

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the Accounts of Harbour Trust Board, Madras, to the Chairman, Madras Harbour Trust Board, dated Fort St. George, 14th May 1895, No. 1221.

We have the honour to report that the G.O., dated the 9th July 1888, No. 315, Marine, under which we were auditors of both the revenue and construction accounts having been superseded by G.O., dated the 6th November 1894, No. 427, Marine, whereby the audit of the revenue accounts only has been retained in our hands, that of the construction accounts having been transferred to the Examiner of the Public Works Accounts, we have, in accordance with the latter order and G.O., dated the 24th April 1888, No. 149, Marine, audited the revenue and portorage accounts of the Harbour Trust Board for 1893-94.

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.:—

(a) The harbour dues collections were checked with the counterfoil receipt books and other documents completely for three months, April, October and December 1893 and to the extent of 20 per cent. for the remaining months.

(b) 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 banks' receipts and traced into the bank pass-book.

(c) The general cash-book was checked on the receipt side with the harbour dues cash-book in respect of cash receipts, and with the acknowledgments of the Madras Bank for sums lodged there. On the charge side it was checked with original documents and vouchers, counterfoils of cheques being duly referred to for payments effected through the Madras Bank.

(d) 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.

4. The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1893-94:—

Opening balance on the 1st April 1893—		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Government Securities Par value Rs. 8,00,000		..	..	..	..	..	..	7,93,157	0	10
Cash.										
Bank of Madras	..	..	..	..	3,71,724	13	1			
General Cash	..	..	..	..	469	14	8			
Advance for contingencies	..	..	..	..	500	0	0			
								3,72,694	11	9
Receipts.										
I. Harbour Dues Collection—										
Beach imports	..	..	..	..	1,52,649	0	1			
Pier	..	..	..	..	61,289	13	5			
Beach exports	..	..	..	..	29,811	1	2			
Pier	..	..	..	..	44,184	1	9			
Wharfage	..	..	..	..	6,775	0	0			
Craneage	..	..	..	..	40,660	10	6			
Storage	..	..	..	..	2,235	0	5			
Dues for entry of vehicles	..	..	..	..	13,287	14	1			
Provisions	..	..	..	..	564	1	0			
								3,51,456	10	5
Porterage—										
Beach	..	..	..	..	58,346	11	6			
Pier	..	..	..	..	32,355	1	9			
Miscellaneous	..	..	..	..	2,345	4	1			
								93,047	1	4
Miscellaneous—										
Rent of Properties	..	..	..	..	1,137	6	5			
Charge for water	..	..	..	..	4,126	4	0			
Sundries (inclusive of Rs. 1,937-9-0 Law Charges recovered and of Rs. 2,223-3-0 being the sale-proceeds of casuarina plantations)	..	..	..	..	4,307	0	0			
								9,570	10	5
Amount refunded from Construction funds in repayment of advances made from time to time from the revenue account from 1st April to 31st December 1893										
								92,000	0	0
II. Contribution from Port funds										
								20,000	0	0
III. Interest realised on investments belonging to the Harbour Trust Board										
Value of Government Securities for Rs. 3,00,000 purchased during the year	..	..	..	..				3,13,944	2	0
Proceeds of Government Securities for Rs. 3,00,000 sold during the year	..	..	..	..				3,10,553	8	0
								12,66,343	3	2
Total								11,27,101	2	10

Disbursements.

I. Interest on Government loan	..	..	..	..	..	2,18,477	13	7
II. Repayment of Government loan	..	..	..	..	..	1,00,000	0	0
III. Office Establishment—								
Chairman's salary	..	..	..	..	4,800	0	0	
Secretary's	..	..	..	..	10,900	4	9	
Establishment	..	..	..	..	40,271	11	7	
Preventive Service Establishment	..	..	..	..	12,186	14	8	
Do. Boat do.	..	..	..	..	1,149	7	10	
Fees for Trustees	..	..	..	..	6,510	0	0	
Contribution to Government for pensions	..	..	..	..	582	10	0	
Do. to Provident fund	..	..	..	..	2,983	14	6	
								79,384 15 4
IV. Office contingencies—								
(a) Subject to regular audit—								
Postage	..	..	..	..	92	4	4	
Receipt stamps	..	..	..	..	203	14	0	
Telegrams	..	..	..	..	16	11	0	
Furniture	..	..	..	..	221	8	0	
Fees for audit	..	..	..	..	750	0	0	
Law charges	..	..	..	..	1,497	6	0	
Stationery and Printing	..	..	..	..	2,254	5	0	
Advertisement charges	..	..	..	..	393	0	0	
Uniform to Preventive service, &c.	..	..	..	..	1,413	4	0	
								6,842 4 4
(b) Admissible without detailed audit—								
Overtime fees to establishment	..	..	..	..	4,892	3	8	
Do. to Preventive service and boatmen	..	..	..	..	2,987	15	7	
Miscellaneous	..	..	..	..	5,888	1	10	
								13,768 5 1
Advances to construction account	..	..	..	..	..	92,000	0	0
						1,959	6	1
V. Refunds	..	..	..	..	..			
VI. Petty construction and repairs—								
New Works	..	..	..	..	60	14	6	
Repairs	..	..	..	..	9,330	7	9	
Tools and Plant	..	..	..	..	711	3	6	
								10,102 9 9

					RS.	A.	P.	RS. A. P.			RS. A. P.		
VII. Porterage—													
1.	Coolies, Beach	..	..	..	39,177	5	1						
2.	Do. Pier	..	..	..	15,359	10	7						
3.	Do. Custom House	..	..	..	9,700	8	10						
4.	Madras Railway Company	..	..	..	609	1	11						
5.	South Indian Railway Company	..	..	..	90	12	5						
6.	Coasting cargo	..	..	..	1,095	5	10						
7.	Boat hire	..	..	..	6	0	0						
8.	Engine charges	..	..	..	1,455	4	9						
9.	Steam Crane charges	..	..	..	1,689	2	5						
10.	Refunds	..	..	..	696	9	2						
11.	Claims for losses and damages	..	..	..	526	11	2						
12.	Deductions from coolies' wages on account of Cooly Provident fund	..	..	..	550	2	2						
13.	Contributions by the Trust on account of Cooly Provident fund	..	..	..	903	14	2						
Contingencies—								71,860	8	6			
(a) Subject to regular audit—													
	Receipt stamps	..	..	..	2	2	0						
	Furniture	..	..	..	106	8	0						
	Tarpaulins	..	..	..	1,400	13	0						
	Stationery and printing	..	..	..	616	10	1						
	Lighting Pier and Yards	..	..	..	1,250	6	3						
								3,376	7	4			
(b) Admissible without detailed audit—													
	Miscellaneous	..	..	..	..			2,432	2	5			
Government securities for Rs. 3,00,000 purchased during the year								3,13,944	2	0			
Do. for Rs. 3,00,000 sold during the year..								..			3,10,553	8 0	
Total Expenditure					..	..		9,14,148	10	5			
Balance on the 31st March 1894					..	..		..			8,16,547	10 10	
Government securities (Par Value Rs. 8,20,000)					..	..		..					
Cash in the Bank of Madras					3,51,356	14	1	..					
General Cash					337	10	8	..					
Advance for contingencies					500	0	0	..					
								3,52,194	8	9			
								12,66,343	3	2	11,27,101	2 1	

N.B.—These balances exclude Rs. 500 held by the Traffic manager to meet daily Porterage charges and Rs. 15 held by the Cashier to meet charges on account of postage and receipt stamps.

5. The receipts of the year 1893-94 under all heads (exclusive of Rs. 92,000 advanced from the revenue accounts to the Engineer for current expenditure and repaid during the year, and of Government securities amounting to Rs. 3,00,000 in nominal value purchased during the year) amounted to Rs. 8,21,648-7-5 or Rupees 1,47,706-11-11 more than those of the previous year which were Rs. 6,73,941-11-6. The receipts for 1893-94 are, however, less than those of the previous year by Rupees 5,536-4-1, if the sale-proceeds of Government securities are excluded from both, and exceed them by Rs. 39,463-11-11 if the contribution from Port funds be also similarly excluded, as there was a decrease in 1893-94 far less than Rs. 45,000. The differences in detail under the different heads were as follows:—

	1892-93.	1893-94.	Increase.	Decrease.
Harbour Dues Collection—				
Beach import	RS. A. P. 1,48,127 11 2	RS. A. P. 1,52,649 0 1	4,521 4 11	..
Pier do.	60,253 15 3	61,289 13 5	1,035 14 2	..
Beach export	22,818 1 5	29,811 1 2	6,992 15 9	..
Pier do.	41,635 6 7	44,184 1 9	2,548 11 2	..
Wharfage	6,466 5 4	6,775 0 0	308 10 8	..
Craneage	32,174 14 10	40,660 10 6	8,485 11 8	..
Storage	2,572 13 11	2,235 0 5	..	337 13 6
Dues for entry of vehicles	10,457 1 5	13,287 14 1	2,830 12 8	..
Provision	597 5 6	564 1 0	..	33 4 6
Penalties under section 84	39 0 0	..	..	39 0 0
Porterage—				
Beach	56,655 14 4	58,346 11 6	1,690 13 2	..
Pier	32,249 8 4	32,355 1 9	105 9 5	..
Miscellaneous	2,788 3 7	2,345 4 1	..	442 15 6
Miscellaneous—				
Rent of properties	1,248 12 0	1,137 6 5	..	111 5 7
Water collection	3,736 12 0	4,126 4 0	389 8 0	..
Sundries	1,116 10 2	2,369 7 0	1,252 12 10	..
Law charges recovered	..	1,937 9 0	1,937 9 0	..
Interest on investments	28,692 11 8	37,020 9 3	8,327 13 7	..
	4,51,631 3 6	4,91,094 15 5	40,428 3 0	964 7 1
Contribution from Port funds	65,000 0 0	20,000 0 0	..	45,000 0 0
	5,16,631 3 6	5,11,094 15 5	40,428 3 0	45,964 7 1
Sale of Government Securities	1,57,310 8 0	3,10,553 8 0	1,53,243 0 0	..
Grand Total	6,73,941 11 6	8,21,648 7 5	1,93,671 3 0	45,964 7 1

(a) The above statement shows an increase in all the important items.

(b) The amount contributed from Port funds during the year was Rs. 20,000 in Government securities against Rs. 65,000 in cash in the preceding year.

(c) The interest on the Government securities in which the Harbour Trust funds are invested amounted to Rs. 37,020-9-3, against Rs. 28,692-11-8 in 1892-93, the increase being due to the augmentation of the vested funds by transfer of Rupees 20,000 from the balances at credit of Port funds and to the purchase of securities of Rs. 3,00,000 in nominal value between June 1893 and February 1894 counterbalanced by sale to the same extent in March 1894 whereby the total investment on the average stood at not less than Rs. 8,00,000 during the year.

6. The expenditure of the year exclusive of the transactions of Government securities, repayment of loan with interest and advances to construction account aggregated Rs. 1,89,726-10-10 against Rs. 2,09,388-1-7 in 1892-93. The following statement shows the several heads under which the variations occurred.

	1892-93.		1893-94.		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.	9,350	0 0	10,900	4 9	1,550	4 9	..	..
Fees to Trustees	6,360	0 0	6,510	0 0	150	0 0	..	..
Establishment	39,204	6 8	40,271	11 7	1,067	4 11	..	..
Preventive service establishment	12,546	15 3	12,186	14 8	..	..	360	0 7
Do. boat establishment	1,186	0 0	1,149	7 10	..	..	36	8 2
Contribution for pension	624	1 2	582	10 0	..	..	41	7 2
Do. to Provident fund	2,886	2 10	2,983	14 6	97	11 8	..	..
<i>Office Contingencies.</i>								
Postage	57	14 0	92	4 4	34	6 4	..	..
Receipt stamps	193	11 0	203	14 0	10	3 0	..	..
Telegrams	..	..	16	11 0	16	11 0	..	..
Furniture	531	0 0	221	8 0	..	..	309	8 0
Fees for audit	750	0 0	750	0 0	..	..	..	..
Law charges	1,113	0 0	1,497	6 0	384	6 0	..	..
Stationery and printing	2,478	5 3	2,254	5 0	..	..	224	0 3
Advertising charges	202	6 0	393	0 0	190	10 0	..	..
Uniform to Preventive service, &c.	1,405	0 0	1,413	4 0	8	4 0	..	..
Overtime fees to establishment	4,212	11 11	4,892	3 8	679	7 9	..	..
Do. to Preventive service	3,265	2 9	2,987	15 7	..	..	267	3 2
Miscellaneous	3,952	4 8	5,888	1 10	1,935	13 2	..	..
Refunds	2,606	6 2	1,959	6 1	..	..	647	0 1
<i>Petty Construction and Repairs.</i>								
New works	10,853	12 5	60	14 6	..	..	10,792	13 11
Repairs	17,215	1 2	9,330	7 9	..	..	7,884	9 5
Tools and plant	7,668	5 10	711	3 6	..	..	6,957	2 4
<i>Porterage.</i>								
Deductions from coolies' wages and contribution by the trust on account of Cooly Provident fund	1,012	2 9	1,454	0 4	441	13 7	..	..
Pier coolies	13,533	3 4	15,359	10 7	1,826	7 3	..	..
Beach and Custom-house coolies	45,356	15 7	48,877	13 11	3,520	14 4	..	..
Madras Railway Company charges	897	2 6	609	1 11	..	..	288	0 7
South Indian Railway Company charges	274	13 11	90	12 5	..	..	184	1 6
Coasting cargo	1,010	2 5	1,095	5 10	85	3 5	..	..
Boat hire	3,839	15 1	6	0 0	..	..	3,833	15 1
Engine charges	1,452	10 9	1,455	4 9	2	10 0	..	..
Steam crane charges	2,721	9 2	1,089	2 5	..	..	1,032	6 9
Claims for losses and damages	790	15 11	526	11 2	..	..	264	4 9
Refunds	568	11 11	696	9 2	127	13 3	..	..
<i>Office Contingencies.</i>								
Receipt stamps	12	6 0	2	2 0	..	..	10	4 0
Furniture	36	0 0	106	8 0	70	8 0	..	..
Law charges	28	8 0	..	..	..	..	28	8 0
Stationery and printing	411	13 0	616	10 1	204	13 1	..	..
Lighting pier and yards	2,019	15 5	1,250	6 3	..	..	769	9 2
Tarpaulins	152	0 0	1,400	13 0	1,248	13 0	..	..
Miscellaneous	1,816	4 9	2,432	2 5	615	13 8	..	..
Total	2,09,388	1 7	1,89,726	10 10	14,270	0 2	33,931	6 11

7. The receipts on account of porterage amounted to Rs. 93,047-1-4 exclusive of the receipts on account of haulage (or dues for entry of vehicles as at present termed) hitherto included under porterage but now properly shown under harbour dues. Exclusive of porterage in the general applications not paid on the 31st March 1894, the balance outstanding on that date was Rs. 1,763-6-0. The expenditure under this head, exclusive of overtime pay and contribution for the Porterage establishment amounted to Rs. 77,669-2-3 against Rs. 75,935-6-6 in 1892-93.

8. 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) (a) 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 twelve months with the original vouchers and payees' receipts.

9. In comparing the actuals of the year under all heads with the revised estimate sanctioned in Government Order, Financial, No. 37, dated the 18th January 1894, it is found there has been on the whole a decrease of Rs. 21,752 in the receipts and of Rs. 49,063 in the charges. The actual receipts exceeded the revised estimate by Rs. 32,441 in all items except three, the largest decrease Rs. 51,847 out of Rs. 54,193 occurring in the item of contribution from Port funds. The decrease in the charges occurred chiefly under Petty Construction and Repairs which alone amounted to Rs. 39,898.

10. The first two items included on the charges side under the head "Petty Construction and Repairs" viz., Rs. 60-14-6 and 9,330-7-9 represent the payments made during the year for work done up to October 1893. The bills for work done from November 1893 to February 1894 amounting to Rs. 5,545-10-11 were outstanding on the 31st March 1894 as they were not submitted by the Board's Engineer for payment till after the commencement of 1894-95.

11. A sum of Rs. 1,00,000 towards the liquidation of the Government loan and of Rs. 2,18,477-13-7 in payment of interest on the loan was remitted to the Bank of Madras on the 5th April 1893 to the credit of Government account.

12. The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs. 7,956-7-6 against Rs. 7,588-10-8 during 1892-93. The difference of Rs. 76-4-3 between the former sum and Rs. 7,880-3-3 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.															
		Traffic Manager.		Deputy Traffic Manager.		Assistant Traffic Manager.		General Staff.		Total.		Preventive Officers.		Preventive service boatmen.		Total.	
1893.		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	.. ..	20	2 7	47	6 9	50	0 0	164	6 3	281	15 7	63	1 0	14	0 2	77	1 2
May	.. ..	16	10 8	52	8 0	50	0 0	267	12 4	386	15 0	370	8 0	11	1 7	381	9 7
June	.. ..	..	..	52	8 0	50	0 0	212	13 10	315	5 10	247	15 7	8	5 9	256	5 4
July	.. ..	37	8 0	47	4 0	50	0 0	148	8 9	283	4 9	203	5 4	11	2 8	214	8 0
August	.. ..	..	..	57	9 3	50	0 0	193	10 8	301	3 11	284	4 4	16	10 0	300	14 4
September	.. ..	39	8 3	16	15 0	50	0 0	149	13 8	256	4 11	225	0 1	10	12 0	235	12 1
October	.. ..	33	5 4	40	2 8	50	0 0	125	13 11	249	5 11	193	9 4	9	15 6	203	8 10
November	.. ..	32	4 2	52	8 0	50	0 0	146	8 1	281	4 3	198	12 8	8	4 3	207	0 11
December	.. ..	128	5 2	60	4 3	50	0 0	159	3 6	397	12 11	221	12 0	4	3 9	225	15 9
1894.																	
January	.. ..	187	8 0	31	7 3	50	0 0	347	4 1	616	3 4	412	2 9	6	9 11	418	12 8
February	.. ..	60	7 9	79	12 2	50	0 0	179	12 9	370	0 8	249	6 11	7	12 6	257	3 5
March	.. ..	33	7 9	80	10 0	50	0 0	145	12 2	309	13 11	202	13 10	6	5 8	209	3 6
Total	.. ..	589	3 8	618	15 4	600	0 0	2,241	8 0	4,049	11 0	2,872	11 10	115	3 9	2,987	15 7

	Cash Department.				Account Department.			
	Cashier.	Assistant Cashier.	General Staff.	Total.	Chief Accountant.	General Staff.	Total.	
1893.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
April	18 1 0	4 8 3	16 1 1	38 10 4	..	..	..	
May	21 0 0	7 0 0	25 0 9	53 0 9	..	..	..	
June	15 12 11	6 12 5	21 13 0	44 6 4	..	..	..	
July	4 10 8	2 5 4	9 10 8	16 10 8	..	..	..	
August	9 0 6	2 4 2	9 2 2	20 6 10	..	..	..	
September ..	13 8 9	2 4 2	13 15 1	29 12 0	..	..	..	
October	9 5 4	2 10 8	6 8 0	18 8 0	280 0 0	183 0 0	463 0 0	
November ..	18 1 0	4 8 3	18 13 9	41 7 0	..	..	..	
December ..	18 10 8	4 10 8	21 1 7	44 6 11	..	..	..	
1894.								
January	4 8 3	17 8 0	62 6 0	84 6 3	..	..	..	
February ..	18 1 0	4 8 3	23 13 8	46 6 11	..	..	..	
March	5 0 0	2 8 0	10 2 11	17 10 11	..	..	..	
Total ..	155 12 1	61 8 2	238 8 8	455 12 11	280 0 0	183 0 0	463 0 0	

	RS.	A.	P.
Traffic Department including Preventive Services	7,037	10	7
Cash Department	455	12	11
Account Department	463	0	0
Total ..	7,956	7	6

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs. 34-6-0 in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs. 463 in the year under audit against Rs. 24-13-8 in 1892-93.

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

(1) A sum of Rs. 33-6-0 less charged to certain consignees in four import applications was, on being pointed out in the course of audit, recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893, both the departmental coolies and the coolies employed through a contractor paid each 3 pies per rupee of their wages to the Cooly Provident fund, the Trust bearing the dues of the departmental coolies; after that date in consequence of the contribution being raised to 6 pies per rupee these departmental coolies have been required to pay the additional 3 pies themselves though the Trust undertook that extra payment on behalf of the contractor's coolies who are thereby placed on a better position than the others.

(3) The floating staff of the Preventive service draws overtime at one day's pay for working between 6 and 9 P.M. and two days' pay for working after 9 P.M. under G.O., Marine, No. 501, Mis., dated the 12th November 1884. It seems, however, doubtful whether that order which was passed when the Harbour Dues Establishment was under the Master Attendant and before the Board was formed can be considered as still in force.

The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in G.O., Marine, No. 555, dated the 4th October 1886, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

(4) In the case of a few applications where there were dues both on beach as well as pier account, credit was taken in gross to one head instead of to both in the harbour dues cash-book; care should be taken to avoid similar irregular classifications in future.

(5) When reprinting the form of portage cash-book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the cooly provident fund account. The separate book now maintained on this account can then be dispensed with.

14. 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.

15. Pending the report of the Examiner of Public Works Accounts and Mr. Boyton of his department who have been deputed to audit the construction accounts, the Board might be asked to pay into the Bank of Madras the usual fee of Rs. 1,500 for the audit to the credit of Government.

ORDER—dated 20th June 1895, No. 462, Financial.

Recorded.

2. Orders will issue in the Marine Department on the two points brought to notice in paragraph 13 (2) and (3).

3. The attention of the Chairman is drawn to the remarks of the Auditors in paragraph 13 (4) and (5).

4. The audit fee of Rs. 1,500 will be paid to the credit of Government, pending further orders.

(True Extract.)

J. F. PRICE,
Chief Secretary.

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs. 34-6-0 in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs. 463 in the year under audit against Rs. 24-13-8 in 1892-93.

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

(1) A sum of Rs. 33-6-0 less charged to certain consignees in four import applications was, on being pointed out in the course of audit, recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893, both the departmental coolies and the coolies employed through a contractor paid each 3 pies per rupee of their wages to the Cooly Provident fund, the Trust bearing the dues of the departmental coolies; after that date in consequence of the contribution being raised to 6 pies per rupee these departmental coolies have been required to pay the additional 3 pies themselves though the Trust undertook that extra payment on behalf of the contractor's coolies who are thereby placed on a better position than the others.

(3) The floating staff of the Preventive service draws overtime at one day's pay for working between 6 and 9 P.M. and two days' pay for working after 9 P.M. under G.O., Marine, No. 501, Mis., dated the 12th November 1884. It seems, however, doubtful whether that order which was passed when the Harbour Dues Establishment was under the Master Attendant and before the Board was formed can be considered as still in force.

The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in G.O., Marine, No. 555, dated the 4th October 1886, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

(4) In the case of a few applications where there were dues both on beach as well as pier account, credit was taken in gross to one head instead of to both in the harbour dues cash-book; care should be taken to avoid similar irregular classifications in future.

(5) When reprinting the form of portage cash-book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the cooly provident fund account. The separate book now maintained on this account can then be dispensed with.

Exd. A. Raitt.

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 20th June 1895, No. 462.

JUNE.

Harbour Trust Board.

Passing orders on the audit of the Revenue,
Porterage and Construction accounts of the — for
1893-94.

no. 1710 Wd 11 July 1895

Recorded.

(21) J. P.
W

Exr. P. W. Accts.

20TH JUNE 1895, No. 462, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the Accounts of Harbour Trust Board, Madras, to the Chairman, Madras Harbour Trust Board, dated Fort St. George, 14th May 1895, No. 1221.

We have the honour to report that the G.O., dated the 9th July 1888, No. 315, Marine, under which we were auditors of both the revenue and construction accounts having been superseded by G.O., dated the 6th November 1894, No. 427, Marine, whereby the audit of the revenue accounts only has been retained in our hands, that of the construction accounts having been transferred to the Examiner of the Public Works Accounts, we have, in accordance with the latter order and G.O., dated the 24th April 1888, No. 149, Marine, audited the revenue and porterage accounts of the Harbour Trust Board for 1893-94.

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.:—

(a) The harbour dues collections were checked with the counterfoil receipt books and other documents completely for three months, April, October and December 1893 and to the extent of 20 per cent. for the remaining months.

(b) 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 banks' receipts and traced into the bank pass-book.

(c) The general cash-book was checked on the receipt side with the harbour dues cash-book in respect of cash receipts, and with the acknowledgments of the Madras Bank for sums lodged there. On the charge side it was checked with original documents and vouchers, counterfoils of cheques being duly referred to for payments effected through the Madras Bank.

(d) 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.

4. The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1893-94:—

Opening balance on the 1st April 1893—						RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Government Securities Par value Rs. 8,00,000						..	..	..	..	..	..	7,93,157	0	10	
Cash.															
Bank of Madras	..	..	..	..	..	3,71,724	13	1							
General Cash	..	..	..	..	..	469	14	8							
Advance for contingencies	..	..	..	..	..	500	0	0							
												3,72,694	11	9	
Receipts.															
I. Harbour Dues Collection—															
Beach imports	..	..	..	..	..	1,52,649	0	1							
Pier	..	..	..	..	..	61,289	13	5							
Beach exports	..	..	..	..	..	29,811	1	2							
Pier	..	..	..	..	..	44,184	1	9							
Wharfage	..	..	..	..	..	6,775	0	0							
Craneage	..	..	..	..	..	40,660	10	6							
Storage	..	..	..	..	..	2,235	0	5							
Dues for entry of vehicles	..	..	..	..	..	13,287	14	1							
Provisions	..	..	..	..	..	564	1	0							
												3,51,456	10	5	
Porterage—															
Beach	..	..	..	..	..	58,346	11	6							
Pier	..	..	..	..	..	32,355	1	9							
Miscellaneous	..	..	..	..	..	2,345	4	1							
												93,047	1	4	
Miscellaneous—															
Rent of Properties	..	..	..	..	..	1,137	6	5							
Charge for water	..	..	..	..	..	4,126	4	0							
Sundries (inclusive of Rs. 1,937-9-0 Law Charges recovered and of Rs. 2,223-3-0 being the sale-proceeds of casuarina plantations)	..	..	..	..	..	4,307	0	0							
												9,570	10	5	
Amount refunded from Construction funds in repayment of advances made from time to time from the revenue account from 1st April to 31st December 1893												92,000	0	0	
II. Contribution from Port funds						..	..	..	..	..	..	..	20,000	0	0
III. Interest realised on investments belonging to the Harbour Trust Board						..	..	..	..	..	..	37,020	9	3	
Value of Government Securities for Rs. 3,00,000 purchased during the years						..	..	..	..	..	..	..	3,13,944	2	0
Proceeds of Government Securities for Rs. 3,00,000 sold during the year						..	..	..	..	..	..	3,10,553	8	0	
												12,66,343	3	2	
Total									..	..	..	11,27,101	2	10	

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
VII. Porterage—	39,177	5	1						
1. Coolies, Beach	15,359	10	7						
2. Do. Pier	9,700	8	10						
3. Do. Custom House	609	1	11						
4. Madras Railway Company	90	12	5						
5. South Indian Railway Company	1,095	5	10						
6. Coasting cargo	6	0	0						
7. Boat hire	1,455	4	9						
8. Engine charges	1,689	2	5						
9. Steam Crane charges	696	9	2						
10. Refunds	526	11	2						
11. Claims for losses and damages									
12. Deductions from coolies' wages on account of Cooly Provident fund	550	2	2						
13. Contributions by the Trust on account of Cooly Provident fund	903	14	2						
Contingencies—							71,860	8	6
(a) Subject to regular audit—									
Receipt stamps	2	2	0						
Furniture	106	8	0						
Tarpaulins	1,400	13	0						
Stationery and printing	616	10	1						
Lighting Pier and Yards	1,250	6	3						
							3,376	7	4
(b) Admissible without detailed audit—									
Miscellaneous							2,432	2	5
Government securities for Rs. 3,00,000 purchased during the year							3,13,944	2	0
Do. for Rs. 3,00,000 sold during the year									3,10,553 8 0
Total Expenditure							9,14,148	10	5
Balance on the 31st March 1894									
Government securities (Par Value Rs. 8,20,000)									8,16,547 10 10
Cash in the Bank of Madras	3,51,356	14	1						
General Cash	337	10	8						
Advance for contingencies	500	0	0						
							3,52,194	8	9
							12,66,343	3	2
							11,27,101	2	1

N.B.—These balances exclude Rs. 500 held by the Traffic manager to meet daily Porterage charges and Rs. 15 held by the Cashier to meet charges on account of postage and receipt stamps.

5. The receipts of the year 1893-94 under all heads (exclusive of Rs. 92,000 advanced from the revenue accounts to the Engineer for current expenditure and repaid during the year, and of Government securities amounting to Rs. 3,00,000 in nominal value purchased during the year) amounted to Rs. 8,21,648-7-5 or Rupees 1,47,706-11-11 more than those of the previous year which were Rs. 6,73,941-11-6. The receipts for 1893-94 are, however, less than those of the previous year by Rupees 5,536-4-1, if the sale-proceeds of Government securities are excluded from both, and exceed them by Rs. 39,463-11-11 if the contribution from Port funds be also similarly excluded, as there was a decrease in 1893-94 far less than Rs. 45,000. The differences in detail under the different heads were as follows:—

	1892-93.	1893-94.	Increase.	Decrease.
Harbour Dues Collection—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Beach import	1,48,127 11 2	1,52,649 0 1	4,521 4 11	..
Pier do.	60,263 15 3	61,289 13 5	1,035 14 2	..
Beach export	22,818 1 5	29,811 1 2	6,992 15 9	..
Pier do.	41,635 6 7	44,184 1 9	2,548 11 2	..
Wharfage	6,466 5 4	6,775 0 0	308 10 8	..
Craneage	32,174 14 10	40,660 10 6	8,485 11 8	..
Storage	2,572 13 11	2,235 0 5	..	337 13 6
Dues for entry of vehicles	10,457 1 5	13,287 14 1	2,830 12 8	..
Provision	597 5 6	564 1 0	..	33 4 6
Penalties under section 84	39 0 0	..	..	39 0 0
Porterage—				
Beach	56,655 14 4	58,346 11 6	1,690 13 2	..
Pier	32,249 8 4	32,355 1 9	105 9 5	..
Miscellaneous	2,788 3 7	2,345 4 1	..	442 15 6
Miscellaneous—				
Rent of properties	1,248 12 0	1,137 6 5	..	111 5 7
Water collection	3,736 12 0	4,126 4 0	389 8 0	..
Sundries	1,116 10 2	2,369 7 0	1,252 12 10	..
Law charges recovered	..	1,937 9 0	1,937 9 0	..
Interest on investments	28,692 11 8	37,020 9 3	8,327 13 7	..
Total	4,51,631 3 6	4,91,094 15 5	40,428 3 0	964 7 1
Contribution from Port funds	65,000 0 0	20,000 0 0	..	45,000 0 0
Sale of Government Securities	5,16,631 3 6	5,11,094 15 5	40,428 3 0	45,964 7 1
	1,57,310 8 0	3,10,553 8 0	1,53,243 0 0	..
Grand Total	6,73,941 11 6	8,21,648 7 5	1,93,671 3 0	45,964

(a) The above statement shows an increase in all the important items.

(b) The amount contributed from Port funds during the year was Rs. 20,000 in Government securities against Rs. 65,000 in cash in the preceding year.

(c) The interest on the Government securities in which the Harbour Trust funds are invested amounted to Rs. 37,020-9-3, against Rs. 28,692-11-8 in 1892-93, the increase being due to the augmentation of the vested funds by transfer of Rupees 20,000 from the balances at credit of Port funds and to the purchase of securities of Rs. 3,00,000 in nominal value between June 1893 and February 1894 counterbalanced by sale to the same extent in March 1894 whereby the total investment on the average stood at not less than Rs. 8,00,000 during the year.

6. The expenditure of the year exclusive of the transactions of Government securities, repayment of loan with interest and advances to construction account aggregated Rs. 1,89,726-10-10 against Rs. 2,09,388-1-7 in 1892-93. The following statement shows the several heads under which the variations occurred.

	1892-93.			1893-94.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Chairman's salary												
Secretary's do.	4,800	0	0	4,800	0	0	..			..		
Fees to Trustees	9,350	0	0	10,900	4	9	1,550	4	9	..		
Establishment	6,360	0	0	6,510	0	0	150	0	0	..		
Preventive service establishment	39,204	6	8	40,271	11	7	1,067	4	11	..		
Do. boat establishment	12,546	15	3	12,186	14	8	..			360	0	7
Contribution for pension	1,186	0	0	1,149	7	10	..			36	8	2
Do. to Provident fund	624	1	2	582	10	0	..			41	7	2
	2,886	2	10	2,983	14	6	97	11	8	..		
Office Contingencies.												
Postage	57	14	0	92	4	4	34	6	4	..		
Receipt stamps	193	11	0	203	14	0	10	3	0	..		
Telegrams				16	11	0	16	11	0	..		
Furniture	531	0	0	221	8	0				309	8	0
Fees for audit	750	0	0	750	0	0				..		
Law charges	1,113	0	0	1,497	6	0	384	6	0	..		
Stationery and printing	2,478	5	3	2,254	5	0				224	0	3
Advertising charges	202	6	0	393	0	0	190	10	0	..		
Uniform to Preventive service, &c.	1,405	0	0	1,413	4	0	8	4	0	..		
Overtime fees to establishment	4,212	11	11	4,892	3	8	679	7	9	..		
Do. to Preventive service	3,255	2	9	2,987	15	7	..			267	3	2
Miscellaneous	3,952	4	8	5,888	1	10	1,935	13	2	..		
Refunds	2,606	6	2	1,959	6	1	..			647	0	1
Petty Construction and Repairs.												
New works	10,853	12	5	60	14	6	..			10,792	13	11
Repairs	17,215	1	2	9,330	7	9	..			7,884	9	5
Tools and plant	7,668	5	10	711	3	6	..			6,957	2	4
Porterage.												
Deductions from coolies' wages and contribution by the trust on account of Cooly Provident fund	1,012	2	9	1,454	0	4	441	13	7	..		
Pier coolies	13,533	3	4	15,359	10	7	1,826	7	3	..		
Beach and Custom-house coolies	5,356	15	7	48,877	13	11	3,520	14	4	..		
Madras Railway Company charges	897	2	6	609	1	11	..			288	0	
South Indian Railway Company charges	274	13	11	90	12	5	..			184	1	6
Coasting cargo	1,010	2	5	1,095	5	10	85	3	5	..		
Boat hire	3,839	15	1	6	0	0	..			3,833	15	1
Engine charges	1,452	10	9	1,455	4	9	2	10	0	..		
Steam crane charges	721	9	2	1,689	2	5	..			1,032	6	9
Claims for losses and damages	790	15	11	526	11	2	..			264	4	9
Refunds	568	11	11	696	9	2	127	13	3	..		
Office Contingencies.												
Receipt stamps	12	6	0	2	2	0	..			10	4	0
Furniture	36	0	0	106	8	0	70	8	0	..		
Law charges	28	8	0	..			..			28	8	0
Stationery and printing	411	13	0	616	10	1	204	13	1	..		
Lighting pier and yards	2,019	15	5	1,250	6	3	..			769	9	2
Tarpaulins	152	0	0	1,400	13	0	1,248	13	0	..		
Miscellaneous	1,816	4	9	2,432	2	5	615	13	8	..		
Total	2,09,388	1	7	1,89,726	10	10	14,270	0	2	33,931	6	11

7. The receipts on account of portorage amounted to Rs. 93,047-1-4 exclusive of the receipts on account of haulage (or dues for entry of vehicles as at present termed) hitherto included under portorage but now properly shown under harbour dues. Exclusive of portorage in the general applications not paid on the 31st March 1894, the balance outstanding on that date was Rs 1,763-6-0. The expenditure under this head, exclusive of overtime pay and contribution for the Portorage establishment amounted to Rs. 77,669-2-3 against Rs. 75,935-6-6 in 1892-93.

8. The receipts on account of the Portage department are recorded in the revenue harbour dues cash-book under the head "Portage" maintained in the Account Branch of the Harbour Trust Board. The items of receipts were duly checked as stated in paragraph (3) (a) above. The cash-book of the Portage 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 twelve months with the original vouchers and payees' receipts.

9. In comparing the actuals of the year under all heads with the revised estimate sanctioned in Government Order, Financial, No. 37, dated the 18th January 1894, it is found there has been on the whole a decrease of Rs. 21,752 in the receipts and of Rs. 49,063 in the charges. The actual receipts exceeded the revised estimate by Rs. 32,441 in all items except three, the largest decrease Rs. 51,847 out of Rs. 54,193 occurring in the item of contribution from Port funds. The decrease in the charges occurred chiefly under Petty Construction and Repairs which alone amounted to Rs. 39,898.

10. The first two items included on the charges side under the head "Petty Construction and Repairs" viz., Rs. 60-14-6 and 9,330-7-9 represent the payments made during the year for work done up to October 1893. The bills for work done from November 1893 to February 1894 amounting to Rs. 5,545-10-11 were outstanding on the 31st March 1894 as they were not submitted by the Board's Engineer for payment till after the commencement of 1894-95.

11. A sum of Rs. 1,00,000 towards the liquidation of the Government loan and of Rs. 2,18,477-13-7 in payment of interest on the loan was remitted to the Bank of Madras on the 5th April 1893 to the credit of Government account.

12. The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs. 7,956-7-6 against Rs. 7,588-10-8 during 1892-93. The difference of Rs. 76-4-3 between the former sum and Rs. 7,880-3-3 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.											
		Traffic Manager.	Deputy Traffic Manager.	Assistant Traffic Manager.	General Staff.	Total.	Preventive Officers.	Preventive service boatmen.	Total.	Total.			
1893.		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.	RS. A. P.		
April	.. ..	20 2 7	47 6 9	50 0 0	164 6 3	281 15 7	63 1 0	14 0 2	77 1 2	359 0 9			
May	.. ..	16 10 8	52 8 0	50 0 0	267 12 4	386 15 0	370 8 0	11 1 7	381 9 7	768 8 7			
June	.. ..	.. ..	52 8 0	50 0 0	212 13 10	315 5 10	247 15 7	8 5 9	256 5 4	571 11 2			
July	.. ..	37 8 0	47 4 0	50 0 0	148 8 9	283 4 9	203 5 4	11 2 8	214 8 0	497 12 9			
August	.. ..	.. ..	57 9 3	50 0 0	193 10 8	301 3 11	284 4 4	16 10 0	300 14 4	602 2 3			
September	.. ..	39 8 3	16 15 0	50 0 0	149 13 8	256 4 11	225 0 1	10 12 0	235 12 1	492 1 0			
October	.. ..	33 5 4	40 2 8	50 0 0	125 13 11	249 5 11	193 9 4	9 15 6	203 8 10	452 14 9			
November	.. ..	32 4 2	52 8 0	50 0 0	146 8 1	281 4 3	198 12 8	8 4 3	207 0 11	488 5 2			
December	.. ..	123 5 2	60 4 3	50 0 0	159 3 6	397 12 11	221 12 0	4 3 9	225 15 9	623 12 8			
1894.													
January	.. ..	187 8 0	31 7 3	50 0 0	347 4 1	616 3 4	412 2 9	6 9 11	418 12 8	1,035 0 0			
February	.. ..	60 7 9	79 12 2	50 0 0	179 12 9	370 0 8	249 6 11	7 12 6	257 3 5	627 4 1			
March	.. ..	33 7 9	80 10 0	50 0 0	145 12 2	309 13 11	202 13 10	6 5 8	209 3 6	519 1 5			
Total	.. ..	589 3 8	618 15 4	600 0 0	2,241 8 0	4,049 11 0	2,872 11 10	115 3 9	2,987 15 7	7,037 10 7			

	Cash Department.				Account Department.			
	Cashier.	Assistant Cashier.	General Staff.	Total.	Chief Accountant.	General Staff.	Total.	
1893.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
April	18 1 0	4 8 3	16 1 1	38 10 4	..	..	..	
May	21 0 0	7 0 0	25 0 9	53 0 9	..	..	..	
June	15 12 11	6 12 5	21 13 0	44 6 4	..	..	..	
July	4 10 8	2 5 4	9 10 8	16 10 8	..	..	..	
August	9 0 6	2 4 2	9 2 2	20 6 10	..	..	..	
September ..	13 8 9	2 4 2	13 15 1	29 12 0	..	..	..	
October	9 5 4	2 10 8	6 8 0	18 8 0	280 0 0	183 0 0	463 0 0	
November ..	18 1 0	4 8 3	18 13 9	41 7 0	..	..	..	
December ..	18 10 8	4 10 8	21 1 7	44 6 11	..	..	..	
1894.								
January	4 8 3	17 8 0	62 6 0	84 6 3	..	..	..	
February ..	18 1 0	4 8 3	23 13 8	46 6 11	..	..	..	
March	5 0 0	2 8 0	10 2 11	17 10 11	..	..	..	
Total ..	155 12 1	61 8 2	238 8 8	455 12 11	280 0 0	183 0 0	463 0 0	

	RS.	A.	P.
Traffic Department including Preventive Services	7,037	10	7
Cash Department	455	12	11
Account Department	463	0	0
Total ..	7,956	7	6

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs. 34-6-0 in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs. 463 in the year under audit against Rs. 24-13-8 in 1892-93.

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

(1) A sum of Rs. 33-6-0 less charged to certain consignees in four import applications was, on being pointed out in the course of audit, recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893, both the departmental coolies and the coolies employed through a contractor paid each 3 pies per rupee of their wages to the Cooly Provident fund, the Trust bearing the dues of the departmental coolies; after that date in consequence of the contribution being raised to 6 pies per rupee these departmental coolies have been required to pay the additional 3 pies themselves though the Trust undertook that extra payment on behalf of the contractor's coolies who are thereby placed on a better position than the others.

(3) The floating staff of the Preventive service draws overtime at one day's pay for working between 6 and 9 p.m. and two days' pay for working after 9 p.m. under G.O., Marine, No. 501, Mis., dated the 12th November 1884. It seems, however, doubtful whether that order which was passed when the Harbour Dues Establishment was under the Master Attendant and before the Board was formed can be considered as still in force.

The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in G.O., Marine, No. 555, dated the 4th October 1886, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

(4) In the case of a few applications where there were dues both on beach as well as pier account, credit was taken in gross to one head instead of to both in the harbour dues cash-book; care should be taken to avoid similar irregular classifications in future.

(5) When reprinting the form of portage cash-book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the cooly provident fund account. The separate book now maintained on this account can then be dispensed with.

14. 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.

15. Pending the report of the Examiner of Public Works Accounts and Mr. Boyton of his department who have been deputed to audit the construction accounts, the Board might be asked to pay into the Bank of Madras the usual fee of Rs. 1,500 for the audit to the credit of Government.

ORDER—dated 20th June 1895, No. 462, Financial.

Recorded.

2. Orders will issue in the Marine Department on the two points brought to notice in paragraph 13 (2) and (3).

3. The attention of the Chairman is drawn to the remarks of the Auditors in paragraph 13 (4) and (5).

4. The audit fee of Rs. 1,500 will be paid to the credit of Government, pending further orders.

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Gobt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 20th June 1895, No. 462.

JUNE.

Harbour Trust Board.

Passing orders on the audit of the Revenue,
Porterage and Construction accounts of the — for
1893-94.

No: 1710W 7/11 July 1895

Recorded.

(2d) J. P.

W

Exr. P. W. Accts.

20TH JUNE 1895, No. 462, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the Accounts of Harbour Trust Board, Madras, to the Chairman, Madras Harbour Trust Board, dated Fort St. George, 14th May 1895, No. 1221.

We have the honour to report that the G.O., dated the 9th July 1888, No. 315, Marine, under which we were auditors of both the revenue and construction accounts having been superseded by G.O., dated the 6th November 1894, No. 427, Marine, whereby the audit of the revenue accounts only has been retained in our hands, that of the construction accounts having been transferred to the Examiner of the Public Works Accounts, we have, in accordance with the latter order and G.O., dated the 24th April 1888, No. 149, Marine, audited the revenue and portorage accounts of the Harbour Trust Board for 1893-94.

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. :—

(a) The harbour dues collections were checked with the counterfoil receipt books and other documents completely for three months, April, October and December 1893 and to the extent of 20 per cent. for the remaining months.

(b) 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 banks' receipts and traced into the bank pass-book.

(c) The general cash-book was checked on the receipt side with the harbour dues cash-book in respect of cash receipts, and with the acknowledgments of the Madras Bank for sums lodged there. On the charge side it was checked with original documents and vouchers, counterfoils of cheques being duly referred to for payments effected through the Madras Bank.

(d) 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.

4. The following is a statement of the receipts and disbursements of the Harbour Trust Board for the year 1893-94:—

Opening balance on the 1st April 1893—		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Government Securities Par value Rs. 8,00,000		..	..	..	..	..	..	7,93,157	0	10
<i>Cash.</i>										
Bank of Madras	..	..	..	..	3,71,724	13	1			
General Cash	..	..	..	..	469	14	8			
Advance for contingencies	..	..	..	..	500	0	0			
					3,72,694	11	9			
<i>Receipts.</i>										
I. Harbour Dues Collection—										
Beach imports	..	..	..	..	1,52,649	0	1			
Pier	..	..	..	..	61,289	13	5			
Beach exports	..	..	..	..	29,811	1	2			
Pier	..	..	..	..	44,184	1	9			
Wharfage	..	..	..	..	6,775	0	0			
Craneage	..	..	..	..	40,660	10	6			
Storage	..	..	..	..	2,235	0	5			
Dues for entry of vehicles	..	..	..	..	13,287	14	1			
Provisions	..	..	..	..	564	1	0			
					3,51,456	10	5			
Porterage—										
Beach	..	..	..	..	58,346	11	6			
Pier	..	..	..	..	32,355	1	9			
Miscellaneous	..	..	..	..	2,345	4	1			
					93,047	1	4			
Miscellaneous—										
Rent of Properties	..	..	..	..	1,137	6	5			
Charge for water	..	..	..	..	4,126	4	0			
Sundries (inclusive of Rs. 1,937-9-0 Law Charges recovered and of Rs. 2,223-3-0 being the sale-proceeds of casuarina plantations)	..	..	..	..	4,307	0	0			
					9,570	10	5			
Amount refunded from Construction funds in repayment of advances made from time to time from the revenue account from 1st April to 31st December 1893										
					92,000	0	0			
II. Contribution from Port funds										
					..	..	..	20,000	0	0
III. Interest realised on investments belonging to the Harbour Trust Board										
					37,020	9	3			
Value of Government Securities for Rs. 3,00,000 purchased during the year										
					..	..	..	3,13,944	2	0
Proceeds of Government Securities for Rs. 3,00,000 sold during the year										
					..	..	..	5,10,553	8	0
					12,66,343	3	2	11,27,101	2	10
Total										

Disbursements.

I. Interest on Government loan		..	..	..	2,18,477	13	7
II. Repayment of Government loan		..	..	..	1,00,000	0	0
III. Office Establishment—							
Chairman's salary	..	..	..	..	4,800	0	0
Secretary's	..	..	..	..	10,900	4	9
Establishment	..	..	..	..	40,271	11	7
Preventive Service Establishment	..	..	..	..	12,186	14	8
Do. Boat do.	..	..	..	..	1,149	7	10
Fees to Trustees	..	..	..	..	6,510	0	0
Contribution to Government for pensions	..	..	..	..	582	10	0
Do. to Provident fund	..	..	..	..	2,983	14	6
					79,384	15	4
IV. Office contingencies—							
(a) Subject to regular audit—							
Postage	..	..	..	..	92	4	4
Receipt stamps	..	..	..	..	203	14	0
Telegrams	..	..	..	..	16	11	0
Furniture	..	..	..	..	221	8	0
Fees for audit	..	..	..	..	750	0	0
Law charges	..	..	..	..	1,497	6	0
Stationery and Printing	..	..	..	..	2,254	5	0
Advertisement charges	..	..	..	..	393	0	0
Uniform to Preventive service, &c.	..	..	..	..	1,413	4	0
					6,842	4	4
(b) Admissible without detailed audit—							
Overtime fees to establishment	..	..	..	..	4,892	3	8
Do. to Preventive service and boatmen	..	..	..	..	2,987	15	7
Miscellaneous	..	..	..	..	5,888	1	10
					13,768	5	1
Advances to construction account		..	..	..	92,000	0	0
V. Refunds		..	..	..	1,959	6	1
VI. Petty construction and repairs—							
New Works	..	..	..	..	60	14	6
Repairs	..	..	..	..	9,330	7	9
Tools and Plant	..	..	..	..	711	3	6
					10,102	9	9

		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
VII. Porterage—										
1. Coolies, Beach	..	..	..	..	39,177	5	1			
2. Do. Pier	..	..	..	..	15,359	10	7			
3. Do. Custom House	..	..	..	..	9,700	8	10			
4. Madras Railway Company	..	..	..	..	609	1	11			
5. South Indian Railway Company	..	..	..	..	90	12	5			
6. Coasting cargo	..	..	..	..	1,095	5	10			
7. Boat hire	..	..	..	..	6	0	0			
8. Engine charges	..	..	..	..	1,455	4	9			
9. Steam Crane charges	..	..	..	..	1,689	2	5			
10. Refunds	..	..	..	..	696	9	2			
11. Claims for losses and damages	..	..	..	..	526	11	2			
12. Deductions from coolies' wages on account of Cooly Provident fund	..	..	..	..	550	2	2			
13. Contributions by the Trust on account of Cooly Provident fund	..	..	..	..	903	14	2			
					71,860	8	6			
Contingencies—										
(a) Subject to regular audit—										
Receipt stamps	..	..	..	..	2	2	0			
Furniture	..	..	..	..	106	8	0			
Tarpaulins	..	..	..	..	1,400	13	0			
Stationery and printing	..	..	..	..	616	10	1			
Lighting Pier and Yards	..	..	..	..	1,250	6	3			
					3,376	7	4			
(b) Admissible without detailed audit—										
Miscellaneous	..	..	..	..	2,432	2	5			
Government securities for Rs. 3,00,000 purchased during the year	..	..	..	..	3,13,944	2	0			
Do. for Rs. 3,00,000 sold during the year	..	..	..	..	..	..	..	3,10,553	8	0
					9,14,148	10	5			
Total Expenditure										
Balance on the 31st March 1894	..	..	..	..	..	..	..	8,16,547	10	10
Government securities (Par Value Rs. 8,20,000)	..	..	..	..	..	..	..	..	..	..
Cash in the Bank of Madras	..	..	..	..	3,51,356	14	1			
General Cash	..	..	..	..	337	10	8			
Advance for contingencies	..	..	..	..	500	0	0			
					3,52,194	8	9			
					12,66,343	3	2	11,27,101	2	1

N.B.—These balances exclude Rs. 500 held by the Traffic manager to meet daily Porterage charges and Rs. 15 held by the Cashier to meet charges on account of postage and receipt stamps.

5. The receipts of the year 1893-94 under all heads (exclusive of Rs. 92,000 advanced from the revenue accounts to the Engineer for current expenditure and repaid during the year, and of Government securities amounting to Rs. 3,00,000 in nominal value purchased during the year) amounted to Rs. 8,21,648-7-5 or Rupees 1,47,706-11-11 more than those of the previous year which were Rs. 6,73,941-11-6. The receipts for 1893-94 are, however, less than those of the previous year by Rupees 5,536-4-1, if the sale-proceeds of Government securities are excluded from both, and exceed them by Rs. 39,463-11-11 if the contribution from Port funds be also similarly excluded, as there was a decrease in 1893-94 far less than Rs. 45,000. The differences in detail under the different heads were as follows:—

	1892-93.	1893-94.	Increase.	Decrease.
Harbour Dues Collection—				
Beach import	RS. A. P. 1,48,127 11 2	RS. A. P. 1,52,649 0 1	4,521 4 11	..
Pier do.	60,253 15 3	61,289 13 5	1,035 14 2	..
Beach export	22,818 1 5	29,811 1 2	6,992 15 9	..
Pier do.	41,635 6 7	44,184 1 9	2,548 11 2	..
Wharfage	6,466 5 4	6,775 0 0	308 10 8	..
Craneage	32,174 14 10	40,660 10 6	8,485 11 8	..
Storage	2,572 13 11	2,235 0 5	..	337 13 6
Dues for entry of vehicles	10,457 1 5	13,287 14 1	2,830 12 8	..
Provision	597 5 6	564 1 0	..	33 4 6
Penalties under section 84	39 0 0	..	..	39 0 0
Porterage—				
Beach	56,655 14 4	58,346 11 6	1,690 13 2	..
Pier	32,249 8 4	32,355 1 9	105 9 5	..
Miscellaneous	2,788 3 7	2,345 4 1	..	442 15 6
Miscellaneous—				
Rent of properties	1,248 12 0	1,137 6 5	..	111 5 7
Water collection	3,736 12 0	4,126 4 0	389 8 0	..
Sundries	1,116 10 2	2,369 7 0	1,252 12 10	..
Law charges recovered	..	1,937 9 0	1,937 9 0	..
Interest on investments	28,692 11 8	37,020 9 3	8,327 13 7	..
	4,51,631 8 6	4,91,094 15 5	40,428 8 0	964 7 1
Contribution from Port funds	..	20,000 0 0	..	45,000 0 0
	5,16,631 3 6	5,11,094 15 5	40,428 3 0	45,964 7 1
Sale of Government Securities	1,57,310 8 0	3,10,553 8 0	1,53,243 0 0	..
Grand Total	6,73,941 11 6	8,21,648 7 5	1,93,671 3 0	45,964 7 1

(a) The above statement shows an increase in all the important items.

(b) The amount contributed from Port funds during the year was Rs. 20,000 in Government securities against Rs. 65,000 in cash in the preceding year.

(c) The interest on the Government securities in which the Harbour Trust funds are invested amounted to Rs. 37,020-9-3, against Rs. 28,692-11-3 in 1892-93, the increase being due to the augmentation of the vested funds by transfer of Rupees 20,000 from the balances at credit of Port funds and to the purchase of securities of Rs. 3,00,000 in nominal value between June 1893 and February 1894 counterbalanced by sale to the same extent in March 1894 whereby the total investment on the average stood at not less than Rs. 8,00,000 during the year.

6. The expenditure of the year exclusive of the transactions of Government securities, repayment of loan with interest and advances to construction account aggregated Rs. 1,89,726-10-10 against Rs. 2,09,388-1-7 in 1892-93. The following statement shows the several heads under which the variations occurred.

	1892-93.		1893-94.		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.	9,350	0 0	10,900	4 9	1,550	4 9		
Fees to Trustees	6,360	0 0	6,510	0 0	150	0 0		
Establishment	39,204	6 8	40,271	11 7	1,067	4 11		
Preventive service establishment	12,546	15 3	12,186	14 8			360	0 7
Do. boat establishment	1,186	0 0	1,149	7 10			36	8 2
Contribution for pension	624	1 2	582	10 0			41	7 2
Do. to Provident fund	2,886	2 10	2,983	14 6	97	11 8		
<i>Office Contingencies.</i>								
Postage	57	14 0	92	4 4	34	6 4		
Receipt stamps	193	11 0	203	14 0	10	3 0		
Telegrams			16	11 0	16	11 0		
Furniture	531	0 0	221	8 0			309	8 0
Fees for audit	750	0 0	750	0 0				
Law charges	1,113	0 0	1,497	6 0	384	6 0		
Stationery and printing	2,478	5 3	2,254	5 0			224	0 3
Advertising charges	202	6 0	393	0 0	190	10 0		
Uniform to Preventive service, &c.	1,405	0 0	1,413	4 0	8	4 0		
Overtime fees to establishment	4,212	11 11	4,892	3 8	679	7 9		
Do. to Preventive service	3,255	2 9	2,987	15 7			267	3 2
Miscellaneous	3,952	4 8	5,888	1 10	1,935	13 2		
Refunds	2,606	6 2	1,959	6 1			647	0 1
<i>Petty Construction and Repairs.</i>								
New works	10,853	12 5	60	14 6			10,792	13 11
Repairs	17,215	1 2	9,330	7 9			7,884	9 5
Tools and plant	7,668	5 10	711	3 6			6,957	2 4
<i>Porterage.</i>								
Deductions from coolies' wages and contribution by the trust on account of Cooly Provident fund	1,012	2 9	1,454	0 4	441	13 7		
Pier coolies	13,533	3 4	15,359	10 7	1,826	7 3		
Beach and Custom-house coolies	45,356	15 7	48,877	13 11	3,520	14 4		
Madras Railway Company charges	897	2 6	609	1 11			288	0 7
South Indian Railway Company charges	274	13 11	90	12 5			184	1 6
Coasting cargo	1,010	2 5	1,095	5 10	85	3 5		
Boat hire	3,839	15 1	6	0 0			3,833	15 1
Engine charges	1,452	10 9	1,455	4 9	2	10 0		
Steam crane charges	2,721	9 2	1,689	2 5			1,032	6 9
Claims for losses and damages	790	15 11	526	11 2			264	4 9
Refunds	568	11 11	696	9 2	127	13 3		
<i>Office Contingencies.</i>								
Receipt stamps	12	6 0	2	2 0			10	4 0
Furniture	36	0 0	106	8 0	70	8 0		
Law charges	28	8 0					28	8 0
Stationery and printing	411	13 0	616	10 1	204	13 1		
Lighting pier and yards	2,019	15 5	1,250	6 3			769	9 2
Tarpaulins	152	0 0	1,400	13 0	1,248	13 0		
Miscellaneous	1,816	4 9	2,432	2 5	615	13 8		
Total	2,09,388	1 7	1,89,726	10 10	14,270	0 2	33,931	6 11

7. The receipts on account of porterage amounted to Rs. 93,047-1-4 exclusive of the receipts on account of haulage (or dues for entry of vehicles as at present termed) hitherto included under porterage but now properly shown under harbour dues. Exclusive of porterage in the general applications not paid on the 31st March 1894, the balance outstanding on that date was Rs. 1,763-6-0. The expenditure under this head, exclusive of overtime pay and contribution for the Porterage establishment amounted to Rs. 77,669-2-3 against Rs. 75,935-6-6 in 1892-93.

8. 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) (a) 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 twelve months with the original vouchers and payees' receipts.

9. In comparing the actuals of the year under all heads with the revised estimate sanctioned in Government Order, Financial, No. 37, dated the 18th January 1894, it is found there has been on the whole a decrease of Rs. 21,752 in the receipts and of Rs. 49,063 in the charges. The actual receipts exceeded the revised estimate by Rs. 32,441 in all items except three, the largest decrease Rs. 51,847 out of Rs. 54,193 occurring in the item of contribution from Port funds. The decrease in the charges occurred chiefly under Petty Construction and Repairs which alone amounted to Rs. 39,898.

10. The first two items included on the charges side under the head "Petty Construction and Repairs" viz., Rs. 60-14-6 and 9,330-7-9 represent the payments made during the year for work done up to October 1893. The bills for work done from November 1893 to February 1894 amounting to Rs. 5,545-10-11 were outstanding on the 31st March 1894 as they were not submitted by the Board's Engineer for payment till after the commencement of 1894-95.

11. A sum of Rs. 1,00,000 towards the liquidation of the Government loan and of Rs. 2,18,477-13-7 in payment of interest on the loan was remitted to the Bank of Madras on the 5th April 1893 to the credit of Government account.

12. The overtime fees paid by the Harbour Trust Board during the year under report to its establishment amounted to Rs. 7,956-7-6 against Rs. 7,588-10-8 during 1892-93. The difference of Rs. 76-4-3 between the former sum and Rs. 7,880-3-3 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.										
	Traffic Manager.	Deputy Traffic Manager.	Assistant Traffic Manager.	General Staff.	Total.	Preventive Officers.	Preventive service boatmen.	Total.	Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1893.										
April	20	2 7	47	6 9	50	0 0	164	6 3	281	15 7
May	16	10 8	52	8 0	50	0 0	267	12 4	386	15 0
June			52	8 0	50	0 0	212	13 10	315	5 10
July	37	8 0	47	4 0	50	0 0	148	8 9	283	4 9
August			57	9 3	50	0 0	193	10 8	301	3 11
September	39	8 3	16	15 0	50	0 0	149	13 8	256	4 11
October	33	5 4	40	2 8	50	0 0	125	13 11	249	5 11
November	32	4 2	52	8 0	50	0 0	146	8 1	281	4 3
December	128	5 2	60	4 3	50	0 0	159	3 6	397	12 11
1894.										
January	187	8 0	31	7 3	50	0 0	347	4 1	616	3 4
February	60	7 9	79	12 2	50	0 0	179	12 9	370	0 8
March	33	7 9	80	10 0	50	0 0	145	12 2	309	13 11
Total	589	3 8	618	15 4	600	0 0	2,241	8 0	4,049	11 0
									2,872	11 10
									115	3 9
									2,987	15 7
									7,037	10 7

	Cash Department.				Account Department.			
	Cashier.	Assistant Cashier.	General Staff.	Total.	Chief Accountant.	General Staff.	Total.	
1893.	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	18 1 0	4 8 3	16 1 1	38 10 4	..	..	..	..
May	21 0 0	7 0 0	25 0 9	53 0 9	..	..	..	..
June	15 12 11	6 12 5	21 13 0	44 6 4	..	..	..	..
July	4 10 8	2 5 4	9 10 8	16 10 8	..	..	..	..
August	9 0 6	2 4 2	9 2 2	20 6 10	..	..	..	..
September ..	13 8 9	2 4 2	13 15 1	29 12 0	..	..	..	..
October	9 5 4	2 10 8	6 8 0	18 8 0	280 0 0	183 0 0	463 0 0	..
November ..	18 1 0	4 8 3	18 13 9	41 7 0	..	..	..	..
December ..	18 10 8	4 10 8	21 1 7	44 6 11	..	..	..	..
1894.								
January	4 8 3	17 8 0	62 6 0	84 6 3	..	..	..	..
February ..	18 1 0	4 8 3	23 13 8	46 6 11	..	..	..	..
March	5 0 0	2 8 0	10 2 11	17 10 11	..	..	..	..
Total ..	155 12 1	61 8 2	238 8 8	455 12 11	280 0 0	183 0 0	463 0 0	..
					RS. A. P.			
Traffic Department including Preventive Services				7,037 10 7				
Cash Department				455 12 11				
Account Department				463 0 0				
Total ..				7,956 7 6				

(a) The above statement shows, when compared with that for 1892-93, a slight increase of Rs. 34-6-0 in the case of the Traffic Department and a large increase in the case of the Account Department in which the charge amounted to Rs. 463 in the year under audit against Rs. 24-13-8 in 1892-93.

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

(1) A sum of Rs. 33-6-0 less charged to certain consignees in four import applications was, on being pointed out in the course of audit, recovered and credited in the accounts for 1894-95.

(2) Up to the 7th August 1893, both the departmental coolies and the coolies employed through a contractor paid each 3 pies per rupee of their wages to the Cooly Provident fund, the Trust bearing the dues of the departmental coolies; after that date in consequence of the contribution being raised to 6 pies per rupee these departmental coolies have been required to pay the additional 3 pies themselves though the Trust undertook that extra payment on behalf of the contractor's coolies who are thereby placed on a better position than the others.

(3) The floating staff of the Preventive service draws overtime at one day's pay for working between 6 and 9 P.M. and two days' pay for working after 9 P.M. under G.O., Marine, No. 501, Mis., dated the 12th November 1884. It seems, however, doubtful whether that order which was passed when the Harbour Dues Establishment was under the Master Attendant and before the Board was formed can be considered as still in force.

The two resolutions of the Board relating to overtime, one of the 16th September 1886 recorded in G.O., Marine, No. 555, dated the 4th October 1886, and the other of the 15th April 1889 published in the Gazette of the 30th idem make no allusion to the rates sanctioned in the above Government Order nor to the floating staff of preventive officers as distinct from the shore staff.

(4) In the case of a few applications where there were dues both on beach as well as pier account, credit was taken in gross to one head instead of to both in the harbour dues cash-book; care should be taken to avoid similar irregular classifications in future.

(5) When reprinting the form of portage cash-book, advantage might be taken to open a distinct column to the right to show the daily deductions from coolies' wages for credit to the cooly provident fund account. The separate book now maintained on this account can then be dispensed with.

14. 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.

15. Pending the report of the Examiner of Public Works Accounts and Mr. Boyton of his department who have been deputed to audit the construction accounts, the Board might be asked to pay into the Bank of Madras the usual fee of Rs. 1,500 for the audit to the credit of Government.

ORDER—dated 20th June 1895, No. 462, Financial.

Recorded.

2. Orders will issue in the Marine Department on the two points brought to notice in paragraph 13 (2) and (3).

3. The attention of the Chairman is drawn to the remarks of the Auditors in paragraph 13 (4) and (5).

4. The audit fee of Rs. 1,500 will be paid to the credit of Government, pending further orders.

(True Extract.)

G. D. Thummar
Chief Secretary.

28-VI-95-

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

Exd. A. Raitt.

10 P.C.

ARRENT No. 5087

Gobt. of {1895} Madras.
FINANCIAL.

No 2194 W of 4-9-94

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Rev: 3.7.95

No: 1710 W of 11 July 1895

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Recorded.
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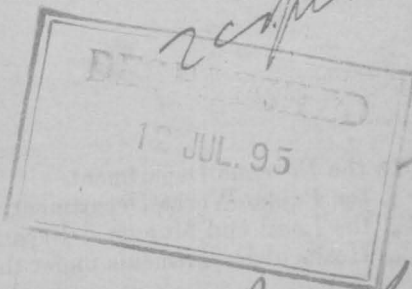
G.O., 20th June 1895, No. 462.

JUNE.

252

Harbour Trust Board.

Passing orders on the audit of the Revenue,
Porterage and Construction accounts of the — for
1893-94.



Mr. P. W. ...
Mr. W. ...

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R 9/7

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