour dues cash book. | (3) Journal. |
| (2) General cash book. | (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 (June and September 1894 and February 1895), 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, and 20 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 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 statement of receipts and disbursements for the year 1894-95, together with the statements of comparison of the receipts and disbursements for 1894-95 with those for the previous year, and also the statement of overtime fees for 1894-95 which were hitherto embodied in the report itself are now appended.

5. Statement No. I of receipts and disbursements.—The receipts of the year 1894-95 under all heads (exclusive of Rs. 31,000 received out of an advance of Rs. 45,000 from the revenue accounts to the Engineer for current expenditure and

of Government securities of 2,60,000 purchased during the year) amounted to Rs. 13,52,898-15-2 or Rs. 5,31,250-7-9 more than those of the previous year which were Rs. 8,21,648-7-5. These figures, however, are inclusive of the sale-proceeds of Government securities. Their exclusion would show the improvement in the receipts for 1894-95 over those for 1893-94 to be Rs. 1,21,854-3-9 only, of which no less than Rs. 1,18,530-8-1 forms the increased amount of contribution from Port funds in 1894-95. The differences in detail under the various heads are given in statement I-A.

(a) Statement I-A shows, on the whole, an increase in the receipts for the year 1894-95.

(b) The amount contributed from Port funds during the year was Rupees 1,38,530-8-1 in cash against Rs. 20,000 in Government securities in the preceding year.

(c) The interest on the Government securities in which the Harbour Trust funds are invested amounted to Rs. 43,109-14-3 against Rs. 37,020-9-3 in 1893-94, the increase being mainly due to the advance payment of interest at $\frac{1}{2}$ per cent. upon the conversion of 4 per cent. promissory notes into $3\frac{1}{2}$ per cent.

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. 2,11,461-2-0 against Rs. 1,89,726-10-10 in 1893-94. Statement I-B shows the several heads under which the variations occurred.

7. The receipts on account of portage amounted to Rs. 91,544-3-6 against Rs. 93,047-1-4 in 1893-94, the decrease being mainly due to the reduction of portage rates. The balance outstanding on the 31st March 1895 was Rs. 1,067-15-5. The expenditure under this head, exclusive of pay, overtime fees and contribution to the Provident fund, amounted to Rs. 84,169-5-10 against Rs. 77,669-2-3 in 1893-94.

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 which all disbursements on account of wages of coolies, petty items of 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 G.O. No. 12, Financial, dated the 9th January 1895, it is found there has been, on the whole, an increase of Rs. 14,318 in the receipts and of Rs. 5,36,750 in the disbursements. The increase in the receipts and of the items, the largest increase being the refund of Rs. 31,000, out of advance made to the Engineer on account of construction accounts, while the largest deficit is Rs. 33,901 under contribution from Port funds. The increase in the disbursements is due to the additional refund to Government of Rs. 5,00,000 towards the repayment of loan and to the advance of Rs. 45,000 to the Engineer on construction account. If these two items are excluded, the actuals would be found less than the revised estimate by Rs. 8,250.

10. The first two items included under the head "Petty construction and repairs," viz., Rs. 11,251-3-8 and Rs. 10,483-7-6, represent the payments made during the year for the work done up to February 1895, exclusive of one bill for Rs. 39-2-8 outstanding on the 31st March 1895.

11. A sum of Rs. 1,00,000 towards the liquidation of Government loan and Rs. 2,22,912-8-1 in payment of interest on the loan was remitted to the Bank of Madras on 2nd April 1894 to the credit of Government. A further sum of Rs. 5,00,000 was remitted on 9th February 1895 towards the former account.

12. *Statement No. II of Overtime fees.*—(a) The overtime fees paid by the Harbour Trust Board during the year under report to its establishment, amounted to Rs. 7,766-12-4 against Rs. 7,956-7-6 during 1893-94. The difference of Rs. 7-13-11 between the former sum and Rs. 7,758-14-5 given in the statement of expenditure represents the amount of adjustments made. Statement II gives in detail the amounts

paid to each department and shows, when compared with that for 1893-94, an increase of Rs. 302-4-1 in the case of the Traffic department and a decrease of Rs. 28-15-3 in the case of Cash department. No charge was incurred on account of overtime for the Account department during 1894-95.

(b) Mr. H. G. Graves, Preventive officer on Rs. 65, acted for Mr. Lloyd, Deputy Traffic Manager on Rs. 175-20-275, on privilege leave for one month from the 25th July 1894. During this period Mr. Graves earned overtime for $14\frac{1}{2}$ days which, under the special sanction of the Chairman, was calculated on the minimum pay of the Traffic Manager (*i.e.*, on Rs. 175) instead of, as usual, on the salary of the acting officer.

13. Of the items standing to the credit of Deposit account, (1) Rs. 100 forfeited by a contractor for breach of contract may now be credited to Revenue account under "Miscellaneous—Harbour dues collections." It is doubtful how the item of Rupees 49-9-0 remaining unclaimed for more than three years should be treated, *i.e.*, whether it should be credited to Revenue account or transferred to the Government treasury. In either case it is subject to refund on being claimed.

14. (a) Under section 22 (b) of the Harbour Trust Act II of 1886, the Board maintains a Provident fund to which its officers and servants subscribe at the rate of 5 per cent. from their salaries and the Board contributes an amount equal to the subscription.

(b) The important books maintained are: (1) the general cash book, (2) the general ledger, (3) the individual cash book, and (4) the individual ledger.

(c) The balance to the credit of the individual accounts on the 31st March 1895, according to the individual ledger, was more than the actual balance according to the general ledger by Rs. 997-11-7 which is accounted for as follows:—

	RS.	A.	P.
Interest to date of purchase of promissory notes remaining unadjusted to the debit of individual accounts ...	1,381	12	6
Interest paid on overdrafts ...	0	13	3
Contribution paid from Provident fund in 1891-92 but not recouped from the Revenue account till after the close of 1894-95 ...	0	2	9
Deduct excess in the general balance of the fund over the sums at credit of individual accounts as opened in the fresh books introduced after the destruction of the original ones by the fire of 1890 ...	385	0	11
	997	11	7

(1) The excess of Rs. 385-0-11 shown above probably included items of forfeitures and unclaimed items for which information was not forthcoming on the opening of the books after the fire in October 1890. The amount may, for the present, stand to the general credit of the fund to meet claims that may yet arise.

(2) The interest paid to sellers on the purchase of promissory notes, together with that paid on overdrafts remaining unadjusted to the debit of the several individual accounts, may be adjusted in the course of this year.

(d) It is observed that payment of Provident fund accumulations to employes or their nominees on discharge of those employes is made in full without any deduction towards income-tax. Admitting that it does not fall under "salary," still there is no reason why intimation of such payments should not be given to the Collector of Income-tax in view to his assessing the persons concerned under part IV of the Act.

(e) The writing up of the individual cash book and individual ledger referred to in paragraph 14 (b) involves much unnecessary labour apart from the difficulty felt in readily arriving at the total of the balances of the several individual accounts. These two books may advantageously be dispensed with by the introduction of a receipt register and a payment register in the form given below.

REGISTER of Provident Fund Payments, 1895-96.

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

(2) It is not clear whether "personal allowance" of Rs. 125 granted to Mr. S. Hutchence in G.O. No. 224, Marine, dated the 15th June 1894, was in lieu of overtime fess or not; but the Chairman considers that it is not and has accordingly allowed exchange compensation allowance thereon to which he would not be entitled if it should be decided otherwise. The question of the grant of the personal allowance itself without the sanction of the Secretary of State for India, is still pending reference to the Bombay and Bengal Account offices.

16. 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.

17. We request that the fee of Rs. 1,000 for the audit of the Revenue accounts of the Board fixed by G.O. No. 153, Marine, dated the 31st May 1895, may be paid into the Bank of Madras to the credit of Government.

No. 3602.

Copy forwarded to the Secretary to Government, Public Works Department
(Marine), with reference to section 44 of the Madras Harbour Trust Act II of 1886.
(Signed) F. C. HARRISON,

21st December 1895.

(Signed) F. C. HARRISON,
Offg. Accountant-General.

I.—STATEMENT of Receipts and Disbursements.

[illegible]

I.—Statement of Receipts and Disbursements for the year 1894-95—cont.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Contingencies—									
(a) Subject to regular audit—									
Receipt stamps	3	2	0						
Furniture	65	2	0						
Turpaulins	1,225	9	2						
Stationery and printing	319	12	4						
Lighting pier and yards	1,404	10	8						
(b) Admissible without detailed audit—									
Miscellaneous	3,078	4	2						
Government securities for Rs. 2,60,000 purchased during the year	2,585	10	2						
Government securities for Rs. 7,00,000 sold during the year	2,09,566	0	0						
Total Disbursements				7,19,949	12	0			
Balance on the 31st March 1895—									
Government securities (par value Rs. 3,80,000)				13,48,939	10	1			
Cash in the Bank of Madras									
General cash									
Advance for contingencies									
Total				3,86,976	15	9			
Total				17,36,093	7	11			
Total				10,86,113	10	10			
Total				17,36,093	7	11			
Total				10,86,113	10	10			
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Total				10,86,113	10	10			
Total				17,36,09					

II.—STATEMENT of Overtime Fees for the year 1894-95.

Traffic Department, including Preventive service.					
	Traffic Manager.	Deputy Traffic Manager.	Assistant Traffic Manager.	General staff.	Total of 2 to 5.
1	2	3	4	5	6
April 1894	RS. A. P.	RS. A. P.	RS. A. A.	RS. A. P.	RS. A. P.
May "	96 12 5	107 8 0	50 0 0	268 13 8	523 2 1
June "	75 0 0	82 6 8	38 5 4	171 11 10	367 7 10
July "	54 7 0	93 10 1	37 14 6	192 14 11	378 14 6
August "	75 0 0	53 12 0	45 0 0	159 8 7	324 4 7
September "		73 7 6	79 10 10	172 10 3	325 12 7
October "		85 11 8	50 0 0	155 6 11	291 2 7
November "		46 9 4	50 0 0	154 5 10	250 15 2
December "		65 14 2	50 0 0	177 6 6	293 4 8
January 1895		82 6 8	50 0 0	158 4 9	290 11 5
February "		24 4 5	50 0 0	258 6 4	332 10 9
March "		90 15 5	50 0 0	229 10 1	370 9 6
		16 12 7	50 0 0	109 0 4	175 12 11
Total ..	301 3 5	823 6 6	600 14 8	2,199 4 0	3,924 12 7

Traffic Department, including Preventive service—cont.			
Preventive officers.	Preventive service boatmen.	Total of 7 and 8.	Total of 6 and 9.
7	8	9	10
April 1894	RS. A. P.	RS. A. P.	RS. A. P.
May "	419 1 11	14 11 1	433 13 0
June "	263 6 8	14 5 4	277 12 0
July "	243 3 6	13 4 10	256 8 4
August "	230 14 8	10 2 8	241 1 4
September "	250 1 3	11 11 6	261 12 9
October "	237 6 8	10 1 2	247 7 10
November "	240 1 4	12 2 2	252 3 6
December "	259 4 3	9 3 8	268 7 11
January 1895	243 4 0	9 8 6	252 12 6
February "	368 7 8	7 8 11	376 0 7
March "	337 8 0	14 1 8	351 9 8
	183 7 6	12 1 2	195 8 8
Total ..	3,276 3 5	138 14 8	3,415 2 1
			7,339 14 8

Cash Department.			
Cashier.	Assistant Cashier.	General staff.	Total.
April 1894	RS. A. P.	RS. A. P.	RS. A. P.
May "	27 1 7	4 8 3	32 0 6
June "	11 10 8	2 10 8	8 12 7
July "	20 5 2	2 4 2	25 4 1
August "	9 5 4	2 10 8	7 5 11
September "	15 12 11	4 8 3	11 8 5
October "	15 12 11	4 8 3	11 12 3
November "	9 5 4		9 5 10
December "	18 1 0	3 6 2	22 13 10
January 1895	18 10 8		18 10 8
February "	31 9 10		41 3 7
March "	11 4 8		13 14 4
	5 0 0		5 9 2
Total ..	194 0 1	24 8 5	208 5 2
			426 13 8

Traffic Department inclusive of Preventive service RS. A. P.
 Cash Department 426 13 8
 Total .. 7,766 12 4

(Signed) F. C. HARRISON,
 Offg. Accountant-General.
 (") J. L. PINTO,
 Chief Superintendent.

ORDER—No. 23, Marine, dated 16th January 1896.

Recorded.

2. The Chairman, Harbour Trust Board, will report whether he sees any objection to giving effect to the suggestions made in paragraph 14 (d) and 14 (e) of the report, and will apply for the requisite sanction to the excess payment mentioned in paragraph 15 (1).

3. The audit fee of Rs. 1,000 should be paid into the Bank of Madras to the credit of Government.

(True Extract.)

Under Secy. to Government.

To the Chairman, Harbour Trust Board.
 " Accountant-General.
 " Financial Department.

Exd. T. K. Narayana Aiyangar.
 Spare Copies

Govt. of 1896 Madras.
MARINE.

Dated January, 16th.

Recd.

Encl.

G.O. No. 23, 16th January 1893.

JANUARY.

Audit Report

The — of the Revenue and Portage
accounts of the Madras Harbour Trust
Board for 1894-95, recorded with remarks.

Audit Department.

Fort Saint George,
Accountant General's Office,
21st December 1895.

From No. 3601

F. C. Harrison Esquire,
Offy. Accountant General
and
J. L. Pinto Esquire,
Chief Superintendent
Auditors of the Accounts of Harbour
Trust Board, Madras,

To

The Chairman,
Harbour Trust Board, Madras

Sir,

We have the honour to report that we

G.O. dated 24 April 1898,
No. 149 Marine
6 November 1894
et 427 Marine
have, in accordance with the orders of
Government marginally noted, audited
the revenue and portage accounts of the
Harbour Trust Board for 1894-95.

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 June and September/94 and February '95, 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, and 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.

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(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.

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statement of overtime fees for 1894-95 which were hitherto embodied in the report itself are now appended.

5. Statement No I of receipts and disbursements. The receipts of the year 1894-95 under all heads (exclusive of Rs 1000 received out of an advance of Rs 45000 from the revenue accounts to the Engineer for current expenditure and of Government Securities of 260,000 purchased during the year), amounted to Rs 13,52,898. 15. 2 or Rs 5,31,250. 7. 9 more than those of the previous year which were Rs 8,21,648. 7. 5. These figures, however, are inclusive of the sale proceeds of Government Securities. Their exclusion would show the improvement in the receipts for 1894-95 over ~~the~~ those for 1893-94 to be Rs 1,21,854. 3. 9 only of which no less than Rs 1,18,530. 8. 1 forms the increased amount of contribution from Port Funds in 1894-95. The differences in detail under the various heads are given in Statement

I A.

(a) Statement I A shows on the whole an increase in the receipts for the year 1894-95.
(b) The amount contributed from Port Funds during the year was Rs 1,38,530. 8. 1 in cash against Rs 20,000/- in Government Securities in the preceding year.
(c) The interest on the Government Securities in which the Harbour Trust funds are invested amounted to Rs 43,109. 14. 3 against Rs 37,020. 9. 3 in 1893-94, the increase being mainly due to the advance payment of ^{interest at} $\frac{1}{2}$ per cent upon the conversion of 4 per cent promissory notes into $3\frac{1}{2}$ per cent.

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 2,11,461-2-4 against Rs 1,89,726. 10. 10 in 1893-94. Statement I B shows the several heads under which the variations

variations occurred.

7. The receipts on account of portage amounted to Rs 91,544. 3. 6 against Rs 93,047. 1. 4 in 1893-94, the decrease being mainly due to the reduction of portage rates. The balance out-
of a standing on the 31st March 1895 was Rs 10,67. 15. 5.
8. The expenditure under this head, exclusive of and pay, overtime fees and contribution to the Provident Fund amounted to Rs 84,169. 5. 10 against Rs 77,669. 2. 3. in 1893-94.

9. The receipts on account of the Portage Department are recorded in the revenue sale for harbour dues Cash book under the head exclusive "Portage" maintained in the Account Branch of the Harbour Trust Board. The items of 1893-94 receipts were duly checked as stated in para. no less 1, graph 3 @ above. The Cash Book of the Portage amount department, in which all disbursements on 1894-95 account of wages of coolies, petty items of the various refunds for short delivery of goods, and other petty charges are recorded, has been checked

checked for the whole twelve months with the original vouchers and payers' receipts.

10. In comparing the actuals of the year under all heads with the revised estimate sanctioned in Government Order No 12, Financial dated the 9th January '95, it is found there has been, on the whole, an increase of Rs 14,318 in the receipts and of Rs 53,750 in the disbursements. The increase in the receipts occurred in most of the items, the largest increase being the refund of Rs 3,000, out of advance made to the Engineer on account of construction accounts while the largest deficit is Rs 32,901 under contribution from Port Funds. The increase in the disbursements is due to the additional refund to Government of Rs 500,000 towards the repayment of loan and to the advance of Rs 45,000 to the Engineer on construction account. If these two items are excluded the actuals would be found less than the revised estimate by Rs 83,500.
11. The first two items included under the head 'Pelly Construction and Repairs' viz Rs 11,251. 3. 8 and Rs 10,483. 7. 6 represent the payments made during the year for the work done up to February 1895, exclusive of one bill for

Rs 39. 2. 8. outstanding on the 31st March 1895.

11. A sum of Rs 100000 towards the liquidation of Government loan and Rs 222,912. 8. 1 in payment of interest on the loan was remitted to the Bank of Madras on 2^d April 1894 to the credit of Government. A further sum of Rs 500000 was remitted on 9th February '95 towards the former account.

12. Statement No II of Overtime Fees.

(a) the overtime fees paid by the Harbour Trust or Board, during the year under report to its establishment, amounted to Rs 7,766. 12. 4. against Rs 7,956. 7. 6 for the year 1893-94. The difference of Rs 7. 13. 11 between the former sum and Rs 7,758. 14. 5 given in the statement of expenditure represents the amount of adjustments made.

The Statement II gives in detail the amounts paid to each department and shows, when compared with that for 1893-94, an increase of Rs 302. 4. 1 in the case of the Traffic department and a decrease of Rs 28. 15. 3 in the case of cash department. No charge was incurred on account of overtime for the Account Department during 1894-95.

(b) Mr. H. G. Graves, Preventive Officer on Rs 65

50
acted for Mr. Lloyd, Deputy Traffic Manager on Rs 175 - 20 - 275 on privilege leave for one month from the 25th July 1894. During this period Mr. Graves earned overtime for 14 1/2 days which under the special sanction of the Chairman, was calculated on the minimum pay of the Traffic Manager (i.e. on Rs 175) instead of, as usual, on the salary of the acting officer.

13. Of the items standing to the credit of Deposit Account, (1) Rs 100 forfeited by a contractor for breach of contract may now be credited to Revenue Account under 'Miscellaneous, Harbour dues Collections'. It is doubtful how the item of Rs 49. 9. - remaining unclaimed for more than three years should be treated i.e. whether it should be credited to Revenue Account or transferred to the Government Treasury. In either case it is subject to refund on being claimed.

14 (a) Under section 22 (b) of the Harbour Trust Act II of 1886, the Board maintains a Provident Fund to which its officers and servants subscribe at the rate of 5 per cent from their salaries and the Board contributes an amount equal to the subscription.

(b) The important books maintained are
 (1) the General Cash Book (2) the General Ledger (3) the Individual Cash Book and
 (4) the Individual Ledger.

(c) The balance to the credit of the individual accounts on the 31st March 1895, according to the Individual Ledger, was more than the actual balance according to the General Ledger by Rs 997. 11. 7 which is accounted for as follows:-

Interest to date of purchase of promissory notes remaining unadjusted to the debit of individual Accounts ...	1381 12.6
Interest paid on over drafts ...	133
Contribution paid from Provident Fund in 1894-95 but not recouped from the Revenue Account till after the close of 1894-95 ...	29

Brought forward 1382 12.6

Deduct excess in the General Balance of the Fund over the sums at credit of individual accounts as opened in the fresh books introduced after the destruction of the original ones by the Fire of 1890 ... 385 ..

997 11.7

- (1) The excess of Rs 385. .. shown above probably included items of forfeitures and unclaimed items for which information was not forthcoming on the opening of the books after the fire in October 1890. The amount may for the present stand to the general credit of the fund to meet claims that may arise.
- (2) The interest paid to callers on the purchase of promissory notes together with that paid on overdrafts remaining unadjusted to the debit of the several individual accounts may be adjusted in the course of this year.

(d) It is observed that payment of Provident Fund Accumulations to employees or their nominees on discharge of those employees is made in full without any deduction towards Income Tax. Admitting that it does not fall under "salary", still there is no reason why intimation of such payments should not be given to the Collector of Income Tax in view to his assessing the persons

concerned.

(c) The writing up of the Individual cash book and Individual Ledger referred to in paragraph 14 (b) involves much unnecessary labour apart from the difficulty felt in readily arriving at the total of the balances of the several individual accounts.

These two books may advantageously
be dispensed with by the
introduction of a Receipt Register
and a Payment Register in
the Form given in the margin.

15. The following points have been noticed in the course of audit.

(1) Under Government
Order N^o 523, Financial, dated
the 6 July 1894, Mr S. Hutchance,

not read

Traffic

X
Register of Students and Receipts. 1895-96

* Exchange Compensation allowance,
on the 3/5 from April 193 to July 194 — Rs 470. 1. 10
Reduced recovery — 1. 7
Rs 470. 0. 13

Reduced Exchange Compensation
allows: on the 200, being the amount
on which permanent contribution
is levied

Such pecuniary contribution
 received — Rs 313. 5. 6
 Amount withdrawn — Rs 156. 10. 9

Traffic Manager, drew in July 1894 Exchange Compensation allowance from April 1893 on his sanctioned salary. This order, no doubt, cancels a previous ruling embodied in Government Order No 152, Financial, dated the 21st February 1894, that the allowance in question should be reckoned on the assumed pay of officers in Foreign Service of the first kind. But there is nothing in the order to show, that the cancellation has retrospective effect. Final sanction of the Government of India is therefore necessary for the excess payment noted in the margin.

(2) It is not clear whether 'personal allowance' of \$125 granted to Mr. S. Hutchence in Government Order N^o 224, Marine, dated the 15 June 1894, was in lieu of overtime pay or not; but the Chairman considers that it is not and has accordingly allowed Exchange Compensation allowance thereon.

to which he would not be entitled if it should be decided otherwise. The question of the grant of the personal allowance itself without the sanction of the Secretary of State for India is still pending reference to the Bombay and Bengal Account Offices.

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

+ by the Board
C.P.

17. We request that the fee of Rs. 1000 for the audit of the Revenue Accounts of the Board fixed by Government Order No. 153, Marine, dated the 31st May 1895, may be paid into the Bank of Madras to the credit of Government.

We have &c

No. 3602 of 21-12-95 (Signed) F. C. Harrison

(Signed) J. F. Pinto
Chief Superintendent

Copy forwarded to the Secretary to Government Public Works Department (Marine) with reference to section 44 of the Madras Harbour Trust Act II of 1886,

J. Harrison

Offg. Accountant General.

11 P

I. Statement of receipts and disbursements for the year 1894-95.

22		1894		8		8	
Opening balance on the 1 st April 1894.							
Government Securities Par Value £20,000.							
<u>Cash.</u>							
Bank of Mauritius		351	356	14	1.	816	547 10 10
General cash		337	10	8			
Advance for contingencies.		500	"	"		352	194 8 9.
<u>Receipts.</u>							
Harbour dues collection.							
Beach imports		147	071	7	10		
Pier - do -		66	88	6	10.		
Beach Exports.		31	232	2	4.		
Pier - do -		46	90	8	10 "		
Wharfage -		5	105	"	"		
Craneage -		42	740	14	"		
Storage.		14	13	"	11		
Demurrage -		5	74	8	8		
Dues for duty of vehicles.		11	86	9	"		
Moleage -		59	8	13	6.	354	399 10 1.
Porterage.							
Beach		53	92	9	10 5		
Pier		34	913	12	3		
Miscellaneous.		27	80	12	10	91	544 3 6.
Miscellaneous.							
Rent of properties		68	6	14	6		
Charge for water		44	97	"	"		
Sundries.		18	1	"	9	63	64 15 3
Amount refunded from construction funds							
in repayment of advances made from time							
to time from the revenue account from 1 st April							
to 31 st October 1894.							
Contribution from Port fund.							
Interest realised on investments belonging							
to the Harbour Trust Board.							
Cost of Government Securities for £20,000							
purchased during the year.							
Proceeds of Government Securities for							
£20,000 sold during the year.							
31,000 "							
138,530 8 1.							
43,109 14 3							
2,695 66 "							
719,949 12 "							
1736,093 7 11							
1086,113 10 10							

Disbursements

Interest on Government loan -		22,2912 8 1.	
Repayment of Government loan -		600,000 - -	
Office Establishment			
Chairman and Salary.	4800 - -		
Secretary's - do-	9600 - -		
Establishment	42,935 - 2		
Preventive Service Establishment.	12,436 1 2		
do - Boat do-	1,204 4 9.		
Fees & Tineest.	6210 - -		
Contribution to Government for pension	826 4 11		
do - do - Provident Fund	3,120 14 4.		
Exchange compensation allowance -	4,361 12 5	86,494 5 9.	
Office Contingencies			
(a) Subject to regular audit			
Postage	573 8		
Receipt Stamps.	214 12 -		
Telegrams.	276 -		
Furniture	194 3 -		
Lane charges.	51 5 -		
Stationery and Printing.	3,179 9 2		
Advertising charges	230 - -		
Uniform to Preventive Service etc	1441 12 -	6,396 2 10	
(b) Admissible without detailed audit			
Overtime fees to Establishment	4,351 10 3		
do - to Preventive Service & Boatmen.	3,407 4 2		
Miscellaneous.	4431 1 5	12,189 15 10	
Advances & construction account		45,000 - -	
Refunds		704 5 2	
Petty Construction and Repairs			
New works	11,251 3 8		
Repairs	10,483 7 6		
Tools and Plant	1,712 3 5	23,446 14 7.	
Porterage -			
1. Cookies, Beach	36,896 1 8		
2. do do, Pier -	16,636 8 5		
3. do Customs House -	11,228 - 3		
4. Boasting Barge	1,514 9 9		
5. Engine Charges	3,335 7 9		
6. Steam crane charges	2,412 6 4.		
7. Refunds	4,395 15 8		
8. Claims for losses and damages.	1,041 - 2		
9. Deductions from Cookies' wages on account of early Provident Fund	1,022 10 9.		
10. Contributions by the Trust for account of early Provident Fund	1,022 10 9.	78,505 7 6.	
Contingencies.			
(a) Subject to Regular Audit			
Receipt stamps	32 -		
Furniture	65 2 -		
Tar paper etc	1,225 9 2		
Stationery & Printing.	319 12 4.		
Lighting Piers and yards.	1464 10 8	3,780 4 2	
(b) admissible without detailed audit.			
Miscellaneous.		2,585 10 2	
Government securities for Rs 20,000 purchased during the year.		26,956 6 - -	
do for Rs 700,000 sold during the year.			
Total disbursements.		13,48,939 10 1	719,949 12 -
Balance on the 31 st March 1895.			719,949 12 -
Government securities (Car Value 380,000)			3,66,163 14 10
Cash in the Bank of Madras.	386,276 15 9.		
General cash	376 14 1		
Advance for contingencies -	500 - -	387,153 13 10	
N.B. These balances exclude Rs 500 held by the Traffic Manager to meet daily postage charge & Rs 15 held by the cashier to meet charges for postage and receipt stamps.		17,36,093 7 11	20,86,113 10 10

1894-95

Statement of Comparison of receipts for 1894-95 with those for 1893-94.

	1893-94	1894-95	Increase	Decrease
Harbour Dues Collection				
Beach Import	152,649 1	147,071 7 10		
Pier do	61,289 13 5	66,886 10	5,596 3 5	
Beach Export	29,811 1 2	31,232 2 4	1,421 1 2	
Pier do	44,184 1 9	46,908 10	2,724 8 3	
Wharfage	6,775	5,105		1,670
Cranage	40,660 10 6	42,740 14	2,080 3 6	
Storage	2,235 5	1,413 11		821 15 6
Demurrage		574 8 8	574 8 8	
Dues for entry of Vehicles	13,287 14 1	11,869		1,418 14 1
Commission	564 1	598 13 6	34 12 6	
Porterage				
Beach	58,346 11 6	53,929 10 5		4,417 1 1
Pier	32,358 1 9	34,913 12 3	2,558 10 6	
Miscellaneous	2,345 4 1	2,700 12 10	355 8 9	
Miscellaneous				
Rent of properties	1,137 6 5	686 14 6		450 11
Charge for water	4,126 4	4,497	370 12	
Sundries	2,369 7	181 9		2,188 6 3
Law Charges recovered	1,937 9			1,937 9
Interest on investments	37,020 9 3	43,109 14 3	6,089 5	
Total	491,094 15 5	494,418 11 1	2,180 5 9 9	18,481 14 1
Contribution from Port Fund	20,000	1,38,530 8 1	1,18,530 8 1	
Sale of Government Securities	5,11,094 15 5	6,32,949 3 2	1,40,336 1 10	18,481 14 1
	3,10,533 8	7,19,949 12	4,09,396 4	
	8,21,618 7 5	13,52,898 15 2	5,49,732 5 10	18,481 14 1

20

19-12

Revenue 1894-95

B. Statement of Comparison of disbursements for 1893-94
there for 1893-94

	1893-94	1894-95	Inc.
Chairman's Salary	4,800	4,800	
Secretaries do	10,900 4 9	9,600	
Fees to Trustees	6,570	6,210	
Establishment	40,271 11 7	42,935 2	2,663 4 7
Preventive Service Establishment	12,186 14 8	12,436 1 2	249 2 6
Do boat Establishments	1,149 7 10	1,204 4 9	54 12 11
Contribution for pension	582 10	826 4 11	243 10 11
Do for Provident Fund	2,983 14 6	3,120 14 4	136 15 10
Exchange Compensation Allowances		4,361 12 5	4,361 12 5
Office Contingencies			
Postage	92 4 4	57 3 8	
Receipt stamps	203 14	214 12	10 14
Telegrams	16 11	27 6	10 11
Furniture	221 8	194 3	
Fees for Audit	750		
Law Charges	1,497 6	51 5	
Stationery and Printing	2,254 5	3,179 9 2	925 4 2
Advertising Charges	393	230	
Uniform to Preventive Service	1,413 4	1,441 12	28 8
Overtime fees to Establishment	4,892 3 8	4,351 10 3	
Do to Preventive Service	2,987 15 7	3,407 4 2	
Miscellaneous	5,886 1 10	4,431 1 5	419 4 7
Refunds	1,959 6 1	764 5 2	
City Construction and Repairs			
New works	60 14 6	11,251 3 8	11,190 5 2
Repairs	9,330 7 9	10,483 7 6	1,152 15 9
Tools and plant	711 8 6	1,712 3 5	1,000 15 11
Porterage			
General Charges			
Coolies, Black	39,177 5 1	35,896 1 8	
Do for	15,359 10 7	16,636 8 6	1,276 13 10
Do Custom House	9,700 8 10	11,228 3	1,527 7 5
Madras Railway Company	609 1 11		
South Indian Railway Company	90 12 5		
Coasting Cargo	1,095 5 10	1,514 9 9	419 3 11
Boat Hire	6		
Engine Charges	1,455 4 9	3,335 7 9	1,880 3
Steam Crane Charges	1,689 2 5	2,412 6 4	723 3 11
Refunds	696 9 2	4,395 15 8	3,699 6 6
Claims for losses and damages	526 11 2	1,041 2	514 5
Deductions from Coolies wages on account of Cooly Provident Fund	550 2 2	1,022 10 9	472 8 7
Contributions by the Trust	903 14 2	1,022 10 9	118 12 7
Contingencies			
Receipt Stamps	2 2	3 2	1
Furniture	106 8	65 2	
Farpankins	1,400 13	1,225 9 2	
Stationery and Printing	616 10 1	319 12 4	
Lighting Pier and yards	1,250 6 3	1,464 10 8	214 4 5
Miscellaneous	2,432 2 5	2,585 10 2	153 7 9
	189,726 10 10	211,461 2	33,449 6 8
			11,714 15 6

1021
Statement of Overtime fees for the year 1894-95

	Traffic Manager	Deputy Traffic Manager	Asst. Traffic Manager	General Staff	Total of 265 officers	Preventive Service	Preventive Service	Total of 718	Total of 649
	2	3	4	5	6	7	8	9	10
April 1894	96 12 5	107 8	50	268 13 8	523 2 1	419 1 11	141 11 1	433 13	956 15 1
May	75	82 6 8	38 6 4	171 11 10	307 7 10	263 6 8	14 5 4	277 12	645 8 10
June	54 7	93 10 1	37 14 6	192 14 11	378 14 6	243 3 6	13 4 10	256 8 4	635 6 10
July	75	53 12	45	150 8 7	324 4 7	230 14 8	10 2 8	241 1 4	565 5 11
August		73 7 6	79 10 10	172 10 3	325 12 7	250 1 3	11 11 6	261 12 9	587 9 4
September		85 11 8	50	155 6 11	291 2 7	237 6 8	10 1 2	247 7 10	538 10 5
October		46 9 4	50	154 5 10	280 15 2	240 1 4	12 2 2	252 3 6	503 2 8
November		65 14 2	50	177 6 6	293 4 8	269 4 3	9 3 8	268 7 11	661 12 7
December		82 6 8	50	158 4 9	290 11 5	243 4	9 8 6	252 12 6	543 7 11
January 1895		24 4 5	50	258 6 4	332 10 9	368 7 8	7 8 11	376 7	708 11 4
February		90 16 5	50	229 10 1	370 9 6	337 8	14 1 8	351 9 8	722 3 2
March		46 12	50	109 4	175 12 11	183 7 6	12		371 5 7
	301 3 5	823 6 6	600 14 8	2199 4	3924 12 7	327 3 5	158 4 8	3415 2 1	7339 14 8

	Cashier	Revised Cashier	General Staff	Total
April 1894	271 7	4,83	32 6	63 10 4
May	11 10 8	2 10 8	8 12 7	23 1 11
June	20 5 2	2 4 2	25 4 1	47 13 5
July	9 5 4	2 10 8	7 5 11	19 5 11
August	15 12 11	4 8 3	11 8 5	31 13 7
September	15 12 11	4 8 3	11 12 3	32 1 5
October	9 5 4		9 5 10	18 11 2
November	18 1	3 6 2	22 13 10	44 5
December	18 10 8		18 10 8	37 5 4
January 1895	31 9 10		41 3 7	72 13 5
February	11 4 8		13 4 4	25 3
March			5 9 2	10 9 2

Traffic Department }
inclusive of Preventive Service } 7,339-14-8
Cash Department 426-13-8
7,766-12-4

J. H. Harrison
Off. Accountant General

Chief Superintendent

194 1 24 8 5 208 5 2 426 13 8

14-12

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Secretary to Government
Public Works Deptt
(Marine)

No. 3602

Dated

21st

December 1895.

Received

No.

Subject.

Forwarding the report on the
Audit of Accounts of the
Harbour Trust Board
for 1894-95.

See page 3
2

No. 252 of 16-8-95 Marine
" 427 " 6-11-94 "
" 224 " 15-6-94 "
" 149 " 24-4-88 "
" 152 " 21-2-96 "

No. 202-3 Mar. of 24-3-96

Marine

PUBLIC WORKS DEPARTMENT.

No 23 Marine of 16 January 1896
PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the
statements
of the
Accountant General
Madras (H.E. No 3602 of 21 Dec^r 1895)

Recorded.

W
12th Jan

and 14(c)

2. The Chairman Harbour Trust Board will report whether he sees any objection to giving effect to the suggestion made in para 14(d) of the report, and will apply for the requisite sanction to the excess payment mentioned in para 15 (1).
2. The audit fee of Rs. 1000 should be paid into the Bank of Madras to the credit of Government.

To,
The Chairman H. T. B.
" Accountant Genl
" Financial Deptt

CH 28
12/96

10/1/96