

MEMORANDUM to accompany Audit report on the construction accounts of the Madras Harbour Works for 1894-95 (No. 64 B, dated 23rd January 1896, from the Examiner, Public Works Accounts, to the Chairman, Harbour Trust Board, Madras).

Suggestions noted in the memorandum accompanying the report for 1893-94 are not repeated here.

2. *Cash book.*—(a) The payments on account of re-alignment of beach lines in April 1894 were not so recorded as to be traceable item by item into the cash abstract sheet. An item from cash book was split into smaller amounts and posted under different sub-heads.

(b) Trainage from and to Pallavaram was allowed and charged to works at different times for a gang of men to receive their wages at Madras (e.g., voucher 43 of July 1894 and 16 of February 1895). The men might have been paid by the supervisor at one of his visits to Pallavaram or by the cashier, and the cost of railway fare saved.

3. *Cheque book.*—When a cheque is cancelled, the date of cancelling should be noted in the cash book against the original entry and in the counterfoil of the cheque. The amount of the cancelled cheque should be added to the balance shown in the counterfoil of the cheque last drawn. In case of two such cheques, the balances on the counterfoils of some of the intermediate cheques were corrected in pencil, while the balances of the others were left alone. Thus there was no continuity of record.

4. *Stock.*—The Engineer stated that there is a large quantity of cement actually in stock over and above the book balance. This quantity should now be brought on the books—see paragraph 9 (a) of the memorandum with last report.

5. *Tools and Plant.*—The balances shown by the half-yearly returns of tools and plant represent the total number of tools and plant in store and in use on the works by different subordinates. Up to March 1893, separate returns were maintained of tools in charge of each department or subordinate and another showing those in store in the custody of the storekeeper; the balances of all these working up to a consolidated half-yearly return. The separate returns did not appear to have been maintained from 1st April 1893. As the works are nearing completion, it is desirable that statements of tools and plant that ought to be with the different subordinates should now be made out from accounts and verified with actual balances in their hands, so that any discrepancies may, as far as possible, be explained by the parties concerned before they leave the works.

6. *Suspense balances.*—(a) *Stock.*—The debit balance at end of 1894-95, viz., Rs. 1,27,421-3-4, was verified with the total as per half-yearly return of stock.

(b) *Stock purchases.*—The credit balance at end of 1894-95, viz., Rupees 62,028-13-11, was current and efficient.

(c) *Stock sales.*—The debit balance under this head, viz., Rs. 1355-14-2, was efficient and also current with the exception of an item of Rs. 177-9-8 for stock sold to the contractor Aga Yahya Nakvy Saib—see paragraph 14 (c) of the memorandum with last report.

(d) *Miscellaneous advances.*—The debit balance on 31st March 1895, viz., Rs. 240-9-3, was efficient and current.

7. *Suspense items charged to works.*—The outstanding under this head on 31st March 1895 was—

	RS.	A.	P.
(i) Advances to work people	34	3	2
(ii) Material at site—Blocks, 2,807½ cubic yards	40,426	13	8

Item (i).—This is outstanding from a very long time and is adjustable against a large sum due to a contractor (see paragraph 15 of memorandum with last report).

Item (ii).—As stated in the last year's memorandum, this was never verified by the Engineer. It is desirable that a list of unused blocks and their cubical contents should be made out from the "concrete block book," agreed with the book balance shown by the register of works and verified with actual blocks unused but lying scattered.

By D. C. Gordon.

20th January 1896.

Examiner, Public Works Accounts.

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20th January 1896.

(Signed) D. C. Gordon

Examiner, Public Works Accounts.

065.1
834/86

27 JAN 1896

W. ACCOUNTS

FROM

D. C. GORDON, Esq.,

Examiner, Public Works Accounts, Madras,

TO

THE CHAIRMAN,

Harbour Trust Board, Madras,

No. 64 B, dated Madras, 23rd January 1896.

SIR,

I have the honour to report that I have audited the construction accounts of the Harbour Works for the year 1894-95. The procedure in audit was the same as that described in paragraph 7 of the last Audit report, detailed audit being applied to the accounts for April, July, October 1894 and February 1895. A separate memorandum on minor points immaterial to this report is submitted for information.

2. The budget for the year was passed for Rs. 1,50,000. The aggregate receipts and expenditure were as follows:—

	RS.	A.	P.	RS.	A.	P.
<i>Balance on 1st April 1894—</i>						
Cash on hand	64	15	7			
In Bank of Madras in name of Chairman.	84,000	0	0			
Do. do. Engineer.	26,842	1	7			
				1,10,907	1	2
<i>Receipts—</i>						
Advances by Government	1,50,000	0	0			
Do. by Board	14,000	0	0			
				1,64,000	0	0
				2,74,907	1	2
<i>Expenditure—</i>						
Original works	2,76,122	9	5			
Establishment	44,843	2	10			
Tools and plant	1,148	14	0			
	3,19,816	14	3			
Net debits to suspense accounts	45,536	2	7			
	2,74,280	11	8			
Sums paid into Bank of Madras this year on account of receipts of previous year	237	7	5			
Provident Fund subscriptions paid this year and adjusted in 1895-96	0	4	2			
				2,74,518	7	3
<i>Balance on 31st March 1895—</i>						
Cash on hand	98	1	8			
In Bank of Madras in name of Engineer.	290	8	3			
				388	9	11
				2,74,907	7	2

	RS.	A.	P.
* The Bank pass book balance on 31st March 1895 was	1,661	14	3
Deducting cheques drawn but not cashed	1,371	7	0
	290	7	3
Adding item charged by Bank in 1894-95 taken in the following year in Engineer's books	0	1	0
The balance agrees with that shown by the Engineer	290	8	3

During the year Revenue advanced Rs. 45,000 to Capital, of which amount Rs. 31,000 was recovered and Rs. 14,000 remained for recovery in 1895-96.

3. The total expenditure to the end of March 1895 was Rs. 1,25,11,921, against the reconstruction estimate of Rs. 1,27,52,508. This expenditure includes items such as those referred to in paragraph 12 of last report erroneously charged to construction which will require adjustment when works under the current estimate are completed.

4. The Harbour Trust Act came into force on 1st June 1886, and up to the end of 1894-95 the following items have been wrongly charged to construction :—

	RS.
Exchange Compensation allowance	11,419
Leave and acting allowances	26,732
Contribution to Provident fund	34,167
Audit fees	7,866

	RS.
Fees to—	
Mr. Parkes	17,749
Sir J. Coode	4,565
Sir A. Rendel	6,486
	28,800
Insurance premium	682

	RS.
Works chargeable to Revenue—	
Re-alignment of Beach railway	14,679
Extension of Fort drain	13,963
Repairs to revetment	10,301
	38,943
	1,48,609

It will be sufficient to effect the adjustment of these items by a lump sum deduction from the expenditure, as it is impossible to write them back to the heads to which they were originally debited (see concluding sentences of paragraph 3 of last report).

5. The provision for establishment for the year was Rs. 40,000, which did not include payments for exchange compensation. The charge was Rs. 45,000 as against Rs. 31,000 in 1893-94. The latter amount was the result of sundry credits to the head Establishment as explained in paragraph 4 of last report. Leave allowances of Mr. Boyle, accountant, draughtsman, supervisor and clerk, aggregating about Rs. 720, have been erroneously charged to this head instead of to the general fund as required by section 22 of the Act, and require adjustment.

6. Stock on hand on 31st March 1895 was valued in the books at Rs. 1,27,421 as against Rs. 1,04,881 at the end of previous year—an increase of Rs. 22,540.

7. The fee for the audit of the accounts is Rs. 3,924-8-9, arrived at as follows :—

	RS.
Outlay for the year as shown in paragraph 2 is	2,74,280
Less English outlay	50,020
	2,24,260
1½ per cent. on which is	Rs. 3,924-8-9

This amount should be paid into the treasury to the credit of the Public Works Department for adjustment through the exchange accounts.

8. The audit of the accounts for 1895-96 will be undertaken when the accounts for the year are closed. In paragraph 15 of last report it was pointed out that, if it was the intention that the construction accounts should undergo audit as the accounts of an ordinary Public Works division, they should, for the year 1896-97, be sent to the Examiner's office as from 1st April 1896. No instructions have yet issued from the Board in regard to this matter, and it is advisable that something should be settled as

early as possible. At the request of a member of the Board a memorandum was prepared of points to be considered in closing the reconstruction estimate and the taking over of the stock, plant, &c., and transfer of accounts from the Engineer's to the Board's office.

9. Under the Act this report should be published in the Fort St. George Gazette and in some one or more of the daily newspapers published in Madras.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) D. C. Gordon

Examiner, Public Works Accounts.

ENCLOSURE.—(1) Memorandum.

No. 65 B.

Copy forwarded to the Secretary to Government, Public Works Department, with reference to G.O. No. 2029 W., dated 15th August 1895.

D. C. Gordon

23rd January 1896.

Recd: 1121: 27-12-99

6.4.95-2876
15.8.95-2028
15.8.95-4076
11.7.96-1710
Encls 1 (25.0)

Ques: 28.1.96

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Recorded

Coverd 9.4.96

9/4/96

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G.P. 484000 77-86

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27 JAN 1896

N. ACCOUNTS

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D. C. GORDON, Esq.,
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Sd/- D.C. Gordon

Examiner, Public Works Accounts.

23rd January 1896.

1. The first of the two reports is a summary of the work done in the year 1935-36. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

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2. The second report is a summary of the work done in the year 1936-37. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

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3. The third report is a summary of the work done in the year 1937-38. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

4. The fourth report is a summary of the work done in the year 1938-39. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

5. The fifth report is a summary of the work done in the year 1939-40. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

6. The sixth report is a summary of the work done in the year 1940-41. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

7. The seventh report is a summary of the work done in the year 1941-42. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

8. The eighth report is a summary of the work done in the year 1942-43. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

9. The ninth report is a summary of the work done in the year 1943-44. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.

10. The tenth report is a summary of the work done in the year 1944-45. It is a very good summary and gives a clear picture of the work done. It is a very good summary and gives a clear picture of the work done.