

Gobt. 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, Portage and Construction accounts of the Board for 1892-93.

No. 2194 W d/4 September 1894

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

(2d) J.P.
W

Exr. P.W. Accts.

28TH JULY 1894, No. 572, FINANCIAL.

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, Portage 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 over-time 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 employes 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 } Office establishment.
 " 2. Venkata Row, godown-keeper }
 " 3. Mr. Gilbert, diver.
 " 4. Simon, diver's boatman.
 " 5. Solomon, diver's storekeeper.
 " 6. Parthasarathy Naidu, Mechanical Engineer's writer.
 " 7. Moonosawmy, 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.					
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	
Proposed Scale.					
	..	..	..	596	
Mr. Ignatio as Supervisor and Permanent-way Inspector (with travelling allowance to quarries when necessary)					
.. W. C. Ritchie (head clerk)	..	200	200		
.. J. Manuel	40	55	15		
.. J. E. Boyle	50	50	..		
Writer for Assistant Engineer	40	40	..		
M. Rungiah Naidu, draughtsman	..	20	20		
	..	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	
Moonosawmy, 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 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, 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 crange 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.