

no 755 w of 6th March/88

PWC No 2107

Gobt. of 1888 Madras.
MARINE.

Communicated to
the Examiner Public
Works Accts. for
report.

13.50

Issued

Recd. 3.3.88

Encl.

W.M.
3.3.88
W.M.
3/3/88

G.O., 22nd February 1888, No. 62.

3249 C-24-9-87
567 O-19-9-87
3905 C-8-11-87

no 755 w of 6th March/88

FEBRUARY.

B Maj
6/3

Harbour Trust Accounts.

Passing orders in regard to the joint audit of
the — by the Accountant-General and Examiner
of Public Works Accounts.

ES
Encl. W.M.
Despd 6-3-88
2/15/3

With order
2 copies to both

22ND FEBRUARY 1888, No. 62, MARINE.

GOVERNMENT OF MADRAS.
MARINE DEPARTMENT.

READ—again the following papers:—

G.O., dated 25th July 1887, No. 330, Marine.
" " 9th Sept. " " 402 "

READ—also the following papers:—

From Major C. H. P. CHRISTIE, R.E., Examiner, Public Works Accounts,
to the Secretary to Government, Public Works Department, dated Madras,
8th September 1887, No. 62 W.

I have the honor to acknowledge the receipt of Public Works Department G.O., No. 2169 W., dated 15th August 1887, communicating Marine Department G.O., &c., Nos. 330, 331, dated 25th July 1887, and to request further instructions as to the intentions of Government in appointing the Examiner of Public Works Accounts to be auditor under sections 43 and 44 of the Madras Harbour Trust Act of 1886, in respect of expenditure by the Harbour Trust Board on construction work.

2. I understand that the duties of the auditor appointed under sections 43 and 44 of the Act are simply and solely to enforce observance of the provisions of Chapters III, IV, V and VI of the Act (sections 21 to 42) in so far as the Acts and operations of the Harbour Trust Board are, under the Act, subject to control and regulation by the Governor in Council.

3. I further understand that, being appointed auditor solely in respect of expenditure on construction works, the Examiner has clearly no concern with the provisions of Chapters IV and V, relating to the property and liabilities and to the borrowing power of the Board; which are matters to be dealt with by the Accountant-General, Madras, in his audit.

4. My duties will therefore be confined to watching the observance of such of the provisions of Chapters III and VI as relate to expenditure connected in any way with construction works, and, directly or indirectly, subject to the control of the Governor in Council.

5. If the above view is correct, it appears to me that my duties in connection with Chapter III will, taking the widest possible view of them, be confined to seeing that the Board does not pay to the Engineer, or to his substitute, more by way of salary and allowance, or grant to him leave for longer periods or for more frequent periods, or on more favorable terms, than are provided for in the rules to be framed and approved under sections 21 and 22 (1 to 4) as controlled by section 24 of the Act. The Governor in Council has no control over the pay and allowances and the leave of any subordinate officer or servants; and pensions and provident funds are presumably matters for the Accountant-General, Madras, to deal with.

6. In connection with Chapter VI, on the supposition—which I believe to be correct—that the estimate for the construction of the Harbour, as a whole, is "an estimate" within the meaning of the several sections of this chapter, my duty, after seeing that all expenditure is duly supported by vouchers, will be confined to seeing that the Board do not charge to the Harbour construction any expenditure not properly and reasonably chargeable thereto, and that they do not expend in any year on the construction of the Harbour, as a whole, a greater sum than has been allotted, either originally or supplementally, in the estimate sanctioned by the Governor in Council, or, in cases of emergency, more than Rs. 2,000 outside such estimate.

7. If I have correctly understood the duties which would devolve upon me under the terms of the appointment made in Marine Department G.O., No. 330, of 25th July 1887, it appears to me that there is nothing in them which could not be

equally well done by the Accountant-General, Madras, and I venture to submit that the introduction of a divided audit is an unnecessary complication.

8. The case would, of course, be different if the Board should wish to have a concurrent audit conducted on their own account by the Examiner and to have the accounts of construction kept under his control, in the same manner as when the Madras Harbour Works formed a division of the Public Works Department. In that case it would, no doubt, be convenient that the Examiner should be joint auditor on behalf of both the Governor in Council and the Harbour Trust Board. That, however, is an arrangement which could only be made in concert with the Board, and which would, I think, require the confirmation of the Government of India. I could not undertake such an audit under the terms of the present appointment; nor could the Board, except by agreement, be required, under section 44 of the Act, to pay the costs of an audit extending very much beyond the requirements of the Act.

No. 567-D.

Referred to the Marine Department, with advertence to G.O., in that department, No. 330, dated 25th July 1887.

(Signed) J. O. HASTED, Colonel, R.E.,

19th September 1887.

Secretary to Government, P.W.D.

From R. W. BARLOW, Esq., C.S., Chairman, Harbour Trust Board, Madras, to the Chief Secretary to Government, dated Madras, 10th October 1887, No. 4108.

In reference to G.O., No. 402, dated 9th September last, Marine, and adverting to paragraph 3 of G.O., No. 330, dated 25th July 1887, Marine, I have the honor to forward extract from the Proceedings of the Harbour Trust confirmed at their meeting held on the 7th instant, and beg to submit as follows for the orders of Government.

2. The only audit obligatory under section 43 of the Harbour Trust Act being an annual one, it seems unnecessary and undesirable that a monthly audit should be made by the Public Works Department and Accountant-General, or by either of them.

It is, however, very advisable that there should be a monthly audit of the Construction accounts, such as is now made by Messrs. Stiven and Traill Straith, and the Trust prefer also to have a monthly audit of their Revenue accounts. Government have approved the appointment of these gentlemen, and they are practically auditors appointed by Government as already laid down in the second of the Government Orders above quoted, and it is, at all events, open to Government to select any auditors they choose for the purpose of the monthly audit desired by the Trust, and there is, therefore, no reason why they should not appoint auditors who have been recommended by the Board.

3. I would submit for consideration that the joint annual audit by the Accountant-General and the Examiner, Public Works Accounts, is unnecessary, as the Accountant-General could by himself do all that is required, to comply with the provisions of the Act, and suggest—

(a) An annual audit of all accounts of the Trust, including construction. This audit to be carried out by the Accountant-General, unless it is found necessary to have a joint audit by him and the Examiner, Public Works Accounts.

(b) A monthly audit to be conducted by auditors appointed by Government on the recommendation of the Board.

ENCLOSURE.

EXTRACT of Proceedings of the Harbour Trust Board at a meeting held at the offices of the Board on Friday, the 30th day of September 1887.

8. Read G.O., No. 402, Marine, dated 9th September 1887, passing orders on the proposed audit of the Harbour Trust accounts.

Recorded. The Chairman is invited to address Government on the subject.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 12th October 1887, No. 2785.

With reference to Proceedings of Government, No. 402, dated the 9th September 1887, I have the honor to state that, in my opinion, the remuneration for the audit by this office of the Harbour Trust accounts should be Rs. 500 per annum, whether the audit be annual or monthly.

2. I consider a monthly audit preferable, as errors of any description can be detected and rectified without delay, whereby later months' accounts will be free from mistakes which, having been made once, might otherwise run through the whole year.

No. 3935-C.

MEMORANDUM.

With reference to reminder from the Marine Department calling for early reply to G.O., No. 402, dated 9th September 1887, regarding Harbour Trust accounts, the undersigned has the honor to state that the Examiner, Public Works Accounts, is unable to answer the question asked in that Government Order until receipt of orders on his letter, No. 62 W., dated 8th September 1887, referred to the Marine Department under this office endorsement, No. 567-D., dated 19th idem. It is requested, therefore, that this department may be favored with an early reply to the reference last quoted.

CHEPAK,
8th November 1887.

(Signed)

J. O. HASTED, Colonel, R.E.,
Secy. to Govt., P.W.D.

To the Marine Department.

ORDER—dated 22nd February 1888, No. 62, Marine.

The Government adhere to the view expressed in paragraph 1 of G.O., 9th September 1887, No. 402, that if the Harbour Trust Board wish for monthly audits of their accounts, these must be performed by the auditors appointed by Government to conduct the annual audit required by section 43 of the Act—that is, from and after April 1888, by the Accountant-General and the Examiner of Public Works Accounts.

2. It was the intention of Government that the Examiner of Public Works Accounts should audit the construction accounts of the Harbour in the same way as if Mr. Thorowgood's office were a division under the Public Works Department. If there is any objection to this course either on the part of the Board or of the Public Works Department, it should be clearly explained, and if Major Christie considers that the sanction of the Government of India would be necessary, His Excellency in Council is prepared to apply for it.

3. To the question asked in paragraph 2, G.O., 9th September 1887, No. 402, the Accountant-General has replied stating that he would make a yearly charge of Rs. 500 whether the audit be monthly or annual only, and that as a matter of convenience he would prefer a monthly audit. The Examiner of Public Works Accounts will now be requested to submit his reply to the same question.

(True Extract.)

H. E. STOKES,
Chief Secretary.

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

Exd. A. Raitt.

Gobt. of 1888 Madras.

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Exd. A. Raitt.