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Regular / Miscellaneous No. of 1 .

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Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1870

DATED 25th May/97

[Despatch Abstract.]

Coming to Bd., Proc. of the Lt. in Delt, Considering 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 and ordering that articles 162 & 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.

Revenue Dept.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Current No. 3073.

REVENUE DEPT. 6 MAY 99

Recd. 8th May
Regd. 9th do — } 1899.

Enclosures

Spare copies

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

Order issued 187 to 205 = 4 May 99
Communicated to the Board of Rev.

APRIL.

2nd to the Board of Rev: L. R. Dis. 29.5.99

Note. The suggestion was accepted in the R-D. after consulting the Board.
LWS 9.5.99
RS

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.

24.

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.

Treasury Deputy Collector's letter, C. No. 147-Audit of 1898, dated 13th September 1898.
Inspector of Local Fund Accounts' letter, No. L.F D.—467, dated 21st October 1898.

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.

17*th 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.)

for *Ag. Secretary to Government.*

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

Ext. A. F. Eccleston.

5 the printer the Madras Office

When given for copying _____
When copied _____
When examined _____ } 189 .
When signed _____

Read again G.O., No. 189 , dated

Current No.

Enclosures to C. No.

Order of Government	A	A	A	A	A	A	A	
Letter of Government.								
Statement with ditto.								
Papers not filed up, being meant for despatch in original.								

N.B.—
A = Copy in full.
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P = Copy abstract only.
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