

provided in section 51, entering in such report the particulars of the cargo and of the LET PASS under which previous payment is alleged to have been made.

Sec. 72. If the collector finds that the cargo is entitled to pass free, a LET PASS is to be issued and dealt with in the same manner as is prescribed, when the tolls are paid; the fact of the LET PASS being free being endorsed on it, together with the amount of tolls, and the number and origin of the LET PASS under which the tolls were paid, all in red ink.

Sec. 73. Special envelopes have been issued for the transmission of documents to this department, which the collector will invariably use; and he will observe that it is only necessary to fold the ship's reports once. The LET PASSES must not be folded at all. In preparing the ship's reports for transmission to the department they should be laid at full size one upon another, face downward, in consecutive order, with the lowest number at the bottom, and should be folded together to be placed in the envelope. They will then be in the most convenient form for the necessary handling in the department.

Sec. 74. He is required to transmit daily to this department all ships' reports and entry papers for collection other than tolls, received in his office during the day, and will also transmit LET PASSES as soon as he receives them.

Sec. 75. He will write across the top of the last ship's report for the month the words "Last number for month of ."

Sec. 76. As the canal statistics are prepared in the department, great importance is attached to the prompt forwarding of all documents, and to the preservation of a regular sequence in their numbering.

Sec. 77. He will observe that columns have been provided in the cash book for money received on account of fines, &c., and on account of hydraulic rents. The amount collected under each head is to be separately stated in the advice notes, and exceptional deposits or other circumstances not provided for in the form must be explained in a marginal note.

Sec. 78. With reference to the collection of the hydraulic rents, which only fall due semi-annually, it is believed that the collection of them can be carried on without interfering with the other duties of the office. The collector will therefore be held responsible for demanding payment at the proper time, and for reporting all delays in the liquidation of the demand.

Sec. 79. A receipt is to be filled in, in triplicate, for every sum received on account of revenue, other than tolls.

Sec. 80. A separate receipt is to be given for the amount received on each distinct transaction; the "original" is to be given to the party who pays the money.