Marine (1899) Department.

R.J. 657 hm
13.5

G.O., No. 267 Marine

DATED 20 March '99

[Despatch Abstract.]

Landing & Shipping dues Funds

Withdrawing the proposal for placin
the ———, both as regards Collections and
Establishments, under the Collector in his Custo
Department, and stating that the acco
relating to these funds should, however, as sugg
by the Presidency Port officer, be examined periodi

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government {1899} of Madras.

MARINE.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 267, 20th March 1899.

MARCH.

Landing and Shipping Dues Funds

Withdrawing the proposal for placing the —, both as regards collections and establishments, under the Collector in his Customs Department, and stating that the accounts relating to these funds should, however, as suggested by the Presidency Port Officer, be examined periodically.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

READ—the following papers :—

Letter from the Presidency Port Officer, Madras, dated 22nd June 1898, No. 1892/218 G.
" " " " 22nd " " " 1892/219 G.
Endorsement from the Presidency Port Officer, Madras, dated 4th July 1898.
Un-official endorsement in the Revenue Department on Board's Proceedings, dated 3rd January 1899, Mis. No. 13.
Endorsement from the Presidency Port Officer, dated 25th January 1899, No. 1896/37 G.
Note from the Presidency Port Officer, dated 9th March 1899, No. 95 G.

ORDER—No. 267, Marine, dated 20th March 1899.

In connection with the recent defalcations in the Landing and Shipping Dues fund of the port of Masulipatam, it was proposed in paragraph 9 of G.O., No. 221, Marine, dated 24th March 1898, that these funds should, both as regards collections and establishments, be placed under the Collector in his Customs Department. Forms of account were accordingly drawn up and sent for the remarks of the Board of Revenue. That body now urges a reconsideration of the proposed change. The Presidency Port Officer is also averse to any change; but, to ensure better check for the future, suggests that the Landing and Shipping Dues books should be inspected by the Inspector of Local Fund Accounts on the occasion of his periodical inspection of shipping master's accounts.

2. After consideration of the reasons adduced by the Board of Revenue and the Presidency Port Officer, His Excellency the Governor in Council is of opinion that the proposed transfer of duties is inadvisable, and accordingly resolves to withdraw the proposal. The accounts should, however, as suggested by the Presidency Port Officer, be examined periodically. The Accountant-General will, under orders in the Financial Department, arrange for such examination.

The reports should be made to the Presidency Port Officer and be submitted through the Collector of the district. The following are the ports at which Act III of 1885 (the Landing and Shipping Fees Act) is in force :—

Cocanada.
× ~~Gopalpur.~~
Mangalore.
Masulipatam.
Negapatam.
Vizagapatam.
Tuticorin.

(True Extract.)

Under Secretary to Government.

To the Accountant-General.
" Presidency Port Officer.
" Revenue Department.
" Financial Department.

Exd. T. K. Narayana Aiyangar.

Marine (1898) Department.

CURRENT No. 832

Order 876

From

The Presdy Port Offic
Madra

Order

No. 1892/218 G

Dated 22nd June 189

Received
Registered } 27-6-98

Enclosures –

Spare copies –

Revised rules + forms of accounts forming enclosures to C. No. 833 + 876 removed from this file + returned to the P.P.O. for revision with memo No. × E. 1/1

1899

× or C. No. 499 of 1899

1899
REVE
1
115

SUBJECT.

Submitting that t
Pier Tolls ^leviable at Tuticorin
~~which will be collec~~ be ordered to be collected
~~by the Toll keeper,~~ on
introduction of act III
1885, ~~should also be co~~
by the Customs autho

BACK PAPERS.

No.	Date.
401 of	18-1-1898
100-1 of	7-2-1898

√FURTHER PAPERS.

No.	Date.

No. $\frac{1892}{218}$ G

Presidency Port Office,
Madras, 22^d June 1898.

From

Commander H. A. Street, R.I.M.,
Presidency Port Officer,
Madras,

To

The Secretary to Government,
Marine Department,
Chepak.

Sir,

G. $\frac{271}{24-3-98}$, para 9

In connection with the instructions relative to the collections on account of dues levied under Act III of 1885 being made by the Collector of a district, I have the honour to point out that at Tuticorin on the above Act being applied to that port, Landing and Shipping dues will be collected by the Customs Authorities while the pier tolls leviable there under Madras Act VII of 1871 & V of 1863 will be collected by the toll keeper on the Port Office Establishment. I have, therefore, to submit that the pier tolls should be also collected by the Customs Authorities and accounted for in the columns † provided for the purpose in the Forms recommended by the Accountant General for use in connection with the collection of Landing and Shipping Dues.

† There is no Column provided for the purpose - one will have to be added.
16 July 98

Enclosure to C No. 876 (linked)

& which?

I have the honor to be,
Sir,
Your Obedient Servant,
H. A. Street
Commander, R.I.M.,
Presidency Port Officer.

k

5

Marine (1898) Department.

CURRENT No. 833

Order

From

The Presidency Port Off
Madras

No. 1892/219 G.

Dated 22^d^ June 1898.

Received 27-6-98

Enclosures one

Spare copies –

SUBJECT.

Submitting for the consideration of Governm a draft set of Account Forms and Rules for use at outports where Act III of 1885 is in for

189~~8~~9
REVENUE DEPT.
Encl. No. 2
No. 115

BACK PAPERS.

G.O.	No.	Department.	Date.
G.O	221	Oy	24-3-98
	681	Oy	29-7-97
	23	Oy	17-1-96
	229	Oy	30-6-93
	316	Oy	26-8-92

FURTHER PAPERS.

G.O.	No.	Department.	Date.
G.O	876	Gr	

No. 1892/219 G

Presidency Port Office,
Madras, 22 June 1898.

From

Commander H. A. Street, R.I.M.,
Presidency Port Officer,
Madras,

To

The Secretary to Government,
Marine Department,
Chepak.

Sir,

With reference to paras 9 and 10 of G.O. Marine, No. 221, dated 24th March 1898, I have the honour to submit, for the consideration of Government, a draft set of Account Forms and Rules for use at outports where Act III of 1885 is in force, which have been framed by the Accountant General in consultation with me. These Forms and Rules are based on the arrangements working at Cocanada at which port the dues levied under Act III of 1885 are collected by the Customs Authorities and have been so collected for some years past. It will be seen on reference to the Forms and Rules that it is intended that all collections shall be made in the case of exports prior to shipment, and before delivery in the case of imports. This system has been general at all ports except Masulipatam, and recently has been adopted at that port, so deposits by merchants and the maintenance of a separate ledger account with such depositors will not be necessary. The system in vogue at Cocanada has worked well for years past, and the Accountant General agrees with me that it can be taken as a guide in respect to all other ports. He points out that "the forms are

so

6

so framed as to secure the collection of the dues in advance and the placing of the collections under the Collector in the Customs Department, and that Forms 1 and 2 include sufficient number of columns to denote in one view and to enable the Superintendent of Sea Customs to check the dues assessed, the dues collected, the collections brought to cash book, and the collections remitted to the Treasury, as well as the Refunds made if any".

I regret the delay that has occurred in reporting on this matter, but it is due to the references that had to be made to the Collector Godavari, the Deputy Collector Cocanada and the Accountant General on the subject.

2. With respect to the establishment that will be necessary on the collection of dues being undertaken by the Clector of the districts at which Act III of 1885 is in force, I would point out that at Coconada only 1 clerk on Rupees 15 per mensem paid from Landing and Shipping Dues collections is maintained in addition to the usual custom office establishment. On the new arrangements coming into force, the present Landing and Shipping Dues establishment will be reduced accordingly.

I have the honor to be,
Sir,
Your Obedient Servant,
H. A. Street
Commander, R. I. M.,
Presidency Port Officer.

1899
REVENUE D
No. 4
No. 115

B No. 833

9

No. 352 E.

Government of Madras,
Marine DEPARTMENT.

MEMORANDUM.

Ootacamund
Dated ~~Madras~~, 1st July 189

The undersigned is
directed to request that th
Presidency Port Officer will
so good as to forward fo
reference the Account For
referred to in his letter No.
$\frac{1892}{219}$ G dated 22nd June 18
They did not accompany th
letter as stated.

with fair

The Presidency Port officer. Dd 1/7 98.

[P. W. 41. / 1,000—28-2-98.]

10

Rc. no. [illegible]

Sp 25/7/98.

Rc. no. 2519

Rc. no. 115999

R 239 of 6th December 98

No. 166

11

O. M. for approval.

No $\frac{1892}{218}$ G dated 22-6-98
" $\frac{1892}{219}$ G " "

The draft rules and forms for th collection of landing and shipping ~~dues~~ fees under Act III of 1885 (Madras) submitted the Presidency Port officer in his letters marg ally noted will be referred to the Board o for favour of early remarks.

(Marine Office note, para 5)

2. Act III of 1885 (Madras) is in at the ports of Gopalpur, Vizagapatam, Cocan Masulipatam, Negapatam, Tuticorin an Mangalore, It has been decided to place ~~and Govt has decided that the~~ ~~at all these places~~ the collection of the fees at all these ports ~~should be placed~~ under the Collr in his Custo Dept (para 19 of G.O. 221 Marine dated 24-3-98).

3. It should be reported also whether the additional duties to be imposed on Custom officers will entail the entertainment of additional establishments at any of the ports specified.

25/7

Ootacamund
25th July 1898

To the Board of Rev
(S. R)
with Marine currents 832 and 833 and copy of G.O. $\frac{221}{24-3-98}$

K.D.
22/7/98

27/7/98

12

13

PRESIDENCY
24 JAN 99

Revenue (189~~8~~9) Department.

CURRENT No. ~~115~~ 130

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Mis. No. 13.

Dated 3rd January 1899.

Received 6th

Registered 7th

Enclosures 2 ~~with enclosures~~ (4)

Spare copies –

SUBJECT.

Requesting Government to reconsider, if it is not too late, the proposed change of administration in the collection of landing and shipping dues under Act II of 1885, and, should this be impossible, requesting instructions on certain points in connection with the proposed change.

Encl
A

No: 49E d 23.1.99

~~Order~~

To
The Presidency Port officer
(unofficially)

For favour of remarks with reference to G.O. 221 Marine d/21st March 1898. It is understood that there is a proposal on foot to transfer all Customs duties from Port officers to Assistant Inspectors of Salt. Please consider how this proposal, if carried, would affect the Board's arguments.

C.S.

~~Secy to Govt.~~

BACK PAPERS.

G.O.	No.	Department.	Date.
O.M.	166 257-98		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Price 1 *pie.* 2,000 / 1-9-98.

Proceedings of the Board of Revenue

(Separate Revenue).

Dated 3rd January 1899.

Mis. No. 13.

Read Official Memorandum from Government, Revenue Department, No.166, dated 25th July 1898, and

Board's reference thereon No.602, dated 5th August 1898.

Read also replies received from the Collectors of the following Districts:-

Ganjam, Dis No.546 D/Eng:of 98, dated 1st October 1898.

Vizagapatam, No.1212, dated 30th August 1898.

Godavari, Dis.No.312/Acc of 98, dated 20th September 1898.

Kistna, Dis.No.1775/Acc of 98, dated 23rd September 1898.

Tanjore,R.C.No.1107/G & B of 98, dated 4th November 1898.

Tinnevelly,Ref:on Cur:No.549/G.B.Genl: of 98, dated 10th September 1898.

Tinnevelly,Ref: on Cur: No.549/G.B.Genl of 98, dated 24th September 1898.

South Canara, Dis.No.589 /G.B of 98, dated 12th September 1898.

Resolution.

The Board begs to submit the remarks called for in

Ve

Official Memorandum from Government No.166, dated 25th July 1898, on the draft rules and forms for the collection of landing and shipping fees under Act III of 1885, submitted by the Presidency Port officer with reference to Government Order No.221, Marine, dated 24th March 1898.

2. The Board's remarks on the proposal to transfer the collection of landing and shipping fees from the officers of the Marine Department to the officers of the Customs Department are not asked for, but it would venture very respectfully to submit that the officers of the former Department are better paid than those of the latter, at the same time that they are in most cases Vice-Chairmen of the Landing and Shipping Dues Committees while the Customs officers have no functions to perform under the Act, and that in these circumstances the fact of a defalcation in the accounts of one of the Port Officers does not seem a sufficient warrant for the proposed change of administration. It may be remarked in this connection that under present arrangements there will be at Masulipatam, where the defalcation occurred, and at three others of the seven ports named in para 2 of the reference under reply no actual transfer of responsibility since the Port officers at those places are Customs officers as well. It may further be remarked that their duties as Customs Superintendents are of a far more responsible nature than those ~~arranged~~ assigned to them by Act III of 1885 and that, if they are to be trusted with the former, they are surely fit to perform the latter. On these grounds the Board would request that, if it is not too late, the proposed change may be reconsidered.

17

3. Should this be impossible, the Board would request further instructions as to how the duties ~~ax~~ under Act III of 1885 are to be divided between the officers of the Marine and the Customs Departments. The Government Order No.221, Marine, dated 24th March 1898, directs that "at all ports where Madras Act III of 1885 is in force the collections and the establishment should be placed under the Collector in his Customs Department," and the Collectors, whose proposals on the alterations that are necessary in the establishments were asked for, have provided for transfer of establishments dealing with cranes, dredgers and other matters, the transfer of which the Board believes is quite out of the scope of Government's intention. The Presidency Port Officer, without making mention of these things, has provided, in the rules forwarded by Government in the reference under reply, for the assessment of landing and shipping dues by the Customs officer as well as their collection. But the Board is doubtful if Government intend that even this should be done by Customs officers, assessment in the case of Port dues being left entirely in the hands of Port officers and collection alone being the duty of the Customs staff. Instructions are also requested as to which officer is to be considered the officer appointed by Government to levy and receive landing and shipping fees under section 7 of the Act, and empowered to detain and sell goods in respect of which the fees are not paid under section 8.

18

4. In the view of the above difficulties, which the Board regrets did not occur to it on the first receipt of the Government reference, it has been unable to draw up proposals as regards the increase of staff necessary for undertaking landing and shipping dues work~~s~~. Whatever the proportion of work handed over to it, it foresees a difficulty about the transfer in the fact that the clerks at present employed are few in number and that the establishment cannot be divided up by individuals according as they deal with assessment, collection or other branches of work, and, if the Board is to undertake assessment, collection or both, it would request that it may be permitted to arrange for performance of the necessary work by its existing Customs establishments with such addition of permanent and pensionable men as may in practice be found necessary, and for the adjustment of the cost by payment of a lump contribution to Customs from funds collected under the Act.

(True extract.)

Acting Secretary.
5-1-99.

To the Secretary to Government, Revenue Department, with Marine currents 832 and 833 with enclosures returned.

11

Marine (1899) Department.

CURRENT No. 130

Order

From The Presidency Port Officer

No. 1896/37 G

Dated 25-1-99

Received 27-1-99

Enclosures 2

Spare copies

SUBJECT.

Landing & Shipping Dues—

Informing that he is in favour of the collection of the— remaining with the Port Office

BACK PAPERS.

G.O.	No.	Department.	Date.
D-49	Eg	23-1-99	
	[illegible]		
Act III of 1885			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1896
No. 37 G

I am in favour of the collection of the Landing and Shipping dues remaining with the Port officer, as it seems to me that a better check is possible under this arrangemen than would be possible if the collection is made by the Customs, for the latter Office are not very often inspecte I believe; whereas, in addition to the Presidency Port Officer's yearly inspection, arrangements might be made by which the Landing and shipping dues books should be inspected also by the Inspector of Local Fund Accounts at the same time that that official makes an inspection of the Shipping Master's accounts at coa ports. Should the proposa to transfer all customs duties from Port Officers to Assistant Inspectors of Salt be carried out it would take some considerable time for the latter officers to make themselves acquainted with the working of the Landing and shipping dues arrangements, and I think that to

avoi

avoid friction it is advisable that all collections whether on account of Landing and Shipping ues, Cranage &c., except ort dues, should be made by the Officer principally concerned in the working f the port - viz:- the ort Officer.

Madras, } Jany. 1899 }

Commander, R.I.M.
Presy Port Officer

Marine Dept.
No: 130 E d/ 8-3-99

To
The Presy: Port Officer (U.O)

Your Office Note No: 1896/379 dated 25th January 1899.

In connection with the proposal to have the accounts of the Landing and Shipping Dues offices examined by the Inspector of Local Fund Accounts, please let me know whom the Inspector should report to and through what channel his report should be submitted.

(Sd) A.W.S.
Ri

d/ 3/7

Marine (1899) Department.

CURRENT No. 367

From The Presy: Port officer
Madras.

No. 95 G

Dated 9. 3. 99
Received } 13. 3. 99
Registered }
Enclosures .
Spare copies. .

SUBJECT.

Report of Inspection of the accounts of the Landing & shipping dues offices: Informing that the —— should have to be Submitt to the Presy: Port officer thro' the Collector of the dis

BACK PAPERS.

G.O.	No.	Department.	Date.
R. 130 E d 8.3.99 + papers			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PRESIDENCY

G 215

Marine Dept.

No. 130 E. d/8 March 99

To

The Presidency Port Officer
(unofficially)

Your Office Note No. 1896/37 G d/ 25 January 1899.

In connection with the proposal to have the accounts of the Landing and Shipping Dues Offices examined by the Inspector of Local Fund Accounts, please let me know whom the Inspector should report to and through what channel his report should be submitted.

Sd/
Col. R.E.
Ag. Secretary to Govt.

No. 95 G

To the Presidency Port Officer through the Collector of the District.

Madras.
9 March '99

Commander R.I.
Presidency Port Officer

To The Secy: to Govt
Mar: Deptt (Unofficially)

29

Marine (1898) Department.

CURRENT No. 920

Order

From The Presidy Port Officer
Madras

No. 1883/249 G1

Dated 12th July 1898
Received } 15-7-98
Registered }
Enclosures -
Spare copies -

SUBJECT.

Enquiring whether th
Account forms have bee
approved and whether
an order will be issu
for using them at all
ports where the Landin
and Shipping Dues Ac
is in force.

30

BACK PAPERS.	
No.	Date.
67-68 Mar	19-2-89
57-58 Mar	10-2-92
296. G	17.8-92

FURTHER PAPERS.	
No.	Date.
7 300 G 99	

31

No. 1883/249 G

Heading

Presidency Port Office,

Madras, 12th July 1898.

From

Commander H. A. Street, R. I. M.,
Presidency Port Officer,
Madras,

To

THE SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
CHEPAK.

Sir,

I have the honour to request tha I may be informed whether the Accoun forms forwarded with my letter, No. 219 dated 22nd June 1898, have been approv and an order will be issued directin them to be used at all ports where the Landing and Shipping dues Act is in force.

{ × C. No. 833 + 876 under disposal

2. I beg also that Government wi be pleased to issue an order regardin the Collector of the districts marginally named being Chairman of the Landin and Shipping dues Committee, and

× South Canara.*
Tanjore
Kistna.

* At Mangalore the Collector is already

he Port Officer Vice Chairman at
he undermentioned ports where
Landing and Shipping dues are
vied. Viz; Mangalore, Negapatam
nd Masulipatam, and for the
ues being levied by the Customs Authorities.

I have the honour to be,
Sir,
Your Obedient Servant,

H. W. Street
Commander, R.I.M.,
Presidency Port Officer.

JBC

33

[43/509]

Marine DEPARTMENT.

C. Nos. 833, 876 & 832 of 1898.

~~HIS EXCELLENCY THE GOVERNOR.~~
THE HON'BLE SIR HENRY BLISS, K.C.I.E.
~~THE HON'BLE MR. GROSE, C.I.E.~~

SUBJECT.

Revised rules and forms for the collection of Landing & Shipping Dues.

FOR ORDERS.

× Flag J

As these rules will affect the Customs Estt. it will be safest to ask the R.D. to examine them before final approval. It may be that the Customs Supts. will require addl. hands to work the system. If so, they will have to be paid out of the fund formed by the dues.

HB

For favour of remarks.

21.7.98

To
The Secretary R.D. u.o.

× In para 9 of G.O. No. 221 Marine dated 24th March 1898, it was suggested that at all ports where Madras Act III of 1885 is in force the collections and the establishments should be placed under the Collector in his Customs Department, and that all payments should be collected in advance except in cases where merchants make deposits against which the dues can be debited. In para 10, the Presidency Port Officer was asked to report on these suggestions in communication with the Accountant General.

2. In compliance with these Orders the Presidency Port Officer now submits a draft set of forms and rules framed by the Accountant General in consultation with him. These forms and rules are based on the arrangements in force at Cocanada where the dues under the Act are collected by the

Customs authorities. This system is said to have worked well at Cocanada.

3. The forms and rules sent up provide for collections being made in the case of exports prior to shipment, and in the case of imports before delivery. This is now the universal practice. There is thus no necessity for deposits by merchants and the maintenance of -- separate ledger accounts.

4. The Presidency Port Officer points out that the Landing and Shipping Dues establishment at Cocanada can be reduced by one clerk, on the new arrangements coming into force.

But if you transfer the work, must you not also transfer the clerk? I should imagine so.
KS

5. The following are the ports at which Madras Act III of 1885 is in force:-

- Cocanada
- Gopalur
- Mangalore
- Masulipatam
- Negapatam
- Vizagapatam
- Tuticorin.

6. In a subsequent letter-C.No. 832-the Presidency Port Officer suggests that the pier tolls at Tuticorin now collected by the Port Establishment should, in future, be collected and accounted for under

Flag B

the

the same arrangements as the Landing and Shipping Dues. There seems to be no objection to this.

KS
19/7/98

7. The rules and forms of accounts seem suitable and may perhaps be approved for general adoption.

R.S.

18.7.98
M.

Revenue Department

From the Marine Dept. dated 21-7-98

(office note on Current nos 832, 833 &

To Secy

Please see an O.M. below. It is submitted that no remarks can be made by this Dept without first consulting the Board of Re

K.D.
22/7/98

Yes. True
S.R. 25/7/8

From the Board of Revenu
(S.R.) Mis. No. 13 d/ 3.1.99 (C. no. 115

To Secy.

O. m. No. 166 d/ 25.7.98.

The Board of Revenue was asked to state whether it had any remarks to offer on the draft rules and forms for the collection of landing and shipping fees under Act III of 1885 (Madras) and whether any additional establishments were needed to dischar the additional duties to be imposed on Customs officers. The Board enquires whether it is too late to ask for a reconsideration of the order that the collection of the fees should be entrusted

para 2 of the B.P.

to the Collector in his Customs Departments and requests information as to the duties under Act III of 1885 to be discharged by the officers of the Customs Department. May the B.P. be forwarded to the Marine Dept (w.o.) for remarks?

16/1/99

Yes
17/1/9

Marine Dpt wo

36

para 3 of the B.P.

29

Marine DEPARTMENT.

READ the following:

Letter from the Presy: Port officer, Madras, No. $\frac{1892}{218}$ G, d/22-6-
Do ——— do ——— do ——— No. $\frac{1892}{219}$ G, d/22-6-9
Endt ——— do ——— do ——— , d/ 4th July
U.O. Endt in the Revenue Department on Board's Proceeding
Mis: No. 13 dated 3rd January 1899.
Endorsement from the Presidency Port officer, Madras,
No. $\frac{1896}{37}$ G, dated 25th January 1899.

Landing and Shipping Dues.

Circulated to

His Excellency
the Governor.

+ Vide his remarks
Flag T.

FOR ORDERS.

In connection with the recent defalcations in the Landing and Shipping Dues Fund of the port of Masulipatam, it was proposed, at the instance of the Hon. Sir H. Bliss,\+ that these funds, both as regards collections and Establishments, should be placed under the Collector in his Customs Department. Forms of account were accordingly drawn up and sent for the remarks of the Board of Revenue, who now ask for a reconsideration of the proposed change. The Board points out that at Masulipatam, where the defalcations occurred and at 3 other of the 7 ports in which the Act is in force,

R.D. fw. c.i. 27.2.99

[P. W. 43 / 600—14-11-98.]

here will be no actual transfer f responsibility, since the respective Port officers are also Customs officers and would thus continue to deal with Landing and Shipping Dues collections. Even if Port officers re divested of Customs duties n favour of Assistant Inspectors f Salt, as seems to be contemplated, t would, the Presidency Port fficer considers, take some considerable time for the latter to make themselves acquainted with the working of the Landing and Shipping Dues arrangements. The Board also points out that the fact of defalcations in the accounts of one Port officer, does not of itself warrant the proposed change of administration, especially as Marine officers are better paid than those of the Customs Department and are n most cases Vice-Chairmen of the Landing and Shipping Dues Committees, while Customs officers have no recognised functions to perform under the Act.

Act. The apportionment of duties under the Act between the two Departments would, in these circumstances, become a difficulty.

2. If, however, the proposed change cannot be reconsidere the Board asks for definite instructions on the following points:—

(1) Collectors have in some cases provided for the transfer of Establishments dealing with cranes, dredgers and other matters; the Board presumes that such transfers are "quite out of the scope of Government's intention."

(2) The Presidency Port officer has provided in the rules for the assessment and collection of dues by the Customs officers. The Board doubts whether Government intends that ~~[illegible]~~ assessment should be done by Customs officers; the assessment of Port dues being

being left entirely in the hands of Port officers.

As regards the increase of the Customs staff necessary for undertaking the work, the Board foresees a difficulty in respect of the existing staff; as, being limited, it "cannot be divided up by individuals according as they deal with assessment, collection or other branches of work."

3 If the work is to be taken over, permission is asked to have it done by the present Customs staff with such addition of permanent and pensionable men, as may be found necessary, and to adjust the cost by a contribution to Customs from funds collected under the Act.

4. The Presidency Port officer is, himself, averse to any change; the present arrangement being more convenient. As regards better check

for

for the future, he suggests that the Landing and Shipp Dues Books be inspected by the Inspector of Local Fun Accounts on the occasion of his periodical examination of Shipping Masters' accounts.

5. Under all the circumstances it would perhaps be advisable to withdraw the proposal for the transfer of duties, & I recommend this course

C.S.

2-2-99

This should be done.
A.S.H

This course should be adopted.
A.S.H
3.2.99

Financial Dept

Marine C. No. 130

For the C.S.

ACCOUNTANT GENERAL'S OFFICE
15 FEB 99
MADRAS

Submitted that this proposal as regards the examn. of accounts may be referred to the Acct. Genl. u.o. for remarks

No. 470, d/13-2-99.

A. G. u.o.

15/2

Cwd. 11.2.99

I have no objection to take up the examination of Accounts. I may however enquire at what ports the Landing and Shipping Dues books have to be inspected and to whom the reports are to be submitted.

18/2

A. G.

CHIEF SECRETARIAT
18 FEB. 1899
MADRAS

Dec: No. 14 d/18-2-99.

Finl. Dept

For the C.S.

Marine may, it is subd., be asked to make this clear in the order

Cul 20/2/99

20/2/99

Mar. Dept G.O. No. 55[illegible] d/22-2-99

CS.

I suppose we must take the work up, so Govt. may be informed that we have no objection to doing so. We may however enquire at what Ports the Landing & Shipping Dues books have to be inspected, and to whom the reports are to be submitted.

WW
28/2 88

EB 1/3

Marine DEPARTMENT.

Read the following :—

Letter from the P. P. Officer Madras No. 1898/218 dated 22-6-9
Do Do 1898/219 dated 22-6-9
Endt. Do Do dated 4-7-
G.O. Endt. in the Revenue Dept. on Board's Pros: Mis No. 13 dated 3 Jany 9
Endt. from the Presy Port Officer No. 1896/37 dated 25 Jany 9
Note from the Presy. Port officer. No. 95 S., d/ 9th March 1899.
No. 920 of 1898 in linked file is
~~Circulated to~~ Also disposed of by this G.O.

ORDER.

No. 267 Marine 20-3-99

18

~~Financial Dept.~~ } For
Revenue Dept.
... of Collector's initials.
No. 15 dated 28th February 1899

...ere is no objection in
...e Dept.
2/3/9

...e Deptl. ...

Mr. Forbes now [illegible] designs for Financial as well as Revenue. It is proposed to take his initials as covering both Depts.
[illegible] 4 March 99

In connection with the recent defalcations in the Landing and Shipping Dues Fun of the port of Masulipatam, i was proposed in para 9 of G.O. 221 Ma dated 24 March 1898 that these funds shou both as regards Collections and Estab ments, be placed under the Collector in his Customs Department. F of account were accordingly drawn up and sent for the remarks of the Board of Revenue. That body now urges a reconsidera of the proposed change. The Pre Port Officer is also averse to an change but, to ensure better che for the future, suggests that t Landing and Shipping Due books should be inspected

P. W. 4
1,000—14-11-98.

50

[Ref.]

the Inspector of Local Fund accounts on the occasion of his periodical inspection of Shipping masters' Accounts.

After consideration of the reasons adduced by the Board of Revenue and the Presy: Port officer, H.E. the Governor in Council is of opinion that the proposed transfer of duties is inadvisable, ~~but that the accounts should, as suggested by the Presy Port Officer, be examined periodically~~ and accordingly resolves to withdraw the proposal. The accounts should, however, as suggested by the Presy: Port Offr, be examined periodically. The Accountant General will, under orders in the Financial Depttt, arrange for such examination.

S.A.

Ant
8/11/94

20th Acctt General
The Presy Port Officer
" Revenue Deptt
" Financial Deptt

The reports should be made to the Presidency Port Officer and be submitted through the Collector of the district. The following are the ports at which Act III of 1885, the Landing and Shipping Act is in force:-

Cocanada
Gopalpur
Mangalore
Masulipatam
Negapatam
Vizagapatam
Tuticorin

Ant
17/3/94

28