7-6-07

1398

Marine (1897) Department.

G.O., No. 32 Mar

DATED 11 January

11/1/97

[Despatch Abstract.]

Audit Report: End^s from the Accountant Genl Submitting a Report of the Audit of the Revenue & Portage Accounts of the Harbour Trust Boards for 1895-96 recorded with Remarks.

11/1

11/1

BACK PAPERS.

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

FURTHER PAPERS.

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

15/1/97
15/3/97

Government {1897} of Madras.

MARINE.

Recd. } 1897. *Enclosures*

Regd. *Spare copies*

G.O., No. 32, 11th January 1897.

JANUARY.

Audit Report

Endorsement from the Accountant-General submitting a report of the audit of the Revenue and Porterage accounts of the Harbour Trust Board for 1895-96, recorded with remarks.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

Read—the following paper:—

From the Auditors of the Accounts of the Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Fort St. George, 18th December 1896, No. 3909.

We have the honour to report that we have, in accordance with the orders of Government marginally noted, audited the Revenue and Porterage accounts of the Harbour Trust Board for 1895–96.

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

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 ten days in every month.

(*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 consignee's 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 checks being duly referred to for payments effected through the Madras Bank.

(*d*) The journal was examined with the totals of the 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 1895–96, together with the statements of comparison of the receipts and disbursements for 1895–96 with those for the previous year and also the statement of overtime fees for 1895–96, are appended.

5. *Statement No. I of Receipts and Disbursements.*—The receipts of the year 1895–96 under all heads (exclusive of Rs. 4,14,046–12–1 advanced from the Revenue accounts to the Engineer for current expenditure and repaid during the year, together with the balance of Rs. 14,000 received out of the advance made in 1894–95) amounted to Rs. 5,42,321–4–7, or Rs. 90,627–14–7 less than those of the previous year which were Rs. 6,32,949–3–2. If, however, the contributions from Port funds * are excluded from both years' transactions, the receipts for 1895–96 would show an improvement of Rs. 14,002–9–6 over those of 1894–95. The differences in detail under the various heads are given in statement I-A.

	Rs.	A.	P.
* 1894–95	1,38,530	8	1
1895–96	33,900	0	0
Decrease ...	1,04,630	8	1

(*a*) From statement I-A it would be observed that the last-mentioned improvement is the result of a gross increase of Rs. 49,937–12–4 in the receipts of the year under certain heads and a decrease of Rs. 35,935–2–10 mainly under "exports" and interest on investments.

(*b*) The amount contributed from Port funds during the year was Rs. 33,900 in Government securities against Rs. 1,38,530–8–1 in cash in the preceding year.

(*c*) The interest on Government securities in which the Harbour Trust funds are invested amounted to Rs. 14,074–0–6 against Rs. 43,109–14–3 in 1894–95, the decrease being mainly due to the reduction in the rate of interest, as also to an advance payment of ½ per cent. in the previous year, and to the sale of Government paper for the repayment in February 1895 of an additional sum of Rs. 5,00,000 towards the liquidation of the loan obtained from Government.

6. The expenditure of the year, exclusive of repayment of loan, interest on loan and advances to Construction account, aggregated Rs. 2,31,919–11–11 against Rs. 2,11,461–2–0 in 1894–95. Statement I-B shows the several heads under which the variations occurred.

7. The receipts on account of porterage amounted to Rs. 1,00,891–15–5 against Rs. 91,544–3–6 in 1894–95. The balance outstanding on the 31st March 1896 was Rs. 629–12–10. The expenditure under this head, exclusive of pay, overtime fees and contribution to the Provident fund, amounted to Rs. 94,171–14–6 against Rs. 84,169–5–10 in 1894–95. The increase in the receipts as well as charges under this head is ascribed mainly to larger quantities of coal, coke and iron imported during the year.

8. The receipts on account of the Porterage department are recorded in the Revenue Harbour Dues cash-book under the head "porterage" maintained in the Account branch of the Harbour Trust Board. The items of receipts were duly checked in the manner stated in paragraph 3 (*a*) above. The cash-book of the Porterage department, in 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. 103 A., Financial, dated the 18th February 1896, it is found there has been on the whole (exclusive of the advances made to the Construction accounts and refund thereof which do not appear in the revised estimate), a decrease of Rs. 21,687 in the receipts and of Rs. 4,102 in the charges. The decrease in the receipts is due mainly to the large deficit occurring under "contributions from Port funds," while the decrease in the disbursements calls for no particular remarks.

10. The first two items appearing on the charge side of the statement under the head "petty construction and repairs," viz., Rs. 20,086–13–10 and Rs. 9,282–7–2, represent the payments made during the year for the work done up to January 1896, the bill for February 1896 for Rs. 1,055–6–5 having been paid in the following year, that is to say, April 1896.

11. A sum of Rs. 1,00,000 towards the liquidation of the loan from Government, together with Rs. 2,27,607–4–10 in payment of interest on the loan, was remitted to the Bank of Madras on the 1st April 1895 to the credit of Government.

12. *Statement No. II of Overtime fees.*—The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs. 7,550–11–7 against Rs. 7,766–12–4 during 1894–95. The difference of annas 10 and pies 4 between the former sum and Rs. 7,550–1–3 given in the statement of expenditure represents the recovery of overtime effected. Statement II gives in detail the amounts paid to each department and shows, when compared with that for 1894–95, a decrease of Rs. 192–10–3 in the case of the Traffic department and of Rs. 23–6–6 in the case of Cash department.

13. *Deposits.*—(*a*) During the year under report, fresh deposits of Rs. 1,000, Rs. 500 and Rs. 250 were made in cash, and deposits of Rs. 2,000 in Government paper and Rs. 500 in cash were returned. A sum of Rs. 71–10–5 was also deposited during the year by the Engineer and remained included in the balance on the 31st March 1896. This sum was returned in April 1896.

(*b*) The sums of Rs. 100 and Rs. 49-9-0 referred to in paragraph 13 of the Audit report for 1894-95 remained included in the balance on the 31st March 1896, but have been transferred in the current year to the credit of the Revenue account of the Harbour Trust Board.

14. *Provident Fund accounts.*—The balance to the credit of the individual accounts on the 31st March 1896 was (*a*) Rs. 85,073-2-2, while according to the general ledger, the balance would be (*b*) Rs. 85,458-3-1, if the promissory notes are valued at the rates obtaining when transactions are made, or (*c*) Rs. 85,840-9-9 if the promissory notes are taken at the market value of 104 per cent. on the 31st March 1896, as fixed by the Trustees for the general purposes of account. The difference of Rs. 385-0-11 between (*a*) and (*b*) represents, as noted in paragraph 14 (*c*) of the report for 1894-95, the excess in the general balance of the fund over the sums at credit of individual accounts as opened in the fresh books introduced on the destruction of the old ones by the fire of 1890. The difference of Rs. 382-6-8 between (*b*) and (*c*) is of course a nominal gain not to be relied on with reference to recent fluctuations.

15. Looking to the present state of the market, it may seem undesirable to fix the value of the securities at Rs. 104; but whatever may be the rate taken, the resulting amount should be proportionately adjusted against the several individual accounts periodically, so that those disconnecting themselves from the fund may, as far as possible, be placed on the same footing with the others.

16. As the Government of India in its order No. Ex./2463, dated the 10th June 1896, Finance and Commerce Department, recorded in G.O., No. 464, Marine, dated 26th June 1896, has decided that the Harbour Trust funds are funds not administered by Government, the rules applicable in the case of such funds do not apply in respect of Harbour Trust funds. The objection therefore taken to the grant of personal allowance to Mr. Hutchence, Traffic Manager, without the sanction of the Secretary of State for India, referred to in paragraph 15 (2) of the report for 1894-95, is withdrawn.

17. 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.

18. 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.

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

Enclosures.

I.—Statement of Receipts and Disbursements for the year 1895-96.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening balance on the 1st April 1895—			
Government Securities (par value Rs. 3,80,000)	....	....	3,66,163 14 10
Cash.			
Bank of Madras	3,86,276 15 9		
General cash	376 14 1		
Advance for contingencies	500 0 0		
		3,87,153 13 10	
Receipts.			
Harbour Dues collection—			
Beach imports	1,80,042 9 3		
Pier do.	67,981 4 6		
Beach exports	30,582 12 4		
Pier do.	43,722 12 2		
Wharfage	6,956 15 0		
Cranage	43,991 4 3		
Storage	1,291 3 8		
Demurrage	472 10 9		
Dues for entry of vehicles	12,235 8 3		
Provisions	590 1 0		
		3,87,867 1 2	
Porterages—			
Beach	64,652 11 10		
Pier	36,205 8 7		
Miscellaneous	33 11 0		
		1,00,891 15 5	
Miscellaneous—			
Rent of properties	685 12 5		
Charge for water	4,884 12 0		
Sundries	17 11 1		
		5,588 3 6	
Amount refunded from Construction funds in repayment of advances made from time to time from Revenue account from 1st March 1895 to 31st March 1896	....	4,28,046 12 1	....
Contribution from Port Funds	....	....	33,900 0 0
Interest realized on investments belonging to the Harbour Trust Board	....	14,074 0 6	....
Total ..	....	13,23,621 14 6	4,00,063 14 10

Disbursements.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Interest on Government loan	....	2,27,607 4 10	
Repayment of Government loan	....	1,00,000 0 0	
Office establishment—			
Chairman's salary	4,800 0 0		
Secretary's salary	9,600 0 0		
Establishment	46,946 7 9		
Preventive service establishment	10,955 2 1		
Do. boat establishment ..	1,225 9 9		
Fees to Trustees	6,870 0 0		
Contribution to Government for pensions ..	814 1 10		
Do. to Provident Fund	3,280 3 4		
Exchange compensation allowance ..	3,313 1 7		
		87,804 10 4	
Office contingencies—			
(*a*) Subject to regular audit—			
Postage	49 6 4		
Receipt stamps	221 10 0		
Telegrams	4 13 0		
Furniture	138 15 9		
Fees for audit	2,000 0 0		
Law charges	33 12 0		
Stationery and printing	3,308 13 1		
Advertisement charges	216 0 0		
Uniform to Preventive service &c. ..	1,397 2 0		
(*b*) Admissible without detailed audit—		7,370 8 2	
Overtime fees to establishment ..	4,454 6 11		
Do. to Preventive service and boatmen	3,095 10 4		
Miscellaneous	3,534 15 3		
		11,085 0 6	
Advances to Construction account	....	4,14,046 12 1	
Refunds	....	1,898 5 5	
Petty construction and repairs—			
New works	20,086 13 10		
Repairs	9,282 7 2		
Tools and plant	220 0 0		
		29,589 5 0	
Porterage—			
1. Coolies, beach	42,374 0 4		
2. Do. pier	16,643 6 8		
3. Do. custom house	12,317 5 5		
4. Coasting cargo	1,384 10 8		
5. Cart-hire	806 13 9		
6. Engine charges	2,852 6 7		
7. Steam crane charges	2,507 12 11		
8. Refunds	5,947 5 1		
9. Claims for losses and damages	2,205 12 7		
10. Deductions from coolies, wages on account of Cooly Provident Fund	1,118 8 4		
11. Contributions by the Trust on account of Cooly Provident Fund.	1,118 8 4		
		89,276 10 8	
Contingencies—			
(*a*) Subject to regular audit—			
Receipt stamps	0 3 0		
Furniture	97 2 0		
Stationery and printing	461 15 2		
Tarpaulins	1,471 0 0		
Lighting pier and yards	7,096 14 10		
		3,827 3 0	
(*b*) Admissible without detailed audit—			
Miscellaneous	....	1,068 0 10	
Total Disbursements ..	....	9,73,573 12 10	
Balance on the 31st March 1896	....	....	4,00,063 14 10
Government Securities (par value Rs. 4,13,900)—			
Cash in the Bank of Madras	3,48,523 0 6		
General cash	1,025 1 2		
Advance for contingencies	500 0 0		
		3,50,048 1 8	
Total ..	....	13,23,621 14 6	4,00,063 14 10

N.B.—These balances exclude Rs. 500 held by the Traffic Manager to meet daily porterage charge and Rs. 15 held by the cashier to meet charges for postage and receipt stamps. As regards Government Securities, the balance would be Rs. 30,392-1-2 more, if their value is reckoned at Rs. 104 per cent. as determined by the Trustees for the purposes of their account.

I-A.—STATEMENT of Comparison of Receipts for 1895–96 with those for 1894–95.

—	1894–95.	1895–96.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Harbour Dues collection—				
Beach import	1,47,071 7 10	1,80,042 9 3	32,971 1 5	....
Pier import	66,886 0 10	67,981 4 6	1,095 3 8	....
Beach export	31,232 2 4	30,582 12 4	....	....
Pier export	46,908 10 0	43,722 12 2	....	649 6 0
Wharfage	5,105 0 0	6,956 15 0	1,851 15 0	3,185 13 10
Cranage	42,740 14 0	43,991 4 3	1,250 6 3	....
Storage	1,413 0 11	1,291 3 8	....	....
Demurrage	574 8 8	472 10 9	....	121 13 3
Dues for entry of vehicles	11,869 0 0	12,235 8 3	....	101 13 11
Provision	598 13 6	590 1 0	366 8 3	....
Porterage—			....	8 12 6
Beach	53,929 10 5	64,652 11 10	10,723 1 5	....
Pier	34,913 12 3	36,205 8 7	1,291 12 4	....
Miscellaneous	2,700 12 10	33 11 0	....	2,667 1 10
Miscellaneous—				
Rent of properties	686 14 6	685 12 5	....	1 2 1
Charge for water	4,497 0 0	4,884 12 0	387 12 0	....
Sundries	181 0 9	17 11 1	....	163 5 8
Interest on investments	43,109 14 3	14,074 0 6	....	29,035 13 9
Contribution from Port Funds Total ..	4,94,418 11 1	5,08,421 4 7	49,937 12 4	35,935 2 10
.. ..	1,38,530 8 1	33,900 0 0	....	1,04,630 8 1
Sale of Government Securities Total ..	6,32,949 3 2	5,42,321 4 7	49,937 12 4	1,40,565 10 11
.. ..	7,19,949 12 0	....	....	7,19,949 12 0
Total ..	13,52,898 15 2	5,42,321 4 7	49,937 12 4	8,60,515 6 11

I-B.—STATEMENT of Comparison of Disbursements for 1895–96 with those for 1894–95.

—	1894–95.	1895–96.	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.	9,600 0 0	9,600 0 0	....	....
Fees to Trustees	6,210 0 0	6,870 0 0	660 0 0	....
Establishment	42,935 0 2	46,946 7 9	4,011 7 7	....
Preventive service establishment	12,436 1 2	10,955 2 1	....	1,480 15 1
Do. boat establishment	1,204 4 9	1,225 9 9	21 5 0	....
Contribution for pension	826 4 11	814 1 10	....	12 3 1
Do. for Provident Fund	3,120 14 4	3,280 3 4	159 5 0	....
Exchange compensation allowance	4,361 12 5	3,313 1 7	....	1,048 10 10
Office Contingencies.				
Postage	57 3 8	49 6 4	....	....
Receipt stamps	214 12 0	221 10 0	6 14 0	7 13 4
Telegrams	27 6 0	4 13 0	....	....
Furniture	194 3 0	138 15 9	....	22 9 0
Fees for audit	....	2,000 0 0	....	55 3 3
Law charges	51 5 0	33 12 0	2,000 0 0	....
Stationery and printing	3,179 9 2	3,308 13 1	....	17 9 0
Advertising charges	230 0 0	216 0 0	129 3 11	....
Uniform to Preventive service	1,441 12 0	1,397 2 0	....	14 0 0
Overtime fees to establishment	4,351 10 3	4,454 6 11	....	44 10 0
Do. to Preventive service	3,407 4 2	3,695 10 4	102 12 8	....
Miscellaneous	4,431 1 5	3,534 15 3	....	311 9 10
Refunds	764 5 2	1,898 5 5	....	896 2 2
Petty Construction and Repairs.			1,134 0 3	....
New works	11,251 3 8	20,086 13 10	8,835 10 2	....
Repairs	10,483 7 6	9,282 7 2	....	1,201 0 4
Tools and plant	1,712 3 5	220 0 0	....	1,492 3 5
Porterage—General charges—			....	....
Coolies, beach	35,896 1 8	42,374 0 4	6,477 14 8	....
Do. pier	16,636 8 5	16,643 6 8	6 14 3	....
Do. custom house	11,228 0 3	12,317 5 5	1,089 5 2	....
Coasting cargo	1,514 9 9	1,384 10 8	....	129 15 1
Cart-hire	....	806 13 9	....	....
Engine charges	3,335 7 9	2,852 6 7	806 13 9	483 1 2
Steam crane charges	2,412 6 4	2,507 12 11	....	....
Refunds	4,395 15 8	5,947 5 1	95 6 7	....
Claims for losses and damages	1,041 0 2	2,205 12 7	1,551 5 5	....
Deduction from coolies' wages on account of Cooly Provident Fund	1,022 10 9	1,118 8 4	1,164 12 5	....
Do. contribution by the Trust	1,022 10 9	1,118 8 4	95 13 7	....
			95 13 7	....

I-B.—Statement of Comparison of Disbursements for 1895–96 with those for 1894–95—*cont.*

—	1894–95.	1895–96.	Increase.	Decrease.
Contingencies.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Receipt stamps	3 2 0	0 3 0	....	2 15 0
Furniture	65 2 0	97 2 0	32 0 0	....
Tarpaulins	1,225 9 2	1,471 0 0	245 6 10	....
Stationery and printing	319 12 4	461 15 2	142 2 10	....
Lighting pier and yards	1,464 10 8	1,796 14 10	332 4 2	....
Miscellaneous	2,585 10 2	1,068 0 10	....	1,517 9 4
Total ..	2,11,461 2 0	2,31,919 11 11	29,196 11 10	8,738 1 11

No. II.—STATEMENT of Overtime Fees for the year 1895–96.

—	Traffic Department, including Preventive service.							
	Deputy Traffic Manager.	Assistant Traffic Manager.	General staff.	Total of 2, 3 and 4.	Preventive officers.	Preventive service boatmen.	Total of 6 and 7.	Total of 5 and 8.
1	2	3	4	5	6	7	8	9
	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 1895..	72 0 3	50 0 0	198 0 8	320 0 11	298 7 8	15 15 2	314 6 10	634 7 9
May ,,	..	155 0 0	265 1 8	420 1 8	298 0 0	13 5 11	311 5 11	731 7 7
June ,,	..	114 10 10	233 2 8	347 13 6	253 3 7	18 13 2	272 0 9	619 14 3
July ,,	..	87 0 0	265 12 4	352 12 4	271 8 0	14 6 5	285 14 5	638 10 9
August ,,	..	86 2 1	175 5 3	261 7 4	204 13 3	13 14 8	218 11 11	480 3 3
September ,,	..	91 7 3	195 3 1	286 10 4	186 15 0	11 14 1	198 13 1	485 7 5
October ,,	..	105 0 0	285 6 3	390 6 3	289 8 0	11 2 2	300 10 2	691 0 5
November ,,	..	105 0 0	218 12 1	323 12 1	225 10 2	6 3 2	231 13 4	555 9 5
December ,,	..	133 6 5	162 15 3	296 5 8	167 10 8	12 10 2	180 4 10	476 10 6
January 1896..	..	131 0 3	313 1 1	444 1 4	362 9 1	7 14 0	370 7 1	814 8 5
February ,,	..	107 11 11	222 4 4	330 0 3	231 14 10	14 4 4	246 3 2	576 3 5
March ,,	..	113 1 8	165 0 9	278 2 5	157 6 7	7 8 3	164 14 10	443 1 3
Total ..	72 0 3	1,279 8 5	2,700 1 5	4,051 10 1	2,947 10 10	147 15 6	3,095 10 4	7,147 4 5

—	Cash Department.			
	Cashier.	Assistant Cashier.	General staff.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
April 1895	4 8 3	1 4 8	3 0 7	8 13 6
May ,, ...	26 10 8	6 10 8	16 9 0	49 14 4
June ,, ...	10 5 2	2 9 3	6 7 4	19 5 9
July ,, ...	18 10 8	4 10 8	11 10 11	35 0 3
August ,, ...	10 5 2	2 9 3	6 7 4	19 5 9
September ,, ...	15 7 9	3 13 11	9 13 1	29 2 9
October ,, ...	18 10 8	4 10 8	12 10 8	36 0 0
November ,, ...	15 7 9	3 13 11	9 15 7	29 5 3
December ,, ...	10 10 8	2 10 8	7 0 0	20 5 4
January 1896	36 2 1	4 8 3	40 10 5	81 4 9
February ,, ...	25 12 11	6 7 3	16 10 6	48 14 8
March ,, ...	13 12 8	3 7 2	8 11 0	25 14 10
Total ..	206 8 5	47 4 4	149 10 5	403 7 2

	RS. A. P.
Traffic Department, inclusive of Preventive service	7,147 4 5
Cash Department	403 7 2
Total ..	7,550 11 7

No. 3910.

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

18th December 1896. (Signed) F. C. HARRISON,
Offg. Accountant-General.

Order—No. 32, Marine, dated 11th January 1897.

Recorded.

2. The Chairman, Harbour Trust Board, will report whether there is any objection to giving effect to the suggestion made in paragraph 15 of the report.

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

(True Extract.)

Under Secretary to Government.

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

Exd. T. K. Narayana Aiyangar.

Marine Department.

The Hon W. Bliss C.S.E.
No. 32, W of 11th January 1897
Audit Report - Harbour Trust Board

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Accountant-General
Madras A.G. No. 3910 d/ 18th December/96.

12

Recorded.

2. The Chairman, Harbour Trust Board will report whether there is any objection to giving effect to the suggestion made in paragraph 15 of the report.

3. The audit fee of Rs 1000 should be paid into the Bank of Madras to the credit of Government.

6/1/97

R.S.

WA 8/1/97

To
The Chairman H.T. Bd.
" Accountant-General
" Financial Dept.

D. 15/1/97

P. W. 40. / 50—2-9-96.

Marine

Public Works (189) Department.

(Marine)

32 Marine

CURRENT No. 1398

Order

From

The Accountant General
to the Govt of Madras.

No. 3909

Dated 18th December 1896

Received 19.12.96

Enclosures 4

Spare copies

SUBJECT.

Forwarding the outside audit report on the revenue and pontenage accts of the Harbour Trust Board for 1895-96

Mem. 6/1 R 9/.

[P. W. 29
1,701—8-8-96.]

BACK PAPERS.

G.O.	No.	Department.	Date.
850	Oc[illegible]	mar	9.12.96
	Shapes marked on the back,		
G.O.	464	marine	26-6-96 ✓
"	122	"	26-2-96 ✓
"	23	"	16-1-96 ✓
"	1710 W	"	11-7-95 ✓
"	153	"	31-5-95 ✓
"	2945 W	P.W.	16-11-94 ✓
"	2194 W	"	4-9-94 ✓
"	189	marine	24-5-94 ✓
"	149	"	24-4-88 ✓
Act	No II	of 1886.	✓

FURTHER PAPERS.

G.O.	No.	Department.	Date.

I Statement of Receipts and
for the year 1895-96.

Opening balance on the 1st April 95							
Government Securities (par value R. 380,000)							366 1 3 14 10
Cash							
Bank of Madras	386	27	15	9			
General Cash	37	14	1				
Advance for Contingencies	500	.	.		387	15 3	13 10
Receipts							
Harbour Dues Collection							
Beach imports	180	042	9	3			
Pier do	67	981	4	6			
Beach exports	30	582	12	4			
Pier do	43	722	12	2			
Wharfage	6	956	15	.			
Cranage	43	991	4	3			
Storage	12	91	3	8			
Demurrage	4	72	10	9			
Dues for entry of Vehicles	12	235	8	3			
Provisions	5	90	1	.	387	86 7	1 2
Porterages							
Beach	64	652	11	10			
Pier	36	205	8	7			
Miscellaneous	33	11	.		100	89 1	15 5
Miscellaneous							
Rent of properties	685	12	5				
Charge for water	4884	12	.				
Sundries	17	11	1		5588	3 6	
Amount refunded from Construction Funds in repayment of advances made from time to time from Revenue Account from 1st March 1895 to 31st March 1896.					428	04 6	12 1
Contribution from Port Funds							33900 . .
Interest realized on investments belonging to the Harbour Trust Board					14	07 4 . 6	

I. A. Statement of Comparison of receipts for 1895-96 with those for 1894-95.

	1894-95	1895-96	Increase	Decrease
Harbour Dues Collection				
Beach import	147071 7 10	180042 9 3	32971 1 5	.. .. ..
Port import	66886 .. 10	67981 4 6	1095 3 8	.. .. ..
Beach export	31232 2 4	30582 12 4	.. .. ..	649 6 ..
Port export	46908 10 ..	43722 12 2	.. .. ..	3185 13 10
Wharfage	5105	6956 15 ..	1851 15 ..	.. .. ..
Cranage	42740 14 ..	43991 4 3	1250 6 3	.. .. ..
Storage	1413 .. 11	1291 3 8	.. .. ..	121 13 3
Demurrage	574 8 8	472 10 9	.. .. ..	101 13 11
Dues for entry of Vehicles	11869	12235 8 3	366 8 3	.. .. ..
Provision	598 13 6	590 1 ..	.. .. ..	8 12 6
Porterage				
Beach	53929 10 5	64652 11 10	10723 1 5	.. .. ..
Port	34913 12 3	36205 8 7	1291 12 4	.. .. ..
Miscellaneous	2700 12 10	33 11 ..	.. .. ..	2667 1 10
Miscellaneous				
Rent of properties	686 14 6	685 12 5	.. .. ..	1 2 1
Charge for water	4497	4884 12 ..	387 12 ..	.. .. ..
Sundries	181 .. 9	17 11 1	.. .. ..	163 5 8
Interest on investments	43109 14 3	14074 .. 6	.. .. ..	29035 13 9
Total	494418 11 1	508421 4 7	49937 12 4	35935 2 10
Contribution from Port Fund	138530 8 1	33900	.. .. ..	104630 8 1
Total	632949 3 2	542321 4 7	49937 12 4	140565 10 11
Sale of Government Securities	719949 12 ..	.. .. ..	.. .. ..	719949 12 ..
Total	1352898 15 2	542321 4 7	49937 12 4	860515 6 11

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Offg: Accountant General.

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Chief Superintendent.

Audited

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I. B. Statement of Comparison of disbursements for 1895-96 with those for 1894-95.

10

	1894-95			1895-96			Increase			Decrease		
Chairman's Salary	4800	-	-	4800	-	-	-	-	-	-	-	-
Secretary's do	9600	-	-	9600	-	-	-	-	-	-	-	-
Fees to Trustees	6210	-	-	6870	-	-	660	-	-	-	-	-
Establishment	42935	-	2	46946	7	9	4011	7	7	-	-	-
Preventive Service Establishment	12436	1	2	10955	2	1	-	-	-	1480	15	1
Do boat Establishment	1204	4	9	1225	9	9	21	5	-	-	-	-
Contribution for pension	826	4	11	814	1	10	-	-	-	12	3	1
do for Provident Fund	3120	14	4	3280	3	4	159	5	-	-	-	-
Exchange Compensation allowance	4361	12	5	3313	1	7	-	-	-	1048	10	10
Office Contingencies.												
Postage	57	3	8	49	6	4	-	-	-	7	13	4
Receipt Stamps	214	12	-	221	10	-	6	14	-	-	-	-
Telegrams	27	6	-	4	13	-	-	-	-	22	9	-
Furniture	194	3	-	138	15	9	-	-	-	55	3	3
Fees for audit	-	-	-	2000	-	-	2000	-	-	-	-	-
Law charges	51	5	-	33	12	-	-	-	-	17	9	-
Stationery and Printing	3179	9	2	3308	13	1	129	3	11	-	-	-
Advertising charges	230	-	-	216	-	-	-	-	-	14	-	-
Uniform to Preventive Service	1441	12	-	1397	2	-	-	-	-	44	10	-
Overtime fees to Establishment	4351	10	3	4454	6	11	102	12	8	-	-	-
Do to Preventive Service	3407	4	2	3095	10	4	-	-	-	311	9	10
Miscellaneous	4431	1	5	3534	15	3	-	-	-	896	2	2
Refunds	764	5	2	1898	5	5	1134	-	3	-	-	-
Petty Construction & repairs.												
New works	11251	3	8	20086	13	10	8835	10	2	-	-	-
Repairs	10483	7	6	9282	7	2	-	-	-	1201	-	4
Tools and plant	1712	3	5	220	-	-	-	-	-	1492	3	5
Porterage - General charges	35896	1	8	42374	-	4	6477	14	8	-	-	-
Coolies - Beach	16636	8	5	16643	6	8	6	14	3	-	-	-
do - Pier	11228	-	3	12317	5	5	1089	5	2	-	-	-
do - Custom House	1514	9	9	1384	10	8	-	-	-	129	15	1
Coasting Cargo	-	-	-	806	13	9	806	13	9	-	-	-
Cart Hire	3336	7	9	2852	6	7	-	-	-	483	1	2
Engine charges	2412	6	4	2507	12	11	95	6	7	-	-	-
Steam Crane Charges	4395	15	8	5947	5	1	1551	5	5	-	-	-
Refunds	1041	-	2	2205	12	7	1164	12	5	-	-	-
Claims for losses and damages												
Deduction from Coolies wages on account of Cooly Provident Fund.	1022	10	9	1118	8	4	95	13	7	-	-	-
do - Contribution by the Trust.	1022	10	9	1118	8	4	95	13	7	-	-	-
Contingencies												
Receipt Stamps.	3	2	-	-	3	-	-	-	-	2	15	-
Furniture.	65	2	-	97	2	-	32	-	-	-	-	-
Tarpaulins	1225	9	2	1471	-	-	245	6	10	-	-	-
Stationery & Printing	319	12	4	461	15	2	142	2	10	-	-	-
Lighting pier and yards.	1464	10	8	1796	14	10	332	4	2	-	-	-
Miscellaneous	2585	10	2	1068	-	10	-	-	-	1517	9	4
Total	211461	2	-	231919	11	11	29196	11	10	8738	1	11

[signature]
Offg: Accountant General.
[signature]
Chief Superintendent.
} Auditors

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II Statement of Overtime Fees for the year 1895-96

Traffic Department including Preventive Service.

1	Deputy Traffic Manager 2	Assistant Traffic Manager. 3	General Staff 4	Total of 2 and 4 5	Preventive Officers 6	Preventive Service Boatmen. 7	Total of 6 + 7 8	Total of 5 + 8 9
April 1895	72 - 3	50 - -	198 - 8	320 - 11	298 7 8	15 15 2	314 6 10	634 7 9
May "	- - -	155 - -	265 1 8	420 1 8	298 - -	13 5 11	311 5 11	731 7 7
June "	- - -	114 10 10	233 2 8	347 13 6	253 3 7	18 13 2	272 - 9	619 14 3
July "	- - -	87 - -	265 12 4	352 12 4	271 8 -	14 6 5	285 14 5	638 10 9
August "	- - -	86 2 1	175 5 3	261 7 4	204 13 3	13 14 8	218 11 11	480 3 3
September "	- - -	91 7 3	195 3 1	286 10 4	186 15 -	11 14 1	198 13 1	485 7 5
October "	- - -	105 - -	285 6 3	390 6 3	289 8 -	11 2 2	300 10 2	691 - 5
November "	- - -	105 - -	218 12 1	323 12 1	225 10 2	6 3 2	231 13 4	555 9 5
December "	- - -	133 6 5	162 15 3	296 5 8	167 10 8	12 10 2	180 4 10	476 10 6
January 1896	- - -	131 - 3	313 1 1	444 1 4	362 9 1	7 14 -	370 7 1	814 8 5
February "	- - -	107 11 11	222 4 4	330 - 3	231 14 10	14 4 4	246 3 2	576 3 5
March "	- - -	113 1 8	165 - 9	278 2 5	157 6 7	7 8 3	164 14 10	443 1 3
	72 - 3	1279 8 5	2700 1 5	4051 10 1	2947 10 10	147 15 6	3095 10 4	7147 4 5

Cash Department.

	Cashier	Assistant Cashier	General staff	Total
April 1895	4 8 3	1 4 8	3 - 7	8 13 6
May "	26 10 8	6 10 8	16 9 -	49 14 4
June "	10 5 2	2 9 3	6 7 4	19 5 9
July "	18 10 8	4 10 8	11 10 11	35 - 3
August "	10 5 2	2 9 3	6 7 4	19 5 9
September "	15 7 9	3 13 11	9 13 1	29 2 9
October "	18 10 8	4 10 8	12 10 8	36 - -
November "	15 7 9	3 13 11	9 15 7	29 5 3
December "	10 10 8	2 10 8	7 - -	20 5 4
January 1896	36 2 1	4 8 3	40 10 5	81 4 9
February "	25 12 11	6 7 3	16 10 6	48 14 8
March "	13 12 8	3 7 2	8 11 -	25 14 10
	206 8 5	47 4 4	149 10 5	403 7 2

Traffic Department inclusive of Preventive Service - 7147 - 4 - 5

Cash Department - - - - - - 403 - 7 - 2

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Offg Accountant General.

Chief Superintendent

Auditors

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		1323621	14·6	400063	14

N.B. These balances exclude Rs 500 held by the Cashier to meet charges for postage and receipt Stamps more if their value is reckoned at Rs 104 per

Disbursements

8

Disbursements.	Rs	a	p	Rs	a	p
Interest on Government loan				227.607	4	10
Repayment of Government loan				100.000	..	..
Office Establishment.						
Chairman's Salary	4800	..	..			
Secretary's Salary	9600	..	..			
Establishment	46.946	7	9			
Preventive Service Establishment	10955	2	1			
— do — Boat Establishment	1225	9	9			
Fees to Trustees	6870	..	..			
Contribution to Government for pensions	814	1	10			
— do — to Provident Fund	3280	3	4			
Exchange Compensation allowance	3.313	1	7	87.804	10	4
Office Contingencies						
(a) Subject to regular audit.						
Postage	49	6	4			
Receipt Stamps	221	10	..			
Telegrams	4	13	..			
Furniture	138	15	9			
Fees for audit	2000	..	..			
Law charges	33	12	..			
Stationery and Printing	3308	13	1			
Advertisement Charges	216	..	..			
Uniform to preventive Service &c	1397	2	..	7370	8	2
b, Admissible without detailed audit						
Overtime Fees to Establishment	4454	6	11			
— do — to preventive Service and boat-men	3095	10	4			
Miscellaneous	3534	15	3	11.085	..	6
Advances to construction Account				414.046	12	1
Refunds				1898	5	5
Petty construction and Repairs						
New works	20.086	13	10			
Repairs	9282	7	2			
Tools and plant	220	..	..	29589	5	..
Porterage						
1. Coolies, beach	42374	..	4			
2. — do — pier	16.643	6	8			
3. — do — Custom House	12.317	5	5			
4. Coasting Cargo	1384	10	8			
5. Cart-Hire	806	13	9			
6. Engine Charges	2852	6	7			
7. Steam Crane charges	2507	12	11			

	Rs	a	p	Rs	a	p	Rs	a	p
8.	5947	3	7						
9. Claims for losses and damages	2205	12	7						
10. Deductions from Coolies' wages on account of Cooly Provident Fund	1118	8	4						
11. Contributions by the Trust on account of Cooly Provident Fund.	1118	8	4	89.276	10	8			
Contingencies									
(a) Subject to regular audit:									
Receipt Stamps	..	3	..						
Furniture	97	2	..						
Stationery and Printing	461	15	2						
Tarpaulins	1471	..	..						
Lighting pier and Yards	1796	14	10	3.827	3	..			
b, Admissible without detailed audit.									
Miscellaneous				1068	..	10			
Total Disbursements				973.573	12	10			
Balance on the 31st March 1896							400.063	14	10
Government Securities (par Value Rs 413900)									
Cash in the Bank of Madras	348.523	..	6						
General Cash	1025	1	2						
Advance for Contingencies	500	..	..	350048	1	8			
				1323621	14	6	400063	14	10

Traffic Manager to meet daily porterage charge and Rs 15 held by the ~
mps.. As regards Government Securities, the balance would be Rs 30392-1-2
cent as determined by the Trustees for the purposes of their account.

Manson
Offg: Accountant General

[signature]
Chief Superintendent.

Audited

No 18/12

II Statement of Overtime Fees for the year 1895-96

Traffic Department including Preventive Service.

	Deputy Traffic Manager	Assistant Traffic Manager.	General Staff	Total of 2 and 4	Preventive Officers	Preventive Service Boatmen.	Total of 6 & 7	Total of 5 & 8
1	2	3	4	5	6	7	8	9
April 1895	72 - 3	50 - -	198 - 8	320 - 11	298 7 8	15 15 2	314 6 10	634 7 9
May "	- - -	155 - -	265 1 8	420 1 8	298 - -	13 5 11	311 5 11	731 7 7
June "	- - -	114 10 10	233 2 8	347 13 6	253 3 7	18 13 2	272 - 9	619 14 3
July "	- - -	87 - -	265 12 4	352 12 4	271 8 -	14 6 5	285 14 5	638 10 9
August "	- - -	86 2 1	175 5 3	261 7 4	204 13 3	13 14 8	218 11 11	480 3 3
September "	- - -	91 7 3	195 3 1	286 10 4	186 15 -	11 14 1	198 13 1	485 7 5
October "	- - -	105 - -	285 6 3	390 6 3	289 8 -	11 2 2	300 10 2	691 - 5
November "	- - -	105 - -	218 12 1	323 12 1	225 10 2	6 3 2	231 13 4	555 9 5
December "	- - -	133 6 5	162 15 3	296 5 8	167 10 8	12 10 2	180 4 10	476 10 6
January 1896	- - -	131 - 3	313 1 1	444 1 4	362 9 1	7 14 -	370 7 1	814 8 5
Febuary "	- - -	107 11 11	222 4 4	330 - 3	231 14 10	14 4 4	246 3 2	576 3 5
March "	- - -	113 1 8	165 - 9	278 2 5	157 6 7	7 8 3	164 14 10	443 1 3
	72 - 3	1279 8 5	2700 1 5	4051 10 1	2947 10 10	147 15 6	3095 10 4	7147 4 5

Cash Department

	Cashier	Assistant Cashier	General staff	Total
April 1895	4 8 3	1 4 8	3 - 7	8 13 6
May "	26 10 8	6 10 8	16 9 -	49 14 4
June "	10 5 2	2 9 3	6 7 4	19 5 9
July "	18 10 8	4 10 8	11 10 11	35 - 3
August "	10 5 2	2 9 3	6 7 4	19 5 9
September "	15 7 9	3 13 11	9 13 1	29 2 9
October "	18 10 8	4 10 8	12 10 8	36 - -
November "	15 7 9	3 13 11	9 15 7	29 5 3
December "	10 10 8	2 10 8	7 - -	20 5 4
January 1896	36 2 1	4 8 3	40 10 5	81 4 9
Febuary "	25 12 11	6 7 3	16 10 6	48 14 8
March "	13 12 8	3 7 2	8 11 -	25 14 10
	206 8 5	47 4 4	149 10 5	403 7 2

Traffic Department inclusive of Preventive Service - 7147-4-5

Cash Department - - - - - 403-7-2

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Offg. Accountant General.

Chief Superintendent

Auditors

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Fort Saint George

Outside Audit Department.

Accountant Genl's: Office

No. 3909

18th December 1896.

From

F. C. Harrison Esquire

Offg: Accountant General

and

J. L. Pinto Esquire

Chief Superintendent

Auditors of the Accounts of the

Harbour Trust Board, Madras.

To

The Chairman,

Harbour Trust Board,

Madras.

Sir,

* G.O. No 149 Marine dated 24 April 1888 } ✓
G.O. No 427 Marine " 6 Novr: 1894 } vide 2945 W of 16-11-94

We have the honour to report that we have, in accordance with the *orders of Government marginally noted, audited the revenue and porterage accounts of the Harbour Trust Board for 1895-96.

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 ten days in every month.

(b) The calculations of the dues were tested in cases in which they amounted to Rs10 or more, and 20 per cent of the Consignee's applications were also referred to. Remittances of daily collections to the Bank were checked with the Bank's receipts and braced 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 the harbour dues cash book and the Contingent abstract, and the Entries from the general cash book and Journal were braced into the ledger.

4. The statement of receipts and disbursements for the year 1895-96 together with the statements of Comparison of the receipts and disbursements for 1895-96 with those for the previous year and also the statement of overtime fees for 1895-96 are appended.

5. Statement No I of receipts and disbursements:-

The receipts of the year 1895-96 under all heads - Exclusive of Rs 4.14.046-12-1 advanced from the revenue Accounts to the Engineer for Current expenditure and repaid during the year together with the balance of Rs 14.000 received out of the advance made in 1894-95) amounted to Rs 5.42.321-4-7 or Rs 90.627-14-7 less than those of the previous year which were Rs 6.32.949-3-2. If however the Contributions from Port Funds are Excluded

Harbour Dues Collection 387867-1-2
Cartage 100891-15-5
Miscellaneous 6588-3-6
Interest on investment 14074-0-6
Contributions from Port Funds 33900-0-0
542321-4-7

1894-95 Rs 138530-8-1
1895-96 " 33900-0-0
Decrease 104630-8-1

from both year's transactions, the receipts for 1895-96 would show an improvement of Rs 14002-9-6 over those of 1894-95. The differences in detail under the various heads are given in Statement I.A.

(a) From Statement I.A it would be observed that the last mentioned improvement is the result of a gross increase of Rs 49937-12-4 in the receipts of the year under certain heads and a decrease of Rs: 35935-2-10 mainly under "Exports" and Interest on investments.

(b) The amount contributed from Port Funds during the year was Rs 33900 in Government securities against Rs 138530-8-1 in Cash in the preceding year.

(C) The interest on Government securities in which the Harbour Trust Funds are invested amounted to Rs 14074-4-6 against Rs 43109-14-3 in 1894-95, the decrease being mainly due to the reduction in the rate of interest as also to an advance payment of ½ per cent in the previous year, and to the sale of Government paper for the repayment in

February 1895 of an additional Sum of Rs 500000 towards the liquidation of the loan obtained from Government.

6. The Expenditure of the year, Exclusive of repayment of loan, Interest on loan, and advances to Construction account aggregated Rs 231919-11-11 against Rs: 211461-2-6 in 1894-95. Statement I.B shows the several heads under which the variations occurred.

7. The receipts on account of porterage amounted to Rs 100891-15-5 against Rs 91544-3-6 in 1894-95. The balance outstanding on the 31st March 1896 was Rs: 629-12-10. The Expenditure under this head, Exclusive of pay, overtime fees and contribution to the Provident Fund, Amounted to Rs 94171-14-6 against Rs 84169-5-10 in 1894-95. The increase in the receipts as well as charges under this head is ascribed mainly to larger quantities of coal, coke and iron imported during the year.

8. The receipts on account of the Porterage department are recorded in the revenue harbour dues Cash book under the head "porterage" — maintained in the Account branch of the Harbour

Trust Board. The items of receipts were duly checked in the manner stated in paragraph 3 (a) above. The cash book of the Porterage department, in 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 Government Order No 103 A. Financial dated the 18 February 1896, it is found, there has been on the whole (exclusive of the advances made to the Construction accounts and refund thereof which do not appear in the revised Estimate) a decrease of Rs: 21687 in the receipts and of Rs 4102 in the charges. The decrease in the receipts is due mainly to the large deficit occurring under "Contributions from Port Funds" while the decrease in the disbursements calls for no particular remarks.

10. The first two items appearing on the charge side of

of the statement under the head "Petty construction and repairs" viz Rs 20086-13-10 and Rs 9282-7-2 represent the payments made during the year for the work done upto January 1896, the bill for February 1896 for Rs 1055-6-5 having been paid in the following year that is to say April 1896.

11. A Sum of Rs 100000 towards the liquidation of the loan from Government together with Rs 227607-4-10 in payment of interest on the loan was remitted to the Bank of Madras on the 1st April 1895 to the credit of Government.

12. Statement No II of Overtime fees:- The overtime fees paid by the Harbour Trust Board during the year under report to its Establishment amounted to Rs 7550-11-7 against Rs 7766-12-4 during 1894-95. The difference of Annas 10 and pies 4 between the former sum and Rs 7550-1-3 given in the statement of Expenditure represents the recovery of overtime effected. Statement II gives in detail the amounts paid to each department and shows, when compared with that

that for 1894-95, a decrease of Rs 192-10-3 in the case of the Traffic Department and of Rs 23-6-6 in the case of Cash Department.

13. Deposits (a) During the year under report, — fresh deposits of Rs 1000, Rs 500 and Rs 250 were made in cash, and deposits of Rs 2000 in Government paper and Rs 500 in cash were returned. A sum of Rs 71-10-5 was also deposited during the year by the Engineer and remained included in the balance on the 31 March 1896. This sum was returned in April 1896.

(b) The sums of Rs 100— and Rs 49-9-4 referred to in paragraph 13 of the Audit report for 1894-95 remained included in the balance on the 31 March 1896, but have been transferred in the current year to the credit of the Revenue account of the Harbour Trust Board.

14. Provident Fund Accounts:- The balance to the credit of the Individual accounts on the 31 March 1896 was Rs (a) 85073-2-2 while according to the General ledger the balance would be Rs (b) 85458-3-1 if the promissory notes are valued at the rates obtaining when transactions are made or Rs (c) 85840-9-9 if the promissory notes are taken at the market value of 104 % on the 31 March 1896 as fixed by the Trustees for the general purposes of Account. The difference of Rs 385--11 between (a) and (b) represents, as noted in paragraph 14 (c) of the report for 1894-95, the excess in the general balance of the fund over the sums at credit of individual accounts as opened in the fresh books introduced on the destruction of the old ones by the fire of 1890. The difference of Rs 382-6-8 between (b) and (c) is of course a nominal gain not to be relied on with reference to recent fluctuations.

15. Looking to the present state of the market it may seem undesirable to fix the value of the securities at Rs 104, but whatever may be the rate taken the resulting amount should be proportionately adjusted against the several individual accounts periodically so that those disconnecting themselves from the Fund may

may as far as possible be placed on the same footing with the others.-

16. As the Government of India in its order No Exc/2463 dated the 10 June 1896 Finance and Commerce Department recorded in Government order No 464 Marine dated 26 June 1896 has decided that the Harbour Trust Funds are funds not administered by Government; the rules applicable in the case of such funds do not apply in respect of Harbour Trust Funds. The objection therefore taken to the grant of personal allowance to Mr Hutchence, Traffic Manager, without the sanction of the Secretary of State for India referred to in paragraph 15 (2) of the report for 1894-95 is withdrawn.

17. 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.

18. 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. 6 Pice

We have &c.
(Sd) H. C. Harrison
Offg: Accountant Genl
(Sd) J. L. Pinto
Chief Superintendent
} Auditors

No. 3960 dt 18/12/96

Copy together with Copies of Statements appended forwarded to the Secretary to Government Public Works Department (marine) with reference to Section 44 of the Madras Harbour Trust Act II of 1886.

H Harrison

Offg: Accountant General

10/12