Marine (189 9) Department.

G.O., No. 311 Marine

Dated 6th Apl 99

11469

[Despatch Abstract.]

Audit of the accounts of the Madras Harbour Trust Board

Report of the audit of the Revenue & other accounts of the Madras Harbour Trust Board for 1897-98, recorded in the remark.

6/4/99

BACK PAPERS.

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

FURTHER PAPERS.

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

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Government {1899} of Madras.

MARINE.

Recd. } 1899. *Enclosures*

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G.O., No. 311, 6th April 1899.

APRIL.

Audit of the accounts of the Madras Harbour Trust Board

The report of the audit of the Revenue, Porterage and other accounts of the Madras Harbour Trust Board for 1897–98, recorded with remark.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

Read—the following paper :—

From T. HESKETH BIGGS, Esq., Accountant-General, and J. O. B. POWER, Esq., Chief Superintendent, Auditors of the Accounts of the Harbour Trust Board, Madras, to the Chairman, Harbour Trust Board, Madras, dated 17th March 1899, No. 1057.

We have the honour to report that, in accordance with the marginally-noted orders of Government, we have completed the audit of the Revenue, Porterage and other accounts of the Madras Harbour Trust Board for 1897–98.

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

2. We beg to append the statements of receipts and disbursements of the different accounts and a statement of overtime fees for 1897–98 :

I. Statement of receipts and disbursements of the Revenue account.
II. Statement of receipts and disbursements of the Deposit account.
III. Statement of receipts and disbursements of the Officers' Provident Fund account.
IV. Statement of receipts and disbursements of the Coolies' Provident Fund account.
V. Statement of receipts and disbursements of the Biden Home account.
VI. Statement of overtime fees of the different departments for 1897–98.

Revenue Accounts.

3. *Receipts.*—The files of original applications for the removal of goods were in many cases incomplete.

4. The system adopted for calculating, receiving and accounting for the daily harbour dues collections appears to be capable of improvement. At present, the cash department is entrusted with the duty of fixing the amounts of harbour dues leviable with reference to the schedule of rates. As that department also collects such dues the arrangement is unsafe, especially as there appears to be no subsequent check by any other department of the accuracy of the calculations made by the cash department.

Then, as regards the accounting of the moneys—the cash department on receiving each sum from the party, makes out a receipt in counterfoil, separates from the receipt book both the foil and the counterfoil and sends them together with the application concerned to the Traffic Manager, who after satisfying himself that dues have been paid, signs the receipt with the pass order on the application, which enables the goods to be passed into or out of the Harbour Trust premises. The receipts and the corresponding applications are then given to the parties and the counterfoils are separately filed, but not in the order of the printed serial number borne on them.

Under G.O., No. 572, Financial, dated the 28th July 1894, it was directed that the Chief Accountant or any other responsible officer should compare the counterfoils of receipts with the applications; but this order has never been carried out, although under a resolution of the Board dated 31st August 1894, the Chairman appointed a clerk to assist the Traffic Manager in this important work.

Whatever may be the advantages of this arrangement from an administrative point of view, it seems to us to be very necessary that the account department should also exercise a detailed check over the daily record of receipts. The latter represented by the harbour dues cash book is written up by the cash department with reference to the counterfoil receipts and the check which the Chief Accountant applies to this, consists merely of comparing the cash book entries with the counterfoils. It cannot, therefore, enable him to detect any omission from the accounts of moneys received on account of harbour dues. It is mentioned in paragraph 3 that there were numerous applications missing from the office files, and, if the counterfoils of the receipts granted in respect of such applications had been done away with, it would be quite possible for the amounts collected on each of them to be omitted from the cash account of the harbour dues without the omission being discovered. There appears, therefore, to be a very serious defect in the system in force which requires to be remedied.

The object of the receipt books being maintained in counterfoil form, is entirely frustrated by the separation from the bound book of the counterfoils, simultaneously with the foils of the receipts. And then these counterfoils, when filed again, are not preserved in the order of their serial number.

If, however, the Board is of opinion that the separation of the counterfoils is necessary for the convenience of the merchants, we would suggest that there should be a trefoil which should be kept inseparable from the bound receipt book. The cash department would prepare the daily account from these trefoils and the account department would check its accuracy with reference to the middle foils, which the Traffic department would return to the Account department. The further check by the Chief Accountant of the applications with the receipts should also be effected, and to facilitate this, each application might be pasted to the counterfoil of the receipt to which it relates. This will also considerably simplify the work of the Government Auditors in this connection.

5. In the case of deposit guarantee and Government transactions, the Traffic Manager signs the bill receipts at the time that the demand notices are issued under the signature of the Secretary and hands them to the Cashier, who keeps them in his possession till he receives the money when he marks thereon the date of receipt and gives them to the parties concerned. We consider that the practice of signing the bills previous to the actual receipt of money is not free from objection, and that it appears inadvisable to leave them signed with the cashier, in view of the recent defalcations by the late cashier.

6. No account sales were produced in support of a sum of Rs. 446–3–8 received on the 17th December 1897, being the sale-proceeds of certain unserviceable articles sold by Messrs. Oakes & Co. It would be well in this connection to maintain a "Bills Receivable book" showing in all cases the due dates of account sales and the amounts thereof, so that the recoveries could be watched as they fell due and no recoverable item could be lost sight of.

It is also necessary that an inventory book should be maintained showing in detail, the unserviceable articles sent for auction sale from time to time.

7. Ticket books for carriage of provision and luggage of passengers by steamers are issued by the accounts branch to the Preventive officers, and there seems to be no adequate check that these books or the tickets in them are properly accounted for. It may be mentioned in this connection that two books of counterfoils of 4 anna tickets were not forthcoming.

8. The collections of the Cassimode market rents were not credited in full, but less the municipal taxes paid direct out of the collections before they were brought to account. This procedure is irregular. Municipal claims like others should, in the ordinary course, be examined in the Accounts branch and their payment duly authorized.

9. The rent of properties collected during the year amounted to only Rupees 639-5-0 as per statement I appended; but from a detailed list furnished by the Secretary, it would appear that the annual rental value of all the Harbour Trust properties would be about Rs. 3,000 a year. It appears from the list that almost all the properties, whether land, hut or house, are *occupied*; it is therefore not clear why no rents are collected from the bulk of the tenants.

The estimated rent of Mr. Pinsent's residence is shown in the statement as Rs. 50 to 80 a month, but it is understood that, prior to 1887, Rs. 150 a month was recovered from him. Under G.O., No. 491, dated 2nd November 1897, Marine, he is allowed to occupy the house free of rent. The rental value of the house in the occupation of Mr. Lloyd, Deputy Traffic Manager, stated to be a pucca stone building, is given as only Rs. 20 to 25, and the only authority shown for its occupation, free of rent, is a resolution of the board allowing Mr. Hutchence, his predecessor, to live in the house without payment of rent "in return for personal oversight of the interests of the Board at the Cassimode timber depot." Coopoo Rao Naidu, Head writer, Harbour Trust Board, also occupies a tiled house free of rent in consideration of his recovering daily rents from the fish markets and other bazaars.

It further appears from the list that the marginally-noted persons occupy the Biden Home, but it is stated that "the actual rent paid by each occupant is not known." The meaning of this statement is not understood and requires explanation. The whole question of rents of Harbour Trust properties needs thorough investigation and when this has been done, we shall prescribe a form of rent register which will show at a glance the amounts of rents due and the amounts recovered in each year.

1. Mrs. Cole, Superintendent, Biden Home.
2. Mr. Kelly of Messrs. Arbuthnot & Co.
3. Mr. Frank of the Madras Bank.
4. Mr. Evans, Pilot.
5. Mr. J. Macrae of Messrs. Spencer & Co.

10. *Charges—Porterage Account.*—Payments of cooly chits are made by the shroff of the Porterage department on the authority of Preventive officers who prepare the chits themselves and the initials of the Traffic Manager are obtained on them on the following day. It seems undesirable that subordinate officials of the status of Preventive officers should be empowered to authorize such payments without reference to any superior authority, especially as they are not pre-audited.

11. The payment of Rs. 7-8-0 on cooly chit No. 711, dated 31st January 1898, was not acknowledged by the payee, and as a rule, cooly chits for sums below Rs. 5 are not receipted by the coolies or their maistries concerned. Acknowledgments of money are invariably necessary whether the sums they represent are large or small. It would be well, too, if the cooly chits contained a certificate signed by Preventive officers to the effect that the coolies for whom the wages are claimed were actually employed on the work or works concerned.

12. In ordinary cases of refunds, that is, where the refunds claimed are comparatively for small sums, the sanction of the Secretary is considered sufficient; but no orders were produced, delegating this power to him. In a few cases, the payee's signature was not obtained on the refund vouchers. We think that claims for refunds should not at all be paid from the Porterage account. Their validity and correctness having to be examined and certified by the Traffic department which has also the control of the porterage money, it is desirable, on the principle which requires that the disbursing officer should be different from the sanctioning one, that the Accounts branch should be required to pay these as it pays all other claims of refunds.

13. The coolies employed for porterage purposes appear to be of two classes—

(*a*) Coolies directly under the control and supervision of the Harbour Trust Preventive officers. Of these there is a regular nominal roll.

(*b*) Coolies who work not under the direct control of the Harbour Trust Officers, but under maistries or under a firm of cooly contractors who make bills and receive money for them. Of these, there is no regular nominal roll or list with the Trust. In both cases, deductions are made on account of, and credited to, the Provident Fund, and claims on the fund are allowed for the benefit of both classes.

It seems objectionable to extend the privilege to the second class in common with the first, for it is possible that the firm of cooly contractors may obtain the benefits of the fund to coolies who never contributed to the fund at all, and as the Board's office does not possess a nominal roll or any register with marks of identification of individuals, it will not be able to challenge the claims of the firm on behalf of such coolies. We think that either the privileges of the fund should not be allowed to the second class or that there should be a regular muster roll of them maintained by the Board's office.

14. The rates of wages allowed for the cooly contractors were in certain cases different from those which were duly sanctioned and printed in a schedule. The sanction of the Chairman for the increased rate was produced, but it is questionable whether in such cases the sanction of the Board is not necessary.

	Rate as per schedule.	Rate given to contractors.
	Rs. A. P.	Rs. A. P.
(1) For filling coal in bags and stitching and loading the same on carts.	0 1 6 per ton.	0 2 0 per ton.
(2) Weekly allowance for assorting iron.	8 12 0	10 12 0
(3) Loading sleepers into railway wagons.	0 1 0 per 100.	0 1 6 per 100.

15. The following vouchers were wanting in the Porterage account files:—

No.	Date.	Amount.
		Rs. A. P.
439	12th November 1897	0 2 0
627	21st December „	0 2 0
629	21st „ „	1 8 9
289	11th January 1898	0 2 0
43	3rd March „	0 2 0
44	3rd „ „	2 10 0

16. The amount of cooly chit No. 573, dated 25th January 1898, viz., Rupees 7-14-0, of which the Provident Fund deduction is 2 annas, was fully paid away as wages and the Porterage account was consequently debited with Rs. 8 instead of Rs. 7-14-0 only. In another case, cooly chit No. 377, dated 15th February 1898, the Provident Fund deduction of 4 annas was not shown in the column concerned of the Porterage account which was thus debited 4 annas less. Again, the Provident Fund deductions of 3 pies and 2 pies made from the marginally-noted cooly chits were not noted in the appropriate column of the Porterage account.

No. 879, dated 28th November 1897.
„ 444 „ 21st January 1898.

17. No receipted chits were produced in support of payments of coolies for delivery of packages into the Custom House. This defect should be supplied in future. As regards the rates at which these are made, there is a list stated to have been prepared by the Traffic Manager, which, we think, should be duly examined and sanctioned by proper authority and embodied in the printed schedule of rates. It has been ascertained that both the Custom House and Harbour Trust authorities note the delivery of packages into the Custom House; we would suggest therefore that the former also might be required to attest the entries in the register of delivery of packages.

18. *Contingent Account.*—The sub-division in the account—(*a*) Subject to regular audit and (*b*) Admissible without detailed audit—is no longer necessary, as all charges are audited in detail by us.

19. *Cash book.*—Three '*Equifex sprayers*' disinfecting machines were obtained from Calcutta, as a plague precautionary measure, and their cost Rs. 627-1-3 was debited to "miscellaneous"; but the purchase was not made with the previous sanction of the Trustees. The existence of provision under "miscellaneous" is not sufficient to enable the Chairman to authorize the purchase without such sanction.

20. There does not appear to be any scale to regulate the supply of uniforms to Preventive officers and peons of the Board's offices. The total annual expenditure on this account for 1897–98, aggregated Rs. 1,673–12–0.

21. A consignment of coal stated in the manifest to be 4,377 tons was received ex *Osborne* for Messrs. Binny & Co. For this the cooly contractors drew in advance, in January 1897, the removing charges on 3,000 tons, leaving 1,377 tons to represent the balance, for which, if the consignment was correct according to the manifest, they might claim the usual charges hereafter. It was found in the end, however, that the total quantity cleared from time to time by Messrs. Binny & Co. amounted only to 2,963 tons 14 cwt. 1 qr. and 14 lb., so that the consignees who had previously paid their dues on the full quantity had them refunded * on Tons 1,413–5–2–14 short-landed. It will thus be seen that the contractors were paid removing charges on Tons 1,413–5–2–14 — 1,377, or on Tons 36–5–2–14, which they had never actually removed. The excess should now be recovered from them.

* Vouchers Nos. 3 and 4 of May 1897.
Rs. 1,059–15–4 refund of harbour dues.
„ 492–4–11 „ of porterage and weighing charges.

22. Again, the proprietors of the English Warehouse for whom a consignment of coal had been received ex *Tiger* claimed and were allowed a refund of harbour dues and porterage charges on Tons 134–16–2–6 which was short-landed and not delivered to them. But the wastage for which allowance had been made in their bill No. 53 of January 1897 having been only 114–3–0, the cooly contractors should now be asked to refund the removing charges overpaid to them on the difference, viz., 20 tons 13 cwt. 2 qr. and 6 lb.

Refund vouchers No. 15 of October 1897 and No. 15 of March 1898 are similar cases in point, and the porterage charges on the difference between the quantity short-landed on which the refund of dues was paid to the consignees and the quantity representing the wastage for which allowance had been made in the contractor's bill should now be recovered.

23. In calculating loading charges on coal paid to Messrs. D. S. Sookkaran & Co., cooly contractors, a wastage allowance of $2\frac{1}{2}$ per cent. is generally deducted from the full quantity as per manifest of each consignment, while the actual wastage or shortage found with reference to a number of consignments when completely cleared averages according to the coal ledger accounts, about 4 per cent. It is therefore for consideration whether the present rate of wastage allowance, viz., $2\frac{1}{2}$ per cent. (which by the way has not been duly sanctioned) should not be raised.

24. In the coal ledger, it may be mentioned that there were a number of accounts which were stated to be closed, but without proper particulars. On page 66 of the ledger Tons 3,113–5–0 of coal is stated to have been delivered to the South Indian Railway Company; but no receipt is produced in support of the entry.

The coal accounts on pages 189 and 192 are closed with large balances amounting, respectively, to Tons 2,136–8–3–14 and Tons 1,567–13–1–17, for which no details are forthcoming. Against these balances the word *closed* is written in either case, which is meaningless.

The coal account on page 188 contains the following entry: "10 tons is deducted for errors." Such entries should be more explicit and should, in future, be attested by the Traffic Manager.

25. The printing work of the Harbour Trust office costs in the year a good sum and as it is mostly done by Messrs. Graves, Cookson & Co., a private firm of printers, it might be desirable that their bills should be scrutinized and passed by the Superintendent, Government Press.

The charges in question are included in the books of the office under a combined head "Stationery and printing." It would, perhaps, be well to show the charges on account of stationery and printing separately.

26. A sum of Rs. 928–9–6 was paid in March 1898 to the South Indian Railway Company for certain rails purchased for erecting an unclimbable fencing, which however has not yet been put up (*vide* also section 9 of the Chairman's Administration report reviewed in G.O., No. 694, dated 16th August 1898, Marine Department). There is nothing, however, on record to the effect that the rails have actually been received. A certificate to this effect signed by a responsible officer should, in future, be furnished in all cases of supplies of stores purchased.

A similar remark applies also to voucher No. 26 of March 1898 for Rs. 1,025–0–7 paid for 281 corrugated iron sheets purchased from Messrs. Ramsay & Co. for the same unclimbable fencing.

27. The Harbour Trust Board has six telephones * for which rents are annually paid to the Oriental Telephone Electric Company (Limited) at a cost of Rs. 950. It is not clear whether these charges were originally sanctioned by the Board of Trustees. The last four are within a radius of half a mile and the necessity for them all is not apparent. In the place of those fixed in the office rooms of the Engineer, the Secretary and the Traffic Manager, and at the pier, there might perhaps be only one fixed at some centre where one of the clerks might, as in all other public offices, receive messages and transmit them to the departments concerned. It is understood that the telephone in the Traffic Manager's office is widely used by the public without payment of any fee.

* (1) No. 66, Mr. Pinsent's residence.
(2) „ 219, Mr. Lee Pogson, Mylapore.
(3) „ 64, Harbour Trust Engineer.
(4) „ 67, Harbour Traffic Manager.
(5) „ 57, Harbour Secretary.
(6) „ 60, Pier Head.

28. Compensation claims are granted if, in the course of their transmission from the pier or beach to the sheds, goods are either lost or spoiled. If the latter, surveys are conducted by the Harbour Trust Preventive officers in the presence of a Customs officer and certificates furnished of the actual condition of the goods concerned. These, however, should in future bear the signature of the Customs officer also.

29. A sum of Rs. 5 due to a messenger, Mooroogesan, attached to the Secretary's office for June 1897, was drawn in the main bill for that month and remained undisbursed, while the amount actually due to the man for the month, viz., Rs. 3–13–11, was also drawn in a supplemental bill and paid in July 1897; but there is nothing to show what became of the former sum of Rs. 5.

30. From the marginally-noted figures representing the charges incurred on account of establishment in the different departments of the Board during the last eight years, it will be seen that the cost of establishment has steadily increased during the period. The cause of this seems to lie in the facts that there is no fixed sanctioned scale of establishment and that the salaries of the existing establishment are raised annually at will and included in the annual schedule of staff which is submitted about the budget time for the approval of the Board of Trustees and is usually approved of.

Revenue, Porterage and Preventive Service establishments.

Year.	Amount. Rs.	A.	P.
1890–91	43,479	6	3
1891–92	50,251	3	2
1892–93	52,937	5	11
1893–94	53,608	2	1
1894–95	56,575	6	1
1895–96	59,127	3	7
1896–97	59,020	13	10
1897–98	63,315	4	0

31. As regards exchange compensation allowance we would observe that under the resolution of the Government of India in the Finance and Commerce Department, No. 4847-Ex., dated the 5th November 1898, the Local Government will have to determine whether the appointments held by the officers of the Board now drawing the allowance should be classed with those in which European qualifications are indispensable and whether the officers concerned could be allowed to continue to draw them by virtue of holding those appointments. The Government should be moved on the subject and their orders obtained at an early date.

32. The bulk of the lighting charges is represented by the cost of the Cera wax used for lighting the pier and the yards. There does not appear, however, to be maintained in the office any account of the supplies of the wax purchased from the contractor or of the quantities issued for consumption.

33. The Government securities belonging to the Trust are held in the name of the Chairman and lodged in the Bank of Madras; but it seems doubtful whether, as the Chairman holds his appointment only by reason of his being the Collector of Madras and being a public officer of Government, he should not, under article 164 of the Civil Account Code, deposit the securities in question with the Accountant-General. It may be mentioned that the Government security for Rs. 1,000 belonging to the Biden Home account is held by the Accountant-General, although the management of the Home has long been transferred to the Chairman.

34. As regards repairs, new works, &c., the monthly bills submitted by the Board's Engineer do not show any detail, but only the totals for the month. The Accounts branch cannot, in these circumstances, exercise any check except an arithmetical one to see that the total in each case is not in excess of the sanctioned estimates. But as the sanction conveyed to these estimates is only formal and not professional, it is all the more necessary that details should be supplied with the Engineer's bills. These works are done for the Revenue Department and the Revenue Department pays for them. It is therefore entitled to ask and get details for the charges it pays.

In one or two cases there were alterations in the amounts of these bills which were not attested by the Engineer.

35. Advances made to the Engineer for capital account amounted, during the year, to Rs. 3,000, of which Rs. 2,707-3-1 remained outstanding on the 31st March 1898. The adjusting head "Capital Advance account" suggested in the last audit report, paragraph 4 (*c*), has not been opened as the intention of raising the debenture loan therein referred to has been abandoned.

36. Messrs Wilson & King, Attorneys' bill of law costs for Rs. 1,888 paid in November 1897 in connection with a suit between the Board and Messrs. Best & Co., for coal not delivered was not taxed by the Taxing Officer of the High Court.

37. *Provident Fund Account.*—Payments on account of premia on the life assurance policies of Messrs. Pinsent, Secretary, and Hutchence, Traffic Manager, are made out of the sums to credit of their Provident Fund accounts. It is doubtful whether the rules of the fund may be held to authorize these payments in view of the fact that the policies in question do not appear to have been "effected in favour of the Chairman of the Trustees or such person as the Trustees may appoint" as required by rule 7 of the Provident Fund rules.

38. *The Deposit Account.*—The cash book of this account shows only deposits received or returned in cash, while it omits those received or returned in Government securities, although the form of the cash book provides a column on either side, for transactions in Government securities.

39. The cash books of the different accounts are signed at the end of each month by the Chief Accountant and not, as they should be, by the Chairman, the head of the office.

40. The Government will be addressed on the subject of raising the fee fixed for the audit of the Revenue accounts of the Board in G.O., No. 153, Marine, dated 31st May 1895, and on receipt of their orders, a further communication will be made to you regarding the payment of the fee.

41. We would point out that under section 44 of Act II, 1886, our audit report has to be published in one or more of the *leading* newspapers, besides the *Fort St. George Gazette*; but so far as we know it has never appeared in any other newspaper of this Presidency except the *Hindu*.

Enclosures.

I.—Statement of Receipts and Disbursements of the Revenue Account for the year 1897-98.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance.			
Government Securities (par value Rs. 4,93,900) ..	....	....	4,98,839 0 0
1. Cash in the Bank of Madras	3,35,794 2 0		
2. General cash in office	247 11 5		
3. Advance for contingencies	500 0 0		
4. Do. Engineer's Department	....	3,36,541 13 5	
Receipts.			
I. Contributions from Port Funds	....	82,617 12 4	
II. Beach imports	2,41,926 6 0		
Pier do.	89,768 8 0		
Beach exports	22,893 5 0		
Pier do.	38,479 10 1		
Wharfage	7,141 2 1		
Cranage	48,807 0 2		
Storage	1,234 11 9		
Demurrage	403 8 3		
Dues for entry of vehicles	12,542 7 9		
Provisions	586 2 0		
Rent of properties	639 5 0		
Water charge	6,816 4 0		
Penalties under section 84	15 8 0		
Sundries	861 12 8	4,71,620 10 9	
III. Porterage under section 45—			
Beach	83,439 11 7		
Pier	47,614 1 5		
Miscellaneous	24 14 7	1,31,078 11 7	
IV. Interest on Government of India 3½ per cent. promissory notes	....	22,989 4 9	
Amount transferred from construction account to Revenue in payment of amount advanced for construction during 1896-97	....	11,404 15 6	
Cost of Government securities purchased ..	....	....	2,94,835 2 0
Proceeds of Government securities sold	....	3,10,140 5 8	
Total ..	....	13,66,393 10 0	7,93,674 2 0
Charges.			
I. Interest (under section 30)	....	2,24,065 2 11	
II. Repayment of loan for construction of Harbour under section 31	....	1,00,000 0 0	
III. Refunds	2,123 10 10		
IV. Engine haulage	9,140 7 1		
V. Fees to Trustees	5,730 0 0		
VI. Chairman's allowance	4,800 0 0		
Local Consulting Engineer's allowance	600 0 0	22,394 1 11	
VII. Establishment—			
1. Secretary's salary	11,800 0 0		
2. Correspondence department	3,971 5 0		
3. Account department	7,350 0 0		
4. Cash department	5,658 0 0		
5. Traffic department (shore staff)	24,223 10 11		
6. Preventive service	8,154 1 11		
7. Do. boatmen	1,326 4 6		
8. Tidal observatory	475 0 0		
9. Exchange compensation allowance	3,219 3 4		
10. Contribution to Government for pensions ..	788 0 3		
11. Contribution to Provident fund	4,669 0 9		
12. Engineer's department	23,558 13 2		
Consulting Engineer's allowance	10,427 9 5	1,05,621 4 0	
VIII. Contingencies—			
Postage	79 6 10		
Receipt stamps	253 4 0		
Telegrams	33 15 0		
Furniture	213 12 0		
Fees for audit	5,800 0 0		
Law charges	3,772 13 6		
Stationery and printing	4,318 4 5		
Advertisement charges	325 14 0		
Uniform for preventive service, &c.	1,673 12 0	16,471 1 9	
Overtime fees to establishment	4,354 8 8		
Do. to preventive service and boatmen ..	2,577 1 11		
Miscellaneous	27,845 15 9	35,277 10 4	
IX. Petty Construction and Repairs—			
New works	14,567 11 3		
Repairs	35,319 1 3		
Tools and plant	531 7 4	50,418 3 10	
Carried over ..	....	5,54,247 8 9	

I.—Statement of Receipts and Disbursements of the Revenue Account, &c.—*cont.*

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Brought forward ..	....	5,54,247 8 9	....
Charges—cont.			
X. Porterage—			
1. Establishment	12,156 10 11		
2. Coolies, Beach	59,158 1 7		
3. Do. Pier	20,522 4 2		
4. Do. Custom house	15,623 12 11		
5. Coasting cargo	1,889 3 8		
6. Cart-hire	841 1 3		
7. Steam crane charges	2,476 6 3		
8. Refunds	6,610 6 7		
9. Claims for losses or damage of cargo	1,870 7 4		
10. Contribution to Government for pensions ..	22 12 8		
11. Contribution to Provident fund	617 2 5		
12. Provident fund deductions from coolies' wages.	1,451 8 4		
13. Do. contribution by the Trust ..	1,451 8 4		
		1,24,691 6 5	
Audit—			
Postage	....		
Receipt stamps	....		
Furniture	....		
Tarpaulins	13 13 0		
Law charges	1,474 14 8		
Stationery and printing	52 8 0		
Lighting pier and yards	1,061 11 4		
	1,627 6 9		
		4,230 5 9	
Detailed audit—			
Overtime fees to Establishment	2,744 10 6		
Miscellaneous	1,239 12 4		
		3,984 6 10	
XI. Capital account—			
Major works—			
(*a*) Harbour improvements	....		
(*b*) Moorings	1 0 6		
(*c*) Other new works	4,894 13 6		
(*d*) Other debit transactions—			
(i) Acquisition of land	24 10 8		
(ii) Protective works (adjustment of an erroneous charge last year) ..	— 0 0 5		
(*e*) Tools and plant	....		
(*f*) Contingencies	....		
		4,920 8 3	
Government securities purchased, Rs. 2,96,100 ..	....	2,94,835 2 0	
Do. sold, Rs. 3,25,000 ..	....	....	3,10,140 5 8
Net depreciation in Government paper	....	....	39,458 12 4
Total Expenditure ..	....	9,86,909 6 0	3,49,599 2 0
Closing balance on the 31*st March* 1898.			
Government securities (par value Rs. 4,65,000 at 5½ per cent.)	....	....	4,44,075 0 0
Cash in the Bank of Madras	3,77,940 13 11		
General cash in office	1,043 6 1		
Advance for contingencies	500 0 0		
Do. Engineer's Department	....	3,79,484 4 0	
Total ..	....	13,66,393 10 0	7,93,674 2 0

N.B.—These balances exclude Rs. 500 with the Traffic Manager for meeting daily porterage charges and Rs. 15 with the cashier for meeting charges on account of postage and receipt stamps.

II.—STATEMENT of Receipts and Charges of the Madras Harbour Trust Deposit Account for 1897-98.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance.			
Government securities par value	.....	11,300 0 0	
Cash in the Bank of Madras	.....	900 0 0	
Cash in the Post Office Savings Bank	.....	500 0 0	
			12,700 0 0
Receipts.			
Deposit in Government securities, par value	.....	500 0 0	
Do. do. cash	.....	19,106 7 5	
Interest realized on Government securities	.....	392 7 6	19,998 14 11
Total ..	.....	.....	32,698 14 11
Charges.			
Refund of deposits in Government securities	.....	.....	
Do. do. in cash	.....	.....	
Interest paid to depositors	.....	3,420 7 2	
Amount credited to Revenue on account of cash deposits for Harbour dues, &c.	.....	392 7 6	
	.....	15,436 0 3	
			19,248 14 11

II.—Statement of Receipts and Charges of the Madras Harbour Trust Deposit Account, &c.—*cont.*

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Closing Balance.			
Government securities deposited, par value—			
Messrs. Arbuthnot & Co.	1,000 0 0		
,, Binny & Co.	1,000 0 0		
,, Walker & Co.	1,000 0 0		
,, Dymes & Co.	1,000 0 0		
South Indian Export Company (Limited)	1,000 0 0		
Messrs. McDowell & Co.	1,000 0 0		
,, G. W. Deane & Co.	500 0 0		
,, Gordon Woodroffe & Co.	500 0 0		
,, Parry & Co.	500 0 0		
,, Wilson & Co.	500 0 0		
,, Spencer & Co.	500 0 0		
,, Schonlank Engel & Co.	500 0 0		
,, Oakes & Co.	300 0 0		
		9,300 0 0	
Government securities deposited by contractors—			
V. Namalwar Chetty	500 0 0		
P. Parthasarathy Naidu	500 0 0		
		1,000 0 0	
Government securities deposited by officials	.....		
C. Venkatachellum Chetty, Cashier	1,000 0 0		
A. Venkatakristna Pillay, Shroff, Porterage Department ..	500 0 0	1,500 0 0	
Cash deposited by officials—			
S. Appathoray Moodelly, Assistant Cashier (in the Post Office Savings Bank)	500 0 0	500 0 0	11,800 0 0
Cash deposited—			
Messrs. W. J. Eales & Co.	250 0 0		
,, P. Mooroogasam & Co.	250 0 0		
,, Alfred Young & Co.	250 0 0		
,, Volkart Brothers	200 0 0		
,, Carl Simon Sochne	200 0 0	1,150 0 0	1,650 0 0
Total ..	.....	.....	32,698 14 11

III.—STATEMENT of Receipts and Charges of the Officers Provident Fund for 1897-98.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance.			
Government securities (par value 73,500) at 101 per cent. ..	.....	.....	74,235 0 0
Cash in the Bank of Madras	9,754 7 10	.....	
Cash in office	.....	9,754 7 10	
Receipts.			
Revenue Department's collection	3,565 2 1		
Do. trust contribution	3,565 2 1		
Porterage department collections	617 2 5		
Do. trust contribution	617 2 5		
Harbour works' collections	1,103 14 8		
Do. trust contribution	1,103 14 8		
Harbour Master's collections	1,251 4 7		
Do. trust contribution	1,251 4 7		
Instalments of refund of loan granted to employés ..	1,073 0 0		
Miscellaneous	.....		
		14,147 15 6	
Interest realized on Government Promissory notes ..	.....	2,492 10 0	
Cost of Government securities purchased	.....	.....	4,872 8 0
Proceeds of Government securities sold	.....	3,530 11 3	.....
Total ..	.....	29,925 12 7	79,107 8 0
Charges.			
Paid to employés who have left Trust service	.....		
Subscriptions and Trust contribution	.....		
Revenue Department	948 12 4		
Porterage	500 0 7		
Harbour works	14,997 11 2		
Do. Master's department	7 9 8		
Paid to employés their own subscriptions only—			
Revenue Department	135 13 5		
Porterage do.	32 4 10		
Harbour works	18 2 8		
Do. Master's department	.....		
Premia on Policies of Life Assurance	1,092 8 0		
Amount of loans granted to employés	483 0 0		
		18,215 14 8	.....
Government securities purchased (Rs. 5,000)	.....	4,872 8 0	.....
Do. sold (Rs. 3,500)	.....	.....	3,530 11 3
Net depreciation in Government paper	.....	.....	3,951 12 9
Closing Balance.			
Government securities (par value Rs. 75,000 at 95½ per cent.)	.....	.....	71,625 0 0
Cash in the Bank of Madras	6,837 5 11	.....	.....
Cash in office	.....	6,837 5 11	.....
Total ..	.....	29,925 12 7	79,107 8 0

IV.—Statement of Receipts and Charges of the Coolies, Provident Fund for 1897–98.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance.			
Government Securities (par 3½ per cent. Rs. 1,500) at 101 per cent.	....	....	1,515 0 0
Government Securities (par 3 per cent. Rs. 1,500) at 96 per cent.	....	....	1,440 0 0
Cash in the Bank of Madras	....	551 3 3	
Receipts.			
Deduction from coolies' wages	1,451 8 4		
Contribution by the Trust	1,451 8 4		
Amount of undisbursed wages credited under Chairman's order No. 2605, dated 9th January 1893	16 6 8		
Interest on Government investment	101 13 3		
		3,021 4 7	
Cost of Government Securities purchased	....	....	1,850 0 0
Total	....	3,572 7 10	4,805 0 0
Charges.			
Pensions to widows of coolies who died from effect of accidents	84 0 0		
Pensions to coolies permanently invalided	102 0 0		
Allowance to wounded coolies while under treatment in the hospital at As. 4 per diem	348 12 0		
Allowance for 69 marriages amongst the families of coolies.	534 0 0		
Do. for 61 births do. do.	129 0 0		
Do. for 73 deaths do. do.	228 0 0		
		1,425 12 0	
Government Securities purchased (par 3 per cent. Rs. 2,000)	....	1,850 0 0	
Net depreciation in Government paper	....	....	257 8 0
Closing Balance.			
Government Securities (par 3½ per cent. Rs. 1,500) at 95½ per cent.	....	....	1,432 8 0
Government Securities (par 3 per cent. Rs. 3,500) at 89 per cent.	....	....	3,115 0 0
Cash in the Bank of Madras	....	296 11 10	
Total	....	3,572 7 10	4,805 0 0

V.—Statement of Receipts and Charges of the Biden Home for 1897–98.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening Balance.			
Government Securities	1,000 0 0		
Cash in the Bank of Madras	1,606 2 9		
Cash with the Superintendent	50 0 0		
		2,656 2 9	
Receipts.			
Interest on investments	34 14 8		
Rent from Harbour Masters	1,380 0 0		
Profits realized on boarding seamen	57 15 4		
Miscellaneous	....	1,472 14 0	
			4,129 0 9
Charges.			
Establishment	552 8 0		
Exchange compensation allowance	27 10 3		
Contingencies	62 15 6		
Municipal tax	366 0 0		
Repairs	880 3 0		
		1,889 4 9	
Closing Balance.			
Government Securities	1,000 0 0		
Cash in the Bank of Madras	1,189 12 0		
Cash with the Superintendent	50 0 0	2,239 12 0	
			4,129 0 9

VI.—Statement of Overtime Fees for the year 1897–98.

Traffic Department including preventive service.

Months.	Cash Department.						Porterage Department amounts.
	Acting Deputy Traffic Manager.	Assistant Traffic Manager.	General Staff.	Total.	Preventive Officers.	Preventive service Boatmen.	
1	2	3	4	5	6	7	14
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1897 ..	..	118 11 4	123 9 2	242 4 6	162 4 0	9 1 2	157 2 6
May „ ..	..	131 0 0	229 13 0	360 13 0	256 1 0	40 6 5	300 14 5
June „ ..	..	139 8 3	176 0 4	315 8 7	194 1 0	37 8 7	224 13 9
July „ ..	..	145 0 0	197 6 6	342 6 6	210 1 0	87 8 7	257 0 3
August „ ..	..	129 13 5	139 11 10	269 9 3	152 1 0	232 6 0	195 2 11
September „ ..	..	121 9 10	160 1 0	281 10 10	194 1 0	250 8 0	237 9 10
October „ ..	..	116 8 0	147 7 9	262 15 9	124 1 0	89 13 4	185 15 6
November „ ..	..	135 0 0	165 0 11	300 0 11	198 1 0	23 13 2	260 1 4
December „ ..	..	125 0 0	159 7 9	284 7 9	127 1 0	35 11 4	204 9 3
January 1898 ..	..	155 0 0	* 386 8 3	541 8 3	230 1 0	24 1 1	294 13 6
February „ ..	..	134 10 10	205 0 10	339 11 8	188 1 0	39 6 8	217 11 9
March „ ..	..	129 4 7	† 356 6 5	485 11 0	142 1 0	39 11 5	208 11 6
Total ..	..	1,580 2 3	2,446 9 9	4,026 12 0	2,182 2 0	394 3 11	2,744 10 6

	Traffic Department including preventive service.						Porterage Department amounts.
	Cashier.	Assistant Cashier.	General Staff.	Total.	Total, columns 5 and 8.	Total, columns 6 and 7.	
	10	11	12	13	9	8	14
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April 1897 ..	23 3 7	..	19 10 10	42 14 5	413 14 9	171 10 3	157 2 6
May „ ..	50 0 0	..	45 9 7	95 9 7	657 3 5	296 6 5	300 14 5
June „ ..	35 7 9	..	30 14 10	66 6 7	547 14 7	232 6 0	224 13 9
July „ ..	50 0 0	..	42 15 5	92 15 5	592 14 6	250 8 0	257 0 3
August „ ..	25 12 11	4 7 0	23 10 5	53 14 4	446 4 9	176 11 6	195 2 11
September „ ..	29 0 6	4 0 6	20 6 2	58 7 2	511 9 3	223 13 2	237 9 10
October „ ..	16 10 8	7 5 4	25 11 3	49 11 3	411 11 6	35 11 4	185 15 6
November „ ..	38 11 4	3 8 9	37 8 9	79 12 10	537 11 4	24 1 1	260 1 4
December „ ..	33 5 4	8 5 4	19 14 2	61 9 1	436 9 11	39 6 8	204 9 3
January 1898 ..	50 0 0	3 8 9	49 11 2	103 3 11	821 12 2	152 2 2	294 13 6
February „ ..	45 2 7	1 12 5	35 1 11	82 0 11	568 11 1	280 3 11	217 11 9
March „ ..	25 0 0	12 10 10	8 8 4	46 3 2	657 8 8	228 15 5	208 11 6
Total ..	422 6 8	45 10 11	379 11 1	827 12 8	6,603 13 11	2,577 1 11	2,744 10 6

† Of this Rs. 167-4-1 is overtime of Engineer's staff.

* Of this Rs. 144-7-4 is overtime of Engineer's staff.

No. 1058.

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

T. HESKETH BIGGS,
Accountant-General,
J. O. B. POWER,
Chief Superintendent,
} Auditors.

17th March 1899.

Order—No. 311, Marine, dated 6th April 1899.

Recorded.

The Government will await a report of the action taken on the Auditors' remarks and suggestions.

(True Extract.)

(Signed) A. W. SMART, Colonel, R.E.,
Ag. Secy. to Government.

To the Chairman, Harbour Trust Board.
,, Accountant General.

Exd. S. A. S. Raghaviengar.

Marine (1899) Department.

2

CURRENT No. 398

A

His Excellency the Governor ✓

No: 311 Mar 6-4-99

n 4 8

Order

Recorded. 7.4.99

The Government will await a report of the action taken on the auditors' remarks and suggestions

C.S.

Cent 28/3/99

The Chairman H.T.Bd ✓

" Accts General

copy to Hr for action ✓ 17/4/99

Cent 28/3/99

The report is under the law* made to the Board and not to Govt. The Accountant General has merely sent a "copy" to Govt. for information. The right course would therefore seem to be to give the Board an opportunity of dealing with the many matters brought forward in the Govt. intimation.

C.S.

Cent 28/3/99

*Section 44 of the Act

From The Accountant General and Chief Superintendent Auditors of the Accounts of the Harbour Trust Board, Madras.

No. 1057

Dated 17th March 1899

Received 18.3.99

Enclosures 6

Spare copies

SUBJECT.

Reporting that the audit of the Revenue, Postage and other accounts of the Madras Harbour Trust Board for 1897-98 has been completed and the statements of receipts and disbursements of the Department-accounts and a statement of Honorarium fees for 1897-98, appended

E.28/3/99 & 5/4/99.

BACK PAPERS.

No.	Date.
Rs 5604	21-1-98
Rs 112 / 32	10-2-97 / 11-1-97
32 Mar	11-1-97 ✓
464 -	26-6-96 ✓
122 -	26-2-96 ✓
23 -	16-1-96 ✓
1710 W	11-7-95 ✓
153 Mar	31-5-95 ✓
427 -	6-11-94 ✓
R.No 173	24-9-94 ✓
1023 Mar	8-12-98 ✓
694-5	16-8-98 ✓
56 Mar	21-1-98 ✓
112 -	10-2-97 ✓
R.No 150	22-8-94 ✓
189 Mar	24-5-94 ✓
434 -	12-10-89 ✓
149 -	24-4-88 ✓
491 -	2-11-87 ✓

(1) Madras Act No II of 1886
(2) M.H.T.B.C. Provident Fund Rules.

FURTHER PAPERS.

No.	Date.

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1 Interest (under Sec. 30) 224065 2 11

I Statement of Receipts and Disbursements of the Revenue Account for the year 1897-98.

Opening balance			
Government Securities (Par value Rs 493900)			498839 -
1 Cash in the Bank of Madras	335794 2 -		
2 General cash in Office	247 11 5		
3 Advance for contingencies	500 - -		
4 do Engineer's Department.	- - -	336541 13 5	
Receipts			
i Contributions from Port Funds			82617 12 4
ii Beach Imports	241926 6 -		
Pier do.	89788 -		
Beach Exports	22893 5 -		
Pier do.	38479 10 1		
Wharfage	7141 2 1		
Cranage	48307 - 2		
Storage	12341 11 9		
Demurrage	408 8 3		
Dues for entry of Vehicles	12542 7 9		
Provisions	586 2 -		
Rent of properties	639 5 -		
Water charge	6816 4 -		
Penalties under Section 84	15 8 -		
Sundries	861 12 8	471620 10 9	
iii Portorage under Section 45			
Beach	83439 11 7		
Pier	47614 1 5		
Miscellaneous	24 47	131078 11 7	
iv Interest on Government of India 3½% promissory Notes.	-		23989 49
Amount transferred from construction Account to Revenue in payment of amount advanced for construction during 1896-97.			114041 56
Cost of Government Securities purchased.			291
Proceeds of Government Securities sold - - -			310140 5 8
Total			1366393 10 -

Charges.

I.	Interest (under Sec. 30)					224065	2 11
II.	Repayment of loan for construction of Harbour under Sec. 31					100000	. .
III	Refunds	2123	10	10			
IV	Engine haulage	9140	7	1			
V.	Fees to Trustees	5730	.	.			
VI	Chairman's allowance	4800	.	.			
	Local Consulting Engineer's allowance	600	.	.	22394	1	11
VII	Establishment						
	1. Secretary's Salary	11800	.	.			
	2. Correspondence Department	3971	5	.			
	3. Account Department	7350	.	.			
	4. Cash department	5658					
	5. Traffic Department (Shore staff)	24223	10	11			
	6. Preventive Service	8154	1	11			
	7. do boatmen	1326	4	6			
	8. Kodaikanal observatory	475	.	.			
	9. Exchange Compensation allowance	3219	3	4			
	10. Contribution to Govt. for pension	788	.	3			
	11. Contribution to Provident Fund	4669	.	9			
	12. Engineers Department	23558	13	2			
	Consulting Engineers allowance	10427	9	5	105621	4	.
VIII	Contingencies:						
	Postage	79	6	10			
	Receipt Stamps	253	4	.			
	Telegrams	33	15	.			
	Furniture	213	12	.			
	Fees for audit	5800	.	.			
	Law charges	3772	13	6			
	Stationery & Printing	4318	4	5			
	Advertisement Charges	325	14	.			
	Uniform for Preventive Service	1673	12	.	16471	1	9
	Overtime fees to Establishment	4854	9	8			
	do. to Preventive Service and boatmen	2577	1	11			
	Miscellaneous	27845	15	9	35277	10	4
IX.	Petty Construction & Repairs						
	Net-Works	14567	11	3			
	Repairs	35319	1	3			
	Tools and plant	531	7	4			
					50418	3	10
	Carried over				554247	8	9

Brought forward					554247	8 9
X. Porterage						
1. Establishment	12156	10	11			
2. Coolies - Beach	59158	1	7			
3. do Pier	20522	4	2			
4. do Custom house	15423	12	11			
5. Coasting Cargo	1889	3	8			
6. Cart hire	841	1	3			
7. Steam Crane charges.	2476	6	3			
8. Refunds.	6610	6	7			
9. Claims for losses & damage of Cargo	1870	7	4			
10. Contribution to Govt: for Pensions.	22	12	8			
11 Contribution to Provident fund	617	2	5			
12. Provident Fund deductions from Coolies wages.	1451	8	4			
13. Provident Fund contribution by the Trust.	1451	8	4			
					124691	6 5
Audit.						
Postage.	-	-	-			
Receipt Stamps.	-	-	-			
Furniture.	13	13	-			
Tarpaulins	1474	14	8			
Law charges.	52	8	-			
Stationery and Printing.	1061	11	4			
Lighting Pier and Yards.	1627	6	9		4230	5 9
Detailed audit						
Overtime fees to Establishment	2744	10	6			
Miscellaneous.	1239	12	4			
					3984	6 10
Carried over					687153	11 9

	Brought forward				687153-11-9	
XI	Capital Account					
	Major works					
(a)	Harbour Improvements					
(b)	Moorings		1 . 6			
(c)	other new Works		4894 13 6			
(d)	other debit transactions					
	(i) Acquisition of Land		24 10 8			
	(ii) Protective works (adjustment of an erroneous charge last year)		— " " 8			
(e)	Tools and plant		. . .			
(f)	Contingencies		. . .		4920 8 3	
Government Securities purchased (Rs 296100)					294835 2 .	
						310140 5 8
Govt: Securities sold 825000						39458 12 4
Net depreciation in Govt: paper						
	Total Expenditure		. . .		986909 6 .	349599 2 .
Closing balance on the 31 March 1898 . .						
Government securities (par value Rs 465000 at 5½ %)						444075 . .
Cash in the Bank of Madras			377940 13 11			
General Cash in office			1843 6 1			
Advance for contingencies			500 . .			
do Engineers Department			. . .		379484 4 .	
Total					1366393 10 .	793674 2 .

N. B. These balances exclude Rs 500 with the Traffic manager for meeting daily Porterage charges and Rs 15/- with the Cashier for meeting Charges on account of Portage and Receipt Stamps.

1 Statement of Receipts and Charges of the Madras Harbour Trust Deposit Account for 1897-98.

Opening balance				
Government Securities par value			11300 . .	
Cash in the Bank of Madras			900 . .	
Cash in the Post Office Savings Bank			500 . .	12700 . .
Receipts				
Deposit in Court: Securities par value			500 . .	
do in cash			19106 7 5	
Interest realized on Govt: Securities			392 7 6	19998 14 11
Total				32698 14 11
Charges				
Refund of Deposits in Court: Securities				
do in Cash			3420 7 2	
Interest paid to depositors			392 7 6	
Amount credited to revenue on account of Cash deposits for Harbour Dues &c.			15436 . 3	19248 14 11
Closing balance				
Government Securities deposited par value				
Messrs Arbuthnot & Co.	1000 . .			
. Binny & Co	1000 . .			
. Walker & Co	1000 . .			
. Dymes & Co.	1000 . .			
South Indian Export Company (Limited)	1000 . .			
Messrs. Mc Dowell & Co.	1000 . .			
. G. W. Deane & Co.	500 . .			
. Gordon Woodroffe & Co.	500 . .			
. Parry & Co	500 . .			
. Wilson & Co	500 . .			
. Spencer & Co	500 . .			
. Scholaukt Engel & Co.	500 . .			
. Oake & Co	300 . .	9300 . .		
Govt: Securities deposited by contractors				
V. Namalwar Chetty	500 . .			
P. Parthasarathy Naidu	500 . .	1000 . .		
Govt: Securities deposited by officials				
C. Venkatachellum chetty Cashier	1000 . .			
A. Venkatakrishna Pillay Sheriff-Interpr. Deptt	500 . .	1500 . .		11800 . .
Cash deposited by officials				
S. Appathoray Moodelly Asstt: cashier (in the Post office Savings Bank)	500 . .	500 . .		
Cash deposited				
Messrs W. J. Cales & Co.	250 . .			
. P. Moorooseam & Co.	250 . .			
. Alfred Yonny & Co	250 . .			
. Volkart Brothers	200 . .	1150 . .		1650 . .
. Carl Simon & Sohne	200 . .		Total	32698 14 11

III Statement of Receipts and Charges of the Officer's Provident Fund for 1897-98.

Opening balance			
Government Securities (par value 73500) at 101 per cent	9764 7 10		
Cash in the Bank of Madras	9754 7 10		74235 . .
Cash in office	. . .	9754 7 10	
Receipts			
Revenue Department Collection	3565 2 1		
do Trust Contribution	3565 2 1		
Porterage Department Collections	617 2 5		
do Trust Contribution	617 2 5		
Harbour Works Collections	1103 14 8		
do Trust Contribution	1103 14 8		
do Masters Collections	1251 4 7		
do Trust Contribution	1251 4 7		
Instalments of refund of loans granted to Employes	1073 . .		
Miscellaneous	. . .	14147 15 6	
Interest realized on Govt: Promissory notes	. . .	2492 10 .	
Cost of Govt: Securities purchased	. . .	. . .	4872 8 .
Proceeds of Govt: Securities Sold	. . .	3530 11 3	. . .
Total	. . .	29925 12 7	79107 8 .
Charges			
Paid to employes who have left Trust-Service - Subscriptions and Trust Contribution			
Revenue Department	948 12 4		
Porterage do	500 . 7		
Harbour Works	1499 11 2		
do Masters Department	7 9 8		
Paid to employes their own subscriptions only			
Revenue Department	135 13 5		
Porterage do	32 4 10		
Harbour Works	18 2 8		
do Masters Department	. . .		
Premia on Policies of Life Assurance	1092 8 .		
Amount of loans granted to employes	483 . .	18215 14 8	
Govt: Securities purchased (Rs 5000)		4872 8 .	
do sold (Rs 3500)			3530 11 3
Net depreciation in Govt: paper			3951 12 9
Closing balance			
Govt: Securities (par value Rs 75000 at 95½ per cent)			71625 . .
Cash in the Bank of Madras	6837 5 11		
Cash in office	. . .	6837 5 11	
Total	. . .	29925 12 7	79107 8 .

14/3

IV Statement of Receipts and Charges of the Coolies Provident Fund for 1897-98

	Rs	A	P	Rs	A	P	Rs	A	P
Opening balance									
Government Securities (par 3½ % Rs 1500) at 101 per cent							1515		
Govt. Securities (par 3 per cent Rs 1500) at 96 per cent							1440		
Cash in the Bank of Madras				551	3	3			
Receipts									
Deduction from Coolies wages	1451	8	4						
Contribution by the Trust	1451	8	4						
Amount of undisbursed wages credited under Chairman's order No 2605 dated 9 January 93	16	6	8						
Interest on Government investment	101	13	3	3021	4	7			
Cost of Government Securities purchased							1850		
Total				3572	7	10	4805		
Charges									
Pensions to Widows of Coolies who died from effect of Accidents	84								
Pensions to Coolies permanently invalided	102								
Allowance to wounded Coolies while under treatment in the hospital at 4 as per diem	348	12							
Allowance of 69 marriages amongst the families of Coolies	534								
do 61 births do do	129								
do 73 deaths do do	228			1425	12				
Govt: Securities purchased (par 3 per cent Rs 2000)				1850					
Net depreciation in Government paper							25	7	8
Closing balance									
Government Securities (par 3½ per cent Rs 1500) at 95½ per cent							1432	8	
Government Securities (par 3 per cent Rs 3500) at 89 per cent							3115		
Cash in the Bank of Madras.				296	11	10			
				3572	7	10	4805		

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V. Statement of Receipts and Charges of the Bidar Home for 1897-98.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Opening balance									
Government Securities	1000	.	.						
Cash with the Bank of Madras	1606	2	9						
Cash with the Superintendent	50	.	.	2656	2	9			
Receipts									
Interest on investments	34	14	8						
Rent from Harbour Masters	1380	.	.						
Profits realized on boarding Seamen	57	15	4						
Miscellaneous	.	.	.	1472	14	.	4129	-	9
Charges									
Establishment	552	8	.						
Exchange Compensation allowance	27	10	3						
Contingencies	62	15	6						
Municipal tax	366	.	.						
Repairs	880	3	.	1889	4	9			
Closing balance									
Government Securities	1000	.	.						
Cash with the Bank of Madras	1189	12	.						
Cash with the Superintendent	50	.	.	2239	12	.	4129	-	9

Statement of Overtime Fees for the year 1897-98

Months	Traffic Department including Preventive Service: Acting Deputy Traffic Manager	Asstt. Traffic Manager	General Staff	Total	Preventive Officers	Preventive Lower Boatmen	Total Columns 6+7	Total Columns 5+8	Cash Department: Cashier	Assistant Cashier	General Staff	Total	Portage Department amounts.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
April 1897	" " "	118 11 4	123 9 2	242 4 6	162 9 1	9 1 2	171 10 3	413 14 9	23 3 7	" " "	19 10 10	42 14 5	157 2 6	
May "	" " "	131 - -	229 13 -	360 13 -	256 - -	40 6 5	296 6 5	657 3 5	50 - -	" " "	45 9 7	95 9 7	300 14 5	
June "	" " "	139 8 3	176 - 4	315 8 7	194 13 5	37 8 7	232 6 -	547 14 7	35 7 9	" " "	30 14 10	66 6 7	224 13 9	
July "	" " "	145 - -	197 6 6	342 6 6	210 10 8	39 13 4	250 8 -	592 14 6	50 - -	" " "	42 16 5	92 15 5	257 - 3	
August "	" " "	129 13 5	139 11 10	269 9 3	152 14 4	23 13 2	176 11 6	446 4 9	25 12 11	4 7 -	23 10 5	53 14 4	195 2 11	
September "	" " "	121 9 10	160 1 -	281 10 10	194 3 1	35 11 4	229 14 5	511 9 3	29 - 6	4 - 6	20 6 2	53 7 2	237 9 10	
October "	" " "	115 8 -	147 7 9	262 15 9	124 10 8	24 1 1	148 11 9	411 11 6	16 10 8	7 5 4	25 11 3	49 11 3	185 15 6	
November "	" " "	135 - -	165 - 11	300 - 11	198 3 9	39 6 8	237 10 5	537 11 4	38 11 4	3 8 9	37 8 9	79 12 10	260 1 4	
December "	" " "	125 - -	159 7 9	284 7 9	127 - -	25 2 2	152 2 2	436 9 11	33 5 4	8 5 4	19 14 5	61 9 1	204 9 3	
January 1898	" " "	155 - -	* 386 8 3	541 8 3	230 15 4	49 4 7	280 3 11	821 12 2	50 - -	3 8 9	49 11 2	103 3 11	294 13 6	* Of which Rs 144-7-4 is overtime of Engineer Staff.
February "	" " "	134 10 10	205 - 10	339 11 8	188 11 5	40 4 -	228 15 5	568 11 1	45 2 7	1 12 5	35 1 11	82 - 11	217 11 9	
March "	" " "	129 4 7	* 356 6 5	485 11 -	142 2 3	29 11 5	171 13 8	657 8 8	25 - -	12 10 10	8 8 4	46 3 2	208 11 6	& do. Rs 167-4-1 is overtime of Engineer Staff
Total —	" " "	1580 2 3	2446 9 9	4026 12 -	2182 14 -	394 3 11	2577 1 11	6603 13 11	422 6 8	45 10 11	379 11 7	827 12 8	2744 10 6.	

JR 14/3

FORT ST. GEORGE,

Outside Audit Department. Accountant-General's Office,

17 March 1899.

18 No. 1057

From,

T.HESKETH BIGGS ESQ., Accountant-General,
and J.O.B.Power Esq., Chief Superintendent,
Auditors of the Accounts of the Harbour Trust
Board ~~of~~ Madras.

To,

The Chairman, Madras Harbour Trust Board, Madras.

Sir,

We have the honour to report that, in accordance with the marginally noted orders of Government *, we have completed the audit of the Revenue, Porterage and other accounts ~~of~~ the Madras Harbour Trust Board for 1897-98.

* G.O. No 149 Jud 24th April 1888, Marine
G.O. No 427 Jud 26th November 1894, Marine.

2. We beg to append the statements of receipts and disbursements of the different accounts and a statement of overtime fees for 1897-98.

I. Statement of receipts and disbursements of the Revenue account.

II. Statement of receipts and disbursements of the Deposit account.

III. Statement of receipts and disbursements of the Officers' Provident fund account.

IV. Statement of receipts and disbursements of the coolies' Provident Fund Account.

V. Statement of receipts and disbursements of the Biden Home account.

VI. Statement of overtime fees of the different departments for 1897-98.

3. Revenue accounts.

Receipts. The files of original applications ~~of~~ the removal of goods were in many cases incomplete.

4. The system adopted for calculating, receiving and accounting for the daily Harbour dues collections appears to be capable of improvement. At present, the cash department is entrusted with the duty of ~~the~~ fixing the amounts of ~~—~~ Harbour dues leviable with reference to the Schedule of rates. As that Department also collects such dues the arrange-ment is unsafe especially as there appears to be no subsequent check by any other department of the accuracy of the calculations made by the cash department.

Then as regards the accounting of the moneys-the cash department on receiving each sum from the party, makes out a receipt in counterfoil, separates from the Receipt book both the foil and the counterfoil and sends them together with the application concerned to the Traffic Manager, who, after satisfying himself that dues have been paid, signs the receipt with the pass order on the application, which enables the goods to be passed into or ~~not~~ out of the Harbour Trust premises. The receipts and the corresponding applications are then given to the parties and the counterfoils are separately filed, but not in the order of the printed serial number borne on them.

Under G.O.No.573 Financial, dated the 28th July 1894, it was directed that the Chief-accountant or any other responsible Officer should compare the counterfoils of receipts with the applications; but this order has never been carried out, although under a resolution of the Board dated 31 ~~Sep-~~ st August ~~tember~~ 1894, the Chairman appointed a clerk to assist the Traffic Manager in this important work.

Whatever may be the advantages of this arrangement from an Administrative point of view, it seems to us to be very necessary that the Account Department should also exercise a detailed check over the daily record of receipts. The latter represented by the Harbour dues Cash book is written up by the cash department with reference to the counterfoil receipts and the check which the Chief-account applies to this consists merely of comparing the cash book entries with the counterfoils. It cannot therefore, enable him to detect

any

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any omission from the accounts of moneys received on account of Harbour dues. It is mentioned in para 3 that there were numerous applications missing from the Office files and, if the counterfoils of the receipts granted in respect of such applications had been done away with, it would be quite possible for the amounts collected on each of them to be omitted from the cash account of the Harbour dues without the omission being discovered. There appears therefore, to be very serious defect in the system in force which requires to be remedied.

The object of the Receipt books being maintained in counterfoil form, is entirely frustrated by the separation from the bound book of the counterfoils, simultaneously with the foils of the receipts. And then these counterfoils when filed again, are not preserved in the order of their serial number.

If, however, the Board is of opinion that the separation of the counterfoils, is necessary for the convenience of the merchants, we would suggest that there should be a trefoil which should be kept inseparable from the bound Receipt book. The cash department would prepare the daily account from these trefoils and the Account department would check its accuracy with reference to the middle foils, which the Traffic department would return to the Account department. The further check by the Chief Accountant of the applications with the receipts should also be effected, and, to facilitate this, each application might be pasted to the counterfoil of the receipt to which it relates. This will also considerably simplify the work of the Government Auditors in this connection.

5. In the case of Deposit, Guarantee and Government transactions, the Traffic Manager signs the Bill receipts at the time that the Demand notices are issued under the signature of the Secretary and hands them to the cashier, who keeps them in his possession till he receives the money, when he marks thereon the date of receipt and gives them to the parties concerned. We consider that the practice of signing the bills previous to the actual receipt of money is not free from objection, and that it appears inadvisable to leave

them signed with the cashier, in view of the recent defalcations by the late cashier.

6. No account sales were produced in support of a sum of Rs.446-5-8 received on the 17th December 1897 being the sale proceeds of certain unserviceable articles sold by Messrs. Oakes & Co. It would be well in this connection to maintain a "Bills Receivable book" showing in all cases the due dates of account sales and the amounts thereof, so that the recoveries could be watched as they fall due, and no recoverable item could be lost sight of.

It is also necessary that an Inventory book should be maintained showing in detail, the unserviceable articles sent for auction sale from time to time.

7. Ticket books for carriage of provision and luggage of passengers by steamers are issued by the Accounts branch to the Preventive Officers, and there seems to be no adequate check that these books or the tickets in them are properly accounted for. It may be mentioned in this connection that two books of counterfoils of 4 anna tickets were not forthcoming.

8. The collections of the Cassimode Market rents were not credited in full, but less the Municipal taxes paid direct out of the collections before they were brought to account. This procedure is irregular. Municipal claims like others, should in the ordinary course be examined in the Accounts branch and their payment duly authorised.

9. The rent of properties collected during the year amounted to only Rs.639-5-0 as per statement I appended; but from a detailed list furnished by the Secretary, it would appear that the annual rental value of all the Harbour Trust properties would be about Rs.3,000/ a year. It appears from the list that almost all the properties, whether land, hut or houses are occupied, it is therefore not clear why no rents are collected from the bulk of the tenants.

The estimated rent of (1) Mr. Pinsent's residence is shown in the statement as Rs.50 to 80 a month, but it is understood that prior to 1887, Rs.150/ a month was recovered

from him. Under G.O.No.491 dated 2nd November 1897 Marine, he is allowed to occupy the house free of rent. The rental value of the house in the occupation of (8) Mr.Lloyd, Deputy Traffic Manager, stated to be a pucca stone building, is given as only Rs.20 to 25, and the only authority shown for its occupation free of rent is a Resolution of the Board allowing Mr.Hutchence, his predecessor to live in the house without payment of rent "in return for personal oversight of the interests of the Board at the Cassimode Timber Depot." (8) Coop~~~ Rao Naidu, Head writer, Harbour Trust Board also occupies a tiled house free of rent in consideration of his recovering daily rents from the fish Markets and other bazaars.

It further appears from the list that the marginally noted persons occupy the Biden Home, but it is stated that "the actual rent paid by each occupant is not known"". The meaning of this statement is not understood and requires explanation. The whole question of rents of Harbour Trust properties needs thorough investigation and when this has been done, we shall prescribe a form of Rent register which will show at a glance the amounts of rents due and the amounts recovered in each year.

1. Mrs Cole, Superintendent Biden Home.
2 Mr Kelly of Messrs Arbuthnot & Co
3. Mr Frank of the Madras Bank
4 Mr Evans Pilot
5. Mr J. Macrae of Messrs Spencer & Co

/0. Charges-Porterage account.

Paymentsof cooly chits are made by the shroff of the Porterage department on the authority of Preventive Officers who prepare the chits themselves and the initials of the Traffic Manager are obtained on them on the following day. It seems undesirable that subordinate Officials of the status of Preventive Officers should be empowered to authorise such payments without reference to any superior authority, espicially as they are not pre-audited.

//. The payment of Rs.7.8.0 on cooly chit No.711, dated 31st January 1898 was not acknowledged by the payee, and as a rule, cooly chits for sums below Rs.5/ are not receipted by the coolies or their maistries concerned. Acknowledgments of money are invariably necessary whether the sums they represent are large or small. It would be well too if the cooly chits contained a certificate signed by Preventive Officers

to the effect that the coolies for whom the wages are claimed were actually employed on the work or works concerned.

/2. In ordinary cases of refunds, that is, where the refunds claimed are comparatively for small sums, the sanction of the Secretary is considered sufficient; but no orders were produced, delegating this power to him. In a few cases, the payees' signature was not obtained on the refund vouchers. We think that claims for refunds should not at all be paid from the Porterage account. Their validity and correctness having to be examined and certified by the Traffic department which has also the control of the Porterage money, it is desirable, on the principle which requires that the disbursing Officer should be different from the sanctioning one, that the Accounts branch should be required to pay these as it pays all other claims of refunds.

/3. The coolies employed for porterage purposes appear to be of two classes.

(a) Coolies directly under the control and supervision of the Harbour Trust Preventive Officers. Of these there is a regular nominal roll.

(b) Coolies who work not under the direct control of the Harbour Trust Officers but under Maistries or under a firm of Cooly contractors who make bills and receive money for them. Of these, there is no regular nominal roll or list with the Trust. In both cases, deductions are made on account of and credited to, the Provident Fund, and claims on the Fund are allowed for the benefit of both classes.

It seems objectionable to extend the privilege to the second class in common with the first, for it is possible that the firm of cooly contractors may obtain the benefits of the fund to coolies who never contributed to the fund at all, and as the Board's Office does not possess a nominal roll or any register with marks of identification of individuals it will not be able to challenge the claims of the firm on behalf of such coolies. We think that either the privileges of the fund should not be allowed to the second class or

that there should be a regular muster roll of them maintained by the Board's Office.

14. The rates of wages allowed for the cooly contractors were in certain cases different from those which were duly sanctioned and printed in a schedule. The sanction of the Chairman for the increased rate was produced, but it is questionable whether in such cases the sanction of the Board is not necessary.

15. The following vouchers were wanting in the Porterage account files:

No.	Date.	Amount.
439	12th November 1897.	Rs.0-2-0
627	21st December 1897.	" 0-2-0
629	21st December 1897	" 1-8-9
289	11th January 1898	" 0-2-0
43	3rd March 1898	" 0-2-0
44	3rd March 1898	" 2-10-0

16. The amount of cooly chit No.573, dated 25th January '98 viz.,Rs.7-14-0 of which the Provident fund deduction is 2 annas was fully paid away as wages and the Porterage account was consequently debited with Rs.8/- instead of Rs.7-14-0 only.- In another case,cooly chit No.377, dated 15th February 1898, the Provident fund deduction of 4 annas was not shown in the column concerned of the Porterage account which was thus debited 4 annas less. Again, the Provident Fund deductions of 3 pies and 2 pies made from the marginally noted cooly chits† were not noted in the appropriate column of the Porterage account.

†879 d. 28.11.'97.
1444 d. 21.1.'98.

17. No receipted chits were produced in support of payments of coolies for delivery of packages into the Custom House. This ~~fact~~ deficet should be supplied in future.As regards the rates at which these are made, there is a list stated to have been prepared by the Traffic Manager,which we think should be duly examined and sanctioned by proper authority and embodied in the printed schedule of rates. It has been ascertained that both the Custom House and Harbour Trust authorities note the delivery of packages into the Custom House

we would suggest therefore that the former also might be required to attest the entries in the Register of delivery of packages.

18. Contingent Account.

The sub division in the account (a) subject to Regular audit and (b) admissible without detailed audit is no longer necessary as all charges are audited in detail by us.

19. Cash Book.

Three 'Equifex sprayers' disinfecting machines were obtained from Calcutta, as a Plague precautionary measure, and their cost Rs.627-1-3 was debited to "Miscellaneous"; but the purchase was not made with the previous sanction of the Trustees. The existence of provision under 'Miscellaneous' is not sufficient to enable the Chairman to authorise the purchase without such sanction.

20. There does not appear to be any scale to regulate the supply of uniforms to Preventive Officers and peons of the Board's Offices. The total annual expenditure on this account for 1897-98, aggregated Rs.1673-12-0.

21. A consignment of coal stated in the mainfest to be 4,577 tons was received ex"Osborne" for Messrs Binny & Co. For this, the cooly contractors drew in advance, in January 1897, the removing charges on 3.000 tons, leaving 1.377 tons to represent the balance for which, if the consignment was correct according to the manifest, they might claim the usual charges hereafter. It was found in the end however, that the total quantity cleared from time to time by Messrs. Binny & Co., amounted only to 2.963 tons, 14 cwt, 1Qr., and 14 lbs, so that the consignees who had previously paid their dues on the full quantity had them refunded on 1413.5.2.14 short landed. It will thus be seen that the contractors were paid removing charges on Tons 1413.5.2. 14- 1377 or on Tons 36.5.2. 14 which they had never actually removed. The excess should now be recovered from them.

Vouchers Nos 342 of May 1897:- Rs 1069. 15-4 refund of Harbour dues. Rs 492. 4-11 refund of Portage and wharfing charges

22. Again the proprietors of the 'English Ware House' for whom a consignment of coal had been received ex "Tiger" claimed and were allowed a refund of Harbour dues and Porter--age charges on Tons 154.16.2. 6 which was short landed and

not delivered to them. But the wastage for which allowance had been made in their bill No.53 of January 1897 having been only 114.3.0, the cooly contractors should now be asked to refund the removing charges overpaid to them on the difference viz., T.20. C.13. Q.2. lbs.6.

Refund vouchers No.15 of October 1897 and No.15 of March 1898 are similar cases in point, and the Porterage charges on the difference between the quantity short landed on which the refund of dues was paid to the consignees and the quantity representing the wastage for which allowance had been made in the Contractors' bill should now be recovered.

23. In calculating loading charges on Coal paid to Messrs. D.S.Sookkaran & Co. cooly contractors, a wastage allowance of 2½ per cent is generally deducted from the full quantity as per manifest of each consignment, while the actual wastage or shortage found with reference to a number of consignments when completely cleared averages according to the coal ledger accounts, about 4 per cent- It is therefore for consideration whether the present rate of wastage allowance, viz, 2½ per cent (which by the way has not been duly sanctioned) should not be raised.

24. In the coal ledger, it may be mentioned that there were a number of accounts which were stated to be closed but without proper particulars. On P.66 of the ledger, Tons 3.113.5.0 of Coal is stated to have been delivered to the South Indian Railway Company, but no receipt is produced in support of the entry.

The Coal accounts on pages 189 and 192 are closed with large balances amounting respectively to Tons 8156.8.3. 14 and Tons 1.567. 13. 1. 17 for which no details are forthcoming. Against these balances the word closed is written in either case which is meaningless.

The Coal account on P. 188 contains the following entry:-

"10 tons is deducted for errors". Such entries should be more explicit and should in future be attested by the Traffic Manager.

their

25. The printing work of the Harbour Trust Office costs in the year a good sum and as it is mostly done by Messrs. Graves Cookson & Co., a private firm of printers, it might be desirable that their bills should be scrutinised and passed by the Superintendent, Government Press.

The charges ~~and~~ in question are included in the books of the Office under a combined head "Stationery and Printing". It would ~~be~~ perhaps be well to show the charges on account of Stationery and Printing separately.

26. A sum of Rs.928. 9. 6 was paid in March 1898 to the South Indian Railway Company for certain rails purchased for erecting an unclimbable fencing, which however has not yet been put up (Vide also § 9 of the Chairman's Administration Report ~~received~~ vide in G.O.No.694, dated 16th August 1898, Marine department. There is nothing, however, on record to the effect that the rails have actually been received. A certificate to this effect signed by a responsible Officer should in future be furnished in all cases of supplies of stores purchased.

A similar remarks applies also to voucher No.26 of March 1898 for Rs.1025-0-7 paid for 281 corrugated Iron sheets purchased from Messrs. Ramsay & Company for the same unclimbable fencing.

27. The Harbour Trust Board has six telephones for which rents are annually paid to the Oriental Telephone Electric Company, Limited at a cost of Rs.950. It is not clear whether these charges were originally sanctioned by the Board of Trustees. The last 4 are within a radius of half a mile and the necessity for them all is not apparent. In the place of those fixed in the Office rooms of the Engineer, the Secretary and the Traffic Manager and at the Pier, there might perhaps be only one fixed at some centre where one of the clerks might, as in all other public Offices, receive messages and transmit them to the departments concerned.- It is understood that the Telephone in the Traffic Manager's office is widely used by the public without payment of any fee.

28. Compensation claims are granted if in the course of their

their transmission from the Pier or Beach to the sheds, goods are either lost or spoiled. If the latter, Surveys are conducted by the Harbour Trust Preventive Officers in the presence of a Customs Officer and certificates furnished of the actual condition of the goods concerned. These however should in future bear the signature of the Customs Officer also.

29. A sum of Rs.5/ due to a messenger, Mooroogesan, attached to the Secretary's Office for June 1897, was drawn in the main bill for that month and remained undisbursed while the amount actually due to the man for the month, Viz., Rs.3.13.11 was also drawn in a supplemental bill and paid in July 1897; but there is nothing to show what became of the former sum of Rs.5/.

30. From the marginally noted figures representing the charges incurred on account of establishment in the different departments of the Board during the last 8 years, it will be seen that ~~with~~ the cost of establishment has steadily increased during the period. The cause of this seems to ~~be~~ lie in the facts that there is no fixed sanctioned scale of establishment and that the salaries of the existing establishment are raised annually at will and included in the annual schedule of staff which is submitted about the Budget time for the approval of the Board of Trustees and is usually approved of.

31. As regards Exchange Compensation allowance we would observe that under the Resolution of the Government of India in the Finance and Commerce Department No.4847-Ex., dated the 5th November 1898, the Local Government will have to determine whether the appointments held by the Officers of the Board now drawing the allowance should be classed with those in which European qualifications are indispensable and whether the Officers concerned could be allowed to continue to draw them by virtue of holding those appointments. The Government should be moved on the subject and their Orders obtained at an early date.

32. The bulk of the lighting charges is represented by the cost of the Cera wax used for lighting the pier and the yard

Rs.1888 paid in November 1897 in connection with a suit between the Board and Messrs Best & Company for coal not delivered was not taxed by the Taxing Officer of the High Court.

37. Provident Fund Account.

Payments on account of premia on the life assurance policies of Messrs.Pinsent, Secretary and Hutchence, Traffic Manager, are made out of the sums to credit of their Provident Fund accounts. It is doubtful whether the rules of the fund may be held to authorise these payments in view of the fact that the policies in question do not appear to have been "effected in favour of the Chairman of the Trustees or such person as the Trustees may appoint" as required by Rule 7 of the Provident Fund Rules.

The Deposit Account.

38. The cash book of this account shows only deposits received or returned in Cash while it omits those received or returned in Government securities although the form of the Cash book provides a column on either side, for transactions in Government securities.

39. The Cash books of the different accounts are signed at the end of each month by the Chief accountant and not, as they should be, by the Chairman, the head of the Office.

40. The Government will be addressed on the subject of raising the fee fixed for the audit of the Revenue accounts of the Board in G.O.No.153 Marine dated 31st May 1895 and on receipt of their orders, a further communication will be made to you regarding the payment of the fee.

41. We would point out that under section 44 of Act II 1886 our audit report has to be published in one or more of the leading newspapers, besides the Fort St. George Gazette; but so far as we know, it has never appeared in any other newspaper of this Presidency except the "Hindu".