

PRINTED.

G.O., No. 865 L

DATED 24-4-99

INDEXED.

[Despatch Abstract.]

Fishery rents.

Considering that the check now required on the part of the Local Audit Department in respect of the receipts under — may be dispensed with and ordering that Articles 162 and 651 of the Local Fund Code should be modified accordingly.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Government {1899} of Madras. LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*
Regd. } *Spare copies*

G.O., No. 865 L., 24th April 1899.

APRIL.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From H. D. TAYLOR, Esq., I.C.S., President, District Board, Ganjám, to the Secretary to Government, Local and Municipal Department, dated Chatrapur, 5th November 1898, Ref. C. No. 501-D.B.

In enclosing copy of a letter (with enclosures) Dis. No. 230-D-Audit of 1898 from my Treasury Deputy Collector, I have the honour to request that articles 162 and 651 of the revised Local Fund Code may be so amended as to dispense with separate check in the audit branch of receipts and collections from fishery rents.

2. The District Board has practically no control over these items which are managed entirely in the vernacular department of the Collector's office, where a full and sufficient check is exercised. Further check in the audit branch appears to be superfluous.

ENCLOSURES.

From M.R.Ry. D. SRINIVASA RAO Pantulu Garu, Treasury Deputy Collector, Ganjám, to the President, District Board, Ganjám, dated Chatrapur, 3rd November 1898, Dis. No. 230 D-Audit.

In forwarding herewith copies of the marginally-noted correspondence, I have the honour to request that, should you agree with me, you will be good enough to move the Government to alter the existing rules of the Local Fund Code which require that demand, collection and balance statements of fishery rents should be checked in the Audit office. For the reasons explained in my letter quoted in the margin, I consider that the check in the Audit office is superfluous since a thorough check is exercised by the Collector in the vernacular branch, each month, over the demand, collection and balance statements submitted by Tahsildars.

2. I may add that, in connection with this subject, the Assistant Inspector of Local Fund Accounts, Madras, made the following remark in his recent inspection report :—

“It is said that the revenue under fishery rents is susceptible of check in the Land Revenue Department like land-cess and is included in the demand, collection and balance statement submitted to the Board of Revenue. Under the circumstances it is not apparent why the fishery rents are shown in the demand, collection and balance statement submitted to the Audit office.”

From M.R.Ry. D. SRINIVASA RAO Pantulu Garu, Treasury Deputy Collector, Ganjám, to the Accountant-General, dated Chatrapur, 13th September 1898.

I have the honour to request the favour of your instructions on the following point.

2. Articles 162 and 651 of the revised Local Fund Code lay down that demand, collection and balance statements of fishery rents should be sent monthly by Local Boards to the Audit office, where they should be checked. Fishery rents in this

district are leased out by Tahsildars and Deputy Tahsildars and the sale lists connected therewith are confirmed by the Revenue Divisional officers. All writes-off or remissions are sanctioned by the Board of Revenue on the recommendation of the Collector, and the Local Boards do not seem to have any control over the management of this revenue. Tahsildars who are entrusted with the collection of these rents submit each month fasliwar demand, collection and balance statements to the Collector who reviews them and watches the timely collection of kists. The Presidents of Local Boards, on the other hand, do not exercise any check, but simply forward to the Audit office the demand, collection and balance statements submitted by Tahsildars, which are the true copies of the statements submitted by them to the Collector. Considerable difficulty is felt in my Audit office in reconciling the figures of these statements with those of the Local Fund Treasury accounts, as the former furnish progressive figures fasliwar, while the latter show them according to the official year. Further, the management of fishery revenue does not seem to have been transferred to Local Boards as is the case with ferry rents and the prompt realization of the revenue under the former head is, just like land-cess, a matter for which the Collector is responsible, subject to the control of the Board of Revenue; no proper or efficient check can, in my opinion, be exercised in the Audit office and even if such check is attempted, it is simply superfluous as a thorough and complete check is exercised by the Collector each month.

3. I therefore request that you will be so good as to instruct me whether, under the circumstances, you consider that the check over fishery rents should be exercised by me as Local Fund Auditor.

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, to the Treasury Deputy Collector, Ganjám, dated Madras, 21st October 1898, No. L.F.D.—467.

With reference to your letter No. 147, dated the 13th September 1898, I have the honour to state that as the rules now stand, the Audit office is required to check receipts and until they are modified the demand, collection and balance statements should be received and scrutinized by you in all cases. As regards the special difficulty felt in regard to fishery rents, owing to the revenue being leased out fasliwar, I have to state that only the monthly figures need be checked with the Treasury accounts. The Audit office has merely to see that the amount collected each month is duly brought to credit, and this can be done with equal facility whether the leases are for the fasli or for the official year. If it is desired to check the progressive figures, reference can easily be made to the previous demand, collection and balance statements.

No. 1407.

Referred to the Accountant-General for remarks.

(By order.)

(Signed) A. EDGINGTON,
Ag. Assistant Secretary.

17th December 1898.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 23rd January 1899, No. L.F.D.—711.

With reference to your Assistant Secretary's endorsement No. 1407, dated the 17th December 1898, I have the honour to state that I am not in possession of sufficient information regarding the method of check of fishery rents to advise as to whether the rules may be generally relaxed in the manner proposed by the President. So far as the Ganjám district is concerned there appears to be no objection to the check being dispensed with in the Treasury Deputy Collector's office if, as stated, the necessary control is exercised in that of the Collector.

ORDER—No. 865 L., dated 24th April 1899.

In the circumstances stated in the correspondence forwarded with the President's letter read above, the Government considers that the check now required on the part of the Local Audit department in respect of the receipts under "fishery rents" may be dispensed with. Articles 162 and 651 of the Local Fund Code will be modified accordingly.

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

To the President, District Board, Ganjam.
„ all other Presidents of District Boards.
„ the Accountant-General.
„ the Revenue Department.
„ the Public Works (Irrigation) Department.

H.H.O. *Prof*
Government (1899) of Madras.
LOCAL AND MUNICIPAL.

Recd.

Enclosures

1899.

Regd.

Spare copies

G.O., No. 865 L., 24th April 1899.

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No. 1407.

Referred to the Accountant-General for remarks.

(By order.)

(Signed) A. EDGINGTON,
Ag. Assistant Secretary.

17th December 1898.

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 23rd January 1899, No. L.F.D.—711.

With reference to your Assistant Secretary's endorsement No. 1407, dated the 17th December 1898, I have the honour to state that I am not in possession of sufficient information regarding the method of check of fishery rents to advise as to whether the rules may be generally relaxed in the manner proposed by the President. So far as the Ganjam district is concerned there appears to be no objection to the check being dispensed with in the Treasury Deputy Collector's office if, as stated, the necessary control is exercised in that of the Collector.

ORDER—No. 865 L., dated 24th April 1899.

In the circumstances stated in the correspondence forwarded with the President's letter read above, the Government considers that the check now required on the part of the Local Audit department in respect of the receipts under "fishery rents" may be dispensed with. Articles 162 and 651 of the Local Fund Code will be modified accordingly.

(True Extract.)

for Ag. Secretary to Government.

To the President, District Board, Ganjam.
 " all other Presidents of District Boards.
 " the Accountant-General.
 " the Revenue Department.
 " the Public Works (Irrigation) Department.

Local & Munl. (1898) Department.

CURRENT No. 3144



From

The President
 District Board
 Ganjam

Order No. 1407 of 17-12-98

Referred to the Accountant
 General for remarks.

(By order)

A. S. Livingston
 Ag. Assistant Secretary

26
 16/12/98

3.1.99

Ref. No. 501 of 98
 213

Dated 5th November 1898

Received

Registered

Enclosures (three) only

Spare copies

SUBJECT.

D.C. B. Statement
 of Fishery Rents—
 Requesting to amend
 the rules which regu-
 late that — should be
 checked in the audit
 office under the cir-
 cumstances explained

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (189⁹) Department.

CURRENT No. 2802



From The Accountant General
For St George.

Order

No. $\frac{270}{711}$

Dated 23rd January 1899

Received

Registered

Enclosures C. No 31442 of 98
returned.

Spare copies

SUBJECT.

Forwarding, with remarks, under No 1407
to 17-12-98 on a letter from the Post Office
General, requesting to amend the
rules which require that the
D. & B. Statements of the
Rents should be checked
in the audit office.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Fishery rents

865 L
25/6/99

Local and Municipal Department

Cur No 3144 L of 1898 and 280 L of 1899

For orders

Under article 162 of the Local Fund Code, the demands under rents of Choral trees, markets, ferries, grass, lands, fisheries &c should, in cases in which they are leased out, be checked and the collections watched, by means of the Register of Miscellaneous Revenue. When, however, they are managed departmentally, a similar register should be maintained together with books of rent receipts printed in foil and counter foil.

And in either case, monthly demand, collection and balance statements in Form No 25 should be furnished to the audit office, the statement for March of each year detailing the rents still outstanding. The statements thus forwarded to the audit office should, under article 60, be checked as regards the opening

balances, by reference to the previous months' statements, and as regards the collections, by reference to the Local Fund Treasury accounts.

2 In his letter read above, the President of the District Board of Janjain requests that the articles of the Local Fund Code above referred to, may be so amended as to dispense with separate check in the audit branch, of the receipts and collections from fishery rents, as the District Board has practically no control over this item which is managed entirely in the vernacular Department of the Collector's office where a full and sufficient check is exercised, rendering a further check in the local audit branch superfluous. The President's letter having been referred to the Accountant General for remarks, he states that he is not in possession of sufficient information regarding the method of check

check of fishery rents, to advise Government as to whether the rules may be generally relaxed in the manner proposed by the President and that so far as the Janjain district is concerned there appears to be no objection to the check being dispensed with in the Treasury Deputy Collector's office if, as stated by the President of the District Board, the necessary control is exercised in the Collector's office.

3. Fishery rents do not accrue under the Local Boards but are collected by the Revenue and Public Works Departments according as the sources of irrigation are under the management of one or the other of these Departments and then transferred to Local Funds - vide G.O. No 1279 Revenue & 20 July 1864. No 1422 Revenue dated 27 September 1875 and No 199 I dated 12 March 1878. The check exercised over these receipts by the Revenue and Public Works Departments

A
B
C

6

should therefore, it is submitted, be sufficient not only in Sanyam, but also in all other districts. It is however submitted that before passing orders for disposing with the check now required on the part of the local audit Department, the Revenue and Public Works (Irrigation) Departments may be consulted as to the advisability or otherwise of the course proposed.

V.R. 12/2/99
 To Pres. P.W. Div. } u.o. No. 230 27/2/99
 W 27-299

to the U.S.
 It is submitted that the file may in the first instance be forwarded to the Board of Rev. (L.R) U.S. early remarks.

Secy
 11/1/99
 8/1/99

Board of Rev. u.o. No. 4277th March 1899.

M 314

NOTE FOR THE SECRETARY.

U. O. re Fishrents.

The demand of Fishrent for each fasli year is shown in the marginally-noted village and taluk accounts and the demand, Collection and balance thereof are exhibited in both the monthly & annual D.C.B. accounts maintained in the village and taluk offices. All the above-mentioned accounts are scrutinized by the settling officers at the annual jamabandi. The

* Monthly * Annual
 Village Account No. 9 (Columns 8 to 11)
 " " No. 12 (Column 42)
 Taluk Account No. 12 (Column 59)
 * Monthly * Annual
 Village Account No. 16
 Taluk Account No. 17
 as amended with reference to B.P. 5-78
 S.H. 5727-6-1888
 Village Account No. 14 (Col. 8) + its Encls.
 Taluk Account No. 15 (Col. 10)
 No. 15A (Col. 9)
 No. 15B (Col. 8)

S.O. No. 22 New Edition.

The only ^{main} other items coming under this head is 'Ferry rents' (i.e.) rents of such ferries as are not directly under the control of the Local Boards themselves.

2. The item is also included under the head "Local Funds other than Land Revenue" in the monthly Taluk D.C.B. statements of Land Revenue & is submitted to the ^{Collector's} ~~Magistrate's~~ Office (Taluk Account No. 37 as amended with reference to B.P. No. 156 S.H. dated 6 April 1888); and the Collections under this head as shown in the D.C.B. statements.

V

2000

Office note no 9-

10/18

E- No. 27.
1,000-16-5-98

KEEP-WITH

CURRENT No.

GOVT.
OF MADRAS. }

1898.9

{ P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

dated

189 .

Madras, 29 March 1898.9

OFFICE NOTE No. 1018 ^B/_A

To

I.

Your O.N. No. 115 dated 24th March
1899.

The revenue from fishery
leases is audited in our divisional
offices, the leases being filed ~~the~~
and the revenue collected there. This
is seen to by our inspecting officers.
In this office we only watch that --
revenue so collected is properly --
credited to Local Funds.

No 5.W. 2. 5-4-99

H.R.

Forwarded in original to the Secretary, to Govt. Lt. In Dept, with that Dept file returned. Offg: C. 29.3.99

AS
Stamps

W. Hudson
5.4.99

1002
27/4/99

Papers to be read in Proceedings:—

Again G.O., No. dated 189 ,
Again G.O., No. dated 189 ,
Current No. 3144 L of 1898, dated 5th November 1898, from the President, D^t. B^d. Ganjam.
" " 280 L " 1899, " 23rd January 1899, " the Accountant General.
" " " 189 , " " "

P.S. ORDER. N^o 865 L 24/4/99.

In the circumstances stated in the correspondence forwarded with the President's letter read above, the Government considers that the check now required on the part of the Local Audit Department in respect of the receipts under "Fishery rents" may be dispensed with. Articles 162 and 651 of the Local Fund Code will be modified accordingly.

V.R.
18/4/99

MA
21. iv 99.

To
The President, D^t. B^d. Ganjam. ✓ 15
All other Presidents of D^t. B^ds. ✓ 11
The Accountant General. ✓ 11
" Revenue Department. ✓ 6
" Public Works (Irrigation) Departt. ✓ 10
Supd. 5/5/99

CHIEF ENGINEER
FOR IRRIGATION.
30 MAR. 1899
78

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atched in print. 5-5-99

Number of copies required. { Order complete. 440
Letter only.
Order complete with Letter.

MAIN G.O. No. 182

3144 L }
280 L } — A

CP

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OF GOVERNMENT

OF GOVERNMENT.

MENT WITH DEPTO.

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IN ORIGINAL.

Press

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JH
24/6/99

A = Print in full.
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P = Print abstract only.
Q = Print heading only.