



MUMBAI PORT TRUST

DOCKS DEPARTMENT : CASH OFFICE

Sr. No.	Activity	Work Instruction
1	<p>Assessment of import cargo charges</p> <p>i) Containerised , breakbulk, bulk cargo charges.</p> <p>ii) If the cargo is listed for sale</p> <p>iii) Unaccompanied Baggage</p> <p>iv) TP cargo by air/sea/road and Reshipment / Re-export cargo</p>	<p>Assessor verifies the document submitted for assessment of Port Trust charges viz. Bill of Entry, (P.T. copy & Custom copy), Invoice, Bill of lading, Packing List etc. Further he processes the receipt for cargo related charges i.e. Chappa by entering the details in system viz. Importers code, CHA No., P.D. a/c No., IGM No. & date, Item No., Country Code, Cost Insurance Freight (CIF) Value, Status of cargo-containerized or non containerized (break bulk), custom's tariff No., Gross weight, No. of packages and the date upto which the charges are to be recovered. If the party desires to pay stamp duty on the cargo to the Port Trust, the necessary assessable value, customs duty, DEP/DEEC etc are also entered in the chappa. After taking the print out of receipt, endorsement of assessment of Port Trust charges with stamp duty, if any and service tax is made on P.T. Copy of Bill of Entry and the documents are passed on to Audit for verification.</p> <p>- Same as above--</p> <p>Remarks regarding listing of cargo for sale and requirement of "NOC" from Sales Branch is reflected on the computer screen. The party is then directed to Sales Branch for completing sales formalities thereat.</p> <p>The noted baggage declaration form and shed delivery order is submitted with CDO ID and Octroi formalities duly completed. P.T. charges are then assessed by assessor. Stamp duty is also assessed, if asked for.</p> <p>P.T. charges are assessed by assessor on verification of documents viz.P.T. and Custom copies of Transshipment Permits with Customs, CDO and Octroi formalities duly completed and with TP stamp franked by Sr.Asstt.</p> <p>In case of re-shipment/re-export of import cargo, Bill of Entry and/or Shipping Bill with completion of CDO and octroi formalities submitted to Sr.Asstt. for verification and franking stamp of "Re-Export" after verifying the documents and confirming entry of shipment position. Documents are then processed for assessment of P.T. charges to assessor who then assess the same in this manner as stated at Sr.No.1 above.</p> <p>(Specimen - J)</p>

1	v) Rental charges on import cargo vi) Advance payment of charges	<p>Permission is granted to the individual consignee / Importer by the Traffic Manager for storage of Import cargo on rental basis. The rental charges are assessed by the assessor on verification of documents viz P.T. copy of B/E, customs copy etc as per section III of DSR and the documents are passed on to the Pre-Audit.</p> <p>Even if the necessary B/E or S/B is not made ready by the party and the party desires to make advance payment, the charges are assessed on the basis of declared value and/or wt. by the party in a specific form and pass on to the Pre-Audit.</p>
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Sr. No.	Activity	Work Instruction
2	<p>Assessment of Export cargo charges</p> <p>i) Factory stuff Cargo</p> <p>ii) Cargo stuffed in the Docks / outlying area</p> <p>iii) Cargo removal back to town (shut out cargo)</p> <p>iv) Ship's stores</p> <p>v) Interest Bills</p>	<p>Manual Shipping Bill or EDI Check list in triplicate is presented to Assessor or Sr.Asstt. for assessment of export wharfage. In the case of containers directly received at the gates, wharfage is assessed and recovered on Sundry Chappa details furnished by the party in their request letter addressed to Cash Supervisor. These charges are recovered without Pre-audit.</p> <p>Shipping Bill/EDI Check List with the details of receipt and shipment of the cargo endorsed by Asstt. Shed Supdt. (export) are presented for assessment of export charges. Assessor after entering the details required for generating the receipt for cargo related charges, take the print out and endorse the shipping bill accordingly and passes to Pre-Audit for verification.</p> <p>Shipping Bill/EDI check list with details of receipt and shipment if any and lying position furnished by Asstt. Shed Supdt. (export) Custom permission and octroi formalities being completed is presented to Sr.Asstt. for verification and franking the stamp of BACK TO TOWN, then these documents are presented to Assessor for assessment of P.T. charges. Assessor, generates computerized receipt of cargo related charges, and after endorsing the shipping bill accordingly passes to Pre-audit for verification. (Specimen - L)</p> <p>Charges for ship's stores are assessed by the assessor or Sr. Asstt. On the manual S/Bill presented by the party and passed on to Pre-Audit for verification.</p> <p>Interest due for delayed payment is automatically debited in the P.D. A/c. of the party with the debiting of chappa. Duly paid interest bills are generated thereafter by the assessor. In case of no P. D. A/c. the interest bills are generated by the assessor simultaneously with the chappa and sent to Cashier for payment after audit verification.</p>

Sr. No.	Activity	Work Instruction
3	<p>Recovery of Sundry Charges</p> <p>i) Wharfage on Factory Stuff containers.</p> <p>ii) Charges for issue of Landing Remark Certificate, Short Landing Certificate, Non Delivery Certificate.</p> <p>iii) Escort Fees</p> <p>iv) Demurrage on cargo sold in auction.</p> <p>v) Charges for duplicate copies</p> <p>vi) Charges for container handling equipment</p> <p>Receiving Payments</p> <p>i) Replenishing personal deposit account.</p>	<p>Export wharfage for the factory stuffed containers received directly at gates are recovered in the absence of Shipping Bill and on the basis of party's application with details of containers for recovery of charges on Sundry Chappa.</p> <p>Charges for issue of these certificates are recovered on sundry chappa on the basis of endorsement from Asstt. Manager, CDO or Sectional Asstt. Manager or Party's request letter.</p> <p>Charges for Mb.P.T. Escort are recovered on Sundry Chappa as per endorsement from Shed Supdt., Staff Office on Party's letter.</p> <p>Demurrage fees for the cargo sold in auction and not cleared within the time limit (free days) is recovered on Sundry Chappa duly audited-on the basis of debit order issued to party by Asstt. Manager, Sales.</p> <p>On receipt of application from the party for the duplicate copies, the charges for the same are assessed by the assessor.</p> <p>On receipt of application from the party bearing endorsement regarding availability of the equipment, the charges for container handling equipment are assessed taking in to account the no. of containers and their sizes, as per section (V) of DSR and pass on to the Pre-Audit for verification.</p>
4.	<p>ii) Payment of cargo related charges, octroi charges and export charges (where CHA/ consignee don't have P D account.</p>	<p>The Sr. Asst. (Cashier) after receiving the remittance slip acknowledges payment and handover the counter foil to the depositor and the amount is replenished in the P D account of the party. Separate acknowledgement stamps are franked for cheque and Cash transactions. Remittance Slips replenishing the P.D. a/c is generated at the end of the day. (Specimen – E & F)</p> <p>The Sr. Asst. (Cashier) to verify the documents thoroughly receives payment and put the recovery or paid stamp on the Bill of Entry and gives clearance by giving Sr. No. on the Bill of Entry. Payments made by Cash/Cheque/Demand Draft. Octroi charges are also received and franked with requisite stamps (Specimen – E, F & G)</p>

Sr. No.	Activity	Work Instruction
5.	<p>Debiting</p> <p>i) Import Cargo related charges</p> <p>ii) Export cargo related charges</p>	<p>Import document viz. Bill of Entry, Transshipment permits alongwith Chappa, assessed by assessor and duly audited, passes on to Sr.Asstt., who debits the CHAPPA amount from the PD account after thoroughly verifying the document. Debit stamps are franked on the documents. If stamp duty is recovered in chappa, the paid stamp for the same is also franked on the B/E (Specimen – A, B, C & D) and Bill of Entry and original CHAPPA handed over to CHA & duplicate chappas are retained by the Debit Clerk which are subsequently sent to Revenue Audit.</p> <p>All chappas of P. T. Charges and Octroi debited from P.D.A/c are generated at the end of the day and forwarded to Revenue Audit.</p> <p>Export Document viz. Shipping Bill and chappa generated by assessor and duly audited, are passed on to Sr. Asstt. Debits who debits the CHAPPA in the P D account after verifying the documents. Duplicate CHAPPA are retained by the Debit Clerk and other two copies to be handed over to the party. Debit stamps are franked on the documents. (Specimen – A, B & C) Duplicate chappas are sent to Revenue Audit. A summary of all chappas of P.T.Charges debited from P.D.A/c is generated at the end of the day is forwarded to Revenue Audit.</p>

Sr. No.	Activity	Work Instruction
6.	iii) <u>Petty deposits</u> :	<p>Petty deposits are mainly accepted against requisitions for the supply of heavy lift cranes, mobile cranes etc. and towards cost of repairs in case of damage to P.T. property. In some cases deposits are also accepted against dock wharfage / demurrage charges on goods when spot assessment is not possible. Charges are worked out on the same basis as in the case of provisional debits with element of service tax. An additional sum of one third of the charges assessed on the most remunerative basis, is added as coverage. A higher coverage may be taken under orders from the Cash Supervisor. In case of damage to P.T. property deposits are recovered as per the recommendation of Engg. Depts.</p> <ol style="list-style-type: none"> a) The application made by the party alongwith the orders of the Dy. Manager, Hamallage / Chief Inp., Docks, is endorsed to the Cash Supervisor by them directing recovery of adequate deposit for the service to be rendered in case of cranes. This is presented by the party to the Cash Receiver, (Petty Deposits). b) The Assessor works out the charges on a working sheet indicating the estimated amount required to cover the service. After audit verification the Cashier prepares a Petty Deposit Receipt in the triplicate for the amount assessed. c) The Petty Deposit, Cashier then forwards the Receipt Book with the application / documents to the pre-audit again. The assessment and the entries are pre-audited and returned to the Cash Receiver with the Assessment sheet, the duplicate and triplicate copies of the receipt initialed by the audit clerk. The endorsement on the application / documents are also initialed by the audit clerk. The Cash Receiver, thereafter, gets all the three copies of the receipt countersigned by the Asstt. Cash Supervisor.

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6.		<p data-bbox="810 230 1544 387">d) Thereafter the Cash Receiver accepts the pre-audited amount from the depositor. The Cash Receiver puts a paid stamp on all the 3 copies of the receipt and signs and dates the stamp. (Specimen E & F)</p> <p data-bbox="715 421 1544 488">In adjusting petty deposits the following procedure is followed :-</p> <p data-bbox="715 521 1544 813">When the deposits taken are against dock wharfage / demurrage, the Sr. Asstt., Petty Deposit, must collect the documents and endorse it to an assessor for assessment of charges. The bill with the documents are thereafter sent to pre-audit for verification. After pre-audit, the bill are sent to the bill branch for entering in the bills rendered ledger. On receipt from the bill branch the adjustment stamp is franked on all the copies of the bill and revenue stamp, if required, is affixed on the original bill. (Specimen at M)</p>

Sr. No.	Activity	
6.	<p>iv) <u>Provisional Debit Orders</u> :-</p>	<p>In case of damage to P.T. property, audited and duly rendered bill is received from the office of the Deputy Manager, concerned for adjustment of deposit.</p> <p>stamp endorsement is then signed by the Sr. Asstt. Petty Deposit and chappa No.and Refund voucher No. and date is entered against endorsement. Simultaneously a refund voucher is prepared. The refund voucher is entered in the refund voucher register. Thereafter the refund voucher alongwith the R. V. Register and the relevant documents and papers are forwarded to the Asstt. Accountant, Revenue Audit for audit and return. On receipt of the Refund voucher duly audited and signed by the Asstt. Accountant, Revenue Audit, intimation memo is issued. If the amount refundable is less than Rs.1000/- the voucher is sent to the Docks Manager's Cashier for payment. If the amount is Rs.1000/- and over the voucher is sent to the Chief Accountant for payment by cheque. Entries in the Petty Deposit Register must be closed by posting the chappa No.and date and amount of refund paid and the documents returned to the respective offices and papers recorded.</p> <p>A provisional debit order is a blocking an amount on a rough estimate in a personal deposit account, towards charges due for services rendered to the personal depositor. The procedure is as under:-</p> <p>To raise the provisional debit order endorsement on the P.T. copy of the document or the application addressed to the Dy. Manager, concerned (in the absence of documents) is to be submitted by the party. In doing this he must state clearly the reason for raising the provisional debit.</p>

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6.		<p>The Assessor or Sr. Asstt. Debit order will on the basis of the data available, work out the approximate charges due on the most remunerative basis. The assessment details must be noted in a special register maintained for the purpose. In case of import / export cargo, the assessor prepares working sheet for the charges due which is pre-audited before entering details thereof in the Debit Order Register. An additional amount equivalent to one third of the approximate charges must be added as coverage. A higher percentage may be taken as coverage or when assessment is not feasible, an ad-hoc amount may be taken under written orders from the Cash Supervisor. The assessment register must thereafter be sent to pre-audit with the relative documents / application / w/sheet for verification. After pre-audit the debit order clerk fills in the provisional debit slip in and make an entry in the provisional debit order register. He must also frank the provisional debit order stamp on the Port Trust copy of the document or the application, fill in the particulars and initial the same. (Specimen K).</p> <p>If the debit order has been raised towards wharfage demurrage charges the stamp endorsement must indicate clearly upto what date charges have been assessed. Thereafter the debit order is raised by debiting the amount in the party's P.D. A/c. in the system. After the debit has been raised the invoices must be retained by the Sr. Asstt. provisional debits and all the other documents returned to the party. If no documents have been produced but debit has been raised purely on the application such application must be handed over to the party.</p> <p>Procedure for adjustment of provisional debit orders is as under :-</p> <ol style="list-style-type: none"> a) On receipt of the documents viz. B/E or S/B on which the debited order is raised, the actual charges due are assessed by the assessor and audited. In case of provisional debit orders for palletization, the chappas are prepared by Sr. Asstt., Debit order.

Sr. No.	Activity	
6.		<p>b) When the audited chappa is received by the Sr. Asstt. Debit order, he reverses the subject debit order i.e. the amount debited earlier as deposit (and blocked) is once again credited to the party's P.D.A/c. in the system.</p> <p>c) The documents alongwith the audited chappas are then sent to the Debit Clerk, who after debiting the chappas franks the document as per usual procedure.</p> <p>d) Sr. Asstt., Debit Order then cancels the Provisional Debit Order stamps on the documents or application and closes the entries in the Debit Order Register.</p> <p>e) In case of Provisional Debit Orders raised in respect of partial withdrawal from P.D. A/c. or towards closure of P.D.A/c. the reversal is done on receipt of paid voucher from the Jr. Accounts Officer, Cash of F.A. & C.A.O.</p> <p>f) Palletization Debit Orders - As per the orders received from the Deputy Manager, Hamallage on party's letter the provisional debit order for preparation of palletization are raised against the respective parties in their P.D. A/c. in the system.</p> <p>On receipt of report regarding exact No. of pallets prepared by the party from concerned S/Supdt. the sundry chappas for the actual No. of pallets prepared by the party is prepared by the provisional debit order clerks and after verification of audit the debit order is adjusted.</p> <p>At the end of the day, the statement of debit orders raised and reversed is generated and sent to Rev. Audit.</p> <p>The monthly statement of debit order raised and adjusted is also prepared and copies sent to Rev. Audit. On the last working day of the financial year all the outstanding debit orders of the year prior to two years are renewed and transferred to the current year.</p>

Sr. No.	Activity	
6.	<p>vii) <u>Recovery Of Service Tax</u> :-</p> <p>viii) <u>Stamp Duty</u> :-</p>	<p>As per the directives of the Commissioner, Central Excises, the Service Tax is recovered on the cargo related services in the Cash Offices alongwith the other locations like Gates and O.S.C. The Service tax such recovered is consolidated at the end of the month and remitted to the Central Excise before 5th of next month.</p> <p>With effect from 12th February 2004, the Mumbai Port Trust has undertaken recovery of stamp duty for the Govt. of Maharashtra. The Stamp duty is recovered on the import cargo in the chappas alongwith the other P.T. charges at the rate notified by the Govt. After recovery of the Stamp duty in the chappa the amount thereof is franked on the final delivery order submitted by the party and is duly signed by authorised signatory. The stamp duty paid stamp is also franked on the B/E.</p>

CASH OFFICE

The cargo related and misc. charges (other than container related and Bunders) are recovered in cash offices located at Indira Dock, P&V Docks and STP on the basis of Docks Scale of Rates. The recovery of cargo related charges can be broadly summarised in the following activities.

- 1) Assessment of Import cargo charges**
- 2) Assessment of Export cargo charges**
- 3) Sundry (Misc.) charges**
- 4) Receiving payments**
- 5) Debiting the charges**
- 6) Other Misc. Work**