Marine (1891) Department.

G.O., No. 478 Imperial

DATED 31st May 1895

[Despatch Abstract.]

Account forms and rules prepared by the Accountant Journals and Revised —— for use at Ports where Act III of 1885 is in force, approved for adoption

INDEXED

3/6/99

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FURTHER PAPERS.

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Government {1899} of Madras.

MARINE.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 478, 31st May 1899.

MAY.

Account forms and rules

The revised — prepared by the Accountant-General for use at ports where Act III of 1885 is in force, approved for adoption.

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

Read—again the following papers :—

G.O., No. 221, Marine, dated 24th March 1898, paragraph 10.
" " 267 " " 20th " 1899.

Read—also the following papers :—

From Commander H. A. STREET, R.I.M., Presidency Port Officer, Madras, to the Secretary to Government, Marine Department, dated 11th April 1899, No. 1896/135 G.

With reference to endorsement No. 538 E., dated 22nd October 1898, on Marine Current No. 1313, I have the honour to request that early orders may be obtained, as it is very desirable, that a uniform system of keeping the landing and shipping fees accounts should be brought into operation at an early date.

Endorsement from the Presidency Port Officer, dated 8th May 1899, No. 1896/177 G.

Memorandum of rules for maintaining the accounts of landing and shipping dues collected under Act III of 1885.

1. The following registers and forms shall be maintained in respect of collections of landing and shipping dues under Act III of 1885 :—

(1) Import register.
(2) Export register.
(3) Receipt book for goods *imported* (foil and counterfoil).
(4) Receipt book for goods exported (foil and counterfoil).
(5) Cash book.
(6) Remittance chellan book (foil and counterfoil).
(7) Receipt book for passenger's baggage (foil and counterfoil).

2. The shipping and import bills shall be carefully checked by the shipping and landing dues clerk immediately on receipt, and, when everything is found correct, he shall post columns up to "Dues assessed" in the import or export registers from particulars contained in the bills. The register and the shipping or import bill shall then be placed before the Port Officer, who will, after satisfying himself as to the correctness of the entries, affix his initials to the bill and against each entry in the "Dues assessed" column.

Import or export register, Form 1 or 2.

3. On the Port Officer returning the register, the clerk shall receive from the exporter or importer, as the case may be, the amount as assessed by the Port Officer and prepare the receipts, fill in the "Total dues collected" column in the register, and submit them for signature. The receipt, after being signed by the receiving officer, will be handed over to the party concerned, together with the shipping or import bill. The former may be retained by the party and the latter presented to the export or import clerk as a pass for shipment or clearance. The clerk shall deliver the goods in the case of imports after obtaining the acknowledgment of the party concerned in a register kept for the purpose.

Receipt, Forms 3 and 4.

4. Amounts specified in column headed "Amount of dues collected" shall be totalled daily and entered in the column headed "Total of daily collections." The amount in this column shall be posted day by day into the cash book and the column "Date of entry in cash book" filled in and attested by the Port Officer.

5. The remittance chellan book, Form 6, shall be prepared in respect to the day's collections and placed before the Port Officer, who shall sign it and attest also column showing "Date of remittance" in the register.

Remittance chellan, Form 6.

6. Particulars for columns under "Refund" shall be obtained from the refund application which shall be in Form No. 13 prescribed by the Civil Account Code. All refund bills shall be passed for payment at the treasury.

7. On the receipt side of this book shall be posted the total of daily collections specified in columns 18 and 15 of the import and export registers as also other miscellaneous receipts with full particulars. The entries should be compared daily with the shipping and import registers and the miscellaneous register. On the charge side shall be posted the amounts remitted to the treasury daily in the column headed "Remittance to Treasury." Other charges shall be entered in detail and shown in the other money column. The total of receipts and charges shall be made and the balance in hand worked out by the clerk and verified and attested by the Port Officer every evening.

Cash book, Form No. 6.

8. All money collected during the day shall be kept under lock and key of the Port Officer pending remittance to the treasury the same evening, or, when the treasury is at a distance from the port, on the following morning. In the latter case every precaution should be taken to guard the cash-chest at night.

9. If the transactions under the head miscellaneous receipts and miscellaneous charges are found to be many and the maintenance of a separate register on that account is necessary, the daily totals only of such subsidiary registers shall be entered in the cash book.

10. This form shall be used as receipt for money paid by the passengers for baggage other than food and bedding. The particulars of collections shall be posted daily in the export or import register in the prescribed columns and passed by the Port Officer.

Receipt book for passenger's baggage, Form No. 7.

Import Register.

Date of import bill.	General register number.	Name of vessel.	Port of shipment.	Importer.	Date of landing.	Description of cargo.			Date of dues per	Amount of landing dues assessed.	Assessing officer's initials against each entry.	Wharfage.
						Marks.	Particulars.	Quantity.				
1	2	3	4	5	6	7	8	9	10	11	12	13
										Rs. A. P.		Rs. A. P.

Godown rent.	Total dues collected on each bill.	Assessing officer's initials.	Passenger's baggage.	Total of daily collections.	Date of entry in the cash book.	Assessing officer's initials.	Refund.						Remarks.
							Date of refund application.	Particulars of cargo.	Quantity short landed.	Amount.	Date of order of refund.	Assessing officer's initials.	
14	15	16	17	18	19	20	21	22	23	24	25	26	27
Rs. A. P.	Rs. A. P.			Rs. A. P.						Rs. A. P.			

Export Register.

Date of shipping bill.	General register number.	Name of vessel.	Port of destination.	Exporter.	Description of cargo.			Rate of dues per	Amount of shipping dues assessed.	Assessing officer's initials against each entry.
					Marks.	Particulars.	Quantity.			
1	2	3	4	5	6	7	8	9	10	11
									Rs. A. P.	

Total dues collected on each bill.	Assessing officer's initials.	Passenger's baggage.	Total of daily collections.	Date of entry in the cash book.	Assessing officer's initials.	Refund.						Remarks.
						Date of refund application.	Particulars of cargo.	Quantity short shipped.	Amount.	Date of order of refund.	Assessing officer's initials.	
12	13	14	15	16	17	18	19	20	21	22	23	24
Rs. A. P.									Rs. A. P.			

ENCLOSURES.

☞Specimen copy of Form A-17—*vide* Appendix XXX, Marine Manual, 2nd Edition.

RECEIPT FOR *LANDING* DUES.

IMPORT.

No.

L. AND S. DUES OFFICE,

_____

_____189 .

No. in General Register _____

Name of importer _____

Name of vessel _____

From what port _____

Description of cargo _____

Number or quantity of cargo _____

Amount received _____

Signature of the Receiving Officer.

RECEIPT FOR *LANDING* DUES.

IMPORT.

No.

LANDING AND SHIPPING DUES OFFICE,

_____

_____189 .

No. in General Register _____

RECEIVED from _____

_____the sum of Rupees

_____

_____being

the landing dues on _____

landed *ex* (*vessel*) _____

from (*place*) _____

Signature of the Receiving Officer.

☞Specimen copy of Form A-16—*vide* Appendix XXX, Marine Manual, 2nd Edition.

RECEIPT FOR *SHIPPING* DUES.

EXPORT.

L. AND S. DUES OFFICE,

No. _____

_____189 .

No. in General Register _____

Name of exporter _____

Name of vessel _____

To what port _____

Description of cargo _____

Number or quantity of cargo _____

Amount received _____

Signature of the Receiving Officer.

RECEIPT FOR *SHIPPING* DUES.

EXPORT.

LANDING AND SHIPPING DUES OFFICE,

No. _____

_____189 .

Serial No. in General Register _____

RECEIVED from _____

_____the sum of Rupees

_____

_____being

the shipping dues on _____

shipped to (*place*) _____

per (*vessel*) _____

Signature of the Receiving Officer.

Cash Book of Landing and Shipping Dues transactions at the Port of

Receipt. Date.	Receipt. Amount. Rs.	A.	P.	Expenditure. Date.	Expenditure. Amount. Rs.	A.	P.	Remittance to Treasury. Rs.	A.	P.	Total. Rs.	A.	P.

REMITTANCE CHELLAN BOOK.

(Foil and Counterfoil.)

To

The Treasury Officer

Sir,

Please receive to the credit of the Light and Shipping Dues Fund Act III of 1885 at _____ the accompanying sum of Rs. _____ and acknowledge below.

Date _____
Station _____

Signature of
Remitting Officer.

Received Rs. _____

Date _____
Station _____

Treasury Officer.

RECEIPT FOR PASSENGER'S BAGGAGE DUES UNDER ACT III OF 1885.

(Foil and Counterfoil.)

Received from _____ passenger by S.S. _____ Rs. _____ for baggage particularised below.

(Here enter particulars.)

Date _____
Station _____

Signature of Port officer.

Oeder—No. 478, Marine, dated 31st May 1899.

The revised account forms and rules for use at ports where Act III of 1885 is in force, which have been prepared by the Accountant-General in consultation with the Presidency Port Officer, are approved for adoption.

(True Extract.)

Under Secretary to Government.

To the Presidency Port Officer.
" Collectors, Maritime Districts.
" Accountant-General.
" Revenue Department.
" Financial "

Ed. W. D'Moss.

Marine. (189) Department.

Read again G.O. 221 Marine of 4th March 98, para 10 } Duplicate
" do. " 267 " — 20 — " — 98 }
" also Chos 499 & 622 Print with forms and rules

499 / 622

CURRENT No. 622

A.S.H. 28.5.99

Chos C

The revised Account forms and rules for use at ports where Act III of 1885 is in force, which have been prepared by the Accountant General in consultation with the Presidency Port Officer are approved for adoption.

1st P

From The Presidency Port Officer

No. 1896 / 177 G

Dated 8/5/99

Received

Registered 3/12

Enclosures 6

Spare copies

17/11/99

The PPO ✓
" Collectors Maritime Dts ✓
" Accts Genl. ✓
" Revr. Dept ✓
" Finl. — do — ✓

SUBJECT

Revised rules & forms of accts for Landing & Shipping Dues Commr's Resolution No

Note for H.E. the Governor

The circumstances under which these revised forms and rules have been drawn up are explained in the order "read" at the head of the draft, with the latter of which there is a letter commenting on the forms. The revision has been carried out by the Accountant General in consultation with the Presidency Port Officer and there seems no objection to the revised forms & rules being now adopted.

Flag S

Govt. 8.94

H 25/5 R 30/5

P. W. 38
1,000—5-9-98

BACK PAPERS.

G.O.	No.	Department.	Date.
211 E	9	1-5-99	
203 E	9	28-4-99	
267 Marg		20-3-99.	Misl
538 E	9	22-10-98	
440 E	9	24-8-98.	

256-57 Mar-98 17-12-98 Misl

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 1896 / 135 G

Presidency Port Office,

Heading

Madras, 11 April 1899.

From

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

To

THE SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
CHEPAK.

Sir,

With reference to Endorsement No. 538 E dated 22nd October 1898 on Marine Current No. 1813, I have the honour to request that early order may be obtained as it is very desirable that a uniform System of keeping the Landing and Shipping Fees Accounts should be brought into operation at an early date.

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

☞ Specimen copy of form A-17—*Vide* Appendix XXX, Marine Manual, 2nd Edition.

RECEIPT FOR ~~PAYMENT OF~~ LANDING DUES.

IMPORT.

No. (in print) 5

L. and S. Dues Office,

_____

_____ 189 .

~~*Receipt No.*~~ _____

~~*Serial*~~ *No. in General Register* _____

~~*Custom House No.*~~ _____

Name of Importer ~~*or consignee*~~ _____

Name of Vessel _____

From what Port _____

Description of Cargo _____

Number or quantity of Cargo _____

Amount received _____

Signature of the Receiving Officer.

RECEIPT FOR ~~PAYMENT OF~~ LANDING DUES.

IMPORT.

No. (in print)

Landing and Shipping Dues Office,

_____

_____ 189 .

~~*Receipt No.*~~ _____

~~*Serial*~~ *No. in General Register* _____

~~*Custom House No.*~~ _____

Received from _____

_____ *the sum of Rupees*

_____

_____ *being*

the Landing Dues on _____

landed ex (vessel) _____

from (place) _____

Signature of the Receiving Officer.

☞ Specimen copy of form A-16— *Vide* Appendix XXX, Marine Manual, 2nd Edition.

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RECEIPT FOR ~~PAYMENT OF~~ SHIPPING DUES.

EXPORT.

No (in print) 6

L. and S. Dues Office,

_____ 189 .

~~Receipt No.~~ _____

~~Serial~~ *No. in General Register* _____

~~Custom House No.~~ _____

Name of ~~Exporter~~ _____

Name of Vessel _____

To what Port _____

Description of Cargo _____

Number or quantity of Cargo _____

Amouni received _____

Signature of the Receiving Officer.

RECEIPT FOR ~~PAYMENT OF~~ SHIPPING DUES.

EXPORT.

No (in paint)

Landing and Shipping Dues Office,

_____ 189 .

~~Receipt No.~~ _____

~~Serial~~ *No. in General Register* _____

~~Custom House No.~~ _____

Received from _____

_____ *the sum of Rupees*

_____ *being*

the Shipping Dues on _____

shipped to (place) _____

per (vessel) _____

Signature of the Receiving Officer.

Cash Book of Landing and Shipping dues transactions at the port of

Date	Receipt	Amount	Date	Expenditure	Amount	Remittance to Treasury	Total

Remittance Challan Book

(Foil and counterfoil)

8 2.

The Treasury Officer

Sir,

Please receive to the credit of the L & S Dues A/c Sch III of 85 ab ——
the accompanying sum of Rs ——

and acknowledge below.

Date ——
station ——

Signature of
Remitting officer

Received Rs ——

Date ——
station ——

Treasury officer

M.O.

Receipt for passengers baggage Dues
under Act III of 85

9 (Foil & counterfoil)

Received from _____

passenger by SS _____

Rs _____

for baggage particularised below.

(Here enter particulars)

Date ——
Station ——

Signature of
Post Office
~~Supdt of Sea Customs~~.

MD.

Memo of

Rules for maintaining the accounts of Landing and Shipping dues collected under Act III of '85.

1. The following Registers and forms shall be maintained in respect of collections of Landing and Shipping Dues under Act III of 1885.

10

1. Import Register.
2. Export Register.
3. Receipt Book for goods imported (Foil and counterfoil)
4. Receipt Book for goods exported (Foil and counterfoil)
5. Cash Book.
6. Remittance Chelan Book (Foil & counterfoil)
7. Receipt Book for passenger's baggage(Foil& counterfoil)

Import or Export Register Form 1 or 2

2. The Shipping and Import Bills shall be carefully checked by the Shipping and Landing Dues Clerk immediately on receipt and when everything is found correct, he shall post columns up to "Dues Assessed" in the Import or Export Registers from particulars contained in the Bills. The Register and the Shipping or Import Bill shall then be placed before the ~~Customs Officer~~ Port Officer, who will after satisfying himself as to the correctness of the entries affix his initials to the Bill and against each entry in the "Dues Assessed" column.

Receipt Forms 3 and 4.

3. On the ~~Superintendent's~~ Port Officer returning the Register, the Clerk shall receive from the Exporter or Importer as the case may be the amount as assessed, by the ~~Customs Superintendent~~ Port Officer and prepare the receipts, fill in the "Total Dues collected" column in the Register and submit them for signature. The receipt after being signed by the Port Officer will be handed over to the Party concerned together with the Shipping or Import Bill. The former may be retained by the party and the latter presented to the Export

or

or Import Clerk as a pass for shipment or clearance. The clerk shall deliver the goods in the case of imports after obtaining the acknowledgment of the Party concerned in a Register kept for the purpose.

4. Amounts specified in column headed "amount of Dues collected" shall be totalled daily and entered in the column headed "Total of daily collections". The amount in this column shall be posted day by day into the Cash Book and the column "Date of Entry in Cash Book" filled in and attested by the ~~Superintendent.~~ Port Officer

5. The Remittance Chellan Book Form 6 shall be prepared in respect to the day's collections and placed before the ~~Customs Superintendent~~ Port Officer who shall sign it & attest also column shewing "Date of Remittance" in the Register. Remittance Chellan Form 6

6. Particulars for columns under "Refund" shall be obtained from the Refund application which shall be in Form No.13 prescribed by the Civil Account Code. All refund bills shall be passed for payment at the Treasury.

7. On the receipt side of this book shall be posted the total of daily collections specified in columns 18 and 15 of the Import and Export Registers as also other miscellaneous receipts with full particulars. The entries should be compared daily with the Shipping and Import Registers and the miscellaneous Register. On the charge side shall be posted the amounts remitted to the Treasury daily in the column headed "Remittance to Treasury". Other charges shall be entered in detail and shewn in the other money column. The total of receipts and charges shall be made and the balance in hand worked out by the clerk and verified and attested by the ~~Customs Superintendent~~ Port Officer every evening. Cash Book Form No.6 where is it?

8. All money collected during the day shall be kept under lock and key of the ~~Customs Superintendent~~ Port Officer pending remittance to the Treasury the same evening or when the treasury is at a distance from the port, on the following morning. In the latter case every precaution should be taken to guard the cash chest at night

Receipt Book for Passenger's Baggage Form No.7.

9. If the transactions under the head miscellaneous Receipts and miscellaneous charges are found to be many and the maintenance of a separate register on that account is necessary, the daily totals only of such subsidiary registers shall be entered in the Cash Book.

10. This form shall be used as Receipt for money paid by the passengers for baggage other than food and bedding. The particulars of collections shall be posted daily in the export or import register in the prescribed columns and passed by the ~~Customs Superintendent.~~ Port Officer

Hastheet

Commander, R.I.M.,
Presidency Port Officer.

MAY 99
PORT OFFICE

No. 211 E
G 3140

Government of Madras.

Marine

~~PUBLIC WORKS~~ DEPARTMENT.

Ootacamund ~~Madras~~, 1st May 1899.

~~OFFICE NOTE.~~

~~From~~

To The Presidency Port Officer.
(unofficially)

Your letter No: 1896/135 G dated 11th April '99.

The revised rules and forms of account for Landing & Shipping Dues Committee are drawn upon the assumption that the assessment of Landing & Shipping dues as well as their collection shall be made by the Customs officer. But this proposal has since been abandoned as will be seen from Go. 267 Marine 20th March 99. Please therefore, have such alterations made in the rules and forms of account as may no

Mar Guard 3350/99 622/99

1899
REVENUE DEPT.
Encl. No. 3
Con. No. 115

(48—1,000—17-12-95.)

Returned herewith

be necessary and resubmit them for the orders of Government.

Customs Dept RE.

Ag: Secretary to Govt.

1896
No 177 Gp

Reply

Rules and forms resubmitted with the necessary amendments made in red ink.—

H. Attlee

Commd R. Mrs
Deputy Port Officer

8 May 1899.—

The original of Sr. 267 May 20-3-99. but up with C.S.C. b.s. (under discharge) numbered on 17-5-99.

Marine Department.

No 211 Gp 1-5-99

To
The Presidency Port officer
(unofficially)

Your letter No 1896 Gp dated
135
11th April 1899

The revised rules and forms of Account for Landing and Shipping dues Committee are drawn up on the assumption that the Assessment of Landing and Shipping dues as well as their Collection shall be made by the Customs officer. But this proposal has since been abandoned as will be seen from G.O. 267 Marine dated 20th March 1899. Please therefore have such alterations made in the rules and forms of account as may now be necessary and resubmit them for the orders of Government.

returned herewith

28/4/99

Marine (1899) Department.

CURRENT No. 499

From The Presy Port officer, Madras

Order

No. 1896/135 G.

Dated 11th April 1899

Received 19-4-99
(Registered)

Enclosures "

Spare copies

SUBJECT.

Requesting early orders in connection with the proposal to maintain a uniform system of Landing and Shipping fees accounts.

BACK PAPERS.

No.	Date.
P 5985 a 22-10-98	

FURTHER PAPERS.

No.	Date.

BACK PAPERS.

FURTHER

3

Import Register

Serial No. of Import Bill	Bond Register No.	Name of Vessel	Port of Shipment	Importer	Date of Landing	Description of cargo: Marks	Particulars	Quantity	Rate of Duties per	Amount of Duties assessed	Amount paid according to	Assessing officer's initials against each entry	Wharfage	Godown Rent	Total collections on the Import Bill	Assessing officer's initial	Passenger's Baggage	Total of Daily Collections	Date of Entry in the Cash Book	Date of remittance to Treasury	Assessing officer's initials	Refund: Date of Refund application	Particulars of Cargo	Quantity Short landed	Amount	Date of order of Refund	Assessing officer's initial	Remarks
1	2	3	4	5	6	7	8	9	10		11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
5	6	6	4	8	4	3	6	4	3	5		3	4	5	6	3	3	5	3		3	4	6	3	5	4	3	

BACK PAPERS. FURTHER PAPERS.

Export Register U

2

General Register No.	Name of Vessel	Port of Destination	Exporter	Description of cargo: Marks	Particulars	Quantity number or weight	Rate of Dues per	Amount of shipping Dues Assessed	Assessing officer's initials against each entry	Passengers Baggage	Total Dues Collected on each Bill	Assessing officer's initials	Total of daily Collections	Date of Entry in the cash Book	Date of remittance to Treasury	Assessing officer's initials	Refund: Date of Refund application	Particulars of cargo	Quantity short Shipped	Amount	Date of Order of Refund	Assessing officer's initials	Remarks
2	3	4	5	6	7	8	9	10	11	12	13 Rs. as. ps.	14	15	16	17	18	19	20	21	22 Rs. as. ps.	23	24	25
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24