

APPENDIX 6.

[See Chapter IX, paragraph 255.]

RULES FOR THE COLLECTION AND ACCOUNTING OF TOLL COLLECTIONS LEVIED UNDER THE NAVIGATION RULES FRAMED UNDER ACT II OF 1890.

1. On the payment of the prescribed fees the officer empowered to issue licences or other tickets and passes prescribed in the Navigation Rules under Act II of 1890 should issue them in the prescribed form. All licences should, if possible, be issued on the day on which the fees are paid.

2. Indents for tickets should be made to the Superintendent, Government Press, Madras.

3. On receipt in the Division office, the tickets should be carefully examined by the Divisional Officer. He should then count the number of tickets in each book and record a certificate of count on the fly leaf. Errors in print should be corrected and attested under the dated initials of the Divisional Officers. In the case of books issued to Subdivisional Officers by the Divisional Officers the certificate of the latter will not dispense with the examination of the books on their receipt from the former. The Subdivisional Officers should make a fresh count in such cases and record a certificate of count again on the fly leaf as soon as the books come into their hands. Boat, Lock and Wharf Superintendents should record similar certificates as soon as the books come into their hands and before bringing the books use.

3-A. On receipt in the Divisional Office, the tickets should be entered in the prescribed register (only after a count of the tickets as enjoined in rule 3 is completed and recorded) a separate folio being opened for each class of tickets and every Canal Officer empowered to grant licences or sell tickets should also keep a register in the same form without using the columns "Date of issue" and "To whom issued". (Issue of "M" licence books and "L" pass books should be accounted for properly in the Stock Register). No more than one licence book shall be issued at a time to each licensing station.

The Register of Tickets should be reviewed periodically and an assurance obtained from the Canal Officer empowered to grant licence or sell ticket that the tickets book is in his personal custody and contains the full number of forms intact.

4. Blank forms of the licences and other tickets should be kept securely under lock and key and blocks of completed books of licences should be returned to the Divisional office for record. Whenever there is a transfer of charge, a record of blank hence books and other permit books, etc., should be made in Form No. 3 of toll cash accounts.

5. Complete registers of the vessels of several classes plying in each Canal System should be printed by Superintending Engineers for the use of officers of divisions having navigable canals and these registers should be kept up to date. For the use of licensing stations, a list giving the register numbers of all boats registered at Dowlaishwaram, Bezwada or Madras with the net tonnage against each should be printed and kept up to date by the issue of correction slips by the divisions concerned.

Entries in the Board Register should be made by the Lock Superintendent and attested by him as and when the boat is registered. All corrections should be made by the Wharf Superintendent with dated initials. The Section Officer, Subdivisional Officer and the Executive Engineer whenever they happen to be at the wharf should peruse the entries to see that the register is properly maintained.

6. Realization of the sale of ticket should at once be entered in the special form of Day Book [P.W.D. VI-117 (a)] for the use of Boat, Lock and Wharf Superintendents. The book will be in counterfoil like an Imprest Cash Book and the entries may be made in such detail as will allow of a proper check of the amount collected. Separate forms [P.W.D. VI-117 (b)] are provided for the Day Book of the realization from the sale of licence tickets and wharfage, demurrage and other dues.

NOTE.—The Imprest Cash Book in Form 2 (P.W.D. VI-2) may be used in cases where the transactions do not appertain to more than one or two classes of receipts.

7. Submission of accounts.—Each officer or subordinate authorized to sell tickets should send a copy of his Day Book to the Sub divisional or Divisional Officer as may be ordered either daily or at such time as the Executive Engineer may direct but not less than once a month. The Cash Account [P.W.D. VI-117 (c)] should be supported by receipts for remittances, duplicate tickets and collected tickets. If in any case no tickets are sold in a month, a nil form of account should be submitted and the Divisional Accountant should be careful to see that they are duly received.

8. On receipt at the Divisional office, the Cash Account should be checked with the Day Book and their accompaniments, special care being taken to see that the tickets accounted for are in prescribed order, that the opening number of each ticket book agrees with the closing number in the previous cash accounts and also that the proper amount due been collected and brought to account in each case. In the case of annual licence and wharfage fees, it should be seen by reference to the Register of Boats that the tonnage is correctly quoted. In the case of six weeks' licences, this comparison of tonnage with the Boat Register may be restricted to a percentage of the tickets sold.

3. Collected tickets.—When a ticket book is used up, the date of the last ticket sold should be entered in the Register of Tickets. The amounts entered on the collected tickets should be compared with the amount accounted for in the Day Book and the tickets should then be returned to the concerned locks. The tickets thus returned after audit should be pasted in the blocks at the locks and the pasting should be completed from month to month. When all the tickets of a book have been received and pasted, the block should be sent to the Divisional office for record. Collected tickets issued in another division should be sent to that division for disposal. Blocks with collected tickets attached thereto should be kept for three years and then destroyed, the fact of destruction being noted in the register.

The following special procedure should be applicable to the completion of licence books :—

The counterfoils of completed licence books should be sent to the Sub-division office within a year of completion, the Lock Superintendent or Wharf Superintendent noting in the Register of Canal ticket books with him, the dates of first and last entries and date of transmission to the Sub-division

office. The surrendered licences after audit in the Division office should be sent to the Sub-division office where only they should be posted on to the relevant counterfoils month after month. These registers after completion and audit by Divisional Accountant during inspection should be sent to the Divisional office with the certificate of completion signed by the Sub-divisional Officer for final disposal after check of surrendered licences with the Cash Account I.

When the final audit is made, the word "Cancelled" should be stamped on the surrendered licence and returned for record in the canal office.

10. *Disposal of cash collections.*—Cash collected should be remitted daily to the nearest treasury or to a Sub-divisional office or to the Divisional office, as the Executive Engineer may direct in writing in the case of each officer.

NOTE.—The Executive Engineer may permit under written orders a Canal Officer to retain the cash collections for a longer period than that laid down above when the exigencies of the service demand the concession. But in such cases the Executive Engineer must satisfy himself that sufficient precautions have been taken against any possible loss of Government money.

11. All such cash balances in the hands of Canal Officers should be carefully preserved in strong iron-safes and watched, where so prescribed, by a police guard.

12. Remittances to the treasury should be accompanied by a chalan in duplicate in the prescribed form, one copy to be retained by the treasury and the other to be sent to the Divisional or Sub-divisional office, as the case may be, in support of the entries of payments in the Cash Account.

13. An officer or subordinate empowered to sell tickets will be personally responsible for any short recoveries or under charges made in contravention of the Navigation Rules. He should satisfy himself on the following points before issuing any licence :—

(1) that the previous licences are surrendered by the owners of vessels ;

NOTE.—The word 'renewed' should be stamped by the licensing officer on a surrendered licence when the renewal is made and should be dated by date stamp below the word renewed.

(2) that the rates charged are correct and in accordance with those given in the Navigation Rules and Notification ;

(3) that the registered tonnage in the case of new vessels is arrived at by correct measurement ; and

(4) that the full amount of the licence is recovered before the issue of such licence.

The date of issue and of expiry should be stamped by the licensing officer on the original licence by a date stamp.

14. Section Officers and Sub-divisional Officers should test-checkmeasure the entries in the Boat Register with the boat plying in the canal. The minimum number of checkmeasurements will be five in the case of Sub-divisional Officer and ten for Special Officer per month from among the previously unchecked boats. The fact of checkmeasurement should be recorded under the dated initials of the officer concerned in the Boat Register and the licence. The fact should also be intimated to the Executive Engineer promptly.

A register of checkmeasurements of licences by Sub-divisional Officer and special officer should be maintained in the Sub-division office and produced during the inspection of the Sub-division office by the Divisional Accountant.

15. Cases of doubt or difficulty not distinctly provided in the rules should always be referred to the Divisional office for instructions before issuing licences.