(17)

Govt. of {1885} Madras.

MARINE.

Issued

Recd. 11 Sept 85 Encl. 8 d.c.

G.O., 25th August 1885, No. 352.

AUGUST.

Harbour Dues Accounts.

Passing orders on the report of the Assistant Accountant-General of his audit of the — for the official year 1884-85.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

READ—again the following papers:—

G.O., dated 11th December 1884, Mis. No. 542, Marine.
" " 5th January 1885, " " 1, "
" " 9th February " " 54, "
" " 24th March " " 121, "
" " 17th June " " 251, "

Not Comd. D.L. 10-9-85

READ—also the following paper:—

From J. H. TAYLOR, Esq., Lieut., R.N.R., Master Attendant, Madras, to the Chief Secretary to Government, dated Madras, 23rd July 1885, No. 6033.

Administrative department.

I have the honor to return the papers relating to the cyclonic storm in which the *Clan Grant* was found alone between the walls of the ruined harbour, and to remark that no warning of any kind was offered regarding the approach of the mischievous little storm in question, and with reference to Mr. Parkes' letter that the deductions he has drawn therein are not such as an experience of Madras at the seasons concerned should suggest. The north-east monsoon is the rough weather season, and, blowing as it does from the quarter of the compass at which storms usually commence, the weather very often presents appearances that are not easy to separate from cyclonic. In order to prove that in a satisfactory manner, we have only to turn to the meteorological results published by the Astronomer on October 14th to 18th and 3rd to 7th November, and 17th to 22nd November, on all of which occasions the barometer and weather were much the same, and quotations from which I append :—

1884.		Barometer reduced to 32 °.	Wind. Prevailing directions.	Wind. Daily velocity.	Depth of rain.	General weathers.
		INCHES.	POINTS.	MILES.	INCHES.	
14th October ..	Tuesday ..	29·900	N. E. by N. ..	175	0·18	Cloudy.
15th " ..	Wednesday ..	29·872	N. by E. ..	175	0·68	Overcast with showers. Heavier.
16th " ..	Thursday ..	29·836	N. E.	219	3·76	Heavy thunder-storm at 6 A.M., rainy and overcast.
17th " ..	Friday ..	29·853	East	228	0·33	Cloudy and showery.
18th " ..	Saturday ..	29·876	E. S. E. ..	203	1·36	Cloudy and rainy.
	Average ..	29·867		..	5·31	

The barometric wave on this occasion gave whatever warning it is calculated to do, but the fall ended with a thunder-storm and rain.

1884.		Barometer reduced to 32 °.	Wind. Prevailing directions.	Wind. Daily velocity.	Depth of rain.	General weather.
		INCHES.	POINTS.	MILES.	INCHES.	
3rd November .	Monday ..	29·868	N. by E. ..	133	2·31	Rainy and overcast.
4th " ..	Tuesday ..	29·838	Do. ..	157	3·13	Continuous rain.
5th " ..	Wednesday ..	29·883	N. N. E. ..	201	2·30	Do.
6th " ..	Thursday ..	29·892	Do. ..	216	4·62	Do.
7th " ..	Friday ..	29·886	N. by W. ..	169	5·72	Nearly continuous rain.
	Average ..	29·873		..	18·8	

This occasion is similar to the preceding, except that more rain fell, the effects of a heavy monsoon.

1884.		Barometer reduced to 32 °.	Wind. Prevailing directions.	Wind. Daily velocity.	Depth of rain.	General weather.
		INCHES.	POINTS.	MILES.	INCHES.	
18th November .	Tuesday ..	29·940	North	102	..	Passing clouds.
19th ,, ..	Wednesday ..	29·872	N. by W. ..	158	..	Do.
20th ,, ..	Thursday ..	29·830	N. N. W. ..	250	0·14	Cloudy.
21st ,, ..	Friday ..	29·839	S. by W. ..	472	2·06	A cyclone.
22nd ,, ..	Saturday ..	29·952	E. by N. ..	132	0·30	Passing clouds.
	Average ..	29·887		..	2·50	

On the occasion of the storm the barometer had been pursuing the same course of action as on the two preceding ones, but did not fall so low. The barometer fell considerably during the passage of the storm, but as the Astronomer's readings to us are from 10 P.M. to 10 A.M., the cyclone passed during the interval, and the barometer was fast recovering itself are irresistible proof that it was in no way connected with the local weather.

2. It will be seen that very little help is given by the barometer. But the practical seaman who keeps his eye on the scene and marks the veerings of the wind, the varying directions of the clouds, the heavy banks of cloud, the storm swell so different from the wind sea, has advantages that are not obtainable within the walls of an observatory. Moreover, it by no means follows because cyclonic influences are suspected or observed from any particular station that the storm will visit that port in particular, and there is nothing to be more guarded against on the part of an officer in charge of such a port as Madras than causing false alarms. Our great assistance in threatening weather is the telegraphic communication we receive from Pámban, Negapatam and Pondicherry by aid of which we can generally pretty accurately determine the course of an approaching cyclone. But on this particular occasion there was nothing to call for any attention until the middle of the night, when, with the wind off shore, it was unnecessary for vessels to seek safety elsewhere. The storm was one of those of small area and rapid movement, such as the one at Pámban on the 18th December 1884, and more recently in the Gulf of Aden; they are more like tornadoes than the usual cyclone which is of enormous area, and they come upon you before you can realize their approach; we shall never have storm warnings in Southern India worth the name, until we establish a station in Sumatra or the Nicobars. The Dutch, who have such large dealings with Acheen, would probably meet us half way in laying down a wire to serve both our purposes.

3. The daily weather report from Calcutta cannot, in the nature of things, be of use to Madras as warnings.

4. The report must always follow the weather, not precede it. On this occasion no mention is made of a cyclone near Madras until the morning of the 22nd, long after it was all over, and speaks of it as having been brewing on the coast of Madras. The log of the S.S. *Nowshera* shows it to have come in from the Bay, and Mr. Marshall calculates, after it had supplied food for observation, that it must have been 180 miles off on the 20th and made for the coast at a speed of 15 miles an hour, no doubt expelled as usual from the region of highest condensation. Mr. Parkes' letter conveys the erroneous idea that Mr. Marshall on the 20th was aware of a cyclone 180 miles off.

5. The lighthouse reports of Armeghon, Pulicat and Madras show that the storm passed nearly over Pulicat, and they offer ample proof of the rapidity with which the meteor moved.

6. The only warning given to the Marine department, of which Mr. Marshall was in charge, was after 11 o'clock P.M., when squalls of rain set in, which supplied the suspicious element previously wanting. He then went to the beach and very soon realized exactly the condition of affairs. At 3-15, thinking it expedient to have

his opinion supported, he called Mr. Pogson by wire, and found that his observation coincided in every respect.

7. It was one of those dispositions of Nature that could be no more anticipated and guarded against than an earthquake.

8. I cannot understand why the presence of the *Clan Grant* should be styled very exceptional. The only wonder is that she was the only vessel in the place. It happened, however, very fortunately, for otherwise a collision would probably have occurred. Nor is it clear how her situation affects the question of lighting up the buoys, for it seems she made no attempt to go before daylight when the weather became much worse. If the Commander had anticipated any danger, or urged a desire to go out at any reasonable hour of evening, boats with lights would have been placed at the buoys and a Harbour Master told off.

9. Mr. Parkes forms the same opinion I have always advanced to Government upon the inexpediency of lighting the buoys. In bad weather the sea and air would prevent their being of the slightest service, and in fine weather they would furnish pretext for breaking the Port rules to impatient Commanders. There is, moreover, nothing to justify the enormous expense.

10. But the question of arranging lights from the pier or shore is in no respect original, it is one that has often occupied my attention, but difficulties are met with in practice. The width of the fair-way entrance is so narrow that a ray of coloured light to cover it might easily be interrupted by any one ship moored off the pier, and the necessity of watching both head and stern on the part of the Commander during the few critical moments of the passage to sea, would be an unfair strain upon his courage and skill. A ship can always, in moderate weather, leave the port by preliminary arrangements, and a vessel arriving in the night in the roads can be moored in the usual berth quite as soon as boats can be ready to unload her.

11. In conclusion, I trust that these remarks will convey to Government the same impression that careful consideration of the question leaves with me, viz., that the storm was of narrow dimensions, but of extremely rapid movement, giving none of the indications afforded by the enormous rain-disc of ordinary cyclones, and the changes of sea and currents. That Mr. Marshall appreciated the full importance of the situation at the earliest possible period and acted throughout for the best, and had it not been for the unforeseen and unfortunate episode of the breaching of the Red Hill Tank, there would have been nothing upon which to found any remarks.

12. The *Clan Grant* does not seem to have been kept in by want of buoy lights, and would not have gone out at all if the weather had moderated at daylight instead of coming on with redoubled force. I must here beg respectfully to protest against the term exceptional, which it is becoming the custom to use in all matters relating to the port of Madras. The only possible justification for the expression being, in my opinion, the wonderfully fine weather and smooth sea that has prevailed for five years and saved the walls from further mischief.

13. Mr. Parkes proceeds to point out in his letter that an effectual remedy will be provided for all difficulties of the nature described above when the surface space allotted for a harbour is spotted over with buoys, and the ground covered with a network of bridle chains among which no ship will dare to cast anchor when in a dilemma. I will not now take up the time of Government with an exposition of the practical difficulties that attend moorings to buoys, except with very smooth water, but only allude to the unimpeachable fact that, after say ten years' submersion and corrosion, particularly on those portions of the moorings where the friction of the sand is greatest, no Port officer will dare to attach ships to fastenings, the condition of which must be doubtful, and may be desperate. No palliative of this kind will give peace and security to Madras, which can only be really obtained by shutting out the eastern sea, and mooring ships to quays and jetties, which will then, and not till then, be practicable. I am sending to you, for the inspection of His Excellency the Governor in Council, a specimen of one of this department's buoy chains after an immersion of only four years; it is taken from the particular portion of the chain that plays about

on the sand and is subject to friction as well as corrosion. But that is of course common to all moorings, and will, in a few years, destroy the utility of the Madras Harbour from the point of view described in Mr. Parkes' letter.

Order—dated 26th August 1885, No. 359, Marine.

The correspondence above recorded originated in a complaint by Messrs. Gordon, Woodroffe and Co., Agents for the S.S. *Glan Grant*, which was within the walls of the Madras Harbour on the night of the 20th November 1884, when the storm occurred which caused considerable damage at Madras.

2. It is stated that the vessel, unable to get her anchor to hold, was obliged to keep moving about the harbour till daylight enabled the Commander to see his way out.

3. The Agents consider that the mouth of the harbour should be lighted, but the Master Attendant shows that a really practical and economical method of doing this has yet to be discovered. When the harbour works are completed, the difficulty will, His Excellency in Council observes, be solved, as it will then be possible to place lights on the piers at the harbour mouth. Meanwhile, in the present unfinished condition of the works, no expedient, free from serious objection, has been suggested.

4. The only other question in the correspondence which arises for immediate consideration is whether the officers of the Marine department were in a position to forecast this particular storm, and thus give timely warning to the shipping. Captain Taylor explains to the satisfaction of His Excellency the Governor in Council that this was impracticable in the present instance. The barometric readings gave no especial indication, and the storm burst so suddenly during the night that nothing could be done to help the *Clan Grant*.

5. Mr. Parkes seems to misapprehend the condition of the Port of Madras in respect to storm warnings. He says in paragraph 5 of his memorandum to the India Office. "I have no doubt the meteorological recorders at Madras have investigated the circumstances of this storm with a view to perfecting the system of warning which in this case appears to have failed. The want of warning, therefore, is an element of danger which it may be hoped will not recur."

6. As a matter of fact, the meteorological record was, on this occasion, and may again be, useless as a forecast. The storm came in from the Bay of Bengal, and was 180 miles off Madras on the 20th. The Master Attendant considers that the only warning that can be relied on is that which the telegraph supplies. He suggests a station in Sumatra, or the Nicobars to which a cable would have to be laid. His remarks on this point will be referred for the consideration of the Government of India.

7. The questions of moorings, and the position of the entrance to the harbour, which have been incidentally raised, do not seem to call for special orders in the present connection.

(True Extract.)

Chief Secretary.

To the Master Attendant, Madras.
" the Government Astronomer.
" Messrs. Gordon, Woodroffe and Co.
" the Public Works department.

Exd. A. Aubert.

Govt. of {1885} Madras.

MARINE.

Issued

Recd. 10/9/85 Encl.

G.O., 26th August 1885, No. 359.

AUGUST.

Madras Harbour.

Passing orders on correspondence respecting the *Clan Grant* which was within the harbour when the storm of 20th November last occurred and received no storm warning.

26TH AUGUST 1885, No. 359, MARINE.

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READ—again the following papers:—

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on the sand and is subject to friction as well as corrosion. But that is of course common to all moorings, and will, in a few years, destroy the utility of the Madras Harbour from the point of view described in Mr. Parkes' letter.

ORDER—dated 26th August 1885, No. 359, Marine.

The correspondence above recorded originated in a complaint by Messrs. Gordon, Woodroffe and Co., Agents for the S.S. *Glan Grant*, which was within the walls of the Madras Harbour on the night of the 20th November 1884, when the storm occurred which caused considerable damage at Madras.

2. It is stated that the vessel, unable to get her anchor to hold, was obliged to keep moving about the harbour till daylight enabled the Commander to see his way out.

3. The Agents consider that the mouth of the harbour should be lighted, but the Master Attendant shows that a really practical and economical method of doing this has yet to be discovered. When the harbour works are completed, the difficulty will, His Excellency in Council observes, be solved, as it will then be possible to place lights on the piers at the harbour mouth. Meanwhile, in the present unfinished condition of the works, no expedient, free from serious objection, has been suggested.

4. The only other question in the correspondence which arises for immediate consideration is whether the officers of the Marine department were in a position to forecast this particular storm, and thus give timely warning to the shipping. Captain Taylor explains to the satisfaction of His Excellency the Governor in Council that this was impracticable in the present instance. The barometric readings gave no especial indication, and the storm burst so suddenly during the night that nothing could be done to help the *Clan Grant*.

5. Mr. Parkes seems to misapprehend the condition of the Port of Madras in respect to storm warnings. He says in paragraph 5 of his memorandum to the India Office. "I have no doubt the meteorological recorders at Madras have investigated the circumstances of this storm with a view to perfecting the system of warning which in this case appears to have failed. The want of warning, therefore, is an element of danger which it may be hoped will not recur."

6. As a matter of fact, the meteorological record was, on this occasion, and may again be, useless as a forecast. The storm came in from the Bay of Bengal, and was 180 miles off Madras on the 20th. The Master Attendant considers that the only warning that can be relied on is that which the telegraph supplies. He suggests a station in Sumatra, or the Nicobars to which a cable would have to be laid. His remarks on this point will be referred for the consideration of the Government of India.

7. The questions of moorings, and the position of the entrance to the harbour, which have been incidentally raised, do not seem to call for special orders in the present connection.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Master Attendant, Madras.
" the Government Astronomer.
" Messrs. Gordon, Woodroffe and Co.
" the Public Works department.

Exd. A. Aubert.

No. 2176 Way. 17 Sept 1885

Communicated for the information of the S. M. Harbour Works.

(Sd) J.S.W

Govt. of {1885} Madras.

MARINE.

Issued

Recd. *Encl.*

G.O., 26th August 1885, No. 359.

No. 2176 Way. 17 Sept 1885

AUGUST.

Madras Harbour.

Passing orders on correspondence respecting the *Clan Grant* which was within the harbour when the storm of 20th November last occurred and received no storm warning.

To

The Supdt M. & Works.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

READ—the following paper :—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 8th August 1885, No. 1953.

Outside Audit Department.

With reference to G.O., Mis. No. 181, dated the 5th May 1885, I have the honor to forward a report by my Assistant, Mr. F. H. Hamnett, on his audit of the harbour dues accounts for the year ending 31st March 1885.

2. Considerable difficulty is said to have been experienced in adopting a satisfactory system of recording the various transactions connected with the levy of harbour dues, owing to the novelty of the work; and the accounts of the earlier months were found to contain many obvious errors. None of these, however, were of a serious nature, and the accounts of the later months were generally free from error.

3. Greater care and neatness, it is pointed out, should be observed in preparing and writing up the accounts, which, with the exception of the cash book, were very roughly kept and disfigured by alterations and corrections, many of them not attested, but considerable improvement is said to have been noticed in the later months of the year.

4. The suggestions made by Mr. Hamnett in paragraphs 8, 9 and 10 should, I consider, be adopted; some of them I understand are already in course of adoption.

5. The omission of godown rent from the deposit account maintained for certain firms and the failure to maintain a bill book for charges against the guaranteed payment account (*vide* paragraph 3) will doubtless be rectified. The omissions have not interfered with the accurate calculation and collection of dues in the cases concerned.

6. The deposit of Rs. 500 alluded to in paragraph 7 should, it seems, like all similar deposits, be forwarded to the Bank for safe custody. It should not have been kept in the office without entry in the cash book.

7. The amount shown in the report as remitted to the Bank during the year, viz., Rs. 3,69,876-7-4 is less than the sum credited in the books of this office, viz., Rs. 3,69,888-7-4, by Rs. 12, which is said to be the value of four slings of manilla rope recovered from a [illegible] contractor sent to the Bank for credit of harbour dues with Master Attendant's memorandum, No. 7770, dated 13th August 1884. This item should have been entered in the accounts which came under audit.

8. As the account of the harbour dues is neither an Imperial nor Provincial account, I would suggest that a fee be charged and credited to Government for the audit of the accounts on this occasion. A fee of Rs. 200 would, I think, be a suitable fee.

ENCLOSURE.

From F. H. HAMNETT, Esq., Assistant Accountant-General, to the Accountant-General, dated Fort St. George, 22nd July 1885.

I have the honor to report as follows on the audit of the harbour dues accounts for the official year ending 31st March 1885 :—

2. The Harbour Dues Act (No. VI of 1882) was put into force on the 1st April 1884 and the collection of the dues payable under the Act entrusted to the Master Attendant of Madras, who was directed to keep accounts in the ordinary course. In the absence of any previous experience regarding the collection of such dues, considerable difficulty appears to have been experienced in adopting a satisfactory system of recording the various transactions involved, and the accounts produced for audit were in consequence very roughly prepared and contained many obvious errors in calculation, especially during the first two months of the official year.

3. The system adopted for the collection of dues is as follows:—

Applications are put in by exporters and consignees describing the goods they wish to export or which have been consigned to them, the goods are then weighed or measured according as dues are payable on them by weight or measurement by "kanakapillais," and the weight or measurement is entered on the back of the application forms. These entries are checked by preventive officers, the dues payable are calculated by a clerk, and a receipt granted for the amount when paid. The receipt shows the weight or measurement of the goods, the rate of harbour dues, and the total amount payable including overtime fees.

If imported goods are not removed within a certain prescribed time, godown rent is charged. The preventive officer enters on the back of the application form the number of days for which rent is payable, and from this entry the rent due is calculated and a receipt granted when it is paid. Counterfoils of the receipts for harbour dues and godown rent are maintained, and from them entries are made into the cash book.

The above procedure is, however, somewhat modified in the case of certain European firms. These firms deposit security in the form of money or Government promissory notes and are allowed to export and import goods without immediate payment of dues. A separate "Deposit account" is maintained for each firm, and into it entries of the dues payable are made by reference to the weights and measurements entered on the back of the "application forms." Bills are submitted for the amounts due once a week, the amount of each bill is entered in a "bill book" and when paid is brought to account in the cash book.

By a curious omission, godown rent is not entered in the deposit accounts, though it is included in the weekly bills and entered in the bill book.

In the case of the Madras and South Indian Railway Companies and the Madras Municipality, a procedure similar to that just described is adopted, but bills are submitted monthly instead of weekly and no security is deposited as in the case of private firms. The regular payment of bills is guaranteed by the railway companies and municipality and an account called the "Guaranteed payment account" is maintained similar in form to the "deposit accounts." When a monthly bill is paid, the fact is noted in the guaranteed payment account and the amount brought to credit in the cash book, but by a curious omission no bill book is maintained for these bills.

In the case of goods imported or exported on behalf of Government, the weight or measurement of the goods is copied into rough slips of paper from the invoices received with the goods, and the dues payable are calculated from the entries in these slips and entered in an account called "Government officers' account" similar in form to the "deposit accounts." A bill for the amount due by each officer is submitted monthly, and the amount passed through the bill book and brought to account, when paid, in the cash book.

4. The weekly totals of the "deposit accounts" and the monthly totals of the "Government officers' account" were traced through the bill book into the cash book and the monthly totals of the "Guaranteed payment account" were traced direct into the cash book. The entries from the counterfoil receipts were also traced into the cash book, and the calculation of dues was checked in detail for the months of April, May and December 1884, and 10 per cent. of the calculations were checked for the remaining month of the year. The items of receipt being very numerous, the checking of these calculations occupied a considerable time, but as there were several obvious errors noticed in the calculations, it was thought advisable to apply this test in order to ascertain how far the accounts could be relied upon as accurate. It was found that in the month of April there were seventy-six instances of erroneous calculations of dues and that the amount of error exceeded Rs. 3 in ten instances. In May there were five instances of erroneous calculations, in two of which the error exceeded Rs. 3, and in December one mistake was discovered. No mistakes were noticed in the accounts for the other months, of which 10 per cent. of the calculations were checked. The result of these mistakes was that a total of Rs. 1,248-11-6 was collected from merchants instead of Rs. 1,213-3-3, the correct amount due. Besides the above mistakes, which were only discovered during the audit, there were several instances in which excess payments made by merchants were subsequently brought to notice and refunds made to the merchants concerned.

In going through the "Government officers' account" it was noticed that in many cases sums under six pies, and in a few instances, over that amount, were not billed for as being too small and were thus never brought to account. Although the items were small, they should of course have been carried over to the next month's account instead of being omitted. Besides these amounts, five items aggregating Rs. 2-5-0, which were billed for between July 1884 and February 1885, had not been realized up to the date of audit.

In tracing items from the "deposit accounts" and "Government officers' accounts" through the "bill book" into the "cash book" a few instances of clerical errors were noticed in copying entries from one book into the other. These errors resulted in As. 10-11 too little being realized. One instance was noted in which an alteration was made on the back of an "application form" from Messrs. Binny and Co. regarding the total amount of dues payable, but no corresponding alteration was made in the "deposit account." One of the entries in Messrs. Oakes and Co.'s "deposit account" was found not to agree with the corresponding "application form." In two cases, overtime fees noted on "application forms" were not brought to account in the "deposit accounts." The amounts involved in the last four cases were, however, trifling.

5. The above remarks apply to the receipt side of the cash book. The entries on the expenditure side show the remittances of collections made to the Bank, the refunds made to merchants and overtime fees distributed among the officials who are entitled to them.

The remittances to the Bank were found to correspond with the Bank's receipts, but the rule laid down in the notification of Government, dated 5th February 1884, that collections of harbour dues should be daily remitted to the Bank was not strictly observed.

Refunds were made in cases where it was discovered excess dues had been charged through erroneous calculations, and also in cases where harbour dues were paid on goods intended for export but where the goods were subsequently returned by vessels and were not therefore exported. One curious instance was noticed of a refund of Rs. 16 to a merchant on account of two cases of window glass, which were somehow lost after being landed before removal by the consignee. This amount clearly cannot be considered a refund of harbour dues, and the special sanction of Government for payment of this amount should be obtained or the amount recovered from the officials who are responsible for the loss.

Acknowledgments in support of refunds were taken from merchants, but in three cases receipts for more than Rs. 20 were unstamped. Acquittance rolls were also maintained, in which the officials receiving overtime fees acknowledged their receipt, but none of the acknowledgment for amounts over Rs. 20 were stamped. The Deputy Master Attendant promised, however, to get stamps affixed where required:—

6 The following is an abstract statement of the cash transactions during the year under report:—

Receipts.

		Rs.	A.	P.
1. Beach receipts	Import dues	67,568	3	5
	Export do.	48,050	13	5
2. Pier receipts	Import do.	69,302	2	0
	Export do.	30,978	9	4
3. Receipts from provision boats, &c.		555	14	0
4. Godown rent		9,999	4	9
5. Guaranteed payments account and Government officers' account		50,488	4	4
6. Deposit accounts		96,043	13	3
	Total	3,72,987	0	6

The above is accounted for as follows:—			
1. Amount remitted to the Bank during the year	3,69,876	7	4
2. Refunds	1,031	4	4
Amount paid as overtime fees	999	12	8
	3,71,907	8	4
Balance in hand on 31st March 1885	1,079	8	2
	3,72,987	0	6

The above balance was remitted to the Bank on the 1st April 1885 and a Bank receipt for the amount produced.

7. A sum of Rs. 500 deposited as security by Messrs. Woodroffe and Company was kept in the cash-chest of the Deputy Master Attendant, but was not shown in the cash book. Deposits from all the other firms were made in the form of Government promissory notes, which were sent for safe custody to the Bank. The following statement shows the amounts deposited by the various firms and the dates of deposit.

Date of deposit.	Names of depositors.	Amount.
1884.		Rs.
April 2nd	Binny and Co.	1,000
Do. „	Arbuthnot and Co.	1,700
Do. „	Parry and Co.	500
Do. 4th	Wilson and Co.	500
Do. 3th	Gordon, Woodroffe and Co. ..	500
Do. „	McDowell and Co.	1,000
Do. „	Oakes and Co.	300
Do. 7th	Croysdale and Co.	500
Do. 8th	Eales and Co.	1,000
Do. 21st	Walker and Co.	1,000
August 19th ..	Schonlonk and Engel and Co. ..	500

8. The application forms are the original documents on which all entries of receipts in the other accounts are based, and the Deputy Master Attendant agreed with me as to the advisability of opening fresh printed columns in these forms to show clearly the weight or measurement of goods, rates of dues, godown rent, the names of the weighers and measurers and of the clerks who calculate the dues, many of these items being hitherto entered roughly on the back of the forms in pencil.

9. The slips showing the weight and measurement of goods imported and exported on behalf of Government might also conveniently be in printed forms and of uniform size instead of being of different sizes and on rough scraps of paper.

Both the application forms and the slips above referred to should be systematically filed and numbered, and to facilitate reference, the numbers should be quoted in the "counterfoil receipts," "the deposit accounts," "guaranteed payment accounts" and "Government officer's accounts."

As the entries on each slip sometimes refer to two or more Government officers, it would also be advisable if opposite to each entry in the slip a note were made of the page in the "Government officers' account" in which the entry has been copied. During the course of audit great difficulty was experienced in referring to application forms owing to their having been kept loose in bags without any attempt at arrangement.

10. Owing to the number of transactions on each day, several receipt form books are in use at the same time, and to verify the entries in the cash-book on any one day, it is necessary to refer to the counterfoils in several receipt books. It would therefore be advisable for purposes of reference to have the receipt books numbered with Roman figures and the counterfoil receipts in each book with ordinary figures and for a column to be opened in the cash book to show the number of the receipt book and of the counterfoil receipt to which each entry corresponds.

11. Greater care and neatness should be observed in preparing and writing up the accounts, which, with the exception of the cash book were very roughly kept and disfigured by alterations and corrections, many of which were not even attested. Considerable improvement in the accounts was, however, noticed during the later months of the official year under review.

Order—dated 25th August 1885, No. 352, Marine.

Communicated to the Master Attendant, Madras, who will arrange for the suggested improvements being introduced.

2. The irregularities brought to notice should also be rectified.

3. A fee of Rs. 200 for the audit will be credited to Government as proposed by the Accountant-General.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the Master Attendant, Madras.
„ Accountant-General.

Exd. A. F. Aaron.

P.W.D.

Govt. of {1885} Madras.

MARINE.

Recorded.

(Signed)

Issued

Recd. *Encl.*

G.O., 25th August 1885, No. 352.

AUGUST.

Supt. R. W.

Ex. P. W. A.

Harbour Dues Accounts.

Passing orders on the report of the Assistant Accountant-General of his audit of the — for the official year 1884-85.

With Order

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

READ—the following paper :—

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 8th August 1885, No. 1953.

Outside Audit Department.

With reference to G.O., Mis. No. 181, dated the 5th May 1885, I have the honor to forward a report by my Assistant, Mr. F. H. Hamnett, on his audit of the harbour dues accounts for the year ending 31st March 1885.

2. Considerable difficulty is said to have been experienced in adopting a satisfactory system of recording the various transactions connected with the levy of harbour dues, owing to the novelty of the work; and the accounts of the earlier months were found to contain many obvious errors. None of these, however, were of a serious nature, and the accounts of the later months were generally free from error.

3. Greater care and neatness, it is pointed out, should be observed in preparing and writing up the accounts, which, with the exception of the cash book, were very roughly kept and disfigured by alterations and corrections, many of them not attested, but considerable improvement is said to have been noticed in the later months of the year.

4. The suggestions made by Mr. Hamnett in paragraphs 8, 9 and 10 should, I consider, be adopted; some of them I understand are already in course of adoption.

5. The omission of godown rent from the deposit account maintained for certain firms and the failure to maintain a bill book for charges against the guaranteed payment account (*vide* paragraph 3) will doubtless be rectified. The omissions have not interfered with the accurate calculation and collection of dues in the cases concerned.

6. The deposit of Rs. 500 alluded to in paragraph 7 should, it seems, like all similar deposits, be forwarded to the Bank for safe custody. It should not have been kept in the office without entry in the cash book.

7. The amount shown in the report as remitted to the Bank during the year, viz., Rs. 3,69,876-7-4 is less than the sum credited in the books of this office, viz., Rs. 3,69,888-7-4, by Rs. 12, which is said to be the value of four slings of manilla rope recovered from a cooly contractor sent to the Bank for credit of harbour dues with Master Attendant's memorandum, No. 7770, dated 13th August 1884. This item should have been entered in the accounts which came under audit.

8. As the account of the harbour dues is neither an Imperial nor Provincial account, I would suggest that a fee be charged and credited to Government for the audit of the accounts on this occasion. A fee of Rs. 200 would, I think, be a suitable fee.

ENCLOSURE.

From F. H. HAMNETT, Esq., Assistant Accountant-General, to the Accountant-General, dated Fort St. George, 22nd July 1885.

I have the honor to report as follows on the audit of the harbour dues accounts for the official year ending 31st March 1885 :—

2. The Harbour Dues Act (No. VI of 1882) was put into force on the 1st April 1884 and the collection of the dues payable under the Act entrusted to the Master Attendant of Madras, who was directed to keep accounts in the ordinary course. In the absence of any previous experience regarding the collection of such dues, considerable difficulty appears to have been experienced in adopting a satisfactory system of recording the various transactions involved, and the accounts produced for audit were in consequence very roughly prepared and contained many obvious errors in calculation, especially during the first two months of the official year.

3. The system adopted for the collection of dues is as follows :—

Applications are put in by exporters and consignees describing the goods they wish to export or which have been consigned to them, the goods are then weighed or measured according as dues are payable on them by weight or measurement by "kanakapillais," and the weight or measurement is entered on the back of the application forms. These entries are checked by preventive officers, the dues payable are calculated by a clerk, and a receipt granted for the amount when paid. The receipt shows the weight or measurement of the goods. the rate of harbour dues, and the total amount payable including overtime fees.

If imported goods are not removed within a certain prescribed time, godown rent is charged. The preventive officer enters on the back of the application form the number of days for which rent is payable, and from this entry the rent due is calculated and a receipt granted when it is paid. Counterfoils of the receipts for harbour dues and godown rent are maintained, and from them entries are made into the cash book.

The above procedure is, however, somewhat modified in the case of certain European firms. These firms deposit security in the form of money or Government promissory notes and are allowed to export and import goods without immediate payment of dues. A separate "Deposit account" is maintained for each firm, and into it entries of the dues payable are made by reference to the weights and measurements entered on the back of the "application forms." Bills are submitted for the amounts due once a week, the amount of each bill is entered in a "bill book" and when paid is brought to account in the cash book.

By a curious omission, godown rent is not entered in the deposit accounts, though it is included in the weekly bills and entered in the bill book.

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In the case of goods imported or exported on behalf of Government, the weight or measurement of the goods is copied into rough slips of paper from the invoices received with the goods, and the dues payable are calculated from the entries in these slips and entered in an account called "Government officers' account" similar in form to the "deposit accounts." A bill for the amount due by each officer is submitted monthly, and the amount passed through the bill book and brought to account, when paid, in the cash book.

4. The weekly totals of the "deposit accounts" and the monthly totals of the "Government officers' account" were traced through the bill book into the cash book and the monthly totals of the "Guaranteed payment account" were traced direct into the cash book. The entries from the counterfoil receipts were also traced into the cash book, and the calculation of dues was checked in detail for the months of April, May and December 1884, and 10 per cent. of the calculations were checked for the remaining month of the year. The items of receipt being very numerous, the checking of these calculations occupied a considerable time, but as there were several obvious errors noticed in the calculations, it was thought advisable to apply this test in order to ascertain how far the accounts could be relied upon as accurate. It was found that in the month of April there were seventy-six instances of erroneous calculations of dues and that the amount of error exceeded Rs. 3 in ten instances. In May there were five instances of erroneous calculations, in two of which the error exceeded Rs. 3, and in December one mistake was discovered. No mistakes were noticed in the accounts for the other months, of which 10 per cent. of the calculations were checked. The result of these mistakes was that a total of Rs. 1,248-11-6 was collected from merchants instead of Rs. 1,213-3-3, the correct amount due. Besides the above mistakes, which were only discovered during the audit, there were several instances in which excess payments made by merchants were subsequently brought to notice and refunds made to the merchants concerned.

In going through the "Government officers' account" it was noticed that in many cases sums under six pies, and in a few instances, over that amount, were not billed for as being too small and were thus never brought to account. Although the items were small, they should of course have been carried over to the next month's account instead of being omitted. Besides these amounts, five items aggregating Rs. 2-5-0, which were billed for between July 1884 and February 1885, had not been realized up to the date of audit.

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	Balance in hand on 31st March 1885	1,079	8	2
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(True Extract.)

W. Hutton

for *Chief Secretary.*

To the Master Attendant, Madras.
„ Accountant-General.

Exd. A. F. Aaron.