[G. 53]

5,000—13-2-94.

Educational Department.

CHIEF SECRETARIAT. MADRAS.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers—

From the Superintending Engineer, III Circle, Bellary dated 25th May 1894 No. 531. to the Chief Engineer, Public Works Department, Madras.

I have the honour with reference to G.O. No. 1296 W dated 24th May 1894, to suggest that it would greatly conduce to success of Holographic Copying, and economy in the use of materials, if instruction could be given in the methods at the Civil Engineering College.

2. A brief course of from a week to 10 days would admit of any Draughtsman producing both Ferro-Gallic and Ferro-Prussiate Copies with certainty, and they might receive a certificate to that effect, which would be of value.

Endorsement of the Public Works Department dated 4th June 1894, No. 2111

Transferred

Transfered to the Educational Department for consideration, with advertence to G.C. No. 563 W dated 2nd March 1894.

From the Director of Public Instruction, Madras, dated 24th July 1894, No. 6880.

In returning herewith the endorsement of Government, No. 1182, Edl., dated 13th ultimo, I have the honour to submit copy of the letter of the Secy. to Principal, College of Engineering, Madras No. 207 C, dated 7th instant, and to suggest that, under the circumstances stated therein, such of the Students of the College as may be desirous of learning the process may be permitted to attend the drawing offices of the Public Works Department for a short course of instruction in ferro-typing.

Order: 14th August 1894, No. 605.

The Director's letter with which the Government concurs will be communicated to the Public Works Department.

(True Extract)

A.D.G. Shelley Capt RE.

Under Secretary to Govt.

for Chief Secretary.

To the Public Works Dept.

" Director of Public Instruction

[G. 16]

To

Copy of letter from the Actg. Principal, College of Engineering, Madras, dated 7th July 1894, No. 207 C. to the Director of Public Instruction, Madras.

With reference to your No. 59, dated 20th June 1894 on subject herein returned I have the honour to state that none of the instructors here have had any practical experience in ferro-typing; the process is however an easy one and could be easily learnt if found necessary.

2. I am, however, of opinion that it is hardly worth while to take up the time of Students in the College to learn a process which they may or may not require to put into use afterwards. It will also cost money which would be much better spent in other directions - I doubt if any economy would result by a draftsman learning the process here rather than in the drawing offices of the Public Works Department.

Dis. 8.1
6251/94

[G. 15]

P. W. CURRENT No. 6251

Govt. of {18} Madras.

To

The Public Works Department

Encl. 1

Recd. 21. 8. 94

Proceedings, dated 14 August 1894
No. 605

Subject.

Communicating to the P.W.Dept. letter of the D.P.I. suggesting that such students of the College of Engineering as desire it may be permitted to attend the drawing office of that Dept. for instruction in ferro-prussiate processes of copying plans are not in use in the Drawing Branch of the Chief Engineer's office — when the necessary plant is obtained & distributed by the Superintendent of Stationery, the processes will probably be adopted only in Circle & division offices of the Dept.

Rs. 21936 dt 3rd September 1894

B.

Recorded with Reconducente the remark that the Ferro Gallic & Ferro-prussiate processes of copying plans are not in use in the Drawing Branch of the Chief Engineer's office — when the necessary plant is obtained & distributed by the Superintendent of Stationery, the processes will probably be adopted only in Circle & division offices of the Dept.

DESPATCHED
-4 SEP. 94
2nd Dept.

No. 2529 cd/6-7-93
2931 cd/24-8-93
3484 cd/27-10-93
3569 cd/2-11-93
3013 W dt/21-11-93
854 D dt/15-9-93
4022-23 cd/29-11-93
190 cd/18-1-94
611 cd/10-2-94
563 W dt/2-3-94
1359 cd/28-3-94
988 W dt/11-4-94

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

From T. W. RAWLINS, Esq., Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the Accounts of the Harbour Trust Board, to the Chairman, Madras Harbour Trust Board, dated Fort St. George, 11th January 1894, No. 44.

We have the honour to report that we have, in accordance with the orders of Government marginally noted, audited the revenue, porterage and construction accounts of the Harbour Trust Board for 1892–93.

G.O., dated 24th April 1888, No. 149, Marine.
„ „ 9th July „ „ 315 „

Revenue Accounts.

2. The principal books maintained are the following :—

(1) Harbour-dues Cash-book.
(2) General Cash-book.
(3) Journal.
(4) Ledger.

3. The procedure of audit was the same as in the previous years, viz.—

The harbour-dues collections were checked with the counterfoil receipt books and other documents completely for two months, July and August, and to the extent of 30 per cent. for the remaining months.

4. The calculations of the dues were tested in cases in which they amounted to Rs. 10 or more. Twenty per cent. of the consignees' applications were also referred to. Remittances of daily collections to the bank were checked with the bank's receipts and traced into the bank pass book.

5. The General Cash-book was checked with the Harbour-dues Cash-book and counterfoils of cheques on the receipt side and with original documents and vouchers on the charge side.

6. The Journal was examined with the totals of Harbour-dues Cash-book and the contingent abstract, and the entries from the General Cash-book and Journal were traced into the Ledger.

7. The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1892–93 :—

	Rs. A. P.	Rs. A. P.	Rs. A. P.
Opening balance on the 1st April 1892—			
Government securities (Par value, Rs. 5,00,000) ..	..	..	4,67,097 8 10
Cash.			
Bank of Madras	6,77,942 3 2		
General cash	108 6 6		
Advances for contingencies	500 0 0		
		6,78,550 9 8	
Receipts.			
I. Harbour Dues collection—			
Beach Import	1,48,127 11 2		
Pier ,, ...	60,253 15 3		
Beach Export	22,818 1 5		
Pier ,, ...	41,635 6 7		
Storage	2,572 13 11		
Wharfage	6,466 5 4		
Cranage	32,174 14 10		
Penalties (section 84)	39 0 0		
		3,14,088 4 6	
Porterage—			
Beach	56,655 14 4		
Pier	32,249 8 4		
Haulage	10,457 1 5		
Miscellaneous	2,788 3 7		
		1,02,150 11 8	
Miscellaneous—			
Harbour Trust properties	1,248 12 0		
Provisions	597 5 6		
Water collection	3,736 12 0		
Sundries, including sale-proceeds of unserviceable articles	1,116 10 2		
		6,699 7 8	
Amount refunded from construction funds in repayment of advances made from time to time from the revenue account during the year 1892-93	..	1,31,000 0 0	
II. Contribution from Port Funds	..	65,000 0 0	
III. Interest realized on investments belonging to the Harbour Trust Board	..	28,692 11 8	
Value of Government securities for Rs. 4,50,000 purchased during the year	..	..	4,83,370 0 0
Proceeds of Government securities for Rs. 1,50,000 sold during the year	..	1,57,310 8 0	
		14,83,492 5 2	9,50,467 8 10
Disbursements.			
I. Interest on Government loan	..	1,87,039 7 10	
II. Repayment of Government loan	..	1,00,000 0 0	
III. Office establishment—			
1. Chairman's salary	4,800 0 0		
2. Secretary's ,, ...	9,350 0 0		
3. Establishment	39,204 6 8		
4. Preventive service establishment	12,546 15 3		
5. ,, boat establishment	1,186 0 0		
6. Fees to Trustees	6,360 0 0		
7. Contribution to Government for pensions ..	624 1 2		
8. ,, to Provident fund	2,886 2 10		
		76,957 9 11	
IV. Office contingencies—			
(*a*) Subject to regular audit—			
Postage	57 14 0		
Receipt stamps	193 11 0		
Furniture	531 0 0		
Fees for audit	750 0 0		
Law charges	1,113 0 0		
Stationery and printing	2,478 5 3		
Advertisement charges	202 6 0		
Uniform to Preventive service	1,405 0 0		
		6,731 4 3	
(*b*) Admissible without detailed audit—			
Overtime fees to establishment	4,212 11 11		
Overtime fees to Preventive service and boatmen	3,255 2 9		
Miscellaneous	3,952 4 8		
		11,420 3 4	
Advances to construction account	..	1,31,000 0 0	
V. Refunds	..	2,606 6 2	
VI. Petty construction and repairs—			
New works	10,853 12 5		
Repairs	17,215 1 2		
Tools and plant	7,668 5 10		
		35,737 3 5	

Disbursements—cont.	Rs. A. P.	Rs. A. P.	Rs. A. P.
VII. Porterage—			
1. Coolies, Pier	13,533 3 4		
2. ,, Beach and Custom House	45,356 15 7		
3. Madras Railway Company	897 2 6		
4. South Indian Railway Company	274 13 11		
5. Coasting cargo	1,010 2 5		
6. Boat hire	3,839 15 1		
7. Claims for losses and damage	790 15 11		
8. Engine charges	1,452 10 9		
9. Refunds	568 11 11		
10. Steam crane charges	2,721 9 2		
11. Contribution to Cooly Provident Fund	1,012 2 9		
		71,458 7 4	
Contingencies—			
(*a*) Subject to regular audit—			
Receipt stamps	12 6 0		
Furniture	36 0 0		
Tarpaulins	152 0 0		
Law charges	28 8 0		
Stationery and printing	411 13 0		
Lighting pier and yards	2,019 15 5		
		2,660 10 5	
(*b*) Admissible without detailed audit—			
Miscellaneous	..	1,816 4 9	
Government securities for Rs. 4,50,000 purchased during the year	..	4,83,370 0 0	
Government securities for Rs. 1,50,000 sold during the year	..	..	1,57,310 8 0
Total, Expenditure ..	..	11,10,797 9 5	
Balance on the 31st March 1893—	..		7,93,157 0 10
Government securities (Par value Rs. 8,00,000) ..			
Cash in the Bank of Madras	3,71,724 13 1	..	
General cash	469 14 8		
Advance for contingencies	500 0 0		
		3,72,694 11 9	
Total ..	..	14,83,492 5 2	9,50,467 8 10

8. The receipts of the year 1892–93 under all heads (exclusive of Rs. 1,31,000 advanced by the Harbour Trust Board to the Engineer for current expenditure and repaid during the year and of Government securities of Rs. 4,50,000 in nominal value bought during the year) amounted to Rs. 6,73,941–11–6 or Rs. 2,22,176–15–6 less than those of the previous year, which were Rs. 8,96,118–11–0. The difference occurred under the following heads :—

——	1891–92.	1892–93.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Harbour Dues collection—	1,87,083 3 4	1,48,127 11 2	..	38,955 8 2
Beach Import	97,087 10 0	60,253 15 3	..	37,733 10 9
Pier do.	24,669 11 4	22,818 1 5	..	1,851 9 11
Beach Export	56,046 6 6	41,635 6 7	..	14,410 15 11
Pier do.	7,971 3 7	2,572 13 11	..	5,398 5 8
Storage	2,923 0 0	6,466 5 4	3,543 5 4	..
Wharfage	149 1 7	32,174 14 10	32,025 13 3	..
Cranage	..	39 0 0	39 0 0	..
Penalties				
Porterage—	50,517 11 9	56,655 14 4	6,138 2 7	..
Beach	40,738 7 3	32,249 8 4	..	8,488 14 11
Pier	10,283 11 7	10,457 1 5	173 5 10	..
Haulage	6,782 15 11	2,788 3 7	..	3,994 12 4
Miscellaneous				
Miscellaneous—	1,773 12 11	1,248 12 0	..	525 0 11
Harbour Trust properties	764 10 0	597 5 6	..	167 4 6
Provisions	3,091 4 0	3,736 12 0	645 8 0	..
Water collection	1,445 3 4	1,116 10 2	..	5,753 8 1
Sundries	5,424 14 11			
Sale-proceeds of unserviceable articles	50,000 0 0	65,000 0 0	15,000 0 0	..
Contribution from Port Funds	26,360 11 0	28,692 11 8	2,332 0 8	..
Interest on investments	3,22,105 0 0	1,57,310 8 0	..	1,64,794 8 0
Sale of Government securities				
Total ..	8,96,118 11 0	6,73,941 11 6	59,897 3 8	2,82,074 3 2

9. The above statement shows a large decrease of harbour dues both in the imports and exports which is partly nominal as also a small decrease in the porterage receipts.

10. The large increase of Rs. 32,025–13–3 under "Cranage" is due to the fact that receipts on account of cranage are now shown separately and not, as heretofore, included in the harbour dues collected upon cargo passing over the pier.

11. The amount contributed from Port funds during the year was Rs. 65,000 against Rs. 50,000 in the preceding year.

12. The interest on the Government securities in which the Harbour Trust funds are invested amounted to Rs. 28,692–11–8 against Rs. 26,360–11–0 in 1891–92, the increase being due to a net additional investment to the nominal value of Rs. 3,00,000 during the year.

13. The expenditure of the year exclusive of the transactions of Government securities aggregated Rs. 2,09,388–1–7 against Rs. 2,09,651–15–9 in 1891–92. The following statement shows the several heads under which the variations occurred :—

—	1891–92.	1892–93.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Chairman's salary	4,800 0 0	4,800 0 0	..	..
Secretary's do.	8,750 0 0	9,350 0 0	600 0 0	..
Fees to the trustees	5,910 0 0	6,360 0 0	450 0 0	..
Establishment	36,738 12 4	39,204 6 8	2,465 10 4	..
Preventive Service establishment	12,313 6 2	12,546 15 3	233 9 1	..
Do. Boat establishment	1,199 0 8	1,186 0 0	..	13 0 8
Office Contingencies.				
Postage	69 15 0	57 14 0	..	12 1 0
Receipt stamps	238 6 0	193 11 0	..	44 11 0
Telegrams	8 1 7	..	..	8 1 7
Furniture	478 8 0	531 0 0	52 8 0	..
Fees for auditing accounts	750 0 0	750 0 0	..	..
Law charges	710 12 0	1,113 0 0	402 4 0	..
Stationery and printing	2,926 9 5	2,478 5 3	..	448 4 2
Advertising charges	182 7 0	202 6 0	19 15 0	..
Uniform to Preventive force	1,121 11 0	1,405 0 0	283 5 0	..
Overtime fees to establishment	5,930 1 3	4,212 11 11	..	1,717 5 4
Do. Preventive force	3,695 13 7	3,255 2 9	..	440 10 10
Office rent	300 0 0	..	..	300 0 0
Refunds	967 13 9	2,606 6 2	1,638 8 5	..
Miscellaneous	4,093 11 3	3,952 4 8	..	141 6 7
Petty Construction and Repairs.				
New works	14,602 15 11	10,853 12 5	..	3,749 3 6
Repairs	11,507 12 3	17,215 1 2	5,707 4 11	..
Tools and plant	..	7,668 5 10	7,668 5 10	..
Contribution for pension	929 15 2	624 1 2	..	305 14 0
Do. to Provident Fund	2,863 14 2	2,886 2 10	22 4 8	..
Porterage.				
Contribution to Cooly Provident fund	934 10 6	1,012 2 9	77 8 3	..
Pier coolies	15,637 7 6	13,533 3 4	..	2,104 4 2
Beach and Custom-house coolies	45,598 14 7	45,356 15 7	..	241 15 0
Madras Railway charges	2,986 4 3	897 2 6	..	2,089 1 9
South Indian Company charges	763 14 3	274 13 11	..	489 0 4
Coasting cargo	1,050 15 7	1,010 2 5	..	40 13 2
Boat hire	9,261 9 2	3,839 15 1	..	5,421 10 1
Engine charges	1,297 5 9	1,452 10 9	155 5 0	..
Steam crane charges	1,358 12 2	2,721 9 2	1,362 13 0	..
Office Contingencies.				
Receipt stamps	4 13 0	12 6 0	7 9 0	..
Furniture	220 0 6	36 0 0	..	184 0 6
Law charges	284 12 0	28 8 0	..	256 4 0
Stationery and printing	357 15 8	411 13 0	53 13 4	..
Uniform	44 10 0	..	..	44 10 0
Lighting pier yards	1,768 6 2	2,019 15 5	251 9 3	..
Tarpaulins	1,218 4 0	152 0 0	..	1,066 4 0
Refunds	1,850 2 5	568 11 11	..	1,281 6 6
Claims for loss and damage	2,012 9 3	790 15 11	..	1,221 9 4
Miscellaneous	1,910 14 6	1,816 4 9	..	94 9 9
Total ..	2,09,651 15 9	2,09,388 1 7	21,452 5 1	21,716 3 3

14. The receipts on account of Porterage amounted to Rs. 1,02,150–11–8. Exclusive of porterage in the general applications not paid on the 31st March 1893, the balance outstanding on that date is Rs. 4,665–2–5. The expenditure under this head exclusive of overtime pay and contribution for the Porterage establishment, which has now been incorporated with the Traffic department, amounted to Rs. 75,935–6–6 against Rs. 88,562–5–3 in 1891–92.

15. The receipts on account of the Porterage department are recorded in the Revenue Harbour-dues Cash-book under the head "Porterage" maintained in the Account branch of the Harbour Trust Board. The items of receipts were duly checked as stated in paragraph 3 above. The Cash-book of the Porterage department, in which all disbursements on account of wages of coolies, refunds for short delivery of goods and other petty charges are recorded, has been checked for the whole 12 months with the original vouchers and payees' receipts.

16. In comparing the actuals of the year in the Revenue accounts under all heads with the revised estimate sanctioned in G.O., Financial, No. 105, dated the 31st January 1893, it is found there has been an increase of Rs. 33,632 in the receipts and a decrease of Rs. 12,596 in the charges as noted in the margin. The increase in the receipts occurred chiefly under "Beach Import," "Pier export" and "Porterage account," and the decrease in the charges occurred chiefly under "Petty construction and repairs."

	Rs.
Receipts—	
Revised estimate	4,83,000
Actuals	5,16,632
Increase	33,632
Charges—	
Revised estimate	5,09,024
Actuals	4,96,428
Decrease	12,596

17. The first two items included on the charges side under the head "Petty construction and repairs," viz., 10,853–12–5 and 17,215–1–2, respectively, represent the payments made during the year for work done up to February 1893, and there was no bill outstanding on the 31st March 1893.

18. A sum of Rs. 1,00,000 towards the liquidation of the Government loan, and of Rs. 1,87,039–7–10 in payment of interest on the loan, was remitted to the Bank of Madras on the 1st April 1892 to the credit of Government account.

19. The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs. 7,588–10–8 against Rs. 9,845–15–4. The difference of Rs. 120–12–0 between the former sum and Rs. 7,467–14–8 given in the statement of expenditure represents the amount of adjustments made. The following gives the amounts paid to each department :—

—	Traffic Department including Preventive Service.								Total.
	Traffic Manager.	Deputy Traffic Manager.	Assistant Traffic Manager.	General Staff.	Total.	Preventive officers.	Preventive Service boatmen.	Total.	
1	2	3	4	5	6	7	8	9	10
1892.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
April	33 13 11	24 3 1	50 0 0	118 3 6	226 4 6	176 1 11	11 15 6	188 1 5	414 5 11
May	25 0 0	87 8 0	50 0 0	242 10 3	405 2 3	299 6 8	9 13 4	309 4 0	714 6 3
June	60 7 9	33 13 11	50 0 0	207 0 6	351 6 2	252 4 1	9 3 9	261 7 10	612 14 0
July	136 11 1	..	50 0 0	141 6 1	328 1 2	204 5 4	6 12 3	211 1 7	539 2 9
August	19 12 2	23 11 4	11 4 8	124 11 10	179 8 0	170 15 2	..	170 15 2	350 7 2
September	32 4 2	52 8 0	50 0 0	174 8 8	309 4 5	183 7 4	..	183 7 4	492 11 9
October	..	52 8 0	50 0 0	150 10 11	253 2 11	205 9 8	7 10 2	213 3 10	466 6 9
November	68 8 9	20 5 2	50 0 0	185 6 2	324 4 1	262 7 10	8 4 3	270 12 1	595 0 2
December	25 0 0	24 8 0	50 0 0	202 7 6	301 15 6	243 2 8	3 6 11	246 9 7	548 9 1
1893.									
January	32 4 2	52 8 0	50 0 0	334 7 8	469 3 10	422 0 4	11 10 0	433 10 4	902 14 2
February	20 2 7	52 8 0	50 0 0	227 9 6	350 4 1	324 12 2	14 10 0	339 6 2	689 10 3
March	..	50 10 0	50 0 0	148 14 11	249 8 11	418 3 11	8 15 6	427 3 5	676 12 4
Total	454 0 7	474 11 6	561 4 8	2,258 1 1	3,748 1 10	3,162 13 1	92 5 8	3,255 2 9	7,003 4 7

Cash Department.					Correspondence Department.			
—	Cashier.	Assistant Cashier.	General Staff.	Total.	—	Manager.	General Staff.	Total.
11	12	13	14	15	16	17	18	19
1892.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	1892.	RS. A. P.	RS. A. P.	RS. A. P.
April ..	4 8 3	2 4 2	6 4 3	13 0 8	April ..	6 1 7	7 13 4	13 14 11
May ..	21 0 0	10 8 0	29 6 11	60 14 11	May ..	11 14 8	24 9 2	36 7 10
June ..	18 1 0	9 0 6	18 8 5	45 9 11	June ..	2 1 7	5 10 8	7 12 3
July ..	16 5 4	2 5 4	18 3 0	36 13 8	Total ..	20 1 10	38 1 2	58 3 0
August ..	11 4 8	..	10 0 7	21 5 3				
September	18 1 0	4 8 3	18 3 11	40 13 2				
October ..	14 0 0	2 5 4	14 4 10	30 10 2				
November.	15 12 11	4 8 3	17 1 0	37 6 2				
December.	21 0 0	4 10 8	20 5 1	45 15 9				
1893.								
January ..	35 0 0	11 4 8	52 1 2	98 5 10				
February.	24 13 5	5 10 4	29 0 5	59 8 2				
March ..	2 8 0	2 8 0	6 13 9	11 13 9				
Total ..	202 6 7	59 9 6	240 5 4	502 5 5				

Account Department.			
—	Chief Accountant.	General Staff.	Total.
1892.	RS. A. P.	RS. A. P.	RS. A. P.
April ..	15 7 9	4 13 5	20 5 2
May ..	..	4 8 6	4 8 6
Total ..	15 7 9	9 5 11	24 13 8

	RS.	A.	P.
Traffic Depar'ment inclusive of Preventive service	7,003	4	7
Cash Department	502	5	5
Correspondence Department	58	3	0
Account Department	24	13	8
Total ..	7,588	10	8

20. The overtime for the year under audit shows a general decrease when compared with that for 1891–92. This decrease is mainly under the overtime to the Traffic Manager, Correspondence department and Account department, which is 67 per cent. This is due to the fact that the overtime was not allowed to the Correspondence department from July and to the Account department from June 1892, and the overtime to the Traffic Manager was calculated on Rs. 250, being the salary of Mr. G. R. P. Lloyd acting in the place of Mr. S. Hutchence on leave.

21. To the overtime drawn by Mr. G. R. P. Lloyd, Acting Traffic Manager, and by Mr. H. E. H. Ross, Chief Accountant, namely, Rs. 197–15–10 and Rs. 15–7–9, respectively, the formal sanction of Government appears to be necessary as they are officers coming under section 24 of the H. T. Act. In the case of Mr. S. Hutchence, however, it is covered by the general sanction given in G.O., dated the 21st April 1892, No. 125, Marine.

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

(1) As bills other than deposit and the like are made in the order of payment and not in the order of applications, it is essential that the serial number of a bill with the date of payment should be noted against the corresponding entry in the application register with a view to see whether in the case of every application there is a bill made.

(2) When any applications which remain long unpaid are cancelled, the word "Cancelled" should be invariably written in red ink against the corresponding entries in the above register.

(3) The counterfoils of bills are not initialled by the Traffic Manager, while the foils issue under his signature. It would appear that, on payment of applications, bills are made and the cashier initials both the foils and counterfoils and sends the foils alone with the applications to the Traffic Manager, who signs the foils and stamps the "Pass order" on the applications and delivers them to the consignees. It was explained that the counterfoils are not sent to the Traffic Manager to avoid delay in

making out bills immediately on payments of applications. We are not aware that any inconvenience is experienced from this cause in other offices where the officer that signs the foil initials the counterfoil, and see no reason why it should be felt in the Harbour Trust Board's office if the bills are signed and returned by the Traffic Manager without unnecessary delay.

(4) The "cranage" is Rs. 5 for a horse and Rs. $2\frac{1}{2}$ for a pony; and the "harbour dues" are half of that rate. When the animal is landed by the pier, both "cranage" and "harbour dues" are collected; when by the beach, the "harbour dues" only collected. In the former case, two tickets are issued—one for cranage (Rs. 5 or Rs. $2\frac{1}{2}$) and another for harbour dues (Rs. $2\frac{1}{2}$ or $1\frac{1}{4}$). As these tickets are distinct, it was found difficult to see at a glance whether in each of such cases two tickets have been issued. The difficulty will be removed if, instead of issuing two tickets, one consolidated ticket is issued either for Rs. $7\frac{1}{2}$ or Rs. $3\frac{3}{4}$ as the case may be.

(5) Under the Chairman's order, dated the 5th December 1892, the following rents of Harbour Trust properties occupied by private parties were written off, as they were considered irrecoverable :—

	RS.	A.	P.
(1) Thiagaroya Maistri	19	9	4
(2) Chithambara Mudali	28	8	0
(3) Swami Chetti	0	12	0
(4) Ruthna Mudali	36	0	0
(5) Musthan Sahib	14	0	0
(6) Chengalvaroya Chetti	6	0	0
(7) Kullee Ammal	3	6	0
(8) Muthyyaloo	24	0	0
Total ..	132	3	4

(6) The Harbour-dues Cash-book for 1892–93 contains 12 volumes—one for each month. The blank pages in the 12 volumes are about 250, while the total number of pages in them are 1,350. The blank pages are about 22 per cent. of the number of pages used.

(7) S. Appadorai Mudali, of the Cash department, was getting Rs. 17–8–0 as calculator and a jutka allowance of Rs. 4 per month. In the schedule of staff for 1892–93, his pay was fixed as Rs. 35. But in order to give effect to that pay even before the official year 1892–93 commenced, the Chairman accorded sanction to an increase of Rs. 13–8–0 per month for the period not covered by the schedule. It would therefore appear that Rs. 35 shown in the schedule were intended to consist of Rs. 17–8–0, Rs. 4, and Rs. 13–8–0, or, in other words, to include the jutka allowance of Rs. 4. Subsequently the Chairman sanctioned an increased jutka allowance of Rs. 8. S. Appadorai Mudali was therefore entitled per month to Rs. 35 *plus* 4, being the difference between the increased rate and the lower rate of jutka hire. But he actually drew Rs. 35 *plus* 8. Hence there has been a monthly overdrawal of Rs. 4, which should now be recovered.

The difference of Rs. 4 referred to above should also be drawn in the establishment pay bill.

Construction Accounts.

23. The construction expenses are met from the funds obtained by way of loan from Government which are deposited in the Bank of Madras and operated on by cheques for such payments as are required by the Engineer of the Board. But during the year under review the requirements were at first met by an advance of Rs. 1,31,000 from the balance at the credit of the Harbour Trust Board which was repaid at the end of the year from the loan money.

24. The Cash-book is the only book maintained in the Engineer's office, its entries being posted after the close of each month in a statement called the cash abstract statement in the form prescribed in the Public Works Code, which collects under the recognized classified heads the whole of the cash transactions as well as the adjustment entries of the whole work.

25. In connection with stores an abstract of stock materials issued is maintained in the form prescribed by the code. The figures of these two classified accounts of stock and those of the cash abstract of receipts and charges referred to above are then posted in a statement called the abstract of expenditure against the budget grant. The entries in it are posted in the order of the service heads given in the code, and the total under each head agreed with the corresponding charges in the cash and stock account current.

26. The following statement gives the aggregate receipts and expenditure for 1892–93 :—

	Rs.	A.	P.	Rs.	A.	P.
Balance on the 1st April 1892—						
Cash on hand	5,952	4	10			
In the bank	1,69,121	5	9			
				1,75,073	10	7
Receipts—						
Advances by Government				1,50,000	0	0
				3,25,073	10	7
Expenditure—						
Original works	1,95,103	14	3			
Establishment	54,952	12	5			
Tools and plant	41,098	8	9			
	2,91,155	3	5			
Net debits to suspense heads	35,135	11	2			
	2,56,019	8	3			
Income-tax collections of 1891–92 remitted during 1892–93	254	0	6			
Deposit of 1891–92 paid in 1892–93 ..	100	0	0			
				2,56,373	8	9
Balance on the 31st March 1893—						
Cash on hand	50	2	5			
In the bank—						
As per account in the name of the Chairman	19,000	0	0			
As per account in the name of the Engineer	49,649	15	5			
				68,700	1	10
				3,25,073	10	7

27. The revised budget allotment for the year for establishment is Rs. 53,488 and the expenditure amounted to Rs. 54,952–12–5 against Rs. 67,826–15–6 in the previous year.

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

(1) A drawing account with the Bank of Madras has been opened in the name of the Engineer also from the 1st June 1892. Since then the bills are being sent to the Chairman for approval after payment.

(2) The practice of the Chairman sending in cash to the Engineer all receipts by him for the construction accounts and of the Engineer utilizing them for cash payments has been discontinued. Such receipts are now sent direct to the credit of the drawing account with the bank in the name of Engineer. The present system has greatly reduced the closing balance of a month.

(3) The register for the unclaimed wages has been discontinued from the 1st August 1892 on the introduction of a new form of bill for outstanding items of unclaimed wages.

(4) Mr. A. L. Pogson on return from furlough took charge, and Mr. J. J. Wilson handed over charge, of the duties of the Engineer, Harbour Trust Board, on the *forenoon* of the 26th November 1892. The latter officer was finally relieved on the *afternoon* of that date. Mr. Pogson appears to have conducted the current duties of the office for the day in question. Both officers drew pay for that day as Engineers of the Harbour Trust Board.

(5) Mr. R. W. Thompson took privilege leave for three months from the forenoon of the 14th May 1892 and returned to duty on the afternoon of the 15th August 1892. The 14th August 1892 was a Sunday and the 15th August 1892 was subsequently treated as casual leave on explanation. Under Article 262 of the Civil Service Regulations, he would not be entitled to pay for the 14th and 15th August 1892.

(6) The appointments of the foreman diver and of the general foreman carry the same rate of pay, viz., Rs. 350. Mr. C. Underdown, the foreman diver, resigned his appointment. Mr. W. S. Boteler was put in charge of the current duties of the foreman diver from the 1st April 1892 and given a charge allowance of Rs. 35, being one-tenth of the pay of the appointment. Under Article 186 of the Civil Service Regulations, he would not be entitled to any allowance.

(7) Mr. Anton Reuss was appointed Acting Mechanical Engineer in the place of Mr. G. Gunthur on furlough for one year from the 5th July 1892. The pay of the appointment being Rs. 350. Mr. G. Gunthur was allowed a moiety, Rs. 175; but the acting allowance granted to Mr. A. Reuss, who had no substantive appointment, was Rs. 250, whereas under Article 158 of the Civil Service Regulations he would not be entitled to more than Rs. 175.

(8) The services of Mr. A. Reuss, Acting Mechanical Engineer, were dispensed with from the 1st January 1893, and Mr. W. S. Boteler, who had been relieved of his duties as foreman diver prior to that date, was put in charge of the current duties of the Mechanical Engineer in addition to his own and given an acting allowance of Rs. 70. Under Article 186 of the Civil Service Regulations, he would not be entitled to the charge allowance much less to the acting allowance.

(9) The pay for monthly men and fortnightly men amount to Rs. 9,000 nearly for a month. The signatures or marks of the fortnightly and of several of the monthly men are not taken on the alleged ground that most of them are illiterate and that an attempt to take their signatures or marks would cause delay in payment. A certificate is however given by the cashier to the effect that the payments are made by him. This practice appears to us to be open to objection. The amount for which no acquittance is taken being nearly Rs. 4,000 a month, we think it would be well to require two independent witnesses to testify to the marks of men who were unable to sign, or the officer in whose presence the disbursement is made, and not the cashier should certify as to the payment having been made in his presence.

29. A few other minor points are noted in a separate memorandum, as they are not of such importance to be embodied in this report, of which a copy has to be submitted to Government.

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

31. We request that the usual fee of Rs. 1,500 for the audit of the accounts of the Board may be paid into the Bank of Madras to the credit of Government.

No. 164.

Copy forwarded to the Chief Secretary to Government, Marine Department, with reference to section 44 of the Madras Harbour Trust Act No. II of 1886.

(Signed) T. W. RAWLINS,
Accountant General.

25th January 1894.

ORDER—dated 17th March 1894, No. 221, Financial.

Recorded.

2. A fee of Rs. 1,500 will be credited to Government for the audit.

3. The attention of the Harbour Trust Board will be drawn to the observation in paragraph 22 and in clause (9) of paragraph 28 of the Auditors' report.

4. The Government awaits the remarks of the Board on the following irregularities noticed by the Auditors:—

(*a*) the payment of overtime fees to the Acting Traffic Manager and to the Chief Accountant without the sanction of Government. — Paragraph 21.

(*b*) the fact that both Mr. Wilson and Mr. Pogson drew pay as Engineers on the 26th November 1892—the date of return of the latter from furlough. — Paragraph 28 (4).

(*c*) the grant to Mr. Thompson of casual leave in extension of privilege leave. — Paragraph 28 (5).

(*d*) the grant to Mr. Boteler of a charge allowance contrary to Article 186 of the Civil Service Regulations. — Paragraph 28 (6).

(*e*) the grant of an acting allowance to Mr. A. Reuss, Acting Mechanical Engineer, in excess of the amount admissible under Article 158 of the Civil Service Regulations. — Paragraph 28 (7).

(*f*) the grant, contrary to Article 186 of the Civil Service Regulations, of an acting allowance to Mr. Boteler for being in charge of the current duties of Mechanical Engineer. — Paragraph 28 (7).

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Harbour Trust Board.
„ Accountant-General.
„ Marine Department.
Editors' Table.

Exd. A. Raitt.

Govt. of {1894} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 17th March 1894, No. 221.

Dlw E.1
6165/94

MARCH.

Harbour Trust Board.

Passing orders on the audit of the Revenue, Porterage and Construction accounts of the — for 1892–93.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 17th March 1894, No. 221, Financial.

ABSTRACT.—Passing orders on the audit of the Revenue, Porterage and Construction accounts of the Harbour Trust Board for 1892–93.

G.O., dated 26th June 1894, Mis. No. 491, Financial.

Read—the following paper :—

G.O., dated 16th June 1894, Mis. No. 227, Marine.

Read—the following papers :—

From the Hon'ble Mr. WARE AUSTIN, I.C.S., Chairman, Harbour Trust Board, to the Chief Secretary to Government, dated Madras, 27th April 1894, No. 330.

I have the honour to acknowledge the receipt of G.O., Financial, No. 221, dated 17th March, passing orders upon the audit of the Harbour Trust accounts for 1892–93, and in reply to paragraph 3 thereof to remark as follows :—

Paragraph 22 *of Auditor's Report.*—(1) (2) Orders have been issued in accordance with the suggestions made.

(3) (*a*) The nature of the Traffic Manager's duties precludes the possibility of his checking the foils of all bills.

(*b*) Before he allows goods to pass he satisfies himself that the proper harbour dues have been paid : then grants the pass order.

(*c*) The Chief Accountant daily checks the foils with the cash book, and, after ascertaining that all cash bills issued have been paid and brought to account in the cash book, certifies to the correctness of the apportionment of cash to the various sub-heads of receipts ; the total is brought into the revenue account cash abstract book, and corresponds with daily payments into bank, which are checked and initialled daily by the Chief Accountant, the Secretary and myself. This is a simple system of pre-audit, complete so far as is possible from day to day.

(4) (*a*) The horses referred to by the auditor are those belonging to passengers landing or embarking and such horses are treated, as regards the collection of dues, in the same way as passengers' baggage, by the issue of tickets by the preventive officers on the beach or pier as the case may be. It is known at the time by the Traffic Manager and his deputy where the horse is landed or shipped, and that dues have been correctly levied is ascertained and checked at the time.

(*b*) Passengers cannot be called upon to put in applications for their baggage or horses, and to meet the necessities of the case tickets have been printed of various denominations, viz., 4 annas, 6 annas, 8 annas, 9 annas, 12 annas, Re. 1, Re. 1–4–0, Rs. 2–8–0 and Rs. 5. These are bound in books and bear printed consecutive numbers. Books are issued to the preventive officers and they have to account for the tickets in them. A combination of two or more of the above tickets answers all purposes. The system has answered very well ever since introduced, before the Trust was constituted ; the only difference now being that each book and each ticket bears a printed consecutive number which has to be accounted for.

(*c*) All horses landed or shipped on manifest are passed on application in the same manner as other goods.

(7) (*a*) It was brought to my notice when going into the proposed schedule of staff for 1892–93 that S. Appadorai Mudali, denominated a calculator, drawing

Rs. 17–8–0 per mensem, was performing the duties of assistant cashier. Money is sent to the bank twice a day, and either the cashier or the assistant must be in charge of the cash in office or of the cash in transit to bank. I considered Rs. 17–8–0 far too small a salary for so responsible a position and therefore, under the provisions of section 23, Act II of 1886, I at once promoted this man to Rs. 35, and his pay was so entered in the schedule of staff for 1892–93 approved by the Board and so submitted to Government.

(*b*) I further considered that a man who had to take a large sum of money to the bank should not walk there; and as Rs. 4 per mensem, which had previously been allowed, was insufficient to pay for a jutka twice a day, I directed that an allowance of Rs. 8 per mensem should be made. This individual does not benefit by this allowance; the jutka is hired for the safety of the cash, not for his personal convenience.

(*c*) I do not follow the argument of the auditor in this paragraph 7 as to my intentions: but the schedule of staff should have made them clear.

(*d*) The Rs. 8 jutka-hire has been debited to Establishment during 1893–94.

Paragraph 28, *Clause* 9.—I fully agree with the suggestion that payment to illiterate coolies employed upon the harbour works should be made in the presence of independent witnesses, and I directed that these should be the Chief Accountant and the Harbour Works Foreman of the gang concerned. To this the Board's Engineer objected and undertook to have all coolies paid in his own presence, and to certify that such had been done. This is a matter which I shall be glad to have advice upon from the Public Works officer whom the Board has asked Government to depute in reference to construction, and construction accounts.

2. With reference to paragraph 4 of the Government Order, I have the honour to remark—

(*a*) Overtime fees on the scale sanctioned by the Board in Resolution, No. 2, dated 16th September 1886, have been adhered to since the formation of the Trust. This was recorded in G.O., Marine, No. 555, dated 4th October 1886, and the overtime allowances thus sanctioned have been paid, as earned, to every individual who has since held the post of Traffic Manager, Acting Traffic Manager or Chief Accountant. The Government Order to which the auditor refers, No. 125, Marine, dated 21st April 1892, sanctions the appointment of Mr. Hutchence as Traffic Manager on Rs. 375 per mensem with the addition of the *usual overtime fees* which it was understood were paid to those individuals who earned them with the approval of Government; the average of each individual having been set forth in each yearly schedule of staff, prepared under section 21, and submitted annually to Government. Should, however, Government consider that special sanction is required under section 24, I request that it may be accorded in general terms, as it may affect the Traffic Manager and Chief Accountant or any persons acting for those officers.

(*b*) The Board's Engineer has been called upon to report as to the circumstances under which both he and Mr. Wilson drew pay as Engineer on the 26th November 1892. Extract of reply, No. 32, dated 9th instant, is enclosed from which it would appear that the charge is in order according to the Public Works Code, paragraph 437.

(*c*) Under the Board's resolution, No. 9, dated 1st April 1892, the Chairman was given power to grant casual leave not as a rule exceeding 15 days in the course of a year and not as a rule for more than 5 days at any one time, but the Chairman is authorised at his discretion to grant more than 15 days' casual leave in any one year and for more than 5 days at a time, and also in connection with, or in extension of, any leave granted under the Code rules (adopted by the Board under section 22 (1), Act II of 1886, at its meeting of 4th May 1888, Resolution No. 4) or in connection with, and extension of, public holidays.

(*c*) (ii) A reference regarding the Board's power to make this order was made in G.O., Marine, No. 159, dated 16th May 1892, and I would refer Government to my reply, No. 915, dated 11th June 1892, copy of which is submitted herewith for ready reference.

(*d*) The grant of Rs. 35 charge allowance to Mr. Boteler was made by the Board's Engineer with my approval; copy of letter, No. 47, dated 12th April 1892, is submitted for information. This arrangement was made to meet an emergency, and appears from the concluding paragraph of the Acting Engineer's letter to be in accordance with the custom of the Public Works Department. The Board, although it has not framed any regulations under section 22 (3), has not adopted the Civil Service Regulations, which are not suited to the nature of the Harbour Trust service and seem to be at variance with the Public Works Code, which would appear to be better adapted for the Harbour Works.

(*e*) Mr. Anton Reuss was appointed as Acting Mechanical Engineer on Rs. 250 per mensem by the Board under section 23, Act II of 1886, Resolution No. 2, dated 8th July 1892, during the absence of Mr. Gunther on furlough.

(*f*) The grant of an acting allowance of Rs. 70 to Mr. Boteler was proposed by the Board's Engineer in his letter, No. 865, dated 8th December 1892 (copy enclosed for reference), and approved by the Board under Resolution No. 2, dated 9th December, when Mr. Reuss' services were dispensed with.

In all these cases the temporary arrangements made were the best and most economical which could be adopted.

—

ENCLOSURES.

EXTRACT from letter, No. 32, dated 9th April 1894, from the Board's Engineer.

* * * * * *

G.O., Paragraph 4 (*b*).—Mr. Pogson returned to duty on the forenoon of the 26th November 1892, and Mr. Wilson was relieved on the afternoon of the same date, both Engineers being engaged handing over and taking over charge.

Paragraph 28 (*b*).—This was under the provision of Public Works Code, paragraph 437, which runs as follows:—

"On the occasion of a transfer, the Examiner is authorised to pass as an additional charge against the division or office concerned the salary of the relieving officer as well as that of the officer relieved for the broken period which may elapse in giving over charge. This applies to all charges on account of relieving and relieved officers, whether substantive or acting, permanent or temporary, provided the entertainment of the officer has been sanctioned by the competent authority."

* * * * * *

—

From F. J. WILSON, Esq., Acting Engineer, Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Madras, 12th April 1892, No. 47.

In continuation of my No. 2307, dated 8th March 1892, with reference to the departure of Mr. C. Underdown, Foreman Diver, I have the honour to inform you that I have, until such time as a new Foreman arrives, directed Mr. Boteler, General Foreman, to undertake the duties of the Foreman Diver in addition to his own duties, and request your sanction to his drawing the charge allowance admissible under sections 176, 177 and 178 of the Civil Service Regulations.

2. To a Public Works subordinate holding charge of the current duties of an office in addition to his own duties, that is one-tenth of the pay of the office, or in the present case Rs. 357 per mensem.

—

From A. LEE-POGSON, Esq., Engineer, Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Madras, 8th December 1892, No. 865.

With reference to the latter portion of the Trustees' resolution, No. 6, dated 23rd February 1892, I have the honour to report that I have now gone over the lists of establishment employed upon the works and find that there is at present far too much labour employed upon the works, and an immediate reduction is necessary to curtail expenditure.

2. I have therefore to report that I have reduced the daily-paid labour sheets by 125 hands, showing an average saving with overtime of Rs. 1,100 per mensem, until work at sea can be resumed, when a few new hands will be required.

3. In the office establishment and monthly-paid lists of workmen charged to works, I propose the following reductions and alterations, and to enable this being done I have served the following employés with one month's notice, and now ask for your approval as follows:—

4. The services of employés no longer required are—

No. 1. Mr. D'Costa, head clerk
„ 2. Venkata Row, godown-keeper } Office establishment.
„ 3. Mr. Gilbert, diver.
„ 4. Simon, diver's boatman.
„ 5. Solomon, diver's storekeeper.
„ 6. Parthasarathy Naidu, Mechanical Engineer's writer.
„ 7. Moonoosawmy, mason.
„ 8. Valmonien, catamaran man.

The following statement will show the saving per mensem on the estimate on my proposals receiving your early approval :—

Office Establishment.

—	Salary.		Cost to works.		Total saving on establishment.
	Present.	Proposed.	Increase.	Saving.	
OFFICE ESTABLISHMENT.	RS.	RS.	RS.	RS.	RS.
Present sanctioned Scale.					
Sub-Engineer	400	Nil	..	400	
Mr. D'Costa, head clerk	100		..	100	
M. Rungiah Naidu, draughtsman	66		..	66	
Venkata Row, godown-keeper	30		..	30	
	..	..	..	596	
Proposed Scale.					
Mr. Ignatio as Supervisor and Permanent-way Inspector (with travelling allowance to quarries when necessary)	..	200	200		
„ W. C. Ritchie (head clerk)	40	55	15		
„ J. Manuel	50	50	..		
„ J. E. Boyle	40	40	..		
Writer for Assistant Engineer	..	20	20		
M. Rungiah Naidu, draughtsman	..	50	50		
	..	..	285	596	311
WORK ESTABLISHMENT (MONTHLY-PAID MEN).					
Present sanctioned Scale.					
Quarry and Permanent-way Inspector (abolished)	151	Nil	..	151	
Mr. Gilbert, diver (a good diver required when block setting is resumed)	180		..	180	
Simon, diver's boatman, overtime	26		..	26	
Solomon, storekeeper	38		..	38	
Valmonien, catamaran man	27		..	27	
Parthasarathy Naidu, Mechanical Engineer's clerk	25		..	25	
Mr. Smaller, time-keeper	30		..	30	
Moonoosawmy, mason	25		..	25	
	..	..	..	502	
Proposed Arrangement.					
Mr. Smaller, Mechanical Engineer's timekeeper, Madras Harbour Works, *plus* Harbour Trust allowance	..	15	15		
Harbour Trust Board Mechanical Engineer's timekeeper.	..	15	15		
	..	..	30	502	472
Total saving on establishment per mensem	..	..	..	..	783

5. With regard to the abolition of the Sub-Engineer's post, I would explain that since the work of the revetment, blockmaking and Pallavaram quarries was practically stopped there is not work enough in the office to require so highly paid a subordinate as a Sub-Engineer, but there is still supervision and responsible work and occasional levelling and surveying to be done by this department, and I therefore propose to make the appointment into one of a *Supervisor and Permanent-way Inspector*, and the most suitable and deserving man for the post is Mr. Ignatio, who is a thoroughly-trained surveyor and a Public Works Permanent-way Inspector, holding the highest testimonials, with the advantage of knowing the requirements of these works and has had sole charge of the quarries, and will still be at hand and capable of taking charge of more branches of the works than the Sub-Engineer hitherto was.

In addition to the above I would recommend a further saving upon the cost of establishment as follows :—

On the arrival of the Foreman diver, Mr. McDonald, in a few days, the General Foreman, Mr. Boteler, will be relieved of acting as Foreman diver and can, in addition to his own work, then act for the Mechanical Engineer (now on leave) for an acting allowance of, say, Rs. 70 per mensem *plus* Harbour Trust Board allowance, and Mr. Reuss being no longer required, his acting salary of Rs. 250 per mensem could be saved *minus* the proposed allowance of Rs. 70 to the General Foreman, which would show a net saving of Rs. 180 per mensem upon the Traffic establishment in addition to the above total saving of Rs. 783.

7. Mr. Boteler has often acted as Mechanical Engineer and I have every confidence in him as he is a thoroughly-trained Mechanical and Marine Engineer, and I can see no reason why the services of Mr. Reuss should be retained when Mr. Boteler can do the work and show a saving upon the cost of the work of Rs. 180 per mensem until the Mechanical Engineer's return.

8. By the above reduction in office establishment, monthly and daily paid labour, the total saving per mensem will be Rs. 2,063.

EXTRACT of Proceedings of the Trustees of the Harbour of Madras at a special meeting held at the offices of the Board on Tuesday, the 23rd day of February 1892, under section 37, Act II of 1886.

* * * * *

6. The Board then discussed in detail the schedule of the staff of officers and servants employed upon harbour construction works, the Acting Engineer, Mr. Wilson, Executive Engineer, Public Works Department, being present.

The Trustees noted the very heavy overtime fees paid to the establishments working under the Foreman diver and the Mechanical Engineer, but decided to sanction the list of staff as printed; and resolved that the Board's Engineer be requested to report from time to time any reductions which may appear to him feasible: his attention is specially invited to the heavy payments on account of overtime, regarding which he is requested to submit a special report.

The budget estimate of expenditure on the Madras harbour works for the year 1892–93 was then passed as follows:—

	RS.
Reconstruction	4,73,726
Establishment	59,814
Tools and plant	10,000
Suspense	33,460
Total	5,70,700

* * * * *

MEMORANDUM.

No. 1084.

Forwarded to the Marine Department for the necessary orders and for remarks.
Referred to the Accountant-General for remarks.

With reference to clauses (*c*) to (*f*) of paragraph 2 of the Chairman's letter, the Board has, it is observed, not framed any regulations under section 22 (3) of Act II of 1886, though it has adopted the rules in the Civil Service Regulations as regards clauses (1) and (2) of that section: *vide* resolution, No. 10, of its proceedings recorded in G.O., dated 28th January 1887, No. 36, Marine. It appears anomalous that the Civil Service Regulations should apply to leave and absentee allowances and not to acting allowances.

The Marine Department is requested to take the necessary action as regards the Chairman's remarks on paragraph 28 (9) of the audit report and also with reference to paragraph 2 (*a*) of the Hon'ble Mr. Austin's letter.

(Signed) J. F. PRICE,
Chief Secretary.

30*th May* 1894.

To the Marine Department.
„ Accountant-General.

Order—dated 16th June 1894, Mis. No. 227, Marine.

With reference to the Chairman's remarks in regard to paragraph 28, clause 9, of the audit report, the point should be noted in the Chairman's reply to paragraph 1 of G.O., dated 24th May 1894, No. 189, Marine.

2. In regard to paragraph 2 (*a*) of the Chairman's letter, No. 330, dated 27th April 1894, it is observed that in Resolution, No. 2, dated 16th September 1886, the usual working hours were fixed at from 6 A.M. to 6 P.M. daily with half-a-day's pay for work between 6 and 9 P.M. and 2 days' pay for work on Sundays and close holidays. The services of the out-of-door establishment are no doubt often absolutely necessary after 6 P.M. and on Sundays and close holidays, and the Government will have no objection to the officer conducting the duties of Traffic Manager receiving the authorised fees.

This sanction does not apply to the present permanent incumbent, who has been granted a personal allowance on condition that he receives no overtime fees. In regard to the Chief Accountant and other members of the office establishment, the Government does not, as at present advised, see the necessity for their working overtime and on holidays. If the office is open from 6 A.M. to 6 P.M. in accordance with the Board's Resolution quoted above, it would seem that all the work required of it should be performed within those hours and the Government is therefore not prepared to sanction overtime fees to the Chief Accountant.

3. With reference to paragraph 2 (*c*) *et seq.* of the Chairman's letter quoted above it is observed that section 22 of Act II of 1886 directs that the Board *shall* frame regulations for certain matters. This, however, has not yet been done in regard to all the matters enumerated. The Board should now take the further necessary action and the Chairman will be requested to submit to Government copies of the regulations framed.

4. The Marine Department has no remarks to offer on the other matters dealt with in the Chairman's letter.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

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

Order—dated 26th June 1894, No. 491, Financial.

Communicated to the Accountant-General in continuation of memorandum, dated 30th May 1894, No. 1084, the reply to which should be expedited.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Accountant-General.

READ—also the following paper:—

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 11th July 1894, No. 1925.

With reference to your memorandum, No 1084, dated the 30th May 1894, forwarding for my remarks the letter from the Chairman, Harbour Trust Board, No. 330, dated the 27th April 1894, I have the honour to observe that the points which call for reply are those contained in paragraph 1 and clause (*b*) of paragraph 2, and I shall proceed to offer my remarks in the order in which the subject has been taken up by the Chairman.

2. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (3).—It would appear that neither the Traffic Manager nor the Chief Accountant checks both the foils and counterfoils with the applications. The Traffic Manager checks the foils alone with the applications, while the Chief Accountant checks the counterfoils with the Harbour Dues Cash-book. The only officer to whom is entrusted the checking of the foils and counterfoils with the applications is the cashier, who is the very officer entrusted with the collections of harbour dues. This check in itself cannot be deemed a thorough one. If, as the Chairman says, "the nature of the Traffic Manager's duties precludes the possibility of his checking the foils of all bills," some other arrangement should be made for the exercise of the necessary check, which duty, in my opinion, may devolve on the Chief Accountant.

3. I might add that the printed form of the counterfoil expressly gives the designation of Traffic Manager at foot of it. The inconvenience complained of might perhaps be removed by reducing the number of receipts in each book from 100 as at present to 15 or 20; or another plan would be to separate the receipts *with* their counterfoils from the book at the time of issue by the cashier leaving it to the Traffic Manager to detach the counterfoils after initialling them, retain them in a special box and at the close of the day have them assorted according to their serial number and bound when complete.

4. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (4).—The suggestion I made was to issue a consolidated ticket of Rs. 7-8-0 or Rs. 3-12-0, as the case might be, in order that it might be seen at a glance whether in every case where a horse had been landed at the pier the harbour dues and cranage had both been levied, and it was not my intention, as understood by the Chairman, that passengers should be called upon "to put in applications for horses." The present system, no doubt, enables the Traffic Manager and his Deputy to see at the time that dues have been correctly levied, but to one who has to check the accuracy of the transactions some time after, the substitution of a consolidated ticket would better serve the purpose.

5. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (7).—My objection to the excess payment of Rs. 4 per mensem to the assistant cashier was based on the Chairman's order of the 22nd March 1892, sanctioning retrospectively from January 1892 an increase of Rs. 13-8-0 to his allowances so as to bring them up to Rs. 35—the amount proposed in the schedule of staff for the following year passed on the 8th March 1892. As the assistant cashier's allowances prior to January 1892 were Rs. 17-8-0 pay and Rs. 4 carriage hire, I inferred that the 35 fixed in the schedule included the carriage hire, Rs. 4. From the Chairman's present letter it would appear that it was not so and that the sum of Rs. 35 was intended as bare pay. Under the circumstances I waive my objection.

6. *Paragraph* 2 (*b*).—I beg to state that my objection to two officers receiving pay of the same appointment for the same day was based on the practice obtaining in the Civil department. This, I may add, corresponds with the provision in Article 83, Volume 1, Chapter IV, of the India Public Works Department Code, the adoption of Volumes I and II of which in this Presidency was sanctioned in G.O., No. 1804 W., dated 17th June 1892, Public Works Department.

ORDER—dated 28th July 1894, No. 572, Financial.

Recorded.

2. The Government considers that, as suggested by the Accountant-General in paragraph 2 of his letter read above, the foils and counterfoils of all bills should be checked with the applications by the Chief Accountant or some other responsible officer, other than the cashier.

3. The attention of the Chairman, Harbour Trust Board, will be drawn to the remarks in paragraph 6 of the Accountant-General's letter as regards the provisions of the Public Works Code on the subject of two officers receiving the pay of the same appointment for the same day.

4. The papers will, with reference to paragraph 2 of G.O., dated 24th May 1894, No. 189, Marine, be communicated to the Public Works Department, and any further action considered necessary on the matter referred to in paragraph 3 *supra* will be taken in that department.

(True Extract.)

Chief Secretary.

To the Chairman, Harbour Trust Board.
" Marine Department.
" Public Works Department (with copy of G.O., dated 17th March 1894, No. 221).
" Accountant-General.

Exd. A. Raitt.

P. W. CURRENT No. 6169

Govt. of {1894} Madras.

FINANCIAL.

Issued 10.8.94

Recd. 18.8.94 Encl. 1

G.O., 28th July 1894, No. 572.

JULY.

Harbour Trust Board.

Recording, with remarks, the Accountant-General's letter submitting his observations on the remarks of the Chairman, —, on the report on the audit of the Revenue, Porterage and Construction accounts of the Board for 1892–93.

Nos 1804-5 W dy 17-6-92

B No 2194 dy 4 September 94

Communicated to the Examiner Public Works Accounts in continuation of G.O. 189 d/24 May 1894 para 2 Marine - and for remarks with reference to para 4 of the present order, No 572 d/ 28 July 1894 Marine

C.M.H. 22/8/94 S 22/8

2 S.C. to Abstracts

The Exr. P.W. Accts with 15.c The Ex P.W.A.

DESPATCHED -5 SEP. 94

INDEXED

2.cc 17/9

with order

O.C.S. 796. 22/8 R. 24/8.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., dated 17th March 1894, No. 221, Financial.

ABSTRACT.—Passing orders on the audit of the Revenue, Porterage and Construction accounts of the Harbour Trust Board for 1892–93.

G.O., dated 26th June 1894, Mis. No. 491, Financial.

Read—the following paper:—

G.O., dated 16th June 1894, Mis. No. 227, Marine.

Read—the following papers:—

From the Hon'ble Mr. WARE AUSTIN, I.C.S., Chairman, Harbour Trust Board, to the Chief Secretary to Government, dated Madras, 27th April 1894, No. 330.

I have the honour to acknowledge the receipt of G.O., Financial, No. 221, dated 17th March, passing orders upon the audit of the Harbour Trust accounts for 1892–93, and in reply to paragraph 3 thereof to remark as follows:—

Paragraph 22 *of Auditor's Report.*—(1) (2) Orders have been issued in accordance with the suggestions made.

(3) (*a*) The nature of the Traffic Manager's duties precludes the possibility of his checking the foils of all bills.

(*b*) Before he allows goods to pass he satisfies himself that the proper harbour dues have been paid: then grants the pass order.

(*c*) The Chief Accountant daily checks the foils with the cash book, and, after ascertaining that all cash bills issued have been paid and brought to account in the cash book, certifies to the correctness of the apportionment of cash to the various sub-heads of receipts; the total is brought into the revenue account cash abstract book, and corresponds with daily payments into bank, which are checked and initialled daily by the Chief Accountant, the Secretary and myself. This is a simple system of pre-audit, complete so far as is possible from day to day.

(4) (*a*) The horses referred to by the auditor are those belonging to passengers landing or embarking and such horses are treated, as regards the collection of dues, in the same way as passengers' baggage, by the issue of tickets by the preventive officers on the beach or pier as the case may be. It is known at the time by the Traffic Manager and his deputy where the horse is landed or shipped, and that dues have been correctly levied is ascertained and checked at the time.

(*b*) Passengers cannot be called upon to put in applications for their baggage or horses, and to meet the necessities of the case tickets have been printed of various denominations, viz., 4 annas, 6 annas, 8 annas, 9 annas, 12 annas, Re. 1, Re. 1-4-0, Rs. 2-8-0 and Rs. 5. These are bound in books and bear printed consecutive numbers. Books are issued to the preventive officers and they have to account for the tickets in them. A combination of two or more of the above tickets answers all purposes. The system has answered very well ever since introduced, before the Trust was constituted; the only difference now being that each book and each ticket bears a printed consecutive number which has to be accounted for.

(*c*) All horses landed or shipped on manifest are passed on application in the same manner as other goods.

(7) (*a*) It was brought to my notice when going into the proposed schedule of staff for 1892–93 that S. Appadorai Mudali, denominated a calculator, drawing

Rs. 17–8–0 per mensem, was performing the duties of assistant cashier. Money is sent to the bank twice a day, and either the cashier or the assistant must be in charge of the cash in office or of the cash in transit to bank. I considered Rs. 17–8–0 far too small a salary for so responsible a position and therefore, under the provisions of section 23, Act II of 1886, I at once promoted this man to Rs. 35, and his pay was so entered in the schedule of staff for 1892–93 approved by the Board and so submitted to Government.

(*b*) I further considered that a man who had to take a large sum of money to the bank should not walk there; and as Rs. 4 per mensem, which had previously been allowed, was insufficient to pay for a jutka twice a day, I directed that an allowance of Rs. 8 per mensem should be made. This individual does not benefit by this allowance; the jutka is hired for the safety of the cash, not for his personal convenience.

(*c*) I do not follow the argument of the auditor in this paragraph 7 as to my intentions: but the schedule of staff should have made them clear.

(*d*) The Rs. 8 jutka-hire has been debited to Establishment during 1893–94.

Paragraph 28, *Clause* 9.—I fully agree with the suggestion that payment to illiterate coolies employed upon the harbour works should be made in the presence of independent witnesses, and I directed that these should be the Chief Accountant and the Harbour Works Foreman of the gang concerned. To this the Board's Engineer objected and undertook to have all coolies paid in his own presence, and to certify that such had been done. This is a matter which I shall be glad to have advice upon from the Public Works officer whom the Board has asked Government to depute in reference to construction, and construction accounts.

2. With reference to paragraph 4 of the Government Order, I have the honour to remark—

(*a*) Overtime fees on the scale sanctioned by the Board in Resolution, No. 2, dated 16th September 1886, have been adhered to since the formation of the Trust. This was recorded in G.O., Marine, No. 555, dated 4th October 1886, and the overtime allowances thus sanctioned have been paid, as earned, to every individual who has since held the post of Traffic Manager, Acting Traffic Manager or Chief Accountant. The Government Order to which the auditor refers, No. 125, Marine, dated 21st April 1892, sanctions the appointment of Mr. Hutchence as Traffic Manager on Rs. 375 per mensem with the addition of the *usual overtime fees* which it was understood were paid to those individuals who earned them with the approval of Government; the average of each individual having been set forth in each yearly schedule of staff, prepared under section 21, and submitted annually to Government. Should, however, Government consider that special sanction is required under section 24, I request that it may be accorded in general terms, as it may affect the Traffic Manager and Chief Accountant or any persons acting for those officers.

(*b*) The Board's Engineer has been called upon to report as to the circumstances under which both he and Mr. Wilson drew pay as Engineer on the 26th November 1892. Extract of reply, No. 32, dated 9th instant, is enclosed from which it would appear that the charge is in order according to the Public Works Code, paragraph 437.

(*c*) Under the Board's resolution, No. 9, dated 1st April 1892, the Chairman was given power to grant casual leave not as a rule exceeding 15 days in the course of a year and not as a rule for more than 5 days at any one time, but the Chairman is authorised at his discretion to grant more than 15 days' casual leave in any one year and for more than 5 days at a time, and also in connection with, or in extension of, any leave granted under the Code rules (adopted by the Board under section 22 (1), Act II of 1886, at its meeting of 4th May 1888, Resolution No. 4) or in connection with, and extension of, public holidays.

(*c*) (ii) A reference regarding the Board's power to make this order was made in G.O., Marine, No. 159, dated 16th May 1892, and I would refer Government to my reply, No. 915, dated 11th June 1892, copy of which is submitted herewith for ready reference.

(*d*) The grant of Rs. 35 charge allowance to Mr. Boteler was made by the Board's Engineer with my approval; copy of letter, No. 47, dated 12th April 1892, is submitted for information. This arrangement was made to meet an emergency, and appears from the concluding paragraph of the Acting Engineer's letter to be in accordance with the custom of the Public Works Department. The Board, although it has not framed any regulations under section 22 (3), has not adopted the Civil Service Regulations, which are not suited to the nature of the Harbour Trust service and seem to be at variance with the Public Works Code, which would appear to be better adapted for the Harbour Works.

(*e*) Mr. Anton Reuss was appointed as Acting Mechanical Engineer on Rs. 250 per mensem by the Board under section 23, Act II of 1886, Resolution No. 2, dated 8th July 1892, during the absence of Mr. Gunther on furlough.

(*f*) The grant of an acting allowance of Rs. 70 to Mr. Boteler was proposed by the Board's Engineer in his letter, No. 865, dated 8th December 1892 (copy enclosed for reference), and approved by the Board under Resolution No. 2, dated 9th December, when Mr. Reuss' services were dispensed with.

In all these cases the temporary arrangements made were the best and most economical which could be adopted.

ENCLOSURES.

EXTRACT from letter, No. 32, dated 9th April 1894, from the Board's Engineer.

* * * * *

G.O., Paragraph 4 (*b*).—Mr. Pogson returned to duty on the forenoon of the 26th November 1892, and Mr. Wilson was relieved on the afternoon of the same date, both Engineers being engaged handing over and taking over charge.

Paragraph 28 (*b*).—This was under the provision of Public Works Code, paragraph 437, which runs as follows:—

"On the occasion of a transfer, the Examiner is authorised to pass as an additional charge against the division or office concerned the salary of the relieving officer as well as that of the officer relieved for the broken period which may elapse in giving over charge. This applies to all charges on account of relieving and relieved officers, whether substantive or acting, permanent or temporary, provided the entertainment of the officer has been sanctioned by the competent authority."

* * * * *

From F. J. WILSON, Esq., Acting Engineer, Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Madras, 12th April 1892, No. 47.

In continuation of my No. 2307, dated 8th March 1892, with reference to the departure of Mr. C. Underdown, Foreman Diver, I have the honour to inform you that I have, until such time as a new Foreman arrives, directed Mr. Boteler, General Foreman, to undertake the duties of the Foreman Diver in addition to his own duties, and request your sanction to his drawing the charge allowance admissible under sections 176, 177 and 178 of the Civil Service Regulations.

2. To a Public Works subordinate holding charge of the current duties of an office in addition to his own duties, that is one-tenth of the pay of the office, or in the present case Rs. 357 per mensem.

From A. LEE-POGSON, Esq., Engineer, Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Madras, 8th December 1892, No. 865.

With reference to the latter portion of the Trustees' resolution, No. 6, dated 23rd February 1892, I have the honour to report that I have now gone over the lists of establishment employed upon the works and find that there is at present far too much labour employed upon the works, and an immediate reduction is necessary to curtail expenditure.

2. I have therefore to report that I have reduced the daily-paid labour sheets by 125 hands, showing an average saving with overtime of Rs. 1,100 per mensem, until work at sea can be resumed, when a few new hands will be required.

3. In the office establishment and monthly-paid lists of workmen charged to works, I propose the following reductions and alterations, and to enable this being done I have served the following employés with one month's notice, and now ask for your approval as follows:—

4. The services of employés no longer required are—

No. 1. Mr. D'Costa, head clerk
„ 2. Venkata Row, godown-keeper } Office establishment.
„ 3. Mr. Gilbert, diver.
„ 4. Simon, diver's boatman.
„ 5. Solomon, diver's storekeeper.
„ 6. Parthasarathy Naidu, Mechanical Engineer's writer.
„ 7. Moonoosawmy, mason.
„ 8. Valmonien, catamaran man.

The following statement will show the saving per mensem on the estimate on my proposals receiving your early approval :—

Office Establishment.

—	Salary.		Cost to works.		Total saving on establishment.
	Present.	Proposed.	Increase.	Saving.	
OFFICE ESTABLISHMENT.	RS.	RS.	RS.	RS.	RS.
Present sanctioned Scale.					
Sub-Engineer	400		..	400	
Mr. D'Costa, head clerk	100	*Nil*	..	100	
M. Rungiah Naidu, draughtsman	66		..	66	
Venkata Row, godown-keeper	30		..	30	
Proposed Scale.	..	..	..	596	
Mr. Ignatio as Supervisor and Permanent-way Inspector (with travelling allowance to quarries when necessary)	..	200	200		
„ W. C. Ritchie (head clerk)	40	55	15		
„ J. Manuel	50	50	..		
„ J. E. Boyle	40	40	..		
Writer for Assistant Engineer	..	20	20		
M. Rungiah Naidu, draughtsman	..	50	50		
	..	..	285	596	311
WORK ESTABLISHMENT (MONTHLY-PAID MEN).					
Present sanctioned Scale.					
Quarry and Permanent-way Inspector (abolished)	151		..	151	
Mr. Gilbert, diver (a good diver required when block setting is resumed)	180		..	180	
Simon, diver's boatman, overtime	26		..	26	
Solomon, storekeeper	38	*Nil*	..	38	
Valmonien, catamaran man	27		..	27	
Parthasarathy Naidu, Mechanical Engineer's clerk	25		..	25	
Mr. Smaller, time-keeper	30		..	30	
Moonoosawmy, mason	25		..	25	
	..	..	..	502	
Proposed Arrangement.					
Mr. Smaller, Mechanical Engineer's timekeeper, Madras Harbour Works, *plus* Harbour Trust allowance	..	15	15		
Harbour Trust Board Mechanical Engineer's timekeeper.	..	15	15		
	..	..	30	502	472
Total saving on establishment per mensem	..	..	..	..	783

5. With regard to the abolition of the Sub-Engineer's post, I would explain that since the work of the revetment, blockmaking and Pallavaram quarries was practically stopped there is not work enough in the office to require so highly paid a subordinate as a Sub-Engineer, but there is still supervision and responsible work and occasional levelling and surveying to be done by this department, and I therefore propose to make the appointment into one of a *Supervisor and Permanent-way Inspector*, and the most suitable and deserving man for the post is Mr. Ignatio, who is a thoroughly-trained surveyor and a Public Works Permanent-way Inspector, holding the highest testimonials, with the advantage of knowing the requirements of these works and has had sole charge of the quarries, and will still be at hand and capable of taking charge of more branches of the works than the Sub-Engineer hitherto was.

In addition to the above I would recommend a further saving upon the cost of establishment as follows :—

On the arrival of the Foreman diver, Mr. McDonald, in a few days, the General Foreman, Mr. Boteler, will be relieved of acting as Foreman diver and can, in addition to his own work, then act for the Mechanical Engineer (now on leave) for an acting allowance of, say, Rs. 70 per mensem *plus* Harbour Trust Board allowance, and Mr. Reuss being no longer required, his acting salary of Rs. 250 per mensem could be saved *minus* the proposed allowance of Rs. 70 to the General Foreman, which would show a net saving of Rs. 180 per mensem upon the Traffic establishment in addition to the above total saving of Rs. 783.

7. Mr. Boteler has often acted as Mechanical Engineer and I have every confidence in him as he is a thoroughly-trained Mechanical and Marine Engineer, and I can see no reason why the services of Mr. Reuss should be retained when Mr. Boteler can do the work and show a saving upon the cost of the work of Rs. 180 per mensem until the Mechanical Engineer's return.

8. By the above reduction in office establishment, monthly and daily paid labour, the total saving per mensem will be Rs. 2,063.

EXTRACT of Proceedings of the Trustees of the Harbour of Madras at a special meeting held at the offices of the Board on Tuesday, the 23rd day of February 1892, under section 37, Act II of 1886.

* * * * *

6. The Board then discussed in detail the schedule of the staff of officers and servants employed upon harbour construction works, the Acting Engineer, Mr. Wilson, Executive Engineer, Public Works Department, being present.

The Trustees noted the very heavy overtime fees paid to the establishments working under the Foreman diver and the Mechanical Engineer, but decided to sanction the list of staff as printed ; and resolved that the Board's Engineer be requested to report from time to time any reductions which may appear to him feasible : his attention is specially invited to the heavy payments on account of overtime, regarding which he is requested to submit a special report.

The budget estimate of expenditure on the Madras harbour works for the year 1892–93 was then passed as follows :—

	RS.
Reconstruction	4,73,726
Establishment	59,814
Tools and plant	10,000
Suspense	33,460
Total	5,70,700

* * * * *

MEMORANDUM.

No. 1084.

Forwarded to the Marine Department for the necessary orders and for remarks.
Referred to the Accountant-General for remarks.

With reference to clauses (*c*) to (*f*) of paragraph 2 of the Chairman's letter, the Board has, it is observed, not framed any regulations under section 22 (3) of Act II of 1886, though it has adopted the rules in the Civil Service Regulations as regards clauses (1) and (2) of that section : *vide* resolution, No. 10, of its proceedings recorded in G.O., dated 28th January 1887, No. 36, Marine. It appears anomalous that the Civil Service Regulations should apply to leave and absentee allowances and not to acting allowances.

The Marine Department is requested to take the necessary action as regards the Chairman's remarks on paragraph 28 (9) of the audit report and also with reference to paragraph 2 (*a*) of the Hon'ble Mr. Austin's letter.

(Signed) J. F. PRICE,
Chief Secretary.

30th May 1894.

To the Marine Department.
„ Accountant-General.

Order—dated 16th June 1894, Mis. No. 227, Marine.

With reference to the Chairman's remarks in regard to paragraph 28, clause 9, of the audit report, the point should be noted in the Chairman's reply to paragraph 1 of G.O., dated 24th May 1894, No. 189, Marine.

2. In regard to paragraph 2 (*a*) of the Chairman's letter, No. 330, dated 27th April 1894, it is observed that in Resolution, No. 2, dated 16th September 1886, the usual working hours were fixed at from 6 A.M. to 6 P.M. daily with half-a-day's pay for work between 6 and 9 P.M. and 2 days' pay for work on Sundays and close holidays. The services of the out-of-door establishment are no doubt often absolutely necessary after 6 P.M. and on Sundays and close holidays, and the Government will have no objection to the officer conducting the duties of Traffic Manager receiving the authorised fees.

This sanction does not apply to the present permanent incumbent, who has been granted a personal allowance on condition that he receives no overtime fees. In regard to the Chief Accountant and other members of the office establishment, the Government does not, as at present advised, see the necessity for their working overtime and on holidays. If the office is open from 6 A.M. to 6 P.M. in accordance with the Board's Resolution quoted above, it would seem that all the work required of it should be performed within those hours and the Government is therefore not prepared to sanction overtime fees to the Chief Accountant.

3. With reference to paragraph 2 (*c*) *et seq.* of the Chairman's letter quoted above it is observed that section 22 of Act II of 1886 directs that the Board *shall* frame regulations for certain matters. This, however, has not yet been done in regard to all the matters enumerated. The Board should now take the further necessary action and the Chairman will be requested to submit to Government copies of the regulations framed.

4. The Marine Department has no remarks to offer on the other matters dealt with in the Chairman's letter.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

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

Order—dated 26th June 1894, No. 491, Financial.

Communicated to the Accountant-General in continuation of memorandum, dated 30th May 1894, No. 1084, the reply to which should be expedited.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Accountant-General.

READ—also the following paper:—

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 11th July 1894, No. 1925.

With reference to your memorandum, No. 1084, dated the 30th May 1894, forwarding for my remarks the letter from the Chairman, Harbour Trust Board, No. 330, dated the 27th April 1894, I have the honour to observe that the points which call for reply are those contained in paragraph 1 and clause (*b*) of paragraph 2, and I shall proceed to offer my remarks in the order in which the subject has been taken up by the Chairman.

2. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (3).—It would appear that neither the Traffic Manager nor the Chief Accountant checks both the foils and counterfoils with the applications. The Traffic Manager checks the foils alone with the applications, while the Chief Accountant checks the counterfoils with the Harbour Dues Cash-book. The only officer to whom is entrusted the checking of the foils and counterfoils with the applications is the cashier, who is the very officer entrusted with the collections of harbour dues. This check in itself cannot be deemed a thorough one. If, as the Chairman says, "the nature of the Traffic Manager's duties precludes the possibility of his checking the foils of all bills," some other arrangement should be made for the exercise of the necessary check, which duty, in my opinion, may devolve on the Chief Accountant.

3. I might add that the printed form of the counterfoil expressly gives the designation of Traffic Manager at foot of it. The inconvenience complained of might perhaps be removed by reducing the number of receipts in each book from 100 as at present to 15 or 20; or another plan would be to separate the receipts *with* their counterfoils from the book at the time of issue by the cashier leaving it to the Traffic Manager to detach the counterfoils after initialling them, retain them in a special box and at the close of the day have them assorted according to their serial number and bound when complete.

4. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (4).—The suggestion I made was to issue a consolidated ticket of Rs. 7–8–0 or Rs. 3–12–0, as the case might be, in order that it might be seen at a glance whether in every case where a horse had been landed at the pier the harbour dues and cranage had both been levied, and it was not my intention, as understood by the Chairman, that passengers should be called upon "to put in applications for horses." The present system, no doubt, enables the Traffic Manager and his Deputy to see at the time that dues have been correctly levied, but to one who has to check the accuracy of the transactions some time after, the substitution of a consolidated ticket would better serve the purpose.

5. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (7).—My objection to the excess payment of Rs. 4 per mensem to the assistant cashier was based on the Chairman's order of the 22nd March 1892, sanctioning retrospectively from January 1892 an increase of Rs. 13–8–0 to his allowances so as to bring them up to Rs. 35—the amount proposed in the schedule of staff for the following year passed on the 8th March 1892. As the assistant cashier's allowances prior to January 1892 were Rs. 17–8–0 pay and Rs. 4 carriage hire, I inferred that the 35 fixed in the schedule included the carriage hire, Rs. 4. From the Chairman's present letter it would appear that it was not so and that the sum of Rs. 35 was intended as bare pay. Under the circumstances I waive my objection.

6. *Paragraph* 2 (*b*).—I beg to state that my objection to two officers receiving pay of the same appointment for the same day was based on the practice obtaining in the Civil department. This, I may add, corresponds with the provision in Article 83, Volume 1, Chapter IV, of the India Public Works Department Code, the adoption of Volumes I and II of which in this Presidency was sanctioned in G.O., No. 1804 W., dated 17th June 1892, Public Works Department.

ORDER—dated 28th July 1894, No. 572, Financial.

Recorded.

2. The Government considers that, as suggested by the Accountant-General in paragraph 2 of his letter read above, the foils and counterfoils of all bills should be checked with the applications by the Chief Accountant or some other responsible officer, other than the cashier.

3. The attention of the Chairman, Harbour Trust Board, will be drawn to the remarks in paragraph 6 of the Accountant-General's letter as regards the provisions of the Public Works Code on the subject of two officers receiving the pay of the same appointment for the same day.

4. The papers will, with reference to paragraph 2 of G.O., dated 24th May 1894, No. 189, Marine, be communicated to the Public Works Department, and any further action considered necessary on the matter referred to in paragraph 3 *supra* will be taken in that department.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Harbour Trust Board.
" Marine Department.
" Public Works Department (with copy of G.O., dated 17th March 1894, No. 221).
" Accountant-General.

Exd. A. Raitt.

Govt. of {1894} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 28th July 1894, No. 572.

JULY.

Harbour Trust Board.

Recording, with remarks, the Accountant-General's letter submitting his observations on the remarks of the Chairman, —, on the report on the audit of the Revenue, Porterage and Construction accounts of the Board for 1892–93.

A

No. 2194 dt. 4 Septr. 1894

Communicated to the Examiner P.W. Accts in continuation of S.O. 189 dt 24th May 1894 para 2 Marine - and for remarks with reference to para 4 of the present order, No. 572 dated 28th July 1894, Marine

(Sd) J.P.

W

Exr. P.W. Accts.

Govt. of {1894} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 28th July 1894, No. 572.

JULY.

Harbour Trust Board.

Recording, with remarks, the Accountant-General's letter submitting his observations on the remarks of the Chairman, —, on the report on the audit of the Revenue, Porterage and Construction accounts of the Board for 1892–93.

No. 2194 dt. 4 Septr. 1894

Communicated to the Examiner P.W. Accts in continuation of S.O. 189 dt 24th May 1894 para 2 Marine - and for remarks with reference to para 4 of the present order, No. 572 dated 28th July 1894, Marine.

(Sd) J.P.

W

Exr. P.W. Accts.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 17th March 1894, No. 221, Financial.

ABSTRACT.—Passing orders on the audit of the Revenue, Porterage and Construction accounts of the Harbour Trust Board for 1892–93.

G.O., dated 26th June 1894, Mis. No. 491, Financial.

Read—the following paper :—

G.O., dated 16th June 1894, Mis. No. 227, Marine.

Read—the following papers :—

From the Hon'ble Mr. WARE AUSTIN, I.C.S., Chairman, Harbour Trust Board, to the Chief Secretary to Government, dated Madras, 27th April 1894, No. 330.

I have the honour to acknowledge the receipt of G.O., Financial, No. 221, dated 17th March, passing orders upon the audit of the Harbour Trust accounts for 1892–93, and in reply to paragraph 3 thereof to remark as follows :—

Paragraph 22 *of Auditor's Report.*—(1) (2) Orders have been issued in accordance with the suggestions made.

(3) (*a*) The nature of the Traffic Manager's duties precludes the possibility of his checking the foils of all bills.

(*b*) Before he allows goods to pass he satisfies himself that the proper harbour dues have been paid : then grants the pass order.

(*c*) The Chief Accountant daily checks the foils with the cash book, and, after ascertaining that all cash bills issued have been paid and brought to account in the cash book, certifies to the correctness of the apportionment of cash to the various sub-heads of receipts ; the total is brought into the revenue account cash abstract book, and corresponds with daily payments into bank, which are checked and initialled daily by the Chief Accountant, the Secretary and myself. This is a simple system of pre-audit, complete so far as is possible from day to day.

(4) (*a*) The horses referred to by the auditor are those belonging to passengers landing or embarking and such horses are treated, as regards the collection of dues, in the same way as passengers' baggage, by the issue of tickets by the preventive officers on the beach or pier as the case may be. It is known at the time by the Traffic Manager and his deputy where the horse is landed or shipped, and that dues have been correctly levied is ascertained and checked at the time.

(*b*) Passengers cannot be called upon to put in applications for their baggage or horses, and to meet the necessities of the case tickets have been printed of various denominations, viz., 4 annas, 6 annas, 8 annas, 9 annas, 12 annas, Re. 1, Re. 1–4–0, Rs. 2–8–0 and Rs. 5. These are bound in books and bear printed consecutive numbers. Books are issued to the preventive officers and they have to account for the tickets in them. A combination of two or more of the above tickets answers all purposes. The system has answered very well ever since introduced, before the Trust was constituted ; the only difference now being that each book and each ticket bears a printed consecutive number which has to be accounted for.

(*c*) All horses landed or shipped on manifest are passed on application in the same manner as other goods.

(7) (*a*) It was brought to my notice when going into the proposed schedule of staff for 1892–93 that S. Appadorai Mudali, denominated a calculator, drawing

Rs. 17–8–0 per mensem, was performing the duties of assistant cashier. Money is sent to the bank twice a day, and either the cashier or the assistant must be in charge of the cash in office or of the cash in transit to bank. I considered Rs. 17–8–0 far too small a salary for so responsible a position and therefore, under the provisions of section 23, Act II of 1886, I at once promoted this man to Rs. 35, and his pay was so entered in the schedule of staff for 1892–93 approved by the Board and so submitted to Government.

(*b*) I further considered that a man who had to take a large sum of money to the bank should not walk there; and as Rs. 4 per mensem, which had previously been allowed, was insufficient to pay for a jutka twice a day, I directed that an allowance of Rs. 8 per mensem should be made. This individual does not benefit by this allowance; the jutka is hired for the safety of the cash, not for his personal convenience.

(*c*) I do not follow the argument of the auditor in this paragraph 7 as to my intentions: but the schedule of staff should have made them clear.

(*d*) The Rs. 8 jutka-hire has been debited to Establishment during 1893–94.

Paragraph 28, *Clause* 9.—I fully agree with the suggestion that payment to illiterate coolies employed upon the harbour works should be made in the presence of independent witnesses, and I directed that these should be the Chief Accountant and the Harbour Works Foreman of the gang concerned. To this the Board's Engineer objected and undertook to have all coolies paid in his own presence, and to certify that such had been done. This is a matter which I shall be glad to have advice upon from the Public Works officer whom the Board has asked Government to depute in reference to construction, and construction accounts.

2. With reference to paragraph 4 of the Government Order, I have the honour to remark—

(*a*) Overtime fees on the scale sanctioned by the Board in Resolution, No. 2, dated 16th September 1886, have been adhered to since the formation of the Trust. This was recorded in G.O., Marine, No. 555, dated 4th October 1886, and the overtime allowances thus sanctioned have been paid, as earned, to every individual who has since held the post of Traffic Manager, Acting Traffic Manager or Chief Accountant. The Government Order to which the auditor refers, No. 125, Marine, dated 21st April 1892, sanctions the appointment of Mr. Hutchence as Traffic Manager on Rs. 375 per mensem with the addition of the *usual overtime fees* which it was understood were paid to those individuals who earned them with the approval of Government; the average of each individual having been set forth in each yearly schedule of staff, prepared under section 21, and submitted annually to Government. Should, however, Government consider that special sanction is required under section 24, I request that it may be accorded in general terms, as it may affect the Traffic Manager and Chief Accountant or any persons acting for those officers.

(*b*) The Board's Engineer has been called upon to report as to the circumstances under which both he and Mr. Wilson drew pay as Engineer on the 26th November 1892. Extract of reply, No. 32, dated 9th instant, is enclosed from which it would appear that the charge is in order according to the Public Works Code, paragraph 437.

(*c*) Under the Board's resolution, No. 9, dated 1st April 1892, the Chairman was given power to grant casual leave not as a rule exceeding 15 days in the course of a year and not as a rule for more than 5 days at any one time, but the Chairman is authorised at his discretion to grant more than 15 days' casual leave in any one year and for more than 5 days at a time, and also in connection with, or in extension of, any leave granted under the Code rules (adopted by the Board under section 22 (1), Act II of 1886, at its meeting of 4th May 1888, Resolution No. 4) or in connection with, and extension of, public holidays.

(*c*) (ii) A reference regarding the Board's power to make this order was made in G.O., Marine, No. 159, dated 16th May 1892, and I would refer Government to my reply, No. 915, dated 11th June 1892, copy of which is submitted herewith for ready reference.

(*d*) The grant of Rs. 35 charge allowance to Mr. Boteler was made by the Board's Engineer with my approval; copy of letter, No. 47, dated 12th April 1892, is submitted for information. This arrangement was made to meet an emergency, and appears from the concluding paragraph of the Acting Engineer's letter to be in accordance with the custom of the Public Works Department. The Board, although it has not framed any regulations under section 22 (3), has not adopted the Civil Service Regulations, which are not suited to the nature of the Harbour Trust service and seem to be at variance with the Public Works Code, which would appear to be better adapted for the Harbour Works.

(*e*) Mr. Anton Reuss was appointed as Acting Mechanical Engineer on Rs. 250 per mensem by the Board under section 23, Act II of 1886, Resolution No. 2, dated 8th July 1892, during the absence of Mr. Gunther on furlough.

(*f*) The grant of an acting allowance of Rs. 70 to Mr. Boteler was proposed by the Board's Engineer in his letter, No. 865, dated 8th December 1892 (copy enclosed for reference), and approved by the Board under Resolution No. 2, dated 9th December, when Mr. Reuss' services were dispensed with.

In all these cases the temporary arrangements made were the best and most economical which could be adopted.

Enclosures.

Extract from letter, No. 32, dated 9th April 1894, from the Board's Engineer.

* * * * *

G.O., Paragraph 4 (*b*).—Mr. Pogson returned to duty on the forenoon of the 26th November 1892, and Mr. Wilson was relieved on the afternoon of the same date, both Engineers being engaged handing over and taking over charge.

Paragraph 28 (*b*).—This was under the provision of Public Works Code, paragraph 437, which runs as follows:—

"On the occasion of a transfer, the Examiner is authorised to pass as an additional charge against the division or office concerned the salary of the relieving officer as well as that of the officer relieved for the broken period which may elapse in giving over charge. This applies to all charges on account of relieving and relieved officers, whether substantive or acting, permanent or temporary, provided the entertainment of the officer has been sanctioned by the competent authority."

* * * * *

From F. J. WILSON, Esq., Acting Engineer, Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Madras, 12th April 1892, No. 47.

In continuation of my No. 2307, dated 8th March 1892, with reference to the departure of Mr. C. Underdown, Foreman Diver, I have the honour to inform you that I have, until such time as a new Foreman arrives, directed Mr. Boteler, General Foreman, to undertake the duties of the Foreman Diver in addition to his own duties, and request your sanction to his drawing the charge allowance admissible under sections 176, 177 and 178 of the Civil Service Regulations.

2. To a Public Works subordinate holding charge of the current duties of an office in addition to his own duties, that is one-tenth of the pay of the office, or in the present case Rs. 357 per mensem.

From A. LEE-POGSON, Esq., Engineer, Harbour Trust Board, to the Chairman, Harbour Trust Board, dated Madras, 8th December 1892, No. 865.

With reference to the latter portion of the Trustees' resolution, No. 6, dated 23rd February 1892, I have the honour to report that I have now gone over the lists of establishment employed upon the works and find that there is at present far too much labour employed upon the works, and an immediate reduction is necessary to curtail expenditure.

2. I have therefore to report that I have reduced the daily-paid labour sheets by 125 hands, showing an average saving with overtime of Rs. 1,100 per mensem, until work at sea can be resumed, when a few new hands will be required.

3. In the office establishment and monthly-paid lists of workmen charged to works, I propose the following reductions and alterations, and to enable this being done I have served the following employés with one month's notice, and now ask for your approval as follows:—

4. The services of employés no longer required are—

No. 1. Mr. D'Costa, head clerk
„ 2. Venkata Row, godown-keeper } Office establishment.
„ 3. Mr. Gilbert, diver.
„ 4. Simon, diver's boatman.
„ 5. Solomon, diver's storekeeper.
„ 6. Parthasarathy Naidu, Mechanical Engineer's writer.
„ 7. Moonoosawmy, mason.
„ 8. Valmonien, catamaran man.

The following statement will show the saving per mensem on the estimate on my proposals receiving your early approval :—

Office Establishment.

—	Salary.		Cost to works.		Total saving on establishment.
	Present.	Proposed.	Increase.	Saving.	
OFFICE ESTABLISHMENT.	RS.	RS.	RS.	RS.	RS.
Present sanctioned Scale.					
Sub-Engineer	400		..	400	
Mr. D'Costa, head clerk	100	*Nil*	..	100	
M. Rungiah Naidu, draughtsman	66		..	66	
Venkata Row, godown-keeper	30		..	30	
	..	..	..	596	
Proposed Scale.					
Mr. Ignatio as Supervisor and Permanent-way Inspector (with travelling allowance to quarries when necessary)	..	200	200		
„ W. C. Ritchie (head clerk)	40	55	15		
„ J. Manuel	50	50	..		
„ J. E. Boyle	40	40	..		
Writer for Assistant Engineer	..	20	20		
M. Rungiah Naidu, draughtsman	..	50	50		
	..	..	285	596	311
WORK ESTABLISHMENT (MONTHLY-PAID MEN).					
Present sanctioned Scale.					
Quarry and Permanent-way Inspector (abolished)	151	*Nil*	..	151	
Mr. Gilbert, diver (a good diver required when block setting is resumed)	180		..	180	
Simon, diver's boatman, overtime	26		..	26	
Solomon, storekeeper	38		..	38	
Valmonien, catamaran man	27		..	27	
Parthasarathy Naidu, Mechanical Engineer's clerk	25		..	25	
Mr. Smaller, time-keeper	30		..	30	
Moonoosawmy, mason	25		..	25	
	..	..	..	502	
Proposed Arrangement.					
Mr. Smaller, Mechanical Engineer's timekeeper, Madras Harbour Works, *plus* Harbour Trust allowance	..	15	15		
Harbour Trust Board Mechanical Engineer's timekeeper.	..	15	15		
	..	..	30	502	472
Total saving on establishment per mensem	..	..	..	..	783

5. With regard to the abolition of the Sub-Engineer's post, I would explain that since the work of the revetment, blockmaking and Pallavaram quarries was practically stopped there is not work enough in the office to require so highly paid a subordinate as a Sub-Engineer, but there is still supervision and responsible work and occasional levelling and surveying to be done by this department, and I therefore propose to make the appointment into one of a *Supervisor and Permanent-way Inspector*, and the most suitable and deserving man for the post is Mr. Ignatio, who is a thoroughly-trained surveyor and a Public Works Permanent-way Inspector, holding the highest testimonials, with the advantage of knowing the requirements of these works and has had sole charge of the quarries, and will still be at hand and capable of taking charge of more branches of the works than the Sub-Engineer hitherto was.

In addition to the above I would recommend a further saving upon the cost of establishment as follows :—

On the arrival of the Foreman diver, Mr. McDonald, in a few days, the General Foreman, Mr. Boteler, will be relieved of acting as Foreman diver and can, in addition to his own work, then act for the Mechanical Engineer (now on leave) for an acting allowance of, say, Rs. 70 per mensem *plus* Harbour Trust Board allowance, and Mr. Reuss being no longer required, his acting salary of Rs. 250 per mensem could be saved *minus* the proposed allowance of Rs. 70 to the General Foreman, which would show a net saving of Rs. 180 per mensem upon the Traffic establishment in addition to the above total saving of Rs. 783.

7. Mr. Boteler has often acted as Mechanical Engineer and I have every confidence in him as he is a thoroughly-trained Mechanical and Marine Engineer, and I can see no reason why the services of Mr. Reuss should be retained when Mr. Boteler can do the work and show a saving upon the cost of the work of Rs. 180 per mensem until the Mechanical Engineer's return.

8. By the above reduction in office establishment, monthly and daily paid labour, the total saving per mensem will be Rs. 2,063.

EXTRACT of Proceedings of the Trustees of the Harbour of Madras at a special meeting held at the offices of the Board on Tuesday, the 23rd day of February 1892, under section 37, Act II of 1886.

* * * * *

6. The Board then discussed in detail the schedule of the staff of officers and servants employed upon harbour construction works, the Acting Engineer, Mr. Wilson, Executive Engineer, Public Works Department, being present.

The Trustees noted the very heavy overtime fees paid to the establishments working under the Foreman diver and the Mechanical Engineer, but decided to sanction the list of staff as printed ; and resolved that the Board's Engineer be requested to report from time to time any reductions which may appear to him feasible : his attention is specially invited to the heavy payments on account of overtime, regarding which he is requested to submit a special report.

The budget estimate of expenditure on the Madras harbour works for the year 1892–93 was then passed as follows :—

	RS.
Reconstruction	4,73,726
Establishment	59,814
Tools and plant	10,000
Suspense	33,460
Total	5,70,700

* * * * *

MEMORANDUM.

No. 1084.

Forwarded to the Marine Department for the necessary orders and for remarks.

Referred to the Accountant-General for remarks.

With reference to clauses (*c*) to (*f*) of paragraph 2 of the Chairman's letter, the Board has, it is observed, not framed any regulations under section 22 (3) of Act II of 1886, though it has adopted the rules in the Civil Service Regulations as regards clauses (1) and (2) of that section : *vide* resolution, No. 10, of its proceedings recorded in G.O., dated 28th January 1887, No. 36, Marine. It appears anomalous that the Civil Service Regulations should apply to leave and absentee allowances and not to acting allowances.

The Marine Department is requested to take the necessary action as regards the Chairman's remarks on paragraph 28 (9) of the audit report and also with reference to paragraph 2 (*a*) of the Hon'ble Mr. Austin's letter.

(Signed) J. F. PRICE,
Chief Secretary.

30*th May* 1894.

To the Marine Department.
„ Accountant-General.

Order—dated 16th June 1894, Mis. No. 227, Marine.

With reference to the Chairman's remarks in regard to paragraph 28, clause 9, of the audit report, the point should be noted in the Chairman's reply to paragraph 1 of G.O., dated 24th May 1894, No. 189, Marine.

2. In regard to paragraph 2 (*a*) of the Chairman's letter, No. 330, dated 27th April 1894, it is observed that in Resolution, No. 2, dated 16th September 1886, the usual working hours were fixed at from 6 A.M. to 6 P.M. daily with half-a-day's pay for work between 6 and 9 P.M. and 2 days' pay for work on Sundays and close holidays. The services of the out-of-door establishment are no doubt often absolutely necessary after 6 P.M. and on Sundays and close holidays, and the Government will have no objection to the officer conducting the duties of Traffic Manager receiving the authorised fees.

This sanction does not apply to the present permanent incumbent, who has been granted a personal allowance on condition that he receives no overtime fees. In regard to the Chief Accountant and other members of the office establishment, the Government does not, as at present advised, see the necessity for their working overtime and on holidays. If the office is open from 6 A.M. to 6 P.M. in accordance with the Board's Resolution quoted above, it would seem that all the work required of it should be performed within those hours and the Government is therefore not prepared to sanction overtime fees to the Chief Accountant.

3. With reference to paragraph 2 (*c*) *et seq.* of the Chairman's letter quoted above it is observed that section 22 of Act II of 1886 directs that the Board *shall* frame regulations for certain matters. This, however, has not yet been done in regard to all the matters enumerated. The Board should now take the further necessary action and the Chairman will be requested to submit to Government copies of the regulations framed.

4. The Marine Department has no remarks to offer on the other matters dealt with in the Chairman's letter.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

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

Order—dated 26th June 1894, No. 491, Financial.

Communicated to the Accountant-General in continuation of memorandum, dated 30th May 1894, No. 1084, the reply to which should be expedited.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Accountant-General.

READ—also the following paper:—

From T. W. RAWLINS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 11th July 1894, No. 1925.

With reference to your memorandum, No. 1084, dated the 30th May 1894, forwarding for my remarks the letter from the Chairman, Harbour Trust Board, No. 330, dated the 27th April 1894, I have the honour to observe that the points which call for reply are those contained in paragraph 1 and clause (*b*) of paragraph 2, and I shall proceed to offer my remarks in the order in which the subject has been taken up by the Chairman.

2. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (3).—It would appear that neither the Traffic Manager nor the Chief Accountant checks both the foils and counterfoils with the applications. The Traffic Manager checks the foils alone with the applications, while the Chief Accountant checks the counterfoils with the Harbour Dues Cash-book. The only officer to whom is entrusted the checking of the foils and counterfoils with the applications is the cashier, who is the very officer entrusted with the collections of harbour dues. This check in itself cannot be deemed a thorough one. If, as the Chairman says, "the nature of the Traffic Manager's duties precludes the possibility of his checking the foils of all bills," some other arrangement should be made for the exercise of the necessary check, which duty, in my opinion, may devolve on the Chief Accountant.

3. I might add that the printed form of the counterfoil expressly gives the designation of Traffic Manager at foot of it. The inconvenience complained of might perhaps be removed by reducing the number of receipts in each book from 100 as at present to 15 or 20; or another plan would be to separate the receipts *with* their counterfoils from the book at the time of issue by the cashier leaving it to the Traffic Manager to detach the counterfoils after initialling them, retain them in a special box and at the close of the day have them assorted according to their serial number and bound when complete.

4. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (4).—The suggestion I made was to issue a consolidated ticket of Rs. 7–8–0 or Rs. 3–12–0, as the case might be, in order that it might be seen at a glance whether in every case where a horse had been landed at the pier the harbour dues and cranage had both been levied, and it was not my intention, as understood by the Chairman, that passengers should be called upon "to put in applications for horses." The present system, no doubt, enables the Traffic Manager and his Deputy to see at the time that dues have been correctly levied, but to one who has to check the accuracy of the transactions some time after, the substitution of a consolidated ticket would better serve the purpose.

5. *Paragraph* 1, *Clauses* (*a*) *to* (*c*) *under* (7).—My objection to the excess payment of Rs. 4 per mensem to the assistant cashier was based on the Chairman's order of the 22nd March 1892, sanctioning retrospectively from January 1892 an increase of Rs. 13–8–0 to his allowances so as to bring them up to Rs. 35—the amount proposed in the schedule of staff for the following year passed on the 8th March 1892. As the assistant cashier's allowances prior to January 1892 were Rs. 17–8–0 pay and Rs. 4 carriage hire, I inferred that the 35 fixed in the schedule included the carriage hire, Rs. 4. From the Chairman's present letter it would appear that it was not so and that the sum of Rs. 35 was intended as bare pay. Under the circumstances I waive my objection.

6. *Paragraph* 2 (*b*).—I beg to state that my objection to two officers receiving pay of the same appointment for the same day was based on the practice obtaining in the Civil department. This, I may add, corresponds with the provision in Article 83, Volume 1, Chapter IV, of the India Public Works Department Code, the adoption of Volumes I and II of which in this Presidency was sanctioned in G.O., No. 1804 W., dated 17th June 1892, Public Works Department.

ORDER—dated 28th July 1894, No. 572, Financial.

Recorded.

2. The Government considers that, as suggested by the Accountant-General in paragraph 2 of his letter read above, the foils and counterfoils of all bills should be checked with the applications by the Chief Accountant or some other responsible officer, other than the cashier.

3. The attention of the Chairman, Harbour Trust Board, will be drawn to the remarks in paragraph 6 of the Accountant-General's letter as regards the provisions of the Public Works Code on the subject of two officers receiving the pay of the same appointment for the same day.

4. The papers will, with reference to paragraph 2 of G.O., dated 24th May 1894, No. 189, Marine, be communicated to the Public Works Department, and any further action considered necessary on the matter referred to in paragraph 3 *supra* will be taken in that department.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Harbour Trust Board.
„ Marine Department.
„ Public Works Department (with copy of G.O., dated 17th March 1894, No. 221).
„ Accountant-General.

Exd. A. Baitt.