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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 590
B.P. No.

Press
Mis.

Dated 9-5-1876 196

Not to be folded or roughly handled

No. 68. Read the following Proceedings of the Board of Revenue, dated 29th March 1876, No. 861:—

Read the following letter from J. HUNTER-NAIR, Esq., Collector of Sea Customs, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 2nd March 1876, No. 273:—

I HAVE the honor to acknowledge receipt, on the 18th instant, of the Board's Proceedings, dated 21st January 1876, No. 170, and beg respectfully to submit the following observations for their consideration and orders.

2. First, as regards the remarks of Mr. O'Connor in paragraph 15 about the alterations in the Bills of Entry and Shipping Bills prescribed by the Government of India. No form of *Bill of Entry* was ever communicated to this office by the Government of India, and the alterations enjoined in their *Pescation* dated 22nd January 1875, Nos. 86—89, not 29th January as stated by Mr. O'Connor, evidently had reference to forms in use in Calcutta. I could not, therefore, understand the alterations, and wrote to the Collector of Customs there to furnish me with his forms which he did. They consist of a Bill of Entry and an Import Summary for Imports, and a Shipping Bill and Export Summary for Exports. In practice, the Bills of Entry and Shipping Bills are presented in duplicate.

3. On examination, I found that all the information required for the new trade returns could be furnished without altering our forms, and accordingly did not introduce the Calcutta forms, which moreover could not be done without altering the whole system of the office. Instead, I issued a Circular to the trade bringing to notice the additional information required, and explaining generally how the Shipping Bills and Bills of Entry should be filled in. Copy of the Circular is herewith forwarded for information.

4. My objections to the Calcutta forms were, firstly, that instead of having to deal as now with two documents, the Bill of Entry or Shipping Bill and their respective passes, the Custom-house officials will have to work with three documents, the Bill of Entry or Shipping Bill in duplicate and their respective summaries, thereby considerably enhancing the work throughout the office; and, secondly, that no column is provided in the Bills or Summaries for the rate of duty being noted by an officer of the Custom-house as is the practice here.

5. As, however, the Government of India desires the introduction of a uniform form throughout India, I shall now carry out its introduction here, but suggest that a penultimate column be added, as shown in the summaries, headed "rate of duty."

6. With the introduction of the Calcutta forms, the system of demanding duplicates will also be enforced.

Regarding the registers which Mr. O'Connor and the Board desire should be done away with, I beg to observe that they serve two purposes, one as the register and record of the office in which all the Shipping Bills and Bills of Entry are brought, and the other as a preliminary number for the Trade Returns. The registers, though hereafter, for the latter purpose, will still have to be kept, but in a simplified form, to enter the bills and consecutively number them. It is evident that without some such book papers could not be traced out, or the fact ascertained that all the Bills of Entry and Shipping Bills of a month were brought into the accounts of the month by the Statement Department. Such registers are kept in Calcutta, where the system of demanding duplicate bills obtains.

8. Since April 1875, four, and not two men as supposed by the Board, have been engaged in writing the registers. Formerly no registers were kept of the bills relating to the interport trade within the Presidency, but since orders were received to embody in the Monthly Returns the results of this trade, I directed the Record-keeper and a clerk in the Export Department to register the bills under this head, as the two register writers of the office could not work at them also. As, however, the registers hereafter will be simplified, and only such bills as are recorded as will make them useful as an index, the registers under the head can be kept by the two men originally employed on the work, and the Record-keeper and the clerk of the Export Department relieved of the extra work, which has injuriously affected the performance of their proper duties.

9. The Board will, therefore, observe that the services of the two registers writers of the office cannot be made available for the Statement Department as supposed by them in paragraph 7 of their Proceedings, dated 21st January 1873, No. 180.

10. In paragraph 8, Mr. O'Connor states that on bills being filed in duplicate, it should be the duty of one of the passing officers to see that the original and duplicate correspond, and the Board also, in paragraph 3, remark that the Bills of Entry and Shipping Bills should be examined as soon as they are produced, and add that now a great deal of time is lost owing to the want of this precaution. The only department of the Custom-house, in which this work could be done is the Appraisers, but it has already too much to do, which fact has already been

* See paragraph 5 of Collector's letter to Board reported to the Board in a former letter of 12th May 1875, No. 646.

11. An additional establishment is, therefore, necessary for this extra work. I beg that one examining clerk on Rupees 50 for goods from dutiable ports, and another on Rupees 35 for free goods, may be sanctioned. Their sole business will be to see that all the papers coming into the office after presentation to the Deputy Collector are correctly prepared, and that they furnish all the information required by the rules of the Custom-house.

12. I now proceed to the remarks of Mr. O'Connor concerning the Statement Branch of my office. When Mr. O'Connor was here, it happened that the Manager had been in bad health for some time, and had at last taken short leave; (he has since died). The Acting Manager, who was only put in as a makeshift, was not acquainted with the work of the Statement Department, and it was conse-

quently not easy for Mr. O'Connor to extract the figures required from the subordinate clerks, who are all inexperienced and very inefficient. They were also at that time occupied with working up the returns consequent on the introduction of the new forms, and were not fully understood by them; but when the old forms were in force, they were able to do their work satisfactorily, and without falling into arrears.

13. In paragraph 5, Mr. O'Connor condemns the abstracts now kept by the Statement Department wherein entries are made by ports, and suggests the introduction of a form arranged according to articles. I have issued orders accordingly, which will be carried out in compiling the returns for February. The form of the abstract now kept has been in use from the time when the compilation of the Trade Returns of the out-ports was made in the Custom-house.

14. I have also ordered that the abstracts in the new form should be printed on good sized paper, as suggested by Mr. O'Connor in paragraph 11. I have also, as the Board are already aware, placed the Statement Department under the Chief Accountant of the Custom-house.

15. In paragraph 10, Mr. O'Connor remarks that much of the time of the Statement Department is wasted by minute comparison of the tariff of tariffed goods, with the duty realised, as noted on the bills, and that these calculations, connected with the fiscal part of Custom-house business, should be left to the proper branches.

16. It is, however, absolutely necessary, under the present system, that such work must be done in the Statement Department, as the bill calculators in the Bill Department note the duty in detail of rates, an easy arrangement for them, and not in detail of articles as done in Calcutta. The result is that the Statement Department is required to work out these details for itself on the monthly totals to prepare the Trade Returns Nos. 6 and 7 of the monthly returns.

17. When the Calcutta forms come into use, such work will not be done in the Statement Department. The saving of labor to it will, however, only be three days' work for two men. None of the clerks of the Statement Department are, therefore, available for other work.

18. On the other hand, the staff of bill calculators in the Bill Department requires to be strengthened before the new forms can be introduced. The calculation of the duty in detail of articles will so much increase the number of calculations

1 Clerk on Rs. 35	...	...	...	Rs. 35	to be made on each bill, that I am satisfied that three additional clerks on 20 Rs. each should be sanctioned to secure the expeditious despatch of business, which is absolutely necessary in the Custom-house. The present strength of the department is as noted in the margin.
* 2 Clerks on ,, 25 each	...	...	...	50	
2 Do. on ,, 20	...	...	...	40	
5 Clerks.				125	

* One of these two now assists the Cash-keeper in keeping his books—Board's Proceedings dated 20th October 1870, No. 1,022.

19. In their Proceedings, dated 21st January 1876, No. 180, paragraph 7, the Board recommend an increase of Rupees 20 to the pay of one of the clerks on Rupees 30 in the Statement Department, raising it to Rupees 50. This is now unnecessary, as I have placed the Chief Accountant of the Custom-house in perma-

Regarding the term which the Board desire cannot be away with, I beg that the Board's Proceedings, No. 180, dated 21st January 1876, No. 20, should be referred to, together with the Bill Department, to enter the same such calculation of duty in detail of articles by the Bill Department, without the Bill Department to be able to do their work expeditiously and to arrears.

Additional cost involved in the proposals contained in the foregoing Exhibit is shown in one view:—

	Per Month.	Per Annum.
	RS.	RS.
Board Proceedings, dated 21st January 1876, No. 180, and 13—		
on Rs. 20	20	240
1 Attender on Rs. 8	8	96
Increase to a Clerk on Rs. 30 so as to raise the pay to Rs. 50 ...	20	240
Do. to a Mooche on „ 10 do. do. to „ 12 ...	2	24
	50	600
Deduct increase of Rupees 20 to the clerk on Rupees 30, paragraph 9 <i>supra</i>	20	240
Net amount	30	360
Additional cost recommended in foregoing paragraphs of this letter—		
3 Clerks on Rupees 20 each for Bill Department, paragraph 18 ...	60	720
2 Clerks, one on Rupees 50 and one on Rupees 35, for classifying purposes, paragraph 11	85	1,020
1 Clerk more for Statement Department, paragraph 19	20	240
Total	195	2,340

The total cost, including that already recommended by the Board in their Proceedings, dated 21st January 1876, No. 180, already referred to, is thus Rs. 195 per month or Rupees 2,340 per annum.

21. I request early orders may be issued on this letter, as the Calcutta forms and the system of demanding Duplicate Bills of Entry and Shipping Bills cannot be introduced without the requisite establishment, and I wish to introduce the new system as soon as possible after the beginning of next official year, after certain reasonable notice to prepare the new forms of bills has been given to the trade.

22. I shall report in a separate letter on the subject of the compilation in the Custom-house, of the returns required by the Chamber of Commerce referred to in the concluding paragraphs of Mr. O'Connor's Memorandum, and paragraph 9 of the Board's Proceedings under reference.

for Mr. O'Connor's

Summary of that time their Order, dated 21st February 1876, No. 20, ...

2. In their Proceedings, dated 21st January 1876, No. 180, the Board recommended an increase to the establishment of the Statistical Branch, Madras, costing Rupees 600 per annum, in addition to the temporary establishment mentioned in G.O. 11th November 1875, No. 1,325. The Government questioned the necessity for the increase, and call for further explanation in the order quoted above.

3. In the foregoing letter, the Collector not only shows that there is a necessity for increasing the establishment, but states that the increase already proposed by the Board is insufficient. Instead of the one additional clerk proposed by the Board, the Collector states that it is necessary to appoint seven clerks, shown below, but considers that the increase of Rupees 20 proposed by the Board to the salary of the chief clerk is unnecessary:—

- 2 Clerks on Rupees 20 each for assisting the Statistical Branch, including the one already recommended by the Board.
- 2 Clerks, one on Rupees 50 and the other on Rupees 30, for examining the classification of the articles entered in the bills.
- 3 Clerks on Rupees 20 each for assisting bill calculators.

4. The Board are satisfied that an increase to the establishment is absolutely necessary, although Mr. O'Connor thought otherwise. The work at Madras is heavier than at any other port, the transactions being more numerous. The annual value of the trade amounts to 7½ crores of rupees, while the annual cost of the present establishment of the Statistical Branch of the Sea Customs Department is only Rupees 2,280. The increase, however, now proposed by the Collector appears to be in excess of requirements.

5. The addition of two clerks to the Statistical Branch is evidently necessary, but the Board are of opinion that one of the two clerks now employed in registering bills in detail may be well spared for the Statistical Branch, as one might be quite sufficient for registering the bills in a book without details, and that the single clerk already recommended is therefore ample.

6. The Board at first thought that a special clerk was not necessary for examining the classification of articles entered in the bills when they are produced, and that the work might be done by the Bill Department. Under the circumstances now explained, however, and on consideration, the Board are of opinion that a clerk on Rupees 35 per mensem should be allowed for the work, but not more.

7. The appointment of three clerks to the Bill Department appears to be unnecessary to cope with the additional work of entering in the bills, the amount of duty against each article, instead of entering it in a lump against the several articles bearing the same rate of duty. The Board would allow one clerk on Rupees 20.

Revenue Department,

the latest regarding the term of Dep. Agent. Is to be paid 85 per centum as
way with the 1875, No. 20

Amount at	Amount at	Amount now
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Number.	Designation of	read, recom- mended by the Board	proposed by the Collector	recommended by the Board
1	...	...	...	...
2	...	...	...	...
3	...	...	...	...
4	...	...	...	...
5	...	...	...	...
6	...	...	...	...
7	...	...	...	...
8	...	...	...	...
9	...	...	...	...
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11	...	...	...	...
12	...	...	...	...
13	...	...	...	...
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26	...	...	...	...
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31	...	...	...	...
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99	...	...	...	...
100	...	...	...	...

...der Mensch. Mensch.

		Rs.	Rs.	Rs.
1	Clerk	30	30	30
2		30	30	30
3		30	30	30
4	Do.	25	25	25
5	Do.	25	25	25
6	Do.	25	25	25
7	Do.	25	25	25
8	Do.	25	25	25
9	Do.	20	20	20
10	Do.	8	8	8
11	Do.	2	2	2
12	Clerk	20	20	20
13	Do.	20	20	20
14	Do.	20	20	20
15	Do.	50	50	50
16	Do.	35	35	35
	Do.	20	20	20
Total per mensem		190	240	385
Total per annum		2,280	2,880	4,620

With reference to paragraph 2 of the Government Order above quoted, the Board beg to observe that the system of requiring duplicate bills cannot be introduced without issuing a previous notice to the trade, and furnishing them with the necessary forms, &c. The Collector states that he has not demanded the bills in duplicate as the establishment has not been revised, and that he will bring the system into force as soon as possible after the beginning of the next official year, a certain reasonable notice being given to the trade. The Board do not consider the reason assigned for the delay in introducing the new system satisfactory. Insufficiency of establishment is not a sufficient reason for postponing the call for the production of bills in duplicate. The Collector is requested to see that no further time is lost.

10. ~~As regards~~ the forms of bills, the Collector's explanation is satisfactory, and the Board have no remarks to offer as it is proposed to adopt in future the forms used at Calcutta. There is no objection to the addition of a column for rate of duty in the summaries. The Collectors of other Maritime Districts will also be requested to adopt the same forms in future.

11. The Board are glad to observe that the Collector has ordered the introduction of the several improvements in the method of working suggested by Mr. J. C. ...

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary

To the Collector of Government Sea Customs.

Sim,

Captain

Be pleased to grant a permit to pass into Town the undermentioned goods landed from the colors, and arrived from

Witness to signature

Declared value

Apr 28 88

Ship City of Oxford.
 Country and Description } B. Smr.
 of cargo.

IMPORT SUMMARY
 Master, Brown.

Quantity according to usual denomination.	Description of goods.	Quantity as required by Column 1, Schedule A.	Value for duty.	Declared real value under Section 26.	Rate of duty.	Amount of duty.
5,000 pcs.	Grey Cotton piece-goods...	200,000 yds. ...	RS. 27,506 A. P. 0 0	RS. 30,000 A. P. 0 0		RS. 1,375

(Signed) SMITH JONES & Co.
 Particulars correct.
 (Signed) J. BROWN
 Appr.

Dated 16th February 1875.

FORM OF SHIPPING BILL. (See Section CXXIII.)

- Shipping Bill.
1. Ware-house or drawback Goods.
 2. Foreign Goods and drawback.
 3. Goods exported under special rule of restriction.
 4. Country Goods subject to duty.
 5. Country Goods not subject to duty.

(State, as described, the class to which the Goods to be exported belong.)

Ship's Name.	Whether British or Foreign. If foreign the country.	Master's Name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Rate of value for duty.	Total value for duty.	Declared real value under Section 26.
1	2	3	4	5	6	7	8	9	10	11
										12

claim drawback on
 declare the value of the goods above described to be

Name of Exporter or Agent
 day of

Proceedings of the Madras Government,
 9th Feb 1875

EXPORT SUMMARY

Master, *Blade*.

Ship *Everdale*.

Country and description } *B. S. V.*
of vessel.

Quantity according to usual denomination.	Description of goods.	Quantity as required by Column 3, Schedule A.	Value of duty.	Declared real value under Section 26.	Rate of duty.	Amount of duty.
500 cwts.	Shellac	500 cwts.	Rs. 14,000 P. 0 A. 0	Rs. 50,000 P. 0 A. 0		

(Signed)

S. M. JONES

Particulars correct.

(Signed)

J. BROWN

Dated 16th February 1875.

To the Board of Revenue.
" the Accountant-General.

Erd. W. J. Lewis.

Proceedings of the Madras Government.

9th 27

No. 69.

UNDER THERE

The Government agree with the Board that the increase to the establishment proposed by the Government is in excess of what is required. They are inclined to adopt the Board's recommendations, but before submitting these modified proposals to the Government, they desire to have a report on the results of the inspection ordered in paragraph 3 of G.O., 8th March 1875, No. 356, in view to satisfying Government as to what, if any, additional establishment is indispensably necessary for placing the statistical branch of the Madras Sea Customs Office on a satisfactory footing. The Board will review the work of the establishment as a whole, and indicate where transfers from different departments can be made. Meanwhile, any temporary addition to the establishment urgently necessary may be employed at the Board's discretion. As observed by the Board in paragraph 9, the Collector's explanation for the delay in calling for duplicate bills of entry is not satisfactory.

(True Extract.)

(Signed)

D. F. CARMICHAEL,
Secretary to Government.

No. 817

PROCEEDINGS OF THE BOARD OF REVENUE, 1876 29th March 1876

Read the following letter from J. HUNTER-BELL, Esq., Collector of Sea Customs, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Madras, 2nd March 1876, No. 373:—

I HAVE the honor to acknowledge receipt, on the 18th instant, of the Board's Proceedings, dated 21st January 1876, No. 170, and beg respectfully to submit the following observations for their consideration and orders.

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3. On examination, I found that all the information required for the new trade returns could be furnished without altering our forms, and accordingly did not introduce the Calcutta forms, which moreover could not be done without altering the whole system of the office. Instead, I issued a Circular to the trade bringing to notice the additional information required, and explaining generally how the Shipping Bills and Bills of Entry should be filled in. Copy of the Circular is herewith forwarded for information.

4. My objections to the Calcutta forms were, firstly, that instead of having to deal as now with two documents, the Bill of Entry or Shipping Bill and their respective passes, the Custom-house officials will have to work with three documents, the Bill of Entry or Shipping Bill in duplicate and their respective summaries, thereby considerably enhancing the work throughout the office; and, secondly, that no column is provided in the Bills or Summaries for the rate of duty being noted by an officer of the Custom-house as is the practice here.

5. As, however, the Government of India desires the introduction of a uniform form throughout India, I shall now carry out its introduction here, but

at a penultimate column be added, as shown in the annexed copy.

With the introduction of the Calcutta form the system of demanding duplicate bills will also be cancelled.

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The Board will, therefore, observe that the services of the two registers writers of the office cannot be made available for the Statement Department as supposed by them in paragraph 7 of their Proceedings, dated 21st January 1876, No. 180.

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11. An additional establishment is, therefore, necessary for this extra work. I beg that one examining clerk on Rupees 50 for goods from dutiable ports, and another on Rupees 35 for free goods, may be sanctioned. Their sole business will be to see that all the papers coming into the office after presentation to the Deputy Collector are correctly prepared, and that they furnish all the information required by the rules of the Custom-house.

now proceed to the remarks of Mr. O'Connor in paragraph 9, and paragraph 10 of my office. When Mr. O'Connor was in Calcutta, he was in poor health for some time, and he was not able to do the work of the Statement Department. He was, however, not acquainted with the work of the Statement Department, and he was not acquainted with the work of the Statement Department. They were also at that time occupied with the introduction of the new forms, which was not satisfactory, and without falling in with the work of the Statement Department.

13. In paragraph 9, Mr. O'Connor suggests the introduction of a form arranged according to articles. The form now kept has been in use from the time when the form of the Statement Department was made in the Custom-house. The form of the Statement Department of the out-ports was made in the Custom-house.

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16. It is, however, absolutely necessary, under the present system, that the work must be done in the Statement Department, as the bill calculators of the Bill Department note the duty in detail of rates, an easy arrangement for them, and not in detail of articles as done in Calcutta. The result is that the Statement Department is required to work out these details for itself on the monthly totals to prepare the Trade Returns Nos. 6 and 7 of the monthly series.

17. When the Calcutta forms come into use, such work will not be done in the Statement Department. The saving of labor to it will, however, only be three days' work for two men. None of the clerks of the Statement Department are, therefore, available for other work.

18. On the other hand, the staff of bill calculators in the Bill Department requires to be strengthened before the new forms can be introduced. The calculation of the duty in detail of articles will so much increase the number of calculations to be made on each bill, that I am

	RS.
1 Clerk on Rs. 35	35
* 2 Clerks on ,, 25 each	50
2 Do. on ,, 20	40
5 Clerks.	125

* One of these two now assists the Cash-keeper in keeping his books—Board's Proceedings, dated 20th October 1870, No. 1,022.

to be made on each bill, that I am satisfied that three additional clerks at 20 Rs. each should be sanctioned to secure the expeditious despatch of business, which is absolutely necessary in the Custom-house. The present strength of the department is as noted in the margin.

at a ... 21st January 1876, No. 180, ...
 6. With introduction of ...
 7. Register ...
 be done ...
 the register ...
 are brought ...
 after unnecessary ...
 may ...
 simplified by the ...
 inspect the ...
 falling into ...

20. The additional cost involved in the proposals contained in the foregoing paragraphs is exhibited below in one view:—

	Per month	Per annum.
	Rs.	Rs.
As recommended in Board's Proceedings, dated 21st January 1876, No. 180, paragraphs 7 and 13—		
1 Clerk on Rs. 20	20	240
1 Attender on „ 8	8	96
Increase to a Clerk on Rs. 30 so as to raise the pay to Rs. 50	20	240
Do. to a Moothee on „ 10 do. do. to „ 12	2	24
	50	600
Deduct increase of Rupees 20 to the clerk on Rupees 30, paragraph 19	20	240
	30	360
Net amount...		
Additional cost recommended in foregoing paragraphs of this letter—	60	720
2 Clerks on Rupees 20 each for Bill Department, paragraph 18		
2 Clerks, one on Rupees 50 and one on Rupees 35, for classifying purposes, paragraph 11	85	1,020
1 Clerk more for Statement Department, paragraph 19	20	240
Total...	195	2,340

The total cost, including that already recommended by the Board in their proceedings, dated 21st January 1876, No. 180, already referred to, is thus Rs. 195 per month or Rupees 2,340 per annum.

21. I request early orders may be issued on this letter, as the Calcutta forms the system of demanding Duplicate Bills of Entry and Shipping Bills cannot be introduced without the requisite establishment, and I wish to introduce the new system as soon as possible after the beginning of next official year, after giving reasonable notice to prepare the new forms of bills has been given to the trade.

22. I shall report in a separate letter on the subject of the compilation in the Custom-house, of the returns required by the Chamber of Commerce referred

to in ...
 of the ...
 ENCL ...
 ENCLOSURE ...

... to their Order, dated ...
 ... 1876, ...
 ... the Board ...
 ... the ...
 ... 625. ...
 ... further explanation in the order, quoted above.

3. In the ... letter ... states that the increase already recommended by the Board is insufficient. ... of the one additional clerk proposed by the Board, the Collector states ... is necessary to appoint seven clerks as shown below, but considers that the increase of Rupees 20 proposed by the Board to the salary of the chief clerk is unnecessary:—

- 2 Clerks on Rupees 20 each for assisting the Statistical Branch including the one already recommended by the Board.
- 2 Clerks, one on Rupees 50 and the other on Rupees 35, for examining the classification of the articles entered in the bills.
- 3 Clerks on Rupees 20 each for assisting bill calculators.

4. The Board are satisfied that an increase to the establishment is entirely necessary, although Mr. O'Connor thought otherwise. ... at Madras is heavier than at any other port, the transactions being more numerous. The annual value of the trade amounts to 7½ crores of rupees, while the annual value of the present establishment of the Statistical Branch of the Sea Customs Department is only Rupees 2,280. The increase, however, now proposed by the Collector appears to be in excess of requirements.

5. The addition of two clerks to the Statistical Branch is evidently necessary, but the Board are of opinion that one of the two clerks, now employed in registering bills in detail may be well spared for the Statistical Branch, as one man ought to be quite sufficient for registering the bills in a book without details, and that the single clerk already recommended is therefore ample.

6. The Board at first thought that a special clerk was not necessary for examining the classification of articles entered in the bills when they are produced and that the work might be done by the Bill Department. Under the circumstances now explained however, and on reconsideration, the Board are of opinion that a clerk on Rupees 35 per mensem should be allowed for the work, but not more.

Num- ber.	Designation of the Office.	Amount as per sanctioned scale per mensem.	Amount recom- mended by the Board per mensem.	Amount now proposed by the Collector per mensem.	Amount now recommended by the Board per mensem.
		RS.	RS.	RS.	RS.
1	Clerk	30	30	30	30
2	Do.	30	30	30	30
3	Do.	30	30	30	30
4	Do.	25	25	25	25
5	Do.	25	25	25	25
6	Do.	25	25	25	25
7	Do.	25	25	25	25
8	Do.	20	20	20	20
9	Attender	8	8	8	8
10	Moochee	2	2	2	2
11	Clerk	20	20	20	20
12	Do.	20	20	20	20
13	Do.	50	50	50	50
14	Do.	35	35	35	35
15	Do.	20	20	20	20
16	Do.	20	20	20	20
	Total per mensem ...	190	240	385	275
	Total per annum ...	2,280	2,880	4,620	3,300

9. With reference to paragraph 2 of the Government Order above quoted, the Board observe that the system of requiring duplicate bills cannot be introduced without issuing a previous notice to the trade, and furnishing them with necessary forms, &c. The Collector states that he has not demanded the bills in duplicate as the establishment has not been revised, and that he will bring the bills into force as soon as possible after the beginning of the next official year, a certain reasonable notice being given to the trade. The Board do not consider the reason assigned for the delay in introducing the new system satisfactory. Insufficiency of establishment is not a sufficient reason for postponing the call for the production of bills in duplicate. The Collector is requested to see that no further time is lost.

10. As regards the forms of bills, the Collector's explanation is satisfactory, and the Board have no remarks to offer as it is proposed to adopt in future the forms used at Calcutta. There is no objection to the addition of a column for rate of duty in the summaries. The Collectors of other Maritime Districts will also be requested to adopt the same forms in future.

11. The Board are of opinion that the introduction of the proposed system of bills, with one clerk, is a measure of economy, and that it will be found to be a benefit to the trade.

ENCLOSURE (A. & C. Copy)

Acting Secy.

To the Secretary to Government, with one enclosure, to be returned, and copies of forms of Shipping Bills, and Bills of Entry with their Summaries, to the Collector of Maritime Districts, with copies of our forms.

Copy to all other Collectors of Maritime Districts, with do.

Exd. W. J. Lewis.

IMPORT SUMMARY.

Ship City of Oxford.

Country and description of vessel. E. Star.

Master. Brown.

Quantity according to usual denomination.	Description of goods.	Quantity as required by Column 1, Schedule A.	Value for duty.	Declared real value under Section 26.	Rate.
5,000 pcs. ...	Gray Cotton piece-goods...	200,000 yds. ...	RS. 27,506 A. 0 P. 0	RS. 30,000 A. 0 P. 0	

(Signed)

SMITH JONES & Co.

Particulars correct.

Dated 16th February 1875.

(Signed)

I. F.

1875.

FORM OF SHIPPING BILL.

(See Form CXXIII.)

- Shipping Bill.
1. Ware-house or drawback Goods.
 2. Foreign Goods and drawback.
 3. Goods Exported under special rule of restriction.
 4. Country Goods subject to duty.
 5. Country Goods not subject to duty.

(State, as described, the class to which the Goods to be exported belong.)

Ship's Name.	Whether British or Foreign. If foreign the country.	Master's Name.	Port or place of destination.	Marks.	Numbers.	Description of packages.	Quantity, quality, and description of goods.	Rate of value for duty.	Declared real value for duty under Section 26.
1	2	3	4	5	6	7	8	10	

claim drawback on declare the value of the goods above described to be

Name of Exporter or Agent day of

Calcutta,

187

Revenue Department

Madras Government

EXPORT SUMMARY.

Master, Blake.

Ship *Riversdale*.
Country and description of vessel. } B. S. V.

Quantity according to usual denomination.	Description of goods.	Quantity as required by Column 1, Schedule A.	Value of duty.	Declared value under Section 26.	Rate of duty.
509 cwt.	Shellac	500 cwt.	Rs. 14,000 A. 0 P. 0	Rs. 50,000 A. 0 P. 0	

(Signed) SMITH JONES & Co.,
Exporter.

(Signed) J. BROWN,
Appraiser.

Dated 16th February 1875.

Revenue Department

Madras Government
date the 9th April 1876

Res. Prov. Board of

Rev. 29. March 1876 A. 861,
regarding additional establishment
required for Sea Customs Office, Madras.

The Government
agree with the Board that the
increase to the establishment
proposed by the Collector is greatly
in excess of actual requirements.
They are inclined to adopt the
Board's recommendations, which
seem moderate and adequate,
but before submitting these
modified proposals to the
Government of India, they desire

to have a report on the results
 of the inspection ordered in
 para 3 of G.O. 8th March 1870
 N. 339, as it will go a great
 way in satisfying Government
 as to the adequacy, or otherwise
 of the present proposals for
 placing the statistical branch
 of the Madras Sea Customs Office
 on a satisfactory footing -
 Meanwhile, any increase to
 the establishment urgently
 necessary, within the amount
 recommended by the Board,
 may be introduced at the
 Board's discretion - As
 observed by the Board in
 para 9, the Collector's explanation
 for the delay in calling for
 duplicate bills of entry, is not
 satisfactory.

additional
 indispensable

As all have the
 power to work
 the Bd. as a whole
 indicate when trans-
 pored for different
 Rep can be made

Ind Copy to the Board of Officers
 Secy
 14th Oct 1870
 to the Accountant General
 19th Dec 1870

150

James to Establisment of
the San Antonio Office

Charles

Care

San Antonio

San Antonio

Just needed of course -
was of a day & night
interfered - not up

Work has much more

time that to

sent to Mr. & Mrs. & the Gov. 3^d May R. G. May
1st May 186 R. 2^d May

I am reluctant to
believe that much ad-
dition of any is being
The Est is being & I have
and especially worked
Mr. Collett told
me some years ago
that has moved and
(now) that the Est. is