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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*FINANCIAL*

DEPARTMENT

|          |           |        |
|----------|-----------|--------|
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1407  
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GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.

3rd August 1881, No. 1407.

Treasuries.

Read the following paper:—

*Proceedings of the Board of Revenue, dated 22nd July 1881, No. 1474 [Current No. 1928].*

Read the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Officiating Chief Secretary to Government, (through the Secretary to the Board of Revenue,) dated Fort St. George, 7th July 1881, No. 2583:—

The Comptroller-General having, at the instance of the Government of India, directed me to forward to Government annually a review of the working of the treasuries in connexion with the Account Office, I have the honor to forward the review for the past official year. The chief fault to find with nearly all the treasury officers is their want of punctuality in submitting the various returns on the due dates; and I trust that Government will be pleased to warn treasury officers that strict punctuality is absolutely necessary, and that it must be insisted on in future. Without such punctuality on the part of the treasury officers, I need scarcely say that it is impossible for me to carry out satisfactorily the orders of Government and of the Government of India with regard to the punctual submission of returns from my Office.

ENCLOSURE No. 1.

MEMORANDUM on the working of Treasuries in the Madras Presidency in connexion with the Accounts Office during the year 1880-81.

In August 1880 a list of all the returns due from each Treasury to the Account Office, showing the date on which each return should be despatched, was sent under cover of this Office Circular No. XXXIII, dated 31st August 1880, to every Collector. The list contained columns for the entry of the exact date of despatch in each month, and Collectors were requested to instruct their Treasury Deputy Collectors to fill up these dates and to have the lists submitted monthly to them, so that they might be in a position to know whether the returns were punctually rendered or not. Whether this request has been attended to in all districts is not known; but it may be stated that there has been greater punctuality in rendering the various returns during the last half of the year 1880-81, and so far the result is satisfactory. There is, however, still room for considerable improvement, and it is hoped that Collectors will insist on still greater punctuality during the current year.

2. It was necessary to draw the special attention of the treasury officers to the rules of the Civil Account Code regarding "deposits" and the issue of remittance transfer receipts, which rules were disregarded to a very great extent. Many items used to be treated as deposits which should not have been so treated, and a very large number of unauthorised remittance transfer receipts used to be issued. The number of Revenue deposits and of remittance transfer

receipts has been very much reduced of late. In many cases, too, the debt heads "suspense" and "advances recoverable" were incorrectly made use of by treasury officers, the rules of the Civil Account Code being overlooked.

3. There is great delay in the submission of the fine statements; but the District Courts are responsible for this delay and not the treasury officers, though the latter should do all in their power to obtain the statements on the due dates.

4. The following special remarks are made with reference to the treasuries named:—

*Ganjam.*—Mr. G. Strinivasa Rao Pantalu has been in charge of the treasury during the whole year. There is want of care in payment of contingent bills not properly prepared, that is, they are not headed as belonging to the month in which they are paid; they do not always contain the budget grant and correct expenditure up to date; establishment bills, too, are paid sometimes without leave statements or certificate of no leave. The authority for the grant of remittance transfer receipts is often incorrectly quoted.

*Vizagapatam.*—Mr. J. W. McMurray was in charge of the treasury during the whole year. More care should be taken to despatch all vouchers with the lists of payments; several are now sent very late. Want of uniformity in Mr. McMurray's signature was brought to notice by the Bank of Madras. The orders given in the objection statements, especially as regards classification, are carefully attended to.

*Godavari.*—Mr. P. Suria Rao Nayudu was in charge of the treasury from April 1880 to November, and Mr. Ricketts from November to March 1881. Erasures are sometimes allowed in the treasury account contrary to rule. Payment of a new rate of salary to a gazetted officer was once made by the treasury officer without a pay-slip which is strictly forbidden, and payment of salary to a gazetted officer before the end of the month was made contrary to rule.

*Kistna.*—Mr. D. Purushotamaya was in charge of the treasury from April 1880 to January 1881, Mr. P. Pundarikakshadu from January 1881 to March, and Mr. Abdul Ghani Khan during the latter part of March. All vouchers do not accompany the lists of payments, and the Revenue contingent bills sometimes come without their sub-vouchers which, of course, renders audit on receipt of the bills impossible. Classification is not satisfactorily done; the *plus* and *minus* memoranda are sometimes carelessly prepared; unauthorised remittance transfer receipts are constantly issued. Payment of an allowance to a gazetted officer was once made without a pay-slip which is strictly forbidden. Objection statements are very much delayed, and the lists of payments and treasury accounts not punctually despatched, notably the second list of payments for March 1881 which was not received until the 20th April 1881, causing great inconvenience to this Office. There is room for very considerable improvement in this treasury.

*Nellore.*—Mr. Kulliana Sundaram Chettiar was in charge of the treasury from April 1880 to July 1880, Mr. Toke Jayaram Nayudu from August 1880 to January 1881, and Mr. H. L. Howell from February 1881. More care is necessary in the preparation of the leave statements attached to the Revenue establishment bills, and in quoting the correct authority in the lists of remittance transfer receipts issued. Proper accounts of "advances" were not kept in this district, but the necessary orders have since been issued by the Board of Revenue.

*Kurnool.*—Mr. Venkata Rao Garu was in charge of the treasury from April 1880 to June 1880, Mr. C. Somasundaram Sastri during July 1880, and Mr. B. Teperumal Chettiar from August 1880 to March 1881. The management of the treasury has been satisfactory. The certificate of original credit on refund vouchers is often omitted to be given, and receipt stamps were taken on receipts given for interest on Government paper which is unnecessary.

*Bellary.*—Mr. H. L. Howell was in charge of the treasury from April 1880 to January 1881, Mr. Pritchard from January to February, and Mr. H. Venkat Rao from February to March 1881. The taluk establishment bills are very carelessly prepared. The classification in the treasury accounts is constantly wrong, and the only explanation given is "oversight." There is room for improvement in this treasury; the mistakes made are mostly through mere want of care.

*Cuddapah.*—Mr. H. Subba Rao was in charge of the treasury from April 1880 to November 1880 and from January 1881 to March 1881, and Abdul Ghani Khan Bahadur during the intervening period. Vouchers are sometimes passed without receipt stamps, and the classification is now and then omitted on the vouchers. Refund vouchers do not always bear the treasury officer's certificate of original credit. Payment of an allowance to a gazetted officer was twice made by the treasury officer without a pay-slip which is strictly forbidden, and in one case a rate higher than that mentioned in the pay-slip and last pay certificate was paid. More care in this respect is necessary in this treasury.

*Madras.*—Mr. A. Smith was in charge of the treasury from April to November and Mr. Sudarsana Rao from November to March 1881. No special remarks necessary.

*Chingleput.*—Mr. E. C. Plunkett was in charge of the treasury throughout the year. On one occasion payment of a new rate of salary was made to a gazetted officer without a pay-slip. With this exception there is no fault to find in the management of this treasury, and thanks are due to Mr. Plunkett for the cordial assistance he has rendered whenever consulted which he has been on several occasions with regard to treasury work.

*North Arcot.*—Mr. Marjoribanks was in charge of the treasury during the whole year, except for one month during which Mr. Frazer was in charge. The Revenue establishment travelling allowance bills do not accompany the lists of payments, and the Revenue contingent bills are not accompanied by their sub-vouchers which come later; this, of course, renders audit on receipt of the contingent bills impossible. Vouchers, too, are received which are not entered in the lists of payments; others which are entered are not received; this shows want of care in the treasury. Remittance transfer receipts were constantly issued without authority. There is room for improvement in this treasury.

*South Arcot.*—Mr. P. Varatha Chari was in charge of the treasury during the whole year. Want of care is shown in passing for payment contingent bills incorrectly prepared, that is, headed with the wrong month and without the budget grant and expenditure up to date noted thereon. Refund vouchers do not always bear the treasury officer's certificate of original credit. Erasures are not always attested. Receipts for service postage labels are sometimes given in manuscript forms, which is strictly forbidden by the Government of India. The lists of payments do not include all payments as they should do. More care is necessary in the management of this treasury.

*Salem.*—Mr. Appaji Rao was in charge of the treasury throughout the year. Remittance transfer receipts were often issued without authority, and all vouchers do not accompany the lists of payments. Payment in excess of the amount entered in the pay-slip was once made to a gazetted officer, and payment was once made without a pay-slip.

*Trichinopoly.*—Mr. H. Subbarayar was in charge of the treasury from 1st to 12th April 1880 and from 13th July to 27th September 1880, Mr. T. Pattabhiram Pillai from 13th April to 12th July, 5th October to 16th November, and from 22nd December 1880 to 31st March 1881, Mr. A. Strinivassa Rao from 17th November to 21st December 1880. Payment of a new rate of salary to a gazetted officer was once made without a pay-slip. With this exception there is no fault to find with the management of this treasury. Its returns are despatched more punctually than those of any other treasury, but objection statements are detained too long.

*Tanjore.*—Mr. Tillainayakam Pillai was in charge of the treasury from April 1880 to August 1880, and Mr. A. Kristnammah from August 1880 to March 1881. All vouchers are not entered in the lists of payments, and all do not accompany the lists. Classification is not very correctly done and sufficient attention is not paid to the instructions given by this Office. Alteration memorandums are very numerous, clearly showing that the classification is indifferently done at first. Recoveries from Municipalities on account of the pay of Medical subordinates are not promptly made. Refund vouchers do not always contain the treasury officer's certificate of original credit. Payment of a new rate of salary was once made to a gazetted officer without a pay-slip which is strictly forbidden. In the course of the year it was discovered that the Civil Account Code corrections had not been regularly pasted in the treasury copy of the Code which shows serious neglect on the part of the Treasury Deputy Collector. Considerable improvement has been noticed in this treasury during the latter part of the year, but there is room for still further improvement.

*Madura.*—Mr. T. Rama Rao was in charge of the treasury during the whole year. Erasures are sometimes allowed in the treasury accounts contrary to rule. A third list of payments is sent, though this is strictly forbidden by Circular No. XXXIII, dated 31st August 1880. Payment in excess of the amount mentioned in the last pay certificate was once made to a gazetted officer.

*Tinnevely.*—Mr. Locke was in charge of the treasury from April 1880 to July and from September to January 1881, Mr. C. Vengu Pillai during August, Mr. Subbayar during February, and Mr. Murgesam Pillai during March 1881. Recoveries from Municipalities on account of pay of Medical subordinates are not promptly made. Payment is sometimes made on "duplicate." Results grant bills and receipts for service postage labels are in some cases given on manuscript forms which is strictly forbidden by the Government of India.

*Coimbatore.*—Mr. P. A. Cole was in charge of the treasury during the whole year. In October Mr. Cole submitted the September treasury account without the appendix, removing it without any authority; his explanation was unsatisfactory. The particulars of Forest Department receipts are not entered in the treasury accounts, but are subsequently communicated which is irregular. Payment in excess of the amount mentioned in the pay-slip was once made to a

gazetted officer and twice payment of salary was made before the end of the month contrary to rule.

*Nilgiris.*—Mr. R. S. Benson, C.S., was in charge of the treasury from April 1880 to January 1881, and Mr. J. H. A. Tremeneere, C.S., from January to March 1881. The Revenue contingent bills do not come with the lists of payments. Sub-vouchers to bills are sometimes wanting. Deposit registers come late and objection statements are invariably detained far longer than is allowed by the Civil Account Code. Payment of a new rate of salary was once made to a gazetted officer without a pay-slip which is strictly forbidden.

*Malabar.*—Mr. J. C. Winsom (deceased) was in charge of the treasury from April 1880 to November, Mr. B. Karunakara Menon from November to December, and Mr. B. C. Leggatt from December to March 1881. The sub-vouchers belonging to the Land Revenue, Customs, and Magisterial contingent bills do not accompany the bills, thus rendering audit on receipt of the bills impossible. The treasury account was for three consecutive months signed by the Deputy Collector alone, which is contrary to the rules of the Civil Account Code. The treasury officer on one occasion omitted to effect a retrenchment from a gazetted officer ordered by this Office. Recoveries from Municipalities on account of the pay of Medical subordinates are not promptly made.

*South Canara.*—Mr. B. C. Leggatt was in charge of the treasury from April to September 1880 and Mr. Fernandez from October 1880 to March 1881. All payments are not entered in the lists of payments as should be done, and the Revenue contingent bills do not come with the lists.

*Bangalore.*—Mr. Hudson has been in charge of the treasury throughout the year. All vouchers do not accompany the lists of payments. Alterations in documents are not always attested. Contingent bills are not always headed as belonging to the month in which they are paid. The postal schedules and bill issue lists are sent very late.

*Travancore.*—Mr. Dumergue has been in charge of this treasury throughout the year. Treasury satisfactorily managed.

5. The following tables show that there is still great unpunctuality in nearly all treasuries, though there has, as already stated, been much improvement in the course of the last six months of the official year 1880-81. The tables refer to the returns of those six months only, as prior to October 1880 the list of returns referred to in paragraph 1 was not kept:—

Statement showing the Number of Times the most important Returns were despatched late during the last six months of 1880-81.

| Treasury.          | Treasury Account. | Lists of Payments. | Cash Balance Report. | Estimate of Receipts and Charges. |
|--------------------|-------------------|--------------------|----------------------|-----------------------------------|
| Ganjam .. ..       | 4                 | 1                  | 2                    | 2                                 |
| Vizagapatam .. ..  | 4                 | 2                  | 1                    | 2                                 |
| Godavari .. ..     | 1                 | 12                 | 1                    | 1                                 |
| Kistna .. ..       | 3                 | 10                 | 2                    | 1                                 |
| Nellore .. ..      | 4                 | 11                 | 2                    | 3                                 |
| Cuddapah .. ..     | 1                 | 7                  | 2                    | 3                                 |
| Kurnool .. ..      | 3                 | ..                 | 1                    | 3                                 |
| Bellary .. ..      | 3                 | 11                 | 1                    | ..                                |
| Chingleput .. ..   | 1                 | 4                  | 1                    | 3                                 |
| North Arcot .. ..  | 1                 | 5                  | ..                   | ..                                |
| South Arcot .. ..  | 1                 | 4                  | 2                    | ..                                |
| Tanjore .. ..      | 4                 | 12                 | 3                    | 2                                 |
| Trichinopoly .. .. | ..                | 2                  | ..                   | 3                                 |
| Madura .. ..       | 2                 | 7                  | 2                    | 5                                 |
| Tinnevelly .. ..   | 1                 | 5                  | ..                   | 1                                 |
| Salem .. ..        | 2                 | 8                  | ..                   | 1                                 |
| South Canara .. .. | 6                 | 14                 | 2                    | 4                                 |
| Coimbatore .. ..   | 3                 | 8                  | 2                    | 6                                 |
| Malabar .. ..      | 6                 | 21                 | 2                    | 3                                 |
| Nilgiris .. ..     | 5                 | 12                 | 2                    | 2                                 |
| Bangalore .. ..    | 4                 | 4                  | 2                    | 6                                 |
|                    |                   |                    |                      | 5                                 |

Statement showing the Number of Returns despatched on the due Dates and those despatched late.

| Treasury.          | Number of Returns despatched late. | Number of Returns despatched on due Date. | Number of Returns despatched more than three Days late. |
|--------------------|------------------------------------|-------------------------------------------|---------------------------------------------------------|
| Ganjam .. ..       | 159                                | 312                                       | 101                                                     |
| Vizagapatam .. ..  | 142                                | 329                                       | 41                                                      |
| Godavari .. ..     | 92                                 | 379                                       | 28                                                      |
| Kistna .. ..       | 143                                | 328                                       | 61                                                      |
| Nellore .. ..      | 159                                | 312                                       | 66                                                      |
| Cuddapah .. ..     | 83                                 | 388                                       | 15                                                      |
| Kurnool .. ..      | 96                                 | 375                                       | 44                                                      |
| Bellary .. ..      | 166                                | 305                                       | 77                                                      |
| Chingleput .. ..   | 62                                 | 409                                       | 26                                                      |
| North Arcot .. ..  | 69                                 | 402                                       | 43                                                      |
| South Arcot .. ..  | 90                                 | 381                                       | 12                                                      |
| Tanjore .. ..      | 140                                | 331                                       | 37                                                      |
| Trichinopoly .. .. | 63                                 | 408                                       | 9                                                       |
| Madura .. ..       | 131                                | 340                                       | 45                                                      |
| Tinnevelly .. ..   | 69                                 | 402                                       | 19                                                      |
| Salem .. ..        | 123                                | 348                                       | 67                                                      |
| South Canara .. .. | 210                                | 261                                       | 58                                                      |
| Coimbatore .. ..   | 131                                | 340                                       | 25                                                      |
| Malabar .. ..      | 221                                | 250                                       | 79                                                      |
| Nilgiris .. ..     | 167                                | 304                                       | 61                                                      |
| Bangalore .. ..    | 84                                 | 387                                       | 39                                                      |

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From these tables it will be seen that Ganjam, Kistna, Nellore, Bellary, Salem, South Canara, Malabar, and Nilgiris were specially unpunctual.

6. The following statement shows the average number of days objection statements were detained by treasury officers, the period allowed by the Civil Account Code being one week:—

| Treasury.          | Average Number of Days Objection Statements were detained in the Treasuries. |
|--------------------|------------------------------------------------------------------------------|
| Ganjam .. ..       | 12                                                                           |
| Vizagapatam .. ..  | 13                                                                           |
| Godavari .. ..     | 19                                                                           |
| Kistna .. ..       | 26                                                                           |
| Nellore .. ..      | 17                                                                           |
| Cuddapah .. ..     | 10                                                                           |
| Kurnool .. ..      | 5                                                                            |
| Bellary .. ..      | 20                                                                           |
| Madras .. ..       | 3                                                                            |
| Chingleput .. ..   | 13                                                                           |
| North Arcot .. ..  | 12                                                                           |
| South Arcot .. ..  | 12                                                                           |
| Tanjore .. ..      | 14                                                                           |
| Trichinopoly .. .. | 17                                                                           |
| Madura .. ..       | 14                                                                           |
| Tinnevelly .. ..   | 22                                                                           |
| Salem .. ..        | 24                                                                           |
| South Canara .. .. | 15                                                                           |
| Coimbatore .. ..   | 10                                                                           |
| Nilgiris .. ..     | 29                                                                           |
| Malabar .. ..      | 24                                                                           |
| Bangalore .. ..    | 6                                                                            |
| Travancore .. ..   | 7                                                                            |

This shows that the treasury officers, Godáviri, Kistna, Bellary, Tinnevelly, Salem, Malabar, and Nilgiris, detained the statements specially long.

(Signed) H. F. CLOGSTOUN,  
*Offg. Accountant-General.*

Districts which were unpunctual in sending the prescribed returns—

Ganjam.

Kistna.

Nellore.

Bellary.

Districts in which objection statements were detained long—

Godáviri.

Kistna.

Bellary.

Tinnevelly.

Salem.  
South Canara.  
Malabar.  
Nilgiris.

Salem.  
Malabar.  
Nilgiris.

Submitted to Government.

2. The districts which were specially unpunctual in sending in the prescribed returns on due dates and in those which objection statements were detained unduly long without replies are noted in the margin. The Collectors concerned will warn their Treasury Deputies that these irregularities should be guarded against in future.

(True Copies and Extract.)

(Signed) E. GIBSON,  
*Acting Secretary.*

ORDER THEREON, 3rd August 1881, No. 1407.

Recorded.

2. Suitable instructions have, it is observed, been issued by the Board of Revenue, which will, the Government trust, ensure future punctuality on the part of those treasury officers who are reported as having been remiss in this respect.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.

„ Board of Revenue.

*Recd. Sept.*

1407  
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Gobt. of (1881) Madras.  
FINANCIAL.

To  
THE ACCOUNTANT-GENERAL,  
&c., &c., &c.

Dated August, 3rd.

Issued

Recd.

Encl.

G.O., 3rd August 1881, No. 1407.

AUGUST.

Treasuries.—Proceedings, Board of Revenue, submitting letter from Accountant-General forwarding review of the working of the treasuries in connexion with the Account Office for 1880-81, and making certain observations regarding the unpunctual submission of returns, &c., recorded with remarks.



CURRENT No. 1928

Proceedings of the Board of Revenue.

Dated 22<sup>nd</sup> July 1881.

No. 1474 Miscellaneous.

1407  
5

READ the following: —  
No. 2583.

From H. F. Clapton Esquire  
officiating Accountant General  
to the Government of Madras,  
The Chief Secretary to Government  
Financial Department  
Coatacamund  
through  
The Secretary to the  
Board of Revenue,  
Madras  
Sir,

The Comptroller General  
having at the instance of the Govern-  
ment of India directed me to forward  
to

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BY: [illegible]

to Government annually a review of the working of the Treasuries in connexion with the account office, I have the honor to forward the review for the past official year.

The chief fault to find with nearly all the Treasury officers is their want of punctuality in submitting the various Returns on the due dates, and I trust that Government will be pleased to warn Treasury officers that strict punctuality is absolutely necessary and that it must be insisted on in future.

Without such punctuality on the part of the Treasury officers I need scarcely say that it

2P  
it is impossible for me to carry out satisfactorily the orders of Government and of the Government of India with regard to the punctual submission of Returns from my office.

1407/6  
Fort Saint George } I have &c  
Accountant General's } signed, H. Clogston  
Office, 7<sup>th</sup> July 1881. }  
offy Acct General

10P  
Submitted to Government.

2. The Districts which were specially unpunctual in sending in the prescribed returns on due dates, and those in which objection statements were detained unduly long without replies are noted in the margin. The collectors concerned will

Districts which were unpunctual in sending the prescribed returns.

Gangam  
Kistna  
Mellore  
Bellary  
Salem  
S. Canara  
Malabar  
Nilgiris.

Districts in which objection statements were detained long.

Godavari  
Kistna  
Bellary  
Tinnevely  
Salem  
Malabar  
Nilgiris.

will warn their Treasury Deputies  
that these irregularities should  
be guarded against in future.

1 True copy & back

L. H. Sturges.

Ag Secretary

To

The Chief Secretary to Govt  
Financial Department  
with one enclosure in  
original.

xd May 99  
Copied by Soolam Duthy.

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Memorandum on the Working of  
Treasuries in the Madras Presidency  
in  
Connection with the Accounts Office  
during the year 1880-81

In August 1880 a List of all the returns  
due from each Treasury to the Account Office  
showing the date on which each return should  
be despatched was sent under cover of this  
Office Circular No. ~~XXXX~~ dated 31<sup>st</sup> August 1880  
to every Collector. The list contained columns  
for the entry of the exact date of despatch in  
each month, and Collectors were requested  
to instruct their Treasury Deputy Collectors to  
fill up these dates and to have the lists  
submitted monthly to them so that they  
might be in a position to know whether the  
returns were punctually rendered or not.  
Whether this request has been attended  
to in all Districts is not known, but it may  
be stated that there has been greater punctu-  
-ality in rendering the various returns during  
the last half of the year 1880-81, and so  
far the result is satisfactory. There is  
however still room for considerable improve-  
-ment and it is hoped that Collectors will  
insist on still greater punctuality during  
the current year.

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2. It was necessary to draw the special attention of the Treasury Officers to the rules of the Civil Account Code regarding "Deposits", and the issue of Remittance Transfer Receipts which rules were disregarded to a very great extent. Many items used to be treated as Deposits which should not have been so treated, and a very large number of unauthorised Remittance Transfer Receipts used to be issued. The number of Revenue Deposits & of Remittance Transfer Receipts has been very much reduced of late. In many cases too the Debt Heads "Suspense" and "Advances Recoverable" were incorrectly made use of by Treasury Officers, the rules of the Civil Account Code being overlooked.

3. There is great delay in the submission of the Final Statements, but the District Courts are responsible for this delay and not the Treasury Officers, though the latter should do all in their power to obtain the statements on the due dates.

4. The following special remarks are made with reference to the Treasuries named.

Mr. G. Strinivasa Rao Pantulu has been in charge of the Treasury during the whole year. There is want of care in payment of Contingent bills not properly prepared, that is they are headed as belonging to the month in which they are paid; they do not always contain the Budget Grant and correct expenditure

Ganjam.

Vizagapatam.

up to date; Establishment bills too are paid sometimes without leave statements or certificate of no leave. The authority for the grant of Remittance Transfer Receipts is often incorrect by quoted.

Mr. J. W. McMurray was in charge of the Treasury during the whole year. More care should be taken to despatch all vouchers with the Lists of Payments, several are now sent very late. Want of uniformity in Mr. McMurray's signature was brought to notice by the Bank of Madras. The orders given in the objection statements especially as regards Classification are carefully attended to.

Godavari.

Mr. P. Suria Rao Raidu was in charge of the Treasury from April 1880 to November, and Mr. Picketts from November to March 1881. Erasures are sometimes allowed in the Treasury Account contrary to rule. Payment of a new rate of salary to a Gazetted Officer was once made by the Treasury Officer without a Pay Slip which is strictly forbidden, and payment of salary to a Gazetted Officer before the end of the month was made contrary to rule.

Kistna.

Mr. D. Purushotamaya was in charge of the Treasury from April 1880 to January 1881. Mr. P. Pundarikatishadu from January 1881 to March and Mr. Abdul Ghami Khan during the latter part of March. All vouchers

do not accompany the Lists of Payments, and the Revenue Contingent bills sometimes come without their sub Vouchers which of course renders audit on receipt of the bills impossible. Classification is not satisfactorily done, the Plus and Minus Memoranda are sometimes carelessly prepared, unauthorised Remittance Transfer Receipts are constantly issued. Payment of an allowance to a Gazetted Officer was once made without a Pay Slip which is strictly forbidden. Objection Statements are very much delayed and the Lists of Payments and Treasury Accounts not punctually despatched, notably the 2<sup>d</sup> list of payments for March 1881 which was not received until the 20<sup>th</sup> April 1881, causing great inconvenience to this Office. There is room for very considerable improvement in this Treasury.

Mr. Kulliana Sundaram Chettiar was in charge of the Treasury from April 1880 to July 1880, Mr. Tota Jayaram Nayadu from August 1880 to January 1881 and Mr. H. L. Howell from February 1881. More care is necessary in the preparation of the Leave Statements attached to the Revenue Establishment Bills, and in quoting the correct authority in the lists of Remittance Transfer Receipts issued. Proper Accounts of "Advances" were not kept in this District, but the necessary orders have since been issued by the Board of Revenue.

Mr. Venkata Rao Garu was in charge of the Treasury from April 1880 to June 1880

Vellore

Kurnool

Bellary.

Cuddapah.

1407/9 580  
Mr. C. Somasundaram Sastri during July 1880 and Mr. B. Teperumal Chettiar from August 1880 to March 1881. The management of the Treasury has been satisfactory. The Certificate of Original Credit on Refund Vouchers is often omitted to be given, and receipt stamps were taken on receipts given for Interest on Government Paper which is unnecessary.

Mr. H. L. Howell was in charge of the Treasury from April 1880 to January 1881, Mr. Pritchard from January to February and Mr. H. Venkat Rao from February to March 1881. The Taluk Establishment Bills are very carelessly prepared. The Classification in the Treasury Accounts is constantly wrong, and the only explanation given is "oversight". There is room for improvement in this Treasury, the mistakes made are mostly through mere want of care.

Mr. H. Subba Rao was in charge of the Treasury from April 1880 to November 1880 and from January 1881 to March 1881, and Abdul Ghani Khan Bahadur during the intervening period. Vouchers are sometimes passed without receipt stamps, and the Classification is now and then omitted on the Vouchers. Refund Vouchers do not always bear the Treasury Officer's Certificate of Original Credit. Payment of an allowance to a Gazetted Officer was twice made by the Treasury Officer without a Pay Slip which is strictly forbidden

forbidden, and in one case a rate higher than that mentioned in the Pay Slip and East Pay Certificate was <sup>more care</sup> paid in this respect is necessary in this Treasury.

Mr. A. Smith was in charge of the Treasury Madras, from April to November and Mr. Sudarsana Rao from November to March 1881. No special remarks necessary.

Mr. C. E. Plunkett was in charge of the Treasury Chingleput, throughout the year. On one occasion payment of a new rate of salary was made to a Gazetted Officer without a pay slip, with this exception, there is no fault to find in the management of this Treasury, and thanks are due to Mr. Plunkett for the cordial assistance he has rendered whenever consulted, which he has been on several occasions with regard to Treasury work.

Mr. Marjoribanks was in charge of the Treasury during the whole year except for one month during which Mr. Frazer was in charge. The Revenue Establishment travelling allowance bills do not accompany the Lists of payments and the Revenue Contingent Bills are not accompanied by their sub Vouchers which come later, this of course renders audit and receipt of the Contingent bills impossible. Vouchers too are received which are not entered in the Lists of Payments, others which are entered are not received, this shows want of care in the Treasury. Remittance Transfer Receipts were constantly issued without authority. There is room for improvement in this Treasury.

South Arcot

South Arcot.

1407/13 6 80  
Mr. P. Varatha Chari was in charge of the Treasury during the whole year. Want of care is shown in passing for payment Contingent bills incorrectly prepared, that is headed with the wrong month and without the Budget Grant and expenditure up to date noted thereon. Refund Vouchers do not always bear the Treasury Officer's Certificate of Original Credit. Erasures are not always attested. Receipts for services Postage labels are sometimes given in frame script forms which is strictly forbidden by the Government of India. The Lists of Payments do not include all payments as they should do. More care is necessary in the management of this Treasury.

Salem.

Mr. Appaji Rao was in charge of the Treasury throughout the year. Remittance Transfer Receipts were often issued without authority, and all Vouchers do not accompany the lists of payments. Payment in excess of the amount entered in the Pay Slip was once made to a Gazetted Officer and payment was once made without a pay slip.

Chingleput

Mr. K. Subbarayan was in charge of the Treasury from 4<sup>th</sup> to 12<sup>th</sup> April 1880 and from 13<sup>th</sup> July to 24<sup>th</sup> September 1880, Mr. S. Pattabhiram Pillai from 13<sup>th</sup> April to 12<sup>th</sup> July, 5<sup>th</sup> October to 16<sup>th</sup> November and from 22<sup>nd</sup> December 1880 to 31<sup>st</sup> March 1881. Mr. A. Strinivasa Rao

Rao from 17<sup>th</sup> November to 21<sup>st</sup> December 1880. Payment of a new rate of salary to a Gazetted Officer was once made without a Pay slip, with this exception there is no fault to find with the management of this Treasury. Its Returns are despatched more punctually than those of any other Treasury, but objection statements are detained too long.

Mr. Tillainayakam Pillai was in charge of the Treasury from April 1880 to August 1880 and Mr. A. Krishnamma from August 1880 to March 1881. All Vouchers are not entered in the lists of payments, and all do not accompany the lists. Classification is not very correctly done and sufficient attention is not paid to the instructions given by this Office. Alteration Memos are very numerous clearly showing that the classification is indifferently done at first. Recoveries from Municipalities on account of the pay of Medical subordinates are not promptly made. Refund Vouchers do not always contain the Treasury Officer's Certificate of original credit. Payment of a new rate of salary was once made to a Gazetted Officer without a Pay slip which is strictly forbidden. In the course of the year it was discovered that the Civil Account Code corrections had not been regularly pasted in the Treasury copy of the Code which shows serious neglect on the part of the Treasury Deputy Collector. Considerable improvement has been noticed in

Tanjore

Madurai.

Tinnevely

Coimbatore

788  
in this Treasury during the latter part of the year, but there is room for still further improvement.

1407/11  
Mr. T. Rama Rao was in charge of the Treasury during the whole year. Errors are sometimes allowed in the Treasury Accounts contrary to rule. A third list of Payments is sent though this is strictly forbidden by Circular XXXIII dated 31<sup>st</sup> August 1880. Payment in excess of the amount mentioned in the Last Pay Certificate was once made to a Gazetted Officer.

Mr. Locke was in charge of the Treasury from April 1880 to July and from September to January 1881. Mr. C. Venugopal Pillai during August, Mr. Subbayan during February and Mr. Murgesam Pillai during March 1881. Recoveries from Municipalities on account of pay of Medical subordinates are not promptly made. Payment is sometimes made on "Duplicate". Result's Grant bills and receipts for services postage labels are in some cases given on manuscript forms which is strictly forbidden by the Government of India.

Mr. P. A. Cole was in charge of the Treasury during the whole year. In October Mr. Cole submitted the September Treasury Account without the Appendix, removing it without any authority.

authority, his explanation was unsatisfactory. The particulars of Forest Department receipts are not entered in the Treasury Accounts, but are subsequently communicated which is irregular. Payment in excess of the amount mentioned in the Pay Slip was once made to a Gazetted Officer and twice payment of salary was made before the end of the month contrary to rule.

Mr. R. S. Benson. C. S. was in charge of the Treasury from April 1880 to January 1881 and Mr. J. K. A. Sprentheer C. S. from January to March 1881. The Revenue Contingent bills do not come with the Lists of Payments. Sub-vouchers to Bills are sometimes wanting. Deposit registers come late and Objection Statements are invariably detained far longer than is allowed by the Civil Account Code. Payment of a new rate of salary was once made to a Gazetted Officer without a Pay Slip which is strictly forbidden.

Mr. J. C. Winscom (deceased) was in charge of the Treasury from April 1880 to November, Mr. B. Karamakara Menon from November to December and Mr. B. C. Leggatt from December to March 1881. The sub-vouchers belonging to the Land Revenue Customs and Magisterial Contingent bills do not accompany the bills thus rendering Audit on receipt of the bills impossible. The Treasury account was for three consecutive months signed by the Deputy Collector alone which is contrary to the rules of the Civil Account Code. The Treasury Officer on one occasion omitted to effect a retrenchment from

South Canara.

Bangalore.

Travancore.

from a Gazetted Officer, ordered by this office. Recoveries from Municipalities on account of the pay of medical subordinates are not promptly made.

1407/12  
Mr. B. C. Leggatt was in charge of the Treasury from April to September 1880 and Mr. Fernandez from October 1880 to March 1881. All Payments are not entered in the Lists of Payments as should be done, & the Revenue Contingent Bills do not come with the Lists.

Mr. Hudson has been in charge of the Treasury throughout the year. All vouchers do not accompany the lists of payments, alterations in documents are not always attested. Contingent bills are not always headed as belonging to the month in which they are paid. The Postal Schedules and Bill issue lists are sent very late.

Mr. Dumerque has been in charge of this Treasury throughout the year. Treasury satisfactorily managed.

5 The following tables show that there is still great impunctuality in nearly all Treasuries, though there has, as already stated, been much improvement in the course of the last six months of the official year 1880-81. The tables refer to the Returns of those six months only, as prior to October 1880 the list of returns referred

referred to in para 1 was not kept.

Statement showing the number of times the most important Returns were despatched late during the last six months of 1880-81.

| Treasury      | Treasury<br>Account | Lists of<br>Payments | Cash Balance<br>Report | Estimate of<br>Receipts and<br>Charges |
|---------------|---------------------|----------------------|------------------------|----------------------------------------|
| Ganjam—       | 4                   | 1                    | 2                      | 2                                      |
| Viragapatam—  | 4                   | 2                    | 1                      | 2                                      |
| Godavari—     | 1                   | 12                   | 1                      | 1                                      |
| Kistna—       | 3                   | 10                   | 2                      | "                                      |
| Nellore—      | 4                   | 11                   | 2                      | 3                                      |
| Cuddapah—     | 1                   | 7                    | 2                      | 3                                      |
| Kurnool—      | 3                   | "                    | 1                      | "                                      |
| Bellary—      | 3                   | 11                   | 1                      | 3                                      |
| Chingleput—   | 1                   | 4                    | 1                      | "                                      |
| North Arcot—  | 1                   | 5                    | "                      | "                                      |
| South Arcot—  | 1                   | 4                    | 2                      | 2                                      |
| Tanjore—      | 4                   | 12                   | 3                      | 3                                      |
| Trichinopoly— | "                   | 2                    | "                      | 5                                      |
| Madurai—      | 2                   | 7                    | 2                      | 1                                      |
| Tinnevely—    | 1                   | 5                    | "                      | 1                                      |
| Salem—        | 2                   | 8                    | 2                      | 4                                      |
| South Canara— | 6                   | 14                   | 2                      | 6                                      |
| Coinbatore—   | 3                   | 8                    | 2                      | 3                                      |
| Malabar—      | 6                   | 21                   | 2                      | 2                                      |
| Nilgiris—     | 5                   | 12                   | 2                      | 6                                      |
| Bangalore—    | 4                   | 4                    | 2                      | 5                                      |

Statement showing the number of Returns despatched on the due date and those despatched late.

| Treasury      | N. of returns<br>despatched<br>late | N. of returns<br>despatched<br>on due date | N. of returns<br>despatched<br>more than 3 days<br>late. |
|---------------|-------------------------------------|--------------------------------------------|----------------------------------------------------------|
| Ganjam—       | 159                                 | 312                                        | 101                                                      |
| Viragapatam—  | 142                                 | 329                                        | 41                                                       |
| Godavari—     | 92                                  | 379                                        | 28                                                       |
| Kistna—       | 143                                 | 328                                        | 61                                                       |
| Nellore—      | 159                                 | 312                                        | 66                                                       |
| Cuddapah—     | 83                                  | 388                                        | 15                                                       |
| Kurnool—      | 96                                  | 375                                        | 44                                                       |
| Bellary—      | 166                                 | 305                                        | 77                                                       |
| Chingleput—   | 62                                  | 409                                        | 26                                                       |
| North Arcot—  | 69                                  | 402                                        | 43                                                       |
| South Arcot—  | 90                                  | 381                                        | 12                                                       |
| Tanjore—      | 140                                 | 331                                        | 37                                                       |
| Trichinopoly— | 63                                  | 408                                        | 9                                                        |
| Madurai—      | 131                                 | 340                                        | 45                                                       |
| Tinnevely—    | 69                                  | 402                                        | 19                                                       |
| Salem—        | 123                                 | 348                                        | 67                                                       |
| South Canara— | 210                                 | 261                                        | 58                                                       |
| Coinbatore—   | 131                                 | 340                                        | 25                                                       |
| Malabar—      | 221                                 | 250                                        | 79                                                       |
| Nilgiris—     | 167                                 | 304                                        | 61                                                       |
| Bangalore—    | 84                                  | 387                                        | 39                                                       |

1407  
13

From these Tables it will be seen that Ganjam, Kistna, Nellore, Bellary, Salem, South Canara, Malabar and Nilgiris were specially unpunctual.

The

6. The following Statement shows the average number of days Objection Statements were detained by Treasury Officers. The period allowed by the Civil Account Code being one week;

| Treasury     | Average number of days Objection Statements were detained in the Treasuries. |
|--------------|------------------------------------------------------------------------------|
| Gangam       | 12 days                                                                      |
| Wizagapatam  | 13                                                                           |
| Godavari     | 19                                                                           |
| Kistna       | 26                                                                           |
| Nellore      | 17                                                                           |
| Cuddapah     | 10                                                                           |
| Turnoor      | 5                                                                            |
| Bellary      | 20                                                                           |
| Madras       | 3                                                                            |
| Chingleput   | 13                                                                           |
| North Arcot  | 12                                                                           |
| South Arcot  | 12                                                                           |
| Tanjore      | 14                                                                           |
| Trichinopoly | 17                                                                           |
| Madurai      | 14                                                                           |
| Tinnevely    | 22                                                                           |
| Salem        | 24                                                                           |
| South Canara | 15                                                                           |
| Coimbatore   | 10                                                                           |
| Nilgiris     | 29                                                                           |
| Malabar      | 24                                                                           |
| Bangalore    | 6                                                                            |
| Mysore       | 7                                                                            |

This shows that the Treasury Officers Godavari, Kistna, Bellary, Tinnevely, Salem, Malabar and Nilgiris detained the Statements specially long.

H. Logan  
Off. Accounts General

1407  
12

1881  
 Board of Revenue,  
 MADRAS.

To <sup>Chief</sup> The Secretary to Govt.  
 Financial Department

CURRENT No. 1920

Dated 22<sup>nd</sup> July /87

Despatched

Received 24

Proceedings dated 22<sup>nd</sup> July 1881.

No. 1474 Miscellaneous.

Subject.

Submitting to  
 Govt. letter from the Secy to  
 General forwarding a review  
 of the working of the Treasuries  
 in connexion with the Account  
 Office for 1880-81; & requesting  
 Colrs to warn their Treasury  
 Deputies that the irregularities  
 complained of by the Secy to  
 General in regard to the punct-  
 ual submission of returns &c  
 should be guarded against  
 in future.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

Proceedings of the Board of Revenue of  
 22<sup>nd</sup> July 1881 No 1474.

Order thereon 3 Aug 1881.  
 No. 1407.

Recorded.

2 Suitable instructions  
 have, it is observed, been  
 issued by the Board of  
 Revenue, which will, the  
 Government trust, ensure  
 the <sup>future</sup> required punctuality  
 on the part of those Treas-  
 -ury Officers who are  
 reported as having been  
 remiss in this respect.

To The Accountant General  
 Board of Revenue  
 Revenue Department.

*Financial* DEPARTMENT.

*Treasurer*

DISPOSED OF

3 AUG 81

BY G.O. NO. 1407

Under Disposal Docket.

PAPERS to be read in Proceedings :—

X No. 1928- of 51-  
No. of  
No. of

m28-7-87 RB-8-87

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1407  
+ 19  
18 17

Pres 1578

29/2/81

Perm. of  
Govt. of 1183/1 Madras.

File

DISPOSED OF

8 AUG 81

BY G.O. NO. 1407

(19)

Treasuries. Nos. 182 of  
Roe submitting letter  
from Secy. Genl. for  
review of the working  
of the Treasuries in con-  
nection with the Account  
Office for 1880/81, & making  
certain observations regard-  
ing the unpunctual submis-  
sion of returns, &c, re-  
corded, with remarks.