MUMBAI PORT AUTHORITY– FINANCE DEPARTMENT

INCOME AUDIT SECTION -REVENUE AUDIT BRANCH

PROCEDURE MANUAL

INDEX

INTRODUCTION

1) Revenue Audit Branch is situated on the 6th floor, Dr. Babasaheb Ambedkar Bhavan, Blue gate, Indira Dock. It is headed by an Accounts Officer, who works under the immediate supervisory control of the Dy. Chief Accounts Officer and under overall control of the Sr. Dy. Chief Accounts Officer and Financial Adviser and Chief Accounts Officer.

2) Main function of the branch is to carry out the audit of cargo related charges recovered by the Traffic Department as per the provisions contained in the scale of Rates Charged at the Docks and Bunders as approved by the Board under section 27(1) of the Major Port Authorities Act.,2021. The branch also prepares various accounting statements. In compliance with Procedure Order No. 548 dated 18.7.2020 , this office also carries out work related to other misc. income including License fees for quarters, railway earnings, Income from PPP projects such as ICTPL, Weighbridges, Pay and Park, disposal of scrap materials by MM division, etc.,

3) Work of the Branch is divided into fourteen sections for the purpose of ensuring smooth functioning as under :-

I	General section
II	Pre-Audit section
III	Personal Deposit Section
IV	Chappa section
V	Bunders section
VI	Accounts Section
VII	Statistics Section
VIII	Petty Deposit Section
IX	Auditors Works
X	ICTPL Billing
XI	Refund / Remission Section.
XII	OPL Biling (MEED)
XIII	Electricity (MEED)
XIV	Railway Audit
XV	Water Biling (CE)
XVI	Miscellaneous (CE)
XVII	Miscellaneous (MM Division)
XVIII	Miscellaneous (Welfare Division)
XIX	Other Miscellaneous Works

I. GENERAL SECTION -

The work done by this section is as follows :

1) Placing Indent on Record Section/ Materials Manager for the stationery items as per the requirements of the Branch or making purchase locally with the sanction of the competent authority when needed.

2) Maintaining procedure order/office order files, Trustees Resolution files and other circular instructions received from other Branches of the Finance Department, other Departments or issued by the Branch.

3) Getting various circulars noted by the staff members.

4) Maintenance of Inward and outward register for the purpose of showing the particulars of letters received from/ issued to and marked to various sections for disposal.

5) Maintenance of Muster showing attendance and leave particulars of the staff.

6) Processing of leave applications and other applications for reimbursement of LTC/Holiday Home Charges etc. received from the staff of the Branch and recommending the same for competent authority's sanction.

7) Periodical posting of class III employees within branch, with the approval of Accounts Officer.

9) Other incidental miscellaneous work.

(II) PRE-AUDIT SECTION.

Staff members of the branch are posted at Indira Dock cash office to attend the work of pre-audit of proforma-invoices of cargo related charges of Docks and MOT (on import/export documents), which are initiated by the Assessors of Traffic Department in IPORTMAN module. The pre-audit staff needs to ensure correct wharfage rates of cargo linked with customs Tariff No. (called as BTN Nos.) along with verification of other details such as BE, Shipping bills, goods out of customs charge, bill of lading, packing list, etc.

The self-assessment of applicable charges is initially carried out by the party. Based on the self-assessment, a Shed Delivery Request is generated, which is subsequently reviewed and approved by the concerned Traffic Department staff.

After approval of the Shed Delivery Request, the transaction is converted into a Cargo Final Order. The Cargo Final Order is then scrutinized and approved by the Pre-Audit staff, after which the final invoice (Chappa) is generated in the system.

The role of the Accounts Officer of the Revenue Audit Branch is limited to the generation of IRNs for the finalized invoices after completion of the approval process in the IPORTMAN module. The final approval of the Cargo Final Order and generation of the final invoice (Chappa) is carried out by the Pre-Audit staff.

1. The Export proforma invoices are verified as detailed below:

a) To ensure Custom Appraiser stamp with signature

b) Date, time of arrival of cargo in the Docks premises

c) Shed Suprintendent's order with the stamp 'please allow'

d) Date of packages received and shipped to work out demurrage charges

2.Whenever Petty Deposits for various charges/reasons, which cannot be assessed immediately for want of certain information are accepted by the Docks staff, the adequacy of such deposits is to be confirmed by this staff.

3.Debit Orders /Credit Notes raised against Personal Deposit Account of the parties are also verified by the Pre-audit staff, as and when received.

4.The pre-audit staff needs to be careful while verifying various exemptions / concessions in demurrage fees, admissible under the provisions of DSR (Dock's Scale of Rate) and various circulars issued by Traffic Department.

5. Working sheets for refund/remission cases prepared manually by assessors are verified by pre audit staff within 7-10 days.
6. Preparation of progress report of Pre-Audit Section.
7. Monthly ISO Compliance Report
   - Compilation and submission of monthly reports required under the ISO Quality Management System.
   - Monitoring compliance with documented procedures, performance indicators, and corrective actions.
   - Maintenance of records for internal audits and management review meetings.

Note : With award of work of Operations

of ID berths to O&M Operators by Traffic Department, the work related to verification of demurrage, storage and stevedoring charges (to be collected by O&M Operators) will undergo changes. Separate SOPs for the same will be issued in due course which will prevail upon relevant provisions under this Manual.

(III) PERSONAL DEPOSIT SECTION

Considering the large volume of transactions, Importers/Exporters and their Clearing Agents are allowed the facility of maintaining a Personal Deposit (PD) Account with the Port Authority so that the charges recoverable by the Port Authority can be directly debited to such accounts. A minimum balance of ₹1,000 is required to be maintained in the account at all times. The section is entrusted with receiving chappas (i.e., invoices numbering approximately 300 to 350 daily), remittance slips, and advance chappas; verifying daily statements of wharfage and demurrage with the respective chappas; verifying provisional debit orders raised/reversed; and verifying remittance slips deposited as well as partial withdrawals from PD Accounts. The section also checks the details reflected in Forms A to F, such as wharfage, demurrage, SGST, CGST, administrative charges, and related SGST & CGST with the chappas. Further, it reconciles PD Account balances with remittance slips, maintains daily closing balances, reconciles the General Ledger balance of Personal Deposit Accounts (GLC-18140017), prepares GLC-wise daily abstracts for preparation of the Cash Journal in IPOS and finalisation of the Cash Journal, and issues duplicate chappas whenever required.

(IV) CHAPPA SECTION ('C')

The main function of the Chappa Section is the receipt and accounting of revenue collected at various locations through Import and Export Applications (Chappas). The section receives approximately 2,500 to 3,000 chappas every month from various gates and locations, namely NYGID, NOGPD, MOD, FRBNG, HAY Bunder, New Sewree Warehouse, DEP Section, and Cash ID. The section verifies the chappas along with the remitted amounts received for the respective day and allocates the amounts collected towards different services and sundry income to the respective GLCs. It also updates the details of chappas in the IPOS system in respect of CMC charges, wharfage, and demurrage received from Cash ID, NOGPD, NYGID, and other locations. Further, the section verifies the monthly GST statements received from all the above-mentioned gates and prepares the Monthly Cash Journal for the respective month.

(V) BUNDER SECTION

1. Bunders are open wharves where generally Hazardous, non-hazardous as well as coastal cargo is being handled. Except at Hay and Haji Bunders, no charges have been prescribed for the cargo handled at other Bunders. The goods thereat lie at the risk of the Importer and Exporter. No labour is supplied by the Port Authority at the Bunders and no tally is maintained at the Bunders. The charges for cargo handled at Hay and Haji Bunders have been prescribed in the scale of Rates charged at the Bunders.

2. Chappas received from various Bunders are classified into Import, Export and Sundry (Licence Fee) and the same are filed in the system bunderwise for a particular month. The work of receiving and checking of chappas and remittance slips forwarded by various Bunders is being attended daily by the section. The Bunders chappas are sorted out and the account is maintained for preparing cash journal every month.

3. Oil Bills for Marine Oil Terminal, Jawahar Dweep and Pir Pau forwarded by CBS, OSC Docks are received in this section. Checking of these bills with reference to scale of Rates charged at MOT and Pir Pau Berth is attended by this section. Discrepancies if any, noticed are reported to the Bills Supervisor/ ATM (MOT billing), Centralised Billing section, Traffic Department.

4. The following registers are maintained in this section :

    (i) Chappa Register

    (ii) Oil Bill Register

    (iii) Bank Advice Book.

5 Monthly Bunders Cash Journal is furnished to SAO(G) by 10th of the following month. Copies of Cash Journal are furnished to the outside Audit Branch and Bills Supervisor, CBS, Docks for information.

6. A statement for remittance of GST collected at Bunders (during a particular month) to the Tax Authorities, upon completion of due verification of relevant statements, Chappas, etc is prepared and forwarded to AO (Taxation) by 15th day of following month.

(VI) ACCOUNTS SECTION ('A')

In this section, the accounting work is carried out in the following way

1. Preparation of daily abstract from Traffic Manager's Cash Book.
2. (i) Daily posting of abstract

   (iii) Posting of Bank Account, and
3. Daily posting of Cash Sheets
4. Filling up of Amalgamation Book and preparing Cash Journal.
5. To inform the figures of Wet Docks and Dry Docks included in the Cash Journal to the Traffic Manager and Office superintendent of Traffic Department.
6. To prepare statements of GST after verification and then forward the same to AO (Taxation) by 15th day of following month.

(VII) STATISTICS SECTION ('S')

1. Statistics sections has mainly to compile statistical statements required by different authorities. These statements furnish information of Traffic handled at the Port. The statements elaborately cover the statistics of Cargo and shipping. These are appended to the Administration Report every year published by GAD, MbPA. Following information is compiled in these statements:

i. Traffic in terms of tonnage:

There are primarily two methods of arriving at the traffic figures :

(i) Dead Weight Tonnage and

(ii) Revenue Tonnage

Dead Weight Tonnage is the tonnage that is actually handled at the Port whereas Revenue tonnage is the tonnage that is actually accounted for at the Port (i.e. the Tonnage that is Cleared from the Docks (imported / exported) charges their against being paid.

ii. Dead Weight Tonnage statement :

This is compiled on the strength of advices from the Traffic Manager. Most prominent items of Imports / Exports at the Docks/Bunders are brought out in these statements. The statements indicate the traffic for the month, cumulative till the end of that month and also the traffic for the corresponding period of the previous year. They also show the comparison with the Budget/ Revised Estimates.

iii. Revenue Tonnage statements :

(i) These statements bring out primarily the Commodity wise traffic, Docks/Bunders/Import/ Export/ Foreign/Coastal. These commodities are classified under different types of commodities as per requirements as detailed below.

(a) Prime commodities, coded

(b) Groupwise commodities

(e) D.S.R. Itemwise commodities for the Secretary / Costing Section of Finance Department.

(f) Appendix 'C' commodities (variable)

(Traffic of which is over 5,000 tonnes per annum) for Appendices in the Administration Report.)

(ii) information regarding many other items are generally as follows :

(a) Countries / Regions from/to which the traffic is imported / exported.

(b) Traffic under Indian/Foreign flags.

(c) Traffic pertaining to Docks/Bunders – Import/Export – Foreign/Coastal, etc.

(d) Traffic under different Agents/ Lines / Flags of the vessels.

(e) Traffic from / to different regions.

(iii) Most of these statements are prepared yearly. It has to be noted here that there is always bound to be difference between the Dead Weight Tonnage and the Revenue Tonnage for the reason explained in para 1 above.

(iv) Compilation of the Revenue Tonnage Statements, furnishing the statistical data of the Port Traffic is the major portion of the work of the section. The information is extracted from the prime record i.e. the basic input documents, viz., Import / Export Applications (Chappa) including Bills, through which revenue on cargoes imported / exported through the Port is collected. On receipt of these documents, information – whatever required, is coded with the help of the different, coding lists and this work is now simplified. Now it is done in IPOS / IPORTMAN system. These systems gives all the information in the form of listing, tabulation in which errors in coding / entering the amounts/ less recovery in wharfage are found out and rectified at various levels. We are finally controlling / tallying the amounts of wharfage and demurrage with the control amounts of wharfage and demurrage accounted for by the Accounts Section (subject, however, to certain adjustments).

VIII. PETTY DEPOSIT SECTION

(i) Petty Deposit Advices :

Petty deposit Advices together with duplicate copies of Petty Deposit Receipts (PDR) are received daily from the Cash Supervisor, Indira Dock, Asstt. . The receipts which are received are of Manual billing such as ship stores and exports (mainly of party JSW). The daily advices so received are sent to the Accounts Section of this office at the end of every month. The duplicate copies of Petty Deposit Receipts (PDR) received with the daily advices are also filed monthwise.

(ii) Petty Deposit Refund Vouchers :

Petty Deposit Refund vouchers prepared by the I.D.section of the Traffic Department received together with Billing Advices are verified with the Petty Deposit Registers maintained by the I.D. Cash Office. Refund Vouchers after verification are entered in a Register (A-316-B). The refund vouchers for the amounts less than Rs. 1,000 are forwarded to the respective Docks Cash Offices for payment after retaining the office copies of the bills.

Refund vouchers for the amounts of Rs. 1,000 and above which are paid through the FA&CAO's cash office are again entered in a separate Register (A-50-B0). These refund vouchers are forwarded to the FA&CAO's Cash Office for payment and the triplicate copies of the bills are retained being office copies for this office record. Refund papers alongwith original and duplicate copy of bills duly defaced regarding payment are returned to respective Docks Cash Offices.

In respect of Refund Vouchers for the amount of Rs. 1,000 and above, intimations in Form (A-60-F) are sent to the respective parties after passing the vouchers. Finally a monthly summary of Refund vouchers and Billed amounts if prepared and the statement of billed amount is forwarded to the Bill Supervisor, Centralised Billing Section (O.S.C.), Cash Supervisor, Indira Dock, Dy. Docks Manager (O.S.C.) and Accounts Officer (O.S.C.).

(iii) Paid vouchers for Petty Deposit Refunds :

Paid vouchers in respect of Petty Deposit refunds are received from the FA&CAO's Cash office so also Indira Dock and other Cash Offices of Traffic Department. After receipt of such paid vouchers the dates of payment are noted in Petty Deposit Register (A-316-B) against the relevant Petty Deposit Receipts (PDR).

A statement for the refund vouchers paid by the FA&CAO's Cash Office is prepared and forwarded to the respective Dy. Traffic Manager along with relevant refund vouchers.

(iv) Unpaid Petty Deposit Refund Vouchers :

Statements in respect of refund vouchers lying unpaid for more than 3 years are received from the FA&CAO's Cash Office so also from the Indira Dock and other Cash Offices of Traffic Department. On receipt of such statements, the unpaid refund vouchers are cancelled. The amounts of such cancelled vouchers are intimated to the SAO (G) for transferring them to the Lapsed Deposit Account – GLC 376 as per T.R. No.33 of 1933.

A monthly Statement of GST received from Cash Supervisor I.D. for Bills adjusted against the petty deposits lodged at Cash Office I.D is verified and returned to Cash Supervisor I.D. Letter/GST cell and one copy are filed at Revenue Audit.

IX. Work of Audit Inspector.

1.Shed Record:

A log book is maintained at all sheds, recording: (i) arrival and departure times of vessels, barges, and crafts, along with date of berthing and berth number; (ii) cargo discharged from and loaded onto vessels; (iii) types of cargo; and (iv) gangs deployed for cargo handling operations. Shed records are verified against the log books and billing advices to ensure that charges for services provided by the Traffic Manager (TM) to vessel agents and clearing agents are duly rendered, billed, and recovered. This work was carried out previously; however, with the implementation of the O&M Contract for Indira Docks, awarded to M/s JM Baxi and M/s M. Dinshaw, the responsibility for the same is henceforth required to be entrusted to the Traffic Department OR to be discontinued as per SOP to be issued by Traffic Department shortly.

2. Volume Discount Scheme and other concessions granted under SOR or by trade circular:

Normally concessions are granted by way of refund on achieving minimum throughput of volume of cargo or other prescribed norms during specified period. The Traffic Department forwards the claim of the party along with credit note or refund voucher and documents in support of the claim such as statement/report generated through system, BE, Shipping bills, etc.,. Each claim is verified by this branch and then refund voucher or credit note is passed by the Accounts Officer and/or DCAO as the case may be.

3. **Compromise claim and other litigations:**

In matters relating to court cases, adjudicatory board proceedings, arbitration, and compromise claims, this office undertakes scrutiny and verification of statements of claims. The office also examines and processes proposals pertaining to cargo-related charges and other miscellaneous dues to ensure accuracy, completeness, and compliance with applicable rules, regulations, and agreements.

Following are the provisions for settlement of disputes under provisions of MPA Act, 2021:

Feature	Provision	Key Aspect
Contractual Settlement	Section 24, MPA Act	Board can vary/terminate contracts.

Remission of Dues	Section 27, MPA Act	Board can reduce or waive rates.
Dispute Resolution	Section 54/58, MPA Act	Adjudicatory Board for disputes.
Amicable Settlement	CSC (Oct 2021)	Conciliation committee for settlements.

The Chief Law Officer and Advocate frame proposals for out-of-court settlement (within the set limit from time to time) in respect of suits filed by parties/MbPA concerning loss, damage, or non-delivery of goods within the Docks area and forward the same to this office through concerned operating department.

Such proposals are duly scrutinized and processed by the Audit Inspectors, and wherever required, approval of the Chairperson or the Board is obtained for settlement of the matter. Based on the verification and approvals, necessary documentation is finalized and submitted to the concerned legal authorities or forums on behalf of MbPA.

4. Audit paras.

Audit of chappas, Bills of Entry, Shipping Bills and bills prepared by Traffic Department, is done concurrently by Resident Audit Officer/ Internal Auditors. Audit observations during the course of concurrent audit are communicated to Traffic Department and replies thereto are verified and then communicated to Sr. Accounts Officer (G).

On Draft Audit Paras/Audit Paras/Factual Notes received through Sr. Accounts Officer (G), Revenue Audit Branch follows up with the department concerned for replies thereon, it verify the replies and forward it to Sr. Accounts Officer (General) for further necessary action.

5. Recovery of pollution cleaning charges.

This office undertakes verification of invoices raised by the Traffic Department in respect of cargo pollution charges, with reference to the rates prescribed in the Scale of Rates (SOR), presently covered under Clause 7.12 of SOR 2026. The verification process includes detailed scrutiny to ensure that the charges levied are accurate, duly supported by relevant records, and in conformity with the applicable tariff provisions.

6. **Water Supplied to vessels.**

As per provisions of SOR, water supplied to vessels for purposes other than their own use is chargeable at the rate per 1000 litres

Invoices raised by the Operations Department in this regard are verified by this office with reference to the statements of meter reading received to ensure that the quantities billed and the rates applied are accurate and in accordance with the prescribed provisions. Any discrepancies observed are taken up for clarification and necessary correction, ensuring proper billing.

X ICTPL Billing Section

In 2007, MbPA signed an agreement with ICTPL (Indira Container Terminal Pvt. Ltd) to handle containerized cargo at newly constructed Offshore Container Terminal (OCT) . However, the project delayed due to various reason. Presently RORO vessels, cruise vessels and other cargo vessels (mainly Iron & Steel Cargo) are handled at OCT by ICTPL as permitted by Traffic Manager. Prior to January 2026, the charges in respect of operations at ICTPL (OCT) were collected by ICTPL, and the corresponding profit share was received by MbPA from ICTPL thereafter. However, now the wharfage collection is being carried out through the Cash Office at Indira Docks as per Circular issued by Traffic Department and ICTPL's share of wharfage is being remitted to them by way of Refund voucher. The work of this office includes handling all correspondence related to ICTPL (OCT) and auditing of statements prepared by the Traffic Department for raising invoices towards import, export, and berth hire charges of cargo vessels handled at OCT (ICTPL) on a monthly basis. It also involves auditing of statements pertaining to Bills of Entry (BEs) for import cargo and Shipping Bills (SBs) for export cargo received for final billing. In addition, verification of refunds to ICTPL for excess recovery of revenue is carried out, and demand notices for the period from August 2023 onwards have also been issued to ICTPL by MbPA towards disputed share of wharfage (17%).

XI . REMISSION & REFUND CELL

Processing Remission/ Refund Application: In terms of Rule 8 of Major Port Authorities (Fixation and Implementation of Scale of Rates, Fees and Conditions) Rules, 2021 read with Section 27 of MPA Act, 2021 , the Board of the Port is empowered for reasons to be recorded in writing to remit the whole or part of any Port charges levied under said rules. Also, refund of excess charges recovered from the Port users are approved by Dy. Chief Accounts Officer (Revenue Audit).

(B) Verification of remission proposal:

1. The Dy.Traffic Manager concerned forwards the proposals alongwith the checklist for obtaining the orders of the Dy. Chairperson/ Chairperson/Traffic Committee or Board, depending on the amount of demurrage involved on the party's request for grant of remission. After the proposal is verified/examined on the basis of documents produced by the party and with reference to office orders, standing orders, TRs etc. and guidelines issued in this regard by the Ministry, note is submitted to the Chairperson for approval to place the case before the Traffic Committee/Board. The action is normally completed within 15-20 days from the receipt of the proposal.

3. The verification/examination of the case can be broadly bifurcated in two parts:

i) Verification of charges recovered at the time of clearance of goods in respect of already cleared consignments is done on the basis of documents produced by the party. In respect of proposals of uncleared goods, the charges are calculated till the date of immediate next meeting and reported to the Board.

ii) **Examination of the case.** The Ministry of Surface Transport (Ports Wing) vide letter dated 24.01.1992 has issued under Section 111 of erstwhile MPT Act, 1963. certain guidelines for the remission of demurrage charges. The remission cases are examined in terms of the provisions and conditions laid down in the Government guidelines (Annexure V).

4. The Board's decisions are communicated to the concerned parties, their CHAs and Dy.Traffic Manager .

5. In the cases of request prior to clearance of goods, if the remission is granted, it is always subject to clearance of goods within the period stipulated by the Board from the date of conveying the decision. Many a time parties are not in a position to clear the goods in the prescribed time limit and in that case applications are received for the grant of extension of time for clearance. The notes are submitted to Chairperson for his/her approval to the grant of extension of time and Board's ex-post-facto sanction is obtained subsequently. In the cases decision of the Board is communicated to the applicants. If any remission is granted, Refund Section is directed to release the refund to the applicant.

6. Many parties apply for review of the Board's decisions in their cases. The review applications are examined under the provisions/conditions of guidelines and Board notes in respect thereof are submitted to Chairperson for his approval to place before the Board.

(B) Verification of Refund cases :

(1) Refunds on account of short-shipments:

The claims are entertained on the basis of the Shed Superintendent's endorsements on the shipping bills that their cargo has not been brought for shipment in full and if they have paid wharfage and demurrage on the originally declared quantity in the shipping bill.

(2) Refunds due to mis-interpretation or misapplication of the provisions of the Docks Scale of Rates or Bunders Scale of Rates or when assessment is effected on pro-rata basis in the absence of Customs checked invoices, etc. are dealt with as under.:

Overcharges due to either i) incorrect application of wharfage rates or ii) Mis-interpretation of certain clauses of the sections of the Docks Scale of Rates/Bunders Scale of Rates are entertained, and admitted on the basis of precedents if any.

(3) Refund of wharfage and demurrage due to wrong rate application and misdeclaration of weights:

Claims for wrong rate application are examined with reference to Custom's corresponding BTN No. Claims for misdeclaration of weights are entertained provided necessary corroborative evidence is presented for verification.

(4) Refund of demurrage on the grounds of declaration of Special Landing Dates:

Claims are entertained if Special Landing Dates are declared subsequent to the clearance of goods by the Dy. Traffic Manager, in terms of provisions of the Docks Scale of Rates.

(5) Refunds due to levy of ground rent on over-dimentional packages in lieu of demurrage fees.

These Claims are entertained provided the importers make a written application for the levy of ground rent and benefit is extended only if prior sanction of the Chairperson is obtained.

(6) Partial withdrawal or closure of P.D. Account.

On receipt of the claim, it is verified that a report regarding Port's outstanding dues, if any, against the party, from all Departments has been obtained by the Dy. Traffic Manager. On the basis of the above report, either NIL or Outstanding, the Green Vouchers are accordingly prepared in lieu of vouchers forwarded by the Dy.Docks Manager (OSC) and the same are passed for payment. With implementation of IPORTMAN, the refund to be passed for payment in system with the approval of DCAO (R/A).

II) **Time-barred Claims**

A)As per provisions of SOR, the refund claims for reasons other than withdrawal /closure of PD Account and TDS refund, preferred after six months from the date of payment of charges are treated as time-barred. However, the Chairperson has been empowered to waive the time-bar in such requests. In such cases Traffic Manager's office forwards a proposal to this office for obtaining the Chairperson's sanction. The proposal is verified as also the amount admissible is recommended for waiver of time-bar.

XII OPL Billing (MEED)

The work involves verification of registers maintained at OPL by MEED for operating time to ensure accurate assessment of bills raised, along with verification of IPOS-generated bills with the respective registers for services rendered and rates applied. It also includes confirmation of monthly receipts against bills raised on parties, ensuring proper reconciliation of payments. Further, monthly GST statements and revenue collection statements are verified for accuracy and compliance. The functions additionally cover preparation of monthly bills, verification of debit and credit notes, and scrutiny of debtors' statements to ensure correctness of outstanding balances. Presently, these processes are being carried out manually in the IPOS system, which is expected to go live soon, thereby streamlining and enhancing the efficiency of the entire workflow.

XII Electricity Billing (MEED)

The work involves verification of MOT bills, private party bills, and temporary electricity bills to ensure correctness and adherence to applicable rates and regulations. It also includes verification of monthly GST statements, along with scrutiny of monthly billing statements and the Bills Journal for proper accounting and reconciliation. The office further handles processing of deposit refunds pertaining to temporary electricity through the SD Module, as well as verification and processing of refunds in respect of port property damage cases. In addition, annual lease billing and profit share of CSL are verified and appropriately allocated through the Bills Journal. The overall process ensures accuracy, compliance, and proper financial control across all billing and refund-related activities.

XIV **Railway Audit section**

The work involves maintenance and verification of Cash Journal and GST-related activities pertaining to the Railway Division. It also includes audit of rake charges, storage fees for cargo brought by railways, and other miscellaneous charges processed through the EBS system. All processing of invoices is carried out through the IPORTMAN platform to ensure proper accounting and documentation. In addition, the section handles E-Office proposals and all connected activities related to the Railway Division, including examination, processing, and coordination with concerned units to ensure timely compliance and accurate financial recording.

XV Water Billing (CE)

The work involves verification of bills raised towards water charges supplied to CSL as well as other private parties, ensuring accuracy and compliance with the applicable rates and records. It also includes verification of the Bills Journal for CSL and the Bills Journal for other parties, along with detailed scrutiny of the corresponding debtor statements arising out of these bills to ensure proper reconciliation and tracking of outstanding dues. The billing process is presently being transitioned and recorded through the SD Module system, with the objective of improving efficiency, transparency, and accuracy in billing and accounting operations.

XVI Miscellaneous Revenue (CE)

This office undertakes verification of Pay and Park charges, Toll Collection revenue, and Advertisement on MbPA land to ensure accuracy, correctness, and compliance with the applicable terms and conditions. The verification includes scrutiny of statements, supporting records, and billing details received from Departments concerned to confirm that all charges are properly assessed, billed, and accounted for. The process also ensures reconciliation of collections with the records maintained by the concerned departments, thereby safeguarding revenue and maintaining financial control over all such activities.

XVII Miscellaneous Revenue (MM Division)

The work involves verification of proposals regarding disposal of scrap /unserviceable materials originating from MM, ensuring that all procedural requirements and approvals are duly complied with prior to processing. It also include verification of reserved price of said material being decided by the Valuation Committee and RSP Reviewing Committee. The said work then includes accounting of revenue generated through disposal activities along with the applicable GST thereon, ensuring proper recording and reconciliation of the same. The office further participates in witnessing the delivery and weighment of auctioned materials to ensure transparency and correctness in the disposal process. In addition, verification of monthly and quarterly TCS statements is carried out to ensure statutory compliance and accurate reporting. The work also includes processing and verification of refunds pertaining to Security Deposits and Earnest Money Deposits (EMD), ensuring that such refunds are released only after due verification and settlement of all dues, thereby maintaining financial propriety and control.

XVIII Miscellaneous Revenue (Welfare Division)

The work involves preparation of monthly invoices in respect of quarters allotted by the Welfare Division to various Government organisations as well as to government officials and private persons in their personal capacity. The invoices so prepared are forwarded through email, postal communication, or delivered in person, as required. It also includes verification and updation of the HRA factor in the invoices generated to ensure correctness of billing. Further, the invoices are uploaded on the GST portal, and queries arising with respect to applicability of GST are addressed in coordination with the GST Cell to ensure proper compliance. At present, the entire process is being carried out manually, and efforts are being made to migrate and integrate the same into the EBS system for improved efficiency, accuracy, and streamlined processing.

XIX. Other Miscellaneous works

The work involves verification of various proposals relating to rate revisions, concession agreements, and identification of new sources of revenue pertaining to Docks, MOT, Bunders, Railway, and other operational areas. This includes detailed examination of the proposals to ensure correctness, financial viability, and compliance with applicable policies, regulations, and tariff provisions before further processing. It also includes verification of statements pertaining to deposit work and supervision charges for port property damages received from the Chief Engineer (CE), ensuring that the charges are properly assessed, supported by relevant records, and correctly accounted for.

ANNEXURE 'A'

List of Statements received by the Revenue Audit Branch

Sr.No.	Description of statement	Source
1.	(a) Monthly statements showing commoditywise discharge and loading at the Docks	Dy. Traffic Managers, Indira Dock and P&V Docks
	(b) Monthly POL traffic handled at the Port	Dy. Traffic Manager(OSC/ Gen)
	(c) Monthly statement showing commoditywise import and export handled at Bunders	Asstt. Manager, Bunders.
2.	Monthly cargo statement showing general cargo landed at both the Docks and all Bunders	Dy. Traffic Managers
3.	Monthly statement of sailing vessels paying Port dues at Bunders	Asstt. Manager,

ANNEXURE 'B'

List of returns/ statements forwarded by Revenue Audit Branch

Sr.No.	Description of statement	User Section / Department
	(i) Monthly	
1.	Montly Docks /CE/Rly Cash journal	SAO (G)
2.	Monthly Bunders Cash Journal	SAO (G)
3.	Performance Budget	Traffic Manager

Sr.No.	Description of statement	User Section/Department
	(ii) Yearly	
4.	Statement No.1 showing the - (a) Volume of principal items of Traffic (Docks & Bunders combined) (b) Revenue from Import, Export & Transhipment	Secretary Traffic Manager
5.	Statement No.3 showing (a) Cargo statistics – Imports - Regionwise & Commoditywise (b) Cargo Statistics – Export - Regionwise & Commoditywise	Secretary Traffic Manager SAO (G)
6.	D.S.R. Itemwise wharfage	Secretary
7.	D.S.R. Itemwise demurrage	Manager (SOM)
8.	D.T.R. Commodity wise/Countrywise/ Flag wise (India/Foreign) Overseas/ Coastal separate	Ministry of Shipping & Transport / GAD
9.	Statement showing cargo handled at the Docks and Bunders during the financial year	SAO (Gen)
10.	Volume of transshipment cargo handled by the Port at the Docks and Bunders during the financial year	SAO (Gen)
11.	Statement showing the number and tonnage of 'Sailing Vessels' which entered the Port during the financial year as compared with the previous financial year	SAO (Gen) /GAD
12.	Statement No.1 showing the principal items of Import and Export (Docks and Bunders combined) handled during the financial year.	SAO (Gen) /GAD/P&R

Sr.No.	Description of statement	User Section / Department
	(i) Yearly (contd.)	
13.	Statement No.2 showing the flagwise distribution of cargo handled in the financial year as compared to the previous financial year	SAO (Gen) /GAD
14.	Statement No.3 showing principal items of Traffic regionwise (Docks and Bunders combined)	SAO (Gen)
15.	Statement showing tonnage of import & export against wharfage figures – Docks and Bunders Traffic bifurcated into foreign, coastal and adjacent	Traffic Manager/GAD
16.	Statement showing volume and revenue of Principal commodities – import & export traffic at Docks and Bunders separately classified into foreign and coastal	Traffic Manager/GAD
17.	Statement of distribution of traffic (principal items) Bunderwise showing its volume & revenue (Import & Export separately).	Traffic Manager/GAD
18.	Agentwise "Per Line" statement of Docks Import and Export wharfage for the financial year	Traffic Manager/GAD
19.	Statement showing the details of the estimated traffic and revenue in respect of – (a) Docks Imports (b) Docks Exports (c) Bunders Import & Export	SAO (Gen)/GAD
20.	Statement showing the details of the estimated traffic and revenue in respect of – (a) Docks Imports (b) Docks Exports [This statement indicates figures of Budget Estimates / proposed Revised Estimates]	SAO (Gen) /GAD
21.	Statement showing the details of the estimated traffic and revenue in respect of Bunders Imports & Exports [This statement indicates figures of Budget Estimates / proposed Revised Estimates]	SAO (Gen) /GAD
22.	Statement showing the details of the Import / Export cargo containers [This statement indicates figures of Budget Estimates and Revised Estimates]	SAO (Gen) /GAD
23.	Statement of Import and Export traffic of various commodities handled at the	Traffic Manager/GAD

Docks and Bunders – [showing commodity-wise volume and revenue]

ANNEXURE 'C'

List of Statements forwarded to the GAD

Sr.No.	Description of statement	Forwarded to
1.	Tonnage of cargo handled at each Port in India during the year	GAD
2.	Traffic handled by Major Ports during the year	GAD
3.	Cargo imported and exported in foreign trade at the Port during the year	GAD
4.	Tonnage discharged at and from Docks by various ships of different flags (including Bunder cargo) during the year	GAD

ANNEXURE-D

Sub: Format for Remission proposal

1. Case No. ________________________________

2. Request from __________________________ remission in demurrage charges is at Annexure.

3. **The particulars are as under :**

(a)	Vessel's Name	:	
(b)	General Landing Date	:	
(c)	Last Free day / LFD for FCL/ LCL container	:	
(d)	Special Landing Date / Date of receipt	:	
(e)	L F D w.r.t (d) / date of shipment:		
(f)	IGM/ITEM No./S/B No. and date:		
(g)	Description of goods.		
(h)	Gross weight/No of packages.	:	
(ii)	Date of noting of B/E with Customs	:	
(j)	Date of assessment/forwarding for Customs examination.	:	
(k)	Date of release by Customs	:	
(l)	CIF / Assessable /FOB value of goods	:	
(m)	Customs Duty	:	
(n)	Fine	:	
(o)	Personal Penalty.	:	
(p)	Demurrage recovered / retainable	:	
(q)	Demurrage calculated till______	:	
(r)	Daily Demurrage	:	
(s)	Percentage of demurrage to CIF value of goods	:	
(t)	Date of Clearance from Docks	:	
(u)	Date of receipt of application for remission	:	
(v)	Whether application for remission has been received within prescribed time limit.	:	Yes / No.

ANNEXURE E

CHECK LIST FOR PROCESSING REMISSION CASES

1. Have all the particulars in 'B' form furnished by applicant been verified with the particulars of B/E, S/B and other documents.
2. Have all the correspondence, Customs/CEGAT/Court's orders/Judgements and notings of the Traffic Department from the Traffic Manager's file been scrutinized?
3. Whether the name and address as shown in the letters of the party are the same as on B/E, S/B
4. Have the particulars on chappa been verified with those on B/E, S/B? Whether the amount on chappa tallies with that on the reverse of B/E, S/B?
5. Have the Invoice/Packing list/Other Literature produced been scrutinized?
6. a) Has the Detention Certificate been scrutinized and whether particulars thereon tally with the particulars on the B/E, S/B and other documents including party's application.
   b) Is the authority signing the certificate the competent authority to sign the certificate for the duration for which it is issued?
   c) Is the detention certificate issued unqualified i.e. without any remarks such as issued under the orders of the court' etc.? (Duplicate certificate or certificates signed as 'for competent authority' are not to be accepted. Doubtful cases of the certificate are to be brought to the notice of AO(Rev. Audit)
7. Have the remarks on the Port copy of B/E and Customs copy of B/E been scrutinized ?
8. Have working sheet for charges been prepared/verified?
9. Are all the details incorporated in the note to be submitted to the Dy.Chairperson/Chairperson/Traffic Committee,compared with the relative documents and found correct?

SignatureofAsstt Supdt/Supdt. (R/A)

Seen all the documents and correspondence in the file and verified facts mentioned in the note for submission to Traffic Committee.

ACCOUNTS OFFICER(Gr.I)(R/A)

ANNEXURE F

MUMBAI PORT AUTHORITY

No.FA/PFR/24-

Brief Particulars of the Remission cases

Ex-s.s.______________________ B/E No./ SB No. ______________________
Date _______________ Importer / Exporter ______________________________
CHA ____
B/E noted with Custom on _________ Released by Customs on ___________ Consignment with No. of packages ____________________________________
Gross Weight _____________ Kgs. Net Weight _______________ Kgs.
GLD _________ LFD____________ for FCL ______ SLD _________ LFD________

Remission of demurrage on account of	AMOUNT	
	RS.	**PS.**
1. Detention of the goods by Customs Finally released by the Customs On __________________ Certificate No. _________________ dated _________ Analytical/technical under Proviso (9) of Section IIA Of the DSR 2 Log Entry – Section 5(G) (3) (III) of the DSR 3 Strike/Investigation/Any other cause under TR No. ______________ of _________		
Unstuffing particulars LCL/FCL Clearing particulars		

Sr.	Container No.	Date	Sr. No.	No. of packages	Passed No. out on
1.			1.		
2.			2.		
3.			3.		
4.			4.		
5.			5.		
6.			6.		

Compiled by _________

ANNEXURE G

MUMBAI PORT TRUST

No. FA/PFR/24-

Working sheet showing the Docks/Bunders charges due –

B/E No./SB No.______________________

Details of charges	Amount
Value Rs.____________ weight __________ kgs. i.e. Rs. _______ i.e. __________ M.T. WHARFAGE @ Rs.________ (BTN No. _____) (Rate No. _______________) **OTHER CHARGES** DEMURRAGE UPTO _____ LFD _____ LFD for FCL__________ **LCL**__________ ____ Days single @ _________ (i.e. @ Rs. _____ per diem) till ________ ____ Days 1.1/2 times @ Rs. _____(i.e. @ Rs.______per diem) till _________ ____ Days double @ Rs.________ (i.e. @ Rs. _____ per diem) till ________	
Total Charges due	
Charges recovered Chappa Nos & Date	
Less / Excess recovered	
Further demurrage will continue to accrued @ Rs.________. **CALCULATIONS.**	

Worked out by CHECKED BY

****

C:\gen.sec\rev_procedure_manual(updated).doc