

LIGHTHOUSE ACCOUNTING RULES.

INTRODUCTION.

1. To ascertain if the lighthouse administration in ^{Pakistan} India is self-supporting, *i.e.*, whether the receipts from the light dues over a fixed period are sufficient to cover all charges thereon and with a view to improve the efficiency of the service it has been decided that the department should be administered on an all-India basis and that the accounts of the service should be maintained in a commercial form so that the financial results of the working of the department may be obtained with greater facility and more accuracy than has been possible in the past. The working of the system will be judged with reference to the financial ~~its~~ ^{figures} of the Lighthouse Department as a whole and not with reference to the figures for each district.

2. **Organisation of the Department.**—(a) The Government of ^{Pakistan} India in the Department of Commerce will be the controlling authority.

(b) There will be a Central Advisory Committee. Among other things the Committee will consider the accounts and advise on the rate of light dues.

(c) The Government of India will be assisted by a Chief Inspector of Lighthouses and by two or more Inspectors. The Chief Inspector will ^{advise} the Department of Commerce on the administration of the ~~Indian~~ ^{Indian} Lighthouse Act and in particular will deal with the following subjects :—

Lighthouse engineering including maintenance, repair and alteration of existing stations and their approaches, new works, experiments, and lighthouse tenders and contracts.

(d) There will be parties of mechanics stationed at suitable centres.

(e) The coasts will be divided into districts, *e.g.*, Aden, Karachi, Bombay, Madras, Calcutta and Rangoon. These will be under the executive charge of Superintendents of Lighthouses who will be responsible to the Government of India for the general administration of the lighthouses in their respective districts.

(f) Lighthouses will be divided into classes :—

(1) General lighthouses, *i.e.*, lighthouses of general benefit to passing trade which will be maintained by the Government of ^{Pakistan} India out of the dues levied on shipping, *vide* Annexure A.

(2) Local lighthouses, *i.e.*, lighthouses which are mainly of value to ships entering or leaving particular ports. Local lighthouses will be maintained by a local authority, usually a port authority.

Grants may be made by the Government of ^{India} ~~India~~ for the provision or maintenance of local lighthouses which are also used as marks by passing trade. A list of such lighthouses is also given in Annexure A.

3. General form of accounts.—(i) The general form of accounts which is contemplated is dual, *viz.*,

(a) an Income and Expenditure Account and a Balance Sheet, and

(b) a continuance of the Government Account amplified so as to facilitate the preparation therefrom of the accounts set out in (a) above.

(ii) The financial transactions of the department will be recorded by the following Accounts Officers :—

<i>District.</i>	<i>Accounts Officer.</i>
Headquarters Office	Accountant General, Central Revenues. New Delhi. <i>R. Arora</i>
Calcutta District ..	Deputy Accountant General, Cent Revenues, Calcutta.
Madras District ..	Accountant General, Madras.
Bombay, Karachi and Aden Districts.	Accountant General, Bombay.
Rangoon District ..	Accountant General, Burma.

(iii) It will be seen that, in order to ascertain if the lighting service is self-supporting, provision is made for the record within the Government Account of certain expenditure as capital expenditure and of the following charges as revenue expenditure in addition to ordinary running expenses and annual maintenance :—

1. A portion of the cost of Port Officer or other Government officers doing service for the lighthouse department. Accounts Officers will be notified of the cost yearly. See rules 16 (b) (2), (3) and (4).
2. Value of supplies made and services rendered by other departments of Government, including the value of stationery supplied and printing work done. See rule 16 (b) (5).
3. Contributions payable to other lighthouse funds. See rule 16 (b) (6).
4. Expenditure in England. See rules 16 (b) (10) and 51.
5. Interest on the value of capital Assets constructed after the introduction of the new accounts. See rules 16 (b) (13) and 30.
6. Depreciation on fixed Assets. See rules 16 (b) (11), 31 to 34 and 45.
7. Annual charge for pensionary liability. See rules 16 (b) (12) and 17.

8. Cost of accounts and audit. See rules 16 (b) (14) and 36.
 9. Contributions to the Additions and Replacement Reserve.
 See rule 39.

4. Rules relating to transactions which are common to all branches of administration such as the drawal of pay, travelling allowances and money for contingent expenditure are to be found in the Civil Account Codes and the rules relating to their accounting and audit are to be found in the Account and Audit Codes. The following rules are to be regarded as supplementary thereto.

RULES GOVERNING ACCOUNTING AT LIGHTHOUSES AND LIGHTSHIPS.

5. **Fixed Assets.**—The light-keepers will maintain in Form No. 16 an inventory of furniture, fittings, machine spare parts, etc., in which damages, breakages, etc., will be entered as and when they occur, and no article will be struck off this record until it is condemned or written off by a Superintendent of Lighthouses, or other authority to whom this power may be delegated, after personal inspection, provided that no article the original value of which exceeds Rs. 5,000 will be written off without the previous sanction of the Government of India.

Accounting for dead stock articles is dealt with in rule 52-A.

6. **Floating Assets.**—Accounting for stores is dealt with in rules 47 to 56.

RULES GOVERNING ACCOUNTING IN THE OFFICES OF CUSTOMS COLLECTORS.

7. **Collection and Refund of light dues by Customs Collectors.**—A statement in the form of Annexure B showing the several classes into which the vessels will be divided and the rate of light dues payable will be maintained by the Department of Commerce. As all collections depend upon the accuracy with which these rules are applied these rules are of the utmost importance and must be studied most carefully. The dues will be collected by the Customs Collectors who will be supplied with books containing 100 forms each of Form No. 9. This form will be in two parts. The portion marked "counterfoil" will be a fast copy and that marked "receipt" will be detachable. The Customs Officers collecting the dues will enter full particulars in the form, detach and hand over the receipt to the Master or Agent of the ship. The dues will be remitted into the nearest Government treasury accompanied by the chalan, in duplicate, referred to in Article 5 of Civil Account Code, Vol. I, of which one copy will be returned duly signed as a receipt and the other retained in the Treasury for record.

8. A claim for a refund will be presented by the claimant in Form No. 10 in duplicate to the Customs Collector at the nearest port of call but, except with the special authority of the Department of Commerce, re-payments are not to be made without the production of the original receipts. Whenever refunds of lightdues are allowed by the Collectors

of Customs, a note to that effect will be made by them against the original entries of receipt for lightdues recorded in *P. L. H. Form No. 11.*

9. The Customs Collector will maintain an account of all collections and refunds in Form No. 11 which will show the amount of dues collected and remitted into the Treasury and the refunds made from time to time. He will prepare two copies of this form monthly and submit a copy together with the receipt, counterfoils and duplicate copies of refund vouchers monthly to the Superintendent of Lighthouses. The other copy will be submitted to the Treasury Officer concerned who will verify the entries in it and forward it with his certificate of verification to the Accounts Officer. The Accounts Officer will forward it to the Superintendent of Lighthouses along with the return in Form No. 1 in duplicate. The Customs Collector will also prepare monthly an abstract in the form appended to Rule 44 showing the lightdues levied with full particulars and submit a copy of this abstract monthly to the Department of Commerce through the Superintendent of Lighthouses.

Exception.—The Collectors of Customs at Calcutta and Chittagong are not required to submit a duplicate copy of Form No. 11 to the Treasury Officer.

10. The rules relating to Forms Nos. 9 to 11 to be observed by Customs Collectors are contained in Annexure C.

RULES GOVERNING ACCOUNTING IN THE OFFICES OF SUPERINTENDENTS OF LIGHTHOUSES.

11. *Income and Expenditure.*—The Superintendents will, as mentioned in rule 9 above, receive a copy of Form No. 11 from the Customs Collectors. They will also receive a return in Form No. 1 from the Account Officers compiled from Treasury returns and records relating to book transfers in their offices. It is the duty of the Superintendents—

- (a) to reconcile these two returns,
- (b) to send one copy of each return to the Department of Commerce stating the result of his verification,
- (c) to send a copy of the abstract received from the Customs Collectors as mentioned in Rule 9 above to the Department of Commerce after checking the return.

12. All payments will be made from money obtained through bills prepared by the Superintendents of Lighthouses or the Chief Inspector of Lighthouses in British India, or other authorities authorised by them with the approval of the Government of India, and presented at the Treasury or the Accountant General's office concerned. When money is drawn on bills prepared by authorities other than the Superintendents of Lighthouses or the Chief Inspector of Lighthouses in British India, copies of all such bills, supported by vouchers where necessary, should be sent to the Superintendent of Lighthouses of the district concerned or the Chief Inspector of Lighthouses in British India, as the case may be,

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not later than the 7th of the month following that on which the money is drawn. The Principal items of expenditure in a district will be :—

- Salaries of Lighthouse staff,
- Travelling allowances,
- Cost of stores purchased,
- Freight and carriage charges,
- Cost of up-keep or hire of any tender vessel,
- Incidental expenses at Lighthouses, etc.,
- Sea reliefs appointed temporarily on contract by private firms,
- Rent,
- Repairs,
- Cost of construction of any lighthouse or light-vessel or any addition thereto,
- Leave salary paid in India.

13. **Stores.**—The Superintendents will keep a close watch on stores accounting and control and will satisfy themselves that all stores paid for in India or by the High Commissioner have been duly received. Accounting for stores is dealt with in rules 47 to 56.

14. **Depreciation.**—The Chief Inspector of Lighthouses in British India will maintain a register of fixed assets in Form No. 13. The total amount of depreciation on fixed assets will be worked out by him yearly in Form No. 14, a copy of the statement being forwarded to the Department of Commerce. See rules 31 to 34 and 45.

15. **Budget Estimates.**—Annual estimates of receipts and expenditure will be prepared by the Superintendents in the month of October of the year preceding that to which the estimates relate and sent to the Department of Commerce.

RULES GOVERNING ACCOUNTING IN ACCOUNT OFFICES.

16. In addition to the items of income and expenditure referred to in rules 7, 8 and 12, entries in respect of the following transactions will be recorded in the Government accounts by the Account Officers referred to in rule 3—

- (a) (1) Amounts received from any local lighthouse authority for the management by the general lighthouse administration of any local lighthouse (*vide* Section 8 of the ~~Indian~~ Lighthouse Act) *M27*
- (2) Amounts received from the P. W. D. in respect of the beacons at the various mouths of the Indus.
- (3) Amounts received from the Persian Gulf Lighting Fund in respect of expenditure common to that fund and the Indian lighting service.
- (4) Interest received from Government on the Depreciation Reserve, Additions and Replacements Reserve and General Reserve Funds referred to in rule 40.

