

# Financial (1895) Department.

ORDINARY MS.

G.O., No. 597

Dated 19th Aug. 1895

INDEXED.

7/8

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[Despatch Abstract.]

DISTRICT TREASURIES

Recording Proceedings of the Board of Revenue (Land Revenue)  
Submitting, with remarks, the Accountant-General's report on the working  
of the --- for 1894-95.

# BACK PAPERS.

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CURRENT No.

BOARD OF REVENUE (LAND REVENUE), 13TH JULY 1895, No. 241.

## PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 1st June 1895, No. 1415:—

I have the honour to submit my report on the working of the treasuries in the Madras Presidency during the year 1894-95, and to forward four statements furnishing the following particulars in respect to each treasury:—

- (1) the number of errors or omissions found in the vouchers and accounts received in this office;
- (2) the number of instances in which returns were despatched late;
- (3) the number of instances in which the more important returns were despatched late; and
- (4) the average number of days objection statements were detained by treasury officers, the maximum period being one week as allowed by the Civil Account Code.

2. On comparing statement No. 1 with the corresponding statement for the previous year, it will be seen that the results during the year under review under all heads were more favourable than those of the previous year. Under the head "errors of classification," the average was 78 against 80 of the preceding year and the decrease is due to improvement in Cuddapah, Anantapur, Kurnool, Chingleput, Madura and Salem, especially at the first-named treasury where the figure declined from 101 to 26.

The number at the following treasuries exceeded the record of the preceding year:—

Ganjám.  
Vizagapatam.  
Nellore.  
Bellary.  
Tanjore.

Trichinopoly.  
Nilgiris.  
South Canara.  
Malabar.

3. With regard to the head "alteration proposed by treasury officer," a decrease of 10 in the average appears. Of the treasuries which were noticed in the report of last year as defective in this respect, those regarded as light treasuries showed improvement this year, particularly Cuddapah, Kurnool and Chingleput, at which the number fell from 152, 154 and 99 to 85, 30 and 6 respectively. At the following treasuries, however, the number under this head was excessive, and the rise at Kistna was considerable, being 76 over the previous year's figure:—

Vizagapatam.  
Kistna.  
Nellore.  
Bellary.

Tanjore.  
Madura.  
Coimbatore.  
South Canara.

4. The record of this year under the heads "Vouchers incomplete for want of (1) certificate and (2) sub-vouchers" shows a decrease of 3 in the average under the former, the number under the latter remaining the same. The decrease under the former head was due to Ganjám, Vizagapatam, Kistna and Coimbatore. The good results at Vizagapatam, Cuddapah and Anantapur conduced to prevent an increase under the latter head.

5. Turning to "other omissions and mistakes," it will be found that the number under this head also declined. The average was 151 against 168 of the previous year, and the chief contributors to the progress were—

|                     |                    |
|---------------------|--------------------|
| Ganjám.             | Madura.            |
| Kistna (notably).   | Coimbatore.        |
| Nellore.            | Salem.             |
| Cuddapah (notably). | Malabar (notably). |
| Chingleput.         |                    |

At the following treasuries the figures under this head exceeded those of the previous year :—

|              |               |
|--------------|---------------|
| Vizagapatam. | Tanjore.      |
| Gódávári.    | Tinnevely.    |
| Kurnool.     | Nilgiris.     |
| South Arcot. | South Canara. |

6. The development of the system (in connection with the preparation and submission of bills) alluded to in paragraph 6 of the report for the year 1893-94, did not, as was expected, tend to permanently increase the record against the head "vouchers not sent with the list of payments." The average fell from 56 to 26 in the year under report and it is satisfactory to note that almost all treasuries contributed to the general improvement. Ganjám, Kistna and Cuddapah, which were noticed as being specially defective in this respect in the last report, made considerable improvement in the year under review, but it must be remarked that the figure against the first-named treasury is still very high and calls for further exertions on the part of the treasury officer.

7. I may mention in connection with the reference made to the Comptroller-General on the subject of a reversion to the old system of preparing bills, or a modification in the present system alluded to in paragraph 7 of the same report, that that officer passed orders to the effect that the new system should continue. As regards contingent bills however, he approved of the suggestion that subordinate officers should be permitted to draw money on abstract bills provided they submit detailed bills at the close of the month to the Collector and Magistrate for countersignature and transmission to this office. This system is laid down in articles 83 to 91, chapter 6, of the Civil Account Code, and while it does not entail a large amount of personal work on the Collector, it enables him to exercise an effective check over the expenditure by his subordinates, as it is necessary for him to examine and countersign once a month a detailed bill of every subordinate officer in independent charge.

8. The necessary instructions on the subject were issued to all Collectors in this office Circular No. VII of 21st August 1894, and are now being followed by all districts. Of the two districts which retained the old system, as noticed in the previous report, Salem introduced the change from December 1894 and Trichinopoly from April 1895. In this connection I may mention that under the new system a tendency is exhibited by most officers to multiply the number of abstract bills by drawing bills for petty sums frequently in a month; this can be avoided if each officer takes care that all items chargeable to the same major head are, as far as possible, drawn in one bill and that abstract bills are drawn only at the end of each month, or when they are otherwise found to be absolutely necessary.

9. The following classes of errors which occurred at almost all treasuries are included in column 5, "number of other omissions and mistakes":—

- (a) Payment of establishment bills to which no leave statement or certificate was attached.
- (b) Submission of bills and vouchers for over Rs. 20 to which no receipt stamp was attached.
- (c) Want of details.
- (d) Want of payee's receipt.
- (e) Want of particulars in English on Vernacular vouchers.
- (f) Errors in payment of travelling allowances.
- (g) Omission of purpose of journey in travelling allowance bills.

- (h) Error in payment of salary, leave, acting and other allowances.
- (i) Error in deduction of Income-tax.
- (j) Error in calculation.

10. The following errors of a special nature are noticed :—

- (a) Double payment of the same claim which occurred at the following treasuries :—

|              |               |
|--------------|---------------|
| Ganjám.      | Bellary.      |
| Vizagapatam. | Madura.       |
| Gódávári.    | South Canara. |
| Cuddapah.    | Malabar.      |

- (b) Omission to quote the original credits in vouchers for refunds, or enter the items correctly. Cases of this occurred at Ganjám, Gódávári, Nellore, Cuddapah, Anantapur, Chingleput, South Arcot, Madura, Tinnevely, Coimbatore, Salem, South Canara, Malabar and Bangalore.

- (c) Erasures and unattested alterations were noticed in the treasury accounts of Ganjám, Tanjore and Tinnevely.

- (d) Payments for larger amounts than those claimed on bills were made at the following treasuries (the proper course being that the treasury officers should require supplemental bills for the difference to be presented):—

|               |           |
|---------------|-----------|
| South Arcot.  | Nilgiris. |
| Trichinopoly. | Malabar.  |
| Coimbatore.   |           |

- (e) Arrears' claims of over six months were paid at most treasuries without the previous sanction of this office.

- (f) Receipts for service postage stamps not bearing the treasury officers' signature were issued by Vizagapatam, Nellore and Kurnool.

11. The subjoined memorandum shows the number of retrenchments ordered during the year under review as well as in the previous year which were not effected for more than two months from the date of issue of the objection statements from my office. A comparison of the figures points to the fact that retrenchments were more regularly effected in most cases, the total number having fallen from 77 to 64. The number, however, at Gódávári rose from 12 to 18. The number against Kistna also is still high.

|              | 1893-94. | 1894-95. |
|--------------|----------|----------|
| Ganjám       | 5        | 7        |
| Vizagapatam  | 12       | 3        |
| Gódávári     | 12       | 18       |
| Kistna       | 12       | 8        |
| Cuddapah     | 2        | 2        |
| Anantapur    | 1        | 1        |
| Kurnool      | 1        | 3        |
| Chingleput   | 1        | 1        |
| North Arcot  | 4        | 1        |
| South Arcot  | 5        | 1        |
| Tanjore      | 4        | 4        |
| Trichinopoly | 4        | 4        |
| Madura       | 3        | 2        |
| Tinnevely    | 5        | 5        |
| Salem        | 5        | 5        |
| South Canara | 10       | 4        |
| Malabar      | 10       | 4        |

12. The average number of all errors and omissions included in statement No 1 is 337 against 399 of the preceding year, being a decrease of 62. At the following treasuries the average was exceeded :—

|              |            |
|--------------|------------|
| Ganjám.      | Tanjore.   |
| Vizagapatam. | Tinnevely. |
| Gódávári.    | Malabar.   |
| Kistna.      |            |

On the other hand the figures at the following treasuries were much below those of the previous year (the treasuries at Cuddapah and Chingleput are specially noticeable for progress):—

|            |              |
|------------|--------------|
| Cuddapah.  | Chingleput.  |
| Anantapur. | North Arcot. |
| Kurnool.   | Madura.      |

13. The figures of the Local Fund monthly accounts of the year did not agree with the treasury cash accounts in the ten districts detailed below, as against sixteen in the previous year. There is improvement here also, but there is no reason why perfect agreement should not in every case exist between the two sets of accounts.

- (1) Ganjam—December 1894 and March 1895.
- (2) Kistna—March 1895.
- (3) Nellore—March 1895.
- (4) Anantapur—November 1894.
- (5) Chingleput—August 1894 and March 1895.
- (6) South Arcot—March 1895.
- (7) Tanjore—October and November 1894 and March 1895.
- (8) Madura—June 1894.
- (9) Salem—June, October and December 1894 and March 1895.
- (10) Malabar—May and September 1894.

14. The Local Fund treasury accounts were despatched late by the following districts. The number of districts is the same as that shown in the last report, but the delays in most cases were more frequent, and, with one exception, the same districts are accountable for the unpunctuality.

- |                                     |                                     |
|-------------------------------------|-------------------------------------|
| (1) Nellore—on five occasions.      | (8) Trichinopoly—on four occasions. |
| (2) Cuddapah—on twelve occasions.   | (9) Tinnevely—on twelve occasions.  |
| (3) Bellary—on eight occasions.     | (10) Coimbatore—on two occasions.   |
| (4) Kurnool—on three occasions.     | (11) Nilgiris—on five occasions.    |
| (5) Chingleput—on two occasions.    | (12) Salem—on six occasions.        |
| (6) North Arcot—on two occasions.   | (13) South Canara—on two occasions. |
| (7) South Arcot—on seven occasions. | (14) Malabar—on three occasions.    |

15. As regards the disposal of objection statements in connection with the Local Fund accounts a slight improvement took place. The following memorandum shows the districts in which delays occurred in returning the statements with the number of days and the period concerned:—

|                   |                |     |     |     | DAYS. |
|-------------------|----------------|-----|-----|-----|-------|
| (1) Vizagapatam   | September 1894 | ... | ... | ... | 18    |
|                   | November "     | ... | ... | ... | 12    |
|                   | January 1895   | ... | ... | ... | 4     |
|                   | April 1894     | ... | ... | ... | 4     |
| (2) Gódvári       | May "          | ... | ... | ... | 3     |
|                   | September 1894 | ... | ... | ... | 2     |
|                   | February 1895  | ... | ... | ... | 2     |
|                   | November 1894  | ... | ... | ... | 4     |
| (3) Nellore       | December "     | ... | ... | ... | 6     |
|                   | January 1895   | ... | ... | ... | 8     |
|                   | February "     | ... | ... | ... | 6     |
| (4) Cuddapah      | November 1894  | ... | ... | ... | 3     |
|                   | April 1894     | ... | ... | ... | 2     |
| (5) Anantapur     | June "         | ... | ... | ... | 2     |
|                   | February 1895  | ... | ... | ... | 6     |
| (6) Kurnool       | February 1895  | ... | ... | ... | 4     |
|                   | September 1894 | ... | ... | ... | 8     |
| (7) Tanjore       | October 1894   | ... | ... | ... | 13    |
|                   | November 1894  | ... | ... | ... | 3     |
| (8) Madura        | June 1894      | ... | ... | ... | 11    |
| (9) Tinnevely     | November 1894  | ... | ... | ... | 15    |
| (10) Coimbatore   | November 1894  | ... | ... | ... | 2     |
|                   | February 1895  | ... | ... | ... | 18    |
| (11) Salem        | October 1894   | ... | ... | ... | 6     |
|                   | November 1894  | ... | ... | ... | 12    |
| (12) South Canara | November 1894  | ... | ... | ... | 2     |
|                   | January 1895   | ... | ... | ... | 4     |

16. *Statement No. 2.*—The figures in this statement compare very favourably with those in the corresponding statements for the previous year. No improvement, however, took place at Trichinopoly and Coimbatore which stand with a record of 127 and 72 respectively against them.

In the undermentioned treasuries, the number exceeded 50 in each case:—

|              |               |
|--------------|---------------|
| Vizagapatam. | Trichinopoly. |
| South Arcot. | Coimbatore.   |

17. *Statement No. 3.*—The progress as regards the despatch of returns noticed in the preceding paragraph extended also to the more important returns included in this statement. But here also Trichinopoly remained backward, delays being more frequent than in the year previous.

18. *Statement No. 4.*—It will be seen from this statement that greater punctuality was observed by treasury officers during the year in returning the objection statements relating to the general treasury accounts. Trichinopoly was the only treasury which exceeded the period of seven days allowed by the rules. At Tinnevely and Coimbatore there was a slight excess over the figures of the previous years.

19. The subjoined statement shows the relative position of the several treasuries as regards mistakes and want of punctuality in the submission of returns, and represents the general summary of the results of the year. The statement has been prepared on the lines adopted in the last report, but for the purposes of the column "Unpunctuality" the number of days returns were despatched late has been taken into account this year, instead of the number of returns only as formerly.

STATEMENT showing the relative general position of the several treasuries as regards mistakes committed and want of punctuality shown in the submission of returns during the year 1894-95.

| Order of merit. | Treasury.     | Errors or omissions. | Want of punctuality. | Grand total. | Percentage. |
|-----------------|---------------|----------------------|----------------------|--------------|-------------|
| 1               | North Arcot † | 120                  | 201                  | 321          | 55.34       |
| 2               | Madura †      | 71                   | 221                  | 292          | 50.34       |
| 3               | Kurnool       | 89                   | 123                  | 212          | 48.73       |
| 4               | Salem †       | 76                   | 200                  | 276          | 47.58       |
| 5               | Bellary       | 45                   | 157                  | 202          | 46.43       |
| 6               | Nilgiris      | 114                  | 87                   | 201          | 46.20       |
| 7               | Malabar *     | 3                    | 248                  | 251          | 26.96       |
| 8               | Bangalore     | 38                   | 66                   | 28           | 23.72       |
| 9               | Tanjore *     | 231                  | 12                   | 219          | 23.52       |
| 10              | Madras        | 26                   | 1                    | 25           | 21.18       |
| 11              | Chingleput    | 37                   | 83                   | 46           | 10.57       |
| 12              | Anantapur     | 25                   | 54                   | 29           | 6.66        |
| 13              | Cuddapah †    | 10                   | 1                    | 9            | 1.55        |
| 14              | Ganjam *      | 37                   | 37                   | 0            | 0           |
| 15              | Tinnevely †   | 60                   | 24                   | 36           | 6.20        |
| 16              | Nellore       | 56                   | 5                    | 51           | 11.72       |
| 17              | South Arcot † | 27                   | 69                   | 96           | 16.55       |
| 18              | Coimbatore †  | 32                   | 95                   | 127          | 21.89       |
| 19              | Gódvári *     | 129                  | 96                   | 225          | 24.16       |
| 20              | Vizagapatam * | 67                   | 176                  | 243          | 26.10       |
| 21              | Travancore    | 13                   | 65                   | 52           | 44.06       |
| 22              | South Canara  | 28                   | 165                  | 193          | 44.36       |
| 23              | Trichinopoly  | 100                  | 340                  | 440          | 101.15      |
| 24              | Kistna †      | 158                  | 478                  | 636          | 109.65      |

The average taken for the several districts is as follows:—

|                   | Number of errors. | Unpunctuality. |
|-------------------|-------------------|----------------|
| Heavy (marked *)  | 601               | 330            |
| Medium (marked †) | 285               | 295            |
| Light             | 226               | 209            |
| Others            | 52                | 66             |

20. It will be seen that North Arcot stands first in the list this year, while Kistna occupies the same position as in the year previous, viz., at the bottom of the list. Chingleput, Anantapur and Cuddapah, which were noticed in the last report as being specially bad, made considerable improvement this year having risen to eleventh, twelfth and thirteenth, respectively. South Canara and Trichinopoly, both light treasuries, show a marked decline. Trichinopoly was much worse than last year according to Statement I, showing a higher figure under column 7 (voucher not sent) than any other treasury except one; it is *by far* the worst treasury according to statements 2 and 3, and was the only treasury which, on an average, detained the objection statements beyond the prescribed time (Statement IV). Recently there have been two defalcations in the same treasury.

ENCLOSURE No. 1.  
List of errors or omissions noticed in the Treasury accounts of the several Districts of the Madras Presidency during the year 1894-95.

| Districts.      | Number of errors of classification detected in this office. | Number of alterations proposed by the Treasury offices. | Number of vouchers incomplete for want of certificates. | Number of vouchers incomplete for want of sub-vouchers. | Number of other omissions or mistakes. | Number of vouchers not sent with the lists of payments. | Total. | Name of officer in charge of the Treasury.                                                                                                                                                                                                                                                                              |
|-----------------|-------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|----------------------------------------|---------------------------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                 | 2                                                           | 3                                                       | 4                                                       | 5                                                       | 6                                      | 7                                                       | 8      | 9                                                                                                                                                                                                                                                                                                                       |
| 1               |                                                             |                                                         |                                                         |                                                         |                                        |                                                         |        |                                                                                                                                                                                                                                                                                                                         |
| Ganjam ..       | 215                                                         | 77                                                      | 18                                                      | 4                                                       | 137                                    | 187                                                     | 638    | M.R.Ry. D. Venkata Sastri was in charge from 1st April 1894 to 24th May 1894 and from 25th May 1894 to 17th March 1895. M.R.Ry. D. Srinivasa Rao was in charge from 18th to 31st March 1895.                                                                                                                            |
| Vizagapatam ..  | 177                                                         | 50                                                      | 32                                                      | 7                                                       | 384                                    | 18                                                      | 688    | M.R.Ry. J. Ramayya Pantulu was in charge throughout the year.                                                                                                                                                                                                                                                           |
| Godavari ..     | 124                                                         | 76                                                      | 80                                                      | 33                                                      | 376                                    | 41                                                      | 730    | M.R.Ry. A. Probudunatha Pillai was in charge from 1st April 1894 to 22nd February 1895 and Saiyid Ali Sahib was in charge from 23rd February to 31st March 1895.                                                                                                                                                        |
| Kistna ..       | 74                                                          | 125                                                     | 48                                                      | 8                                                       | 155                                    | 33                                                      | 443    | M.R.Ry. T. V. Narayanaswami Aiyar was in charge from 1st April to 30th October 1894 and from 16th November 1894 to 31st March 1895 and M.R.Ry. T. Jagannatham Pantulu from 31st October 1894 to 15th November 1894.                                                                                                     |
| Nellore ..      | 58                                                          | 68                                                      | 8                                                       | 2                                                       | 98                                     | 48                                                      | 282    | M.R.Ry. S. Sundararaja Aiyangar was in charge from 1st April to 9th July 1894, M.R.Ry. P. V. Ramaswami Nayudu from 10th July to 9th October 1894 and M.R.Ry. T. N. Ramachandra Aiyar from 10th October 1894 to 31st March 1895.                                                                                         |
| Cuddapah ..     | 26                                                          | 85                                                      | 21                                                      | 2                                                       | 131                                    | 10                                                      | 275    | M.R.Ry. T. Runga Rao was in charge from 1st April 1894 to 23rd February 1895 and from 17th March 1895 to 31st March 1895 and M.R.Ry. V. Subbayya was in charge from 24th February 1895 to 16th March 1895.                                                                                                              |
| Anantapur ..    | 53                                                          | 20                                                      | 26                                                      | 3                                                       | 131                                    | 18                                                      | 251    | Mr. C. E. Plunkett was in charge throughout the year.                                                                                                                                                                                                                                                                   |
| Bellary ..      | 51                                                          | 72                                                      | 2                                                       | ..                                                      | 56                                     | ..                                                      | 181    | M.R.Ry. C. Adikesavelu Nayudu was in charge during the year.                                                                                                                                                                                                                                                            |
| Kurnool ..      | 18                                                          | 30                                                      | 3                                                       | 1                                                       | 84                                     | 1                                                       | 137    | Mr. B. H. Chester was in charge of the Treasury from 1st April to 14th June 1894 and M.R.Ry. P. Karunakara Menon was in charge from 1st April to 15th June to 5th August 1894 and from 5th October 1894 to 31st March 1895.                                                                                             |
| Madras ..       | 7                                                           | 4                                                       | ..                                                      | ..                                                      | 13                                     | 14                                                      | 263    | M.R.Ry. S. Swaminatha Aiyar was in charge from 1st April to 28th April 1894, Muhammad Aziz-ud-din Husain Sahib from 29th April to 8th May 1894 and M.R.Ry. T. Raza Rao Avergal from 10th May 1894 to 31st March 1895.                                                                                                   |
| Chingleput ..   | 95                                                          | 6                                                       | 30                                                      | 8                                                       | 118                                    | 5                                                       | 165    | M.R.Ry. T. Sundara Row was in charge during the year.                                                                                                                                                                                                                                                                   |
| North Arcot ..  | 28                                                          | 63                                                      | 2                                                       | 7                                                       | 59                                     | 42                                                      | 312    | M.R.Ry. K. Yenga Pillai was in charge from 1st April to 9th May 1894, M.R.Ry. K. Rama Rao from 10th May to 14th December 1894, M.R.Ry. Ravi Varma from 15th December 1894 to 15th January 1895, M.R.Ry. Theenathayalu Nayudu from 16th January to 11th March 1895 and M.R.Ry. K. Rama Rao from 12th to 31st March 1895. |
| South Arcot ..  | 45                                                          | 20                                                      | 23                                                      | 18                                                      | 175                                    | 10                                                      | 370    | M.R.Ry. A. Krishnaswami Aiyar was in charge throughout the year.                                                                                                                                                                                                                                                        |
| Tanjore ..      | 70                                                          | 66                                                      | 26                                                      | 6                                                       | 190                                    | 5                                                       | 345    | M.R.Ry. E. Srinivasa Chetty Avergal was in charge from 1st to 30th April 1894 and from 16th May 1894 to 31st March 1895, M.R.Ry. T. Patabhiram Pillai from 1st May to 15th May 1894.                                                                                                                                    |
| Trichinopoly .. | 125                                                         | 17                                                      | 17                                                      | 11                                                      | 90                                     | 66                                                      | 326    | M.R.Ry. C. Subramania Aiyar Avergal was in charge of the Treasury from 1st April to 8th September 1894 and from 21st January to 31st March 1895 and M.R.Ry. T. V. Narasimulu Nayudu from 9th September 1894 to 20th January 1895.                                                                                       |
| Madura ..       | 51                                                          | 105                                                     | 1                                                       | ..                                                      | 53                                     | 4                                                       | 214    |                                                                                                                                                                                                                                                                                                                         |
| Tinnevely ..    | 69                                                          | 49                                                      | 46                                                      | 6                                                       | 170                                    | 5                                                       | 345    |                                                                                                                                                                                                                                                                                                                         |

## List of errors or omissions noticed in the Treasury accounts of the several Districts of the Madras Presidency during the year 1894-95—cont.

| Districts.                                                             | Number of errors of classification detected in this office. | Number of alterations proposed by the Treasury offices. | Number of vouchers incomplete for want of certificates. | Number of vouchers incomplete for want of sub-vouchers. | Number of other omissions or mistakes. | Number of vouchers not sent with the lists of payments. | Total. | Name of officer in charge of the Treasury.                                                                                                                                                                  |
|------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|----------------------------------------|---------------------------------------------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                        | 2                                                           | 3                                                       | 4                                                       | 5                                                       | 6                                      | 7                                                       | 8      | 9                                                                                                                                                                                                           |
| 1                                                                      |                                                             |                                                         |                                                         |                                                         |                                        |                                                         |        |                                                                                                                                                                                                             |
| Coimbatore ..                                                          | 53                                                          | 76                                                      | 27                                                      | 7                                                       | 142                                    | 12                                                      | 317    | Mr. P. F. Fernandez was in charge from 1st April to 5th October 1894 and M.R.Ry. S. Sundararaja Aiyangar from 6th October 1894 to 31st March 1895. 28th January                                             |
| Nilgiris ..                                                            | 47                                                          | 9                                                       | 1                                                       | 1                                                       | 54                                     | ..                                                      | 112    | Mr. A. M. Jones was in charge of the Treasury from 1st April 1894 to 28th January 1895 and from 20th March 1895 and M.R.Ry. R. Jayaraja Rao from 29th January to 19th March 1895.                           |
| Salem ..                                                               | 47                                                          | 37                                                      | 10                                                      | 7                                                       | 99                                     | 9                                                       | 209    | M.R.Ry. P. S. Ganapathi Aiyar Avergal was in charge during the year.                                                                                                                                        |
| South Canara ..                                                        | 61                                                          | 24                                                      | 28                                                      | 2                                                       | 126                                    | 13                                                      | 254    | M.R.Ry. D. Ananthayya was in charge from 1st April to 24th May 1894 and M.R.Ry. C. Vengu Pillai from 25th May 1894 to 31st March 1895.                                                                      |
| Malabar ..                                                             | 161                                                         | 27                                                      | 57                                                      | 2                                                       | 335                                    | 16                                                      | 598    | Mr. J. H. Gwynne was in charge from 1st April 1894 to 3rd June 1894, M.R.Ry. V. Rajagopala Chariar from 4th June 1894 to 8th March 1895 and M.R.Ry. R. Ramachandra Rao Avergal from 9th to 31st March 1895. |
| Bangalore ..                                                           | 23                                                          | ..                                                      | 8                                                       | 3                                                       | 55                                     | 1                                                       | 90     | Abdul Rehman Sahib was in charge during the year.                                                                                                                                                           |
| Travancore ..                                                          | 25                                                          | ..                                                      | 1                                                       | ..                                                      | 13                                     | ..                                                      | 39     | Mr. P. T. Tharyan was in charge throughout the year.                                                                                                                                                        |
| Average of all districts excluding Madras, Bangalore and Travancore .. | 78                                                          | 52                                                      | 24                                                      | 6                                                       | 161                                    | 26                                                      | 337    |                                                                                                                                                                                                             |

## ENCLOSURE No. 2.

STATEMENT showing the number of returns despatched on due dates and those despatched late.

| Treasuries.            | Number of returns despatched late. | Number of returns despatched on due dates. | Number of returns despatched more than three days late. |
|------------------------|------------------------------------|--------------------------------------------|---------------------------------------------------------|
| 1                      | 2                                  | 3                                          | 4                                                       |
| Ganjám .. .. .         | 49                                 | 523                                        | 13                                                      |
| Vizagapatam .. .. .    | 58                                 | 514                                        | 34                                                      |
| Gódvári .. .. .        | 42                                 | 530                                        | 28                                                      |
| Kistna .. .. .         | 49                                 | 523                                        | 26                                                      |
| Nellore .. .. .        | 45                                 | 527                                        | 15                                                      |
| Cuddapah .. .. .       | 42                                 | 530                                        | 31                                                      |
| Anantapur .. .. .      | 29                                 | 543                                        | 12                                                      |
| Bellary .. .. .        | 6                                  | 566                                        | 4                                                       |
| Kurnool .. .. .        | 16                                 | 556                                        | 8                                                       |
| Madras .. .. .         | 14                                 | 558                                        | 3                                                       |
| Chingleput .. .. .     | 29                                 | 543                                        | 11                                                      |
| North Arcot .. .. .    | 15                                 | 557                                        | 12                                                      |
| South Arcot .. .. .    | 63                                 | 509                                        | 19                                                      |
| Tanjore .. .. .        | 45                                 | 527                                        | 9                                                       |
| Trichinopoly † .. .. . | 127                                | 445                                        | 46                                                      |
| Madura .. .. .         | 24                                 | 548                                        | 6                                                       |
| Tinnevely .. .. .      | 11                                 | 561                                        | 9                                                       |
| Coimbatore .. .. .     | 72                                 | 500                                        | 24                                                      |
| Nilgiris .. .. .       | 27                                 | 545                                        | 8                                                       |
| Salem .. .. .          | 19                                 | 553                                        | 7                                                       |
| South Canara .. .. .   | 37                                 | 535                                        | 11                                                      |
| Malabar .. .. .        | 15                                 | 557                                        | 6                                                       |
| Bangalore .. .. .      | ..                                 | 572                                        | ..                                                      |
| Travancore .. .. .     | 17                                 | 555                                        | 4                                                       |

\* Last year column 2 was 148  
Do. column 4 ,, 69.

† By far the worst.

## ENCLOSURE No. 3.

STATEMENT showing the number of times the most important returns were despatched late during 1894-95.

| Treasuries.          | Treasury account. | List of payments. | Cash balance report. | Estimate of receipts and charges. |
|----------------------|-------------------|-------------------|----------------------|-----------------------------------|
| Ganjám .. .. .       | 1                 | 1                 | 2                    | 1                                 |
| Vizagapatam .. .. .  | 1                 | 2                 | 1                    | 2                                 |
| Gódvári .. .. .      | ..                | 3                 | ..                   | 1                                 |
| Kistna .. .. .       | ..                | ..                | ..                   | 2                                 |
| Nellore .. .. .      | 1                 | 1                 | 1                    | ..                                |
| Cuddapah .. .. .     | 1                 | 1                 | 1                    | 1                                 |
| Anantapur .. .. .    | ..                | ..                | ..                   | ..                                |
| Bellary .. .. .      | ..                | ..                | ..                   | 3                                 |
| Kurnool .. .. .      | ..                | 2                 | ..                   | ..                                |
| Madras .. .. .       | ..                | 1                 | ..                   | ..                                |
| Chingleput .. .. .   | ..                | 3                 | 2                    | 3                                 |
| North Arcot .. .. .  | 2                 | ..                | ..                   | ..                                |
| Tanjore .. .. .      | ..                | 8                 | 1                    | 5                                 |
| Trichinopoly .. .. . | 5                 | ..                | ..                   | ..                                |
| Madura .. .. .       | ..                | ..                | ..                   | ..                                |
| Tinnevely .. .. .    | ..                | 4                 | ..                   | 1                                 |
| Coimbatore .. .. .   | 2                 | 1                 | ..                   | 1                                 |
| Nilgiris .. .. .     | 1                 | ..                | ..                   | ..                                |
| Salem .. .. .        | ..                | 2                 | ..                   | ..                                |
| South Canara .. .. . | 1                 | ..                | ..                   | ..                                |
| Malabar .. .. .      | ..                | ..                | ..                   | ..                                |
| Bangalore .. .. .    | ..                | ..                | ..                   | ..                                |
| Travancore .. .. .   | 1                 | 1                 | ..                   | ..                                |

## ENCLOSURE No. 4.

STATEMENT showing the average number of days objection statements were detained by Treasury officers, the maximum period allowed by the Civil Account Code being one week.

| Name of Treasury.    | Number of days. |
|----------------------|-----------------|
| Ganjám .. .. .       | 4               |
| Vizagapatam .. .. .  | 4               |
| Gódvári .. .. .      | 6               |
| Kistna .. .. .       | 2               |
| Nellore .. .. .      | 2               |
| Cuddapah .. .. .     | 5               |
| Anantapur .. .. .    | 2               |
| Bellary .. .. .      | 1               |
| Kurnool .. .. .      | 1               |
| Madras .. .. .       | 1               |
| Chingleput .. .. .   | 1               |
| North Arcot .. .. .  | 6               |
| South Arcot .. .. .  | 2               |
| Tanjore .. .. .      | 8               |
| Trichinopoly .. .. . | 1               |
| Madura .. .. .       | 3               |
| Tinnevely .. .. .    | 6               |
| Coimbatore .. .. .   | 1               |
| Nilgiris .. .. .     | 2               |
| Salem .. .. .        | 3               |
| South Canara .. .. . | 4               |
| Malabar .. .. .      | 1               |
| Bangalore .. .. .    | 2               |
| Travancore .. .. .   | ..              |

RESOLUTION—dated 13th July 1895, No. 241.

Submitted for the information of Government.

2. The Board is glad to note that the average number of errors and omissions for the Presidency decreased during the year under review as compared with the two previous years. Generally speaking, there was also decided improvement in the punctual submission of returns. Other satisfactory features of the report are—

- (1) A closer agreement between the Local Fund and the Treasury accounts.
- (2) Greater promptitude in replying to objection statements on the Local Fund side as well as in other departments of accounts.
- (3) Greater punctuality in carrying out the Accountant-General's retrenchment orders.

In one respect only, viz., the despatch of Local Fund treasury accounts, there were more frequent delays than in the previous year. The Board trusts that Collectors will see that, in future, there is no cause of complaint on this score.

3. *Errors and omissions.*—The increase or decrease in the number of errors detected during the year in each district is shown below :—

| Districts showing progress. | Total number of errors in |          | Districts showing a falling off in efficiency. | Total number of errors in |          |
|-----------------------------|---------------------------|----------|------------------------------------------------|---------------------------|----------|
|                             | 1894-95.                  | 1893-94. |                                                | 1894-95.                  | 1893-94. |
| Ganjám .. .. .              | 638                       | 714      | Vizagapatam .. .. .                            | 668                       | 639      |
| Kistna .. .. .              | 443                       | 849      | Gódvári .. .. .                                | 730                       | 657      |
| Cuddapah .. .. .            | 275                       | 771      | Bellary .. .. .                                | 181                       | 104      |
| Anantapur .. .. .           | 251                       | 365      | South Arcot .. .. .                            | 312                       | 263      |
| Kurnool .. .. .             | 137                       | 258      | Tanjore .. .. .                                | 370                       | 285      |
| Chingleput .. .. .          | 263                       | 435      | Trichinopoly .. .. .                           | 326                       | 229      |
| North Arcot .. .. .         | 165                       | 223      | Tinnevely .. .. .                              | 345                       | 294      |
| Madura .. .. .              | 214                       | 330      | Coimbatore .. .. .                             | 317                       | 290      |
| Salem .. .. .               | 209                       | 291      | Nilgiris .. .. .                               | 112                       | 72       |
| Malabar .. .. .             | 598                       | 662      | South Canara .. .. .                           | 254                       | 185      |

Among treasuries showing progress the greatest success was achieved by North Arcot, a medium treasury where the number of errors declined from 223 in 1893-94 to 165 in 1894-95. There were only two treasuries in the Presidency and those light ones,

viz., Nilgiris and Kurnool, which exhibited fewer errors than North Arcot. On the other hand Kistna, another medium treasury, had to account for 443 errors. Among heavy treasuries, Tanjore with only 370 errors distanced all the others which came out as follows:—

|                |     |                    |     |
|----------------|-----|--------------------|-----|
| Malabar ... .. | 598 | Vizagapatam ... .. | 668 |
| Ganjam ... ..  | 638 | Gódvári ... ..     | 730 |

The six treasuries last mentioned, together with Tinnevely (345 errors) were the only ones where the average number for the Presidency (337) was exceeded. These are therefore the districts responsible for the still high average of the Presidency, but it is clear from the success achieved in North Arcot and in Tanjore that, provided earnest endeavours are made to scrutinize both accounts and returns, the average for the Presidency including treasuries of all classes can be reduced to a much lower figure than any hitherto attained.

4. A new method has been adopted by the Accountant-General on the present occasion for indicating the degree of punctuality attained in each district. Hitherto it was usual to award as many marks to each district for unpunctuality as there were returns despatched late from it, but in the present report the number of days by which each return was late is also alleged to have determined the marks awarded. Apart from the complexity of this method, the exact working of which the Board has been unable to understand, it does not seem to bring out prominently the more serious cases of unpunctuality. Thus Kistna which submitted only 49 returns late (including 26, more than three days late) is awarded 773 bad marks, while Trichinopoly which submitted 127 returns late (with 46 cases, more than three days late) is let off with 549 bad marks. Again Coimbatore, the next worst (see below) district after Trichinopoly in the matter of punctuality, as judged by the number of late returns, is given only 390 bad marks, whereas Vizagapatam which was only unpunctual in 58 instances gets 506 bad marks and is made to appear the most unpunctual district after Kistna. These instances suffice to show that the new method adopted by the Accountant-General for gauging unpunctuality is somewhat arbitrary, whatever may be the principle underlying it. He is accordingly requested to consider whether a better method cannot be devised.

5. Judging unpunctuality, as in previous years, by the number of returns submitted late, the Board is pleased to note that the average for the Presidency for 1894-95 was only 38 against 53 in 1893-94. Sixteen districts in the Presidency out of 22 contributed to the general improvement in this respect, notably Vizagapatam, Anantapur, Bellary, Kurnool and South Arcot; on the other hand as many as 127 and 72 returns, respectively, were despatched late by the Treasury officers of Trichinopoly and Coimbatore, while the treasuries at North Arcot, Tanjore, Nilgiris and South Canara were slightly less punctual than in the previous year.

- The four principal returns noted in the margin were despatched in time from Gódvári, Bellary, Kurnool, North Arcot, Tanjore, Madura, Tinnevely, Salem and Malabar, and all but one from Chingleput;
1. Treasury account.
  2. List of payments.
  3. Cash balance report.
  4. Estimate of receipts and charges.

Trichinopoly and South Arcot did badly in this respect.

6. General improvement was also noticeable in the submission of replies to objection statements, Trichinopoly being the only treasury which exceeded the seven days allowed under the rules.

It will be seen from the foregoing remarks that Trichinopoly comes out most unfavourably in the matter of punctuality and that Coimbatore also leaves much to be desired.

7. The statement in paragraph 19 of the Accountant-General's review shows the order of merit assigned to each district both as compared with the remaining districts and in comparison with other districts of the same group. The following three statements exhibit separately the order of merit within each of the three groups into which regular treasuries are classified by the Accountant-General. The places attained by each treasury in the two previous years are also shown side by side so as to facilitate comparison:—

|                | Heavy.   |          |          | Medium.          |          |          | Light.           |          |          |
|----------------|----------|----------|----------|------------------|----------|----------|------------------|----------|----------|
|                | 1892-93. | 1893-94. | 1894-95. | 1892-93.         | 1893-94. | 1894-95. | 1892-93.         | 1893-94. | 1894-95. |
| Malabar .. ..  | 4        | 2        | 1        | North Arcot ..   | 1        | 1        | Kurnool .. ..    | 7        | 3        |
| Tanjore .. ..  | 1        | 1        | 2        | Madura .. ..     | 2        | 5        | Bellary * .. ..  | ..       | ..       |
| Ganjam .. ..   | 3        | 4        | 3        | Salem .. ..      | 4        | 2        | Nilgiris .. ..   | 1        | 1        |
| Gódvári .. ..  | 2        | 3        | 4        | Cuddapah .. ..   | 8        | 7        | Chingleput .. .. | 5        | 7        |
| Vizagapatam .. | 5        | 5        | 5        | Tinnevely .. ..  | 7        | 3        | Anantapur .. ..  | 6        | 6        |
|                |          |          |          | South Arcot ..   | 6        | 6        | Nellore .. ..    | 4        | 5        |
|                |          |          |          | Coimbatore .. .. | 5        | 4        | South Canara ..  | 2        | 2        |
|                |          |          |          | Kistna .. ..     | 3        | 8        | Trichinopoly ..  | 3        | 4        |

\* Bellary which was classified in previous years as a "medium" treasury is now treated as "light". Hence it is excluded from the comparison.

Credit is due to the Chittoor treasury for having retained through the three years the first rank among the medium treasuries. Tanjore, the best heavy treasury in 1892-93 and the Nilgiri treasury which was the best light one in the same year have respectively given place to Malabar and Kurnool. Another treasury which, like the two last mentioned, shows steady improvement during the triennial period is Cuddapah which was the worst medium treasury in 1892-93, but is now the fourth on the list. On the other hand, the district treasuries of Gódvári, Coimbatore, Kistna, Nellore, South Canara and Trichinopoly have deteriorated since 1892-93, notably the district treasury of Trichinopoly which, as observed by the Accountant-General, shows the worst results in every respect. The deplorable condition of this treasury can be ascribed only to defective and negligent administration, but the Board refrains from making further remarks on this subject as the conduct of the officer in charge, M.R.Ry. A. Kistnasami Iyer, has already been brought to the notice of Government in connection with the recent defalcations at that treasury—vide Board's Proceedings, dated 17th June 1895, No. 3007. The Treasury Deputy Collectors of the remaining treasuries which show bad work should be reminded of Government Order, dated 18th August 1894, No. 3262, and of the risk they run of incurring the serious displeasure of Government.

8. The attention of all Collectors is drawn to paragraph 8 of the Accountant-General's report and they will be requested to restrict the number of abstract contingent bills drawn in a month. Paragraphs 9 and 10, wherein are detailed certain irregularities which could be easily avoided with the exercise of due care, should also receive the attention of the Collectors concerned.

9. A list of officers chiefly responsible for the charge of the treasuries which fared best or worst during the year is appended below:—

|                                        | Name.                           | Period of incumbency during the year. |
|----------------------------------------|---------------------------------|---------------------------------------|
| Best heavy treasury. (Malabar) ..      | M.R.Ry. V. Rajagopalachariar .. | About nine months.                    |
| " medium " (North Arcot) ..            | " T. Rama Rao ..                | About eleven months.                  |
| " light " (Kurnool) ..                 | " C. Adikesavelu Nayudu ..      | Throughout the year.                  |
| Worst heavy treasury. (Vizagapatam) .. | " J. Ramayya Pantulu ..         | Do.                                   |
| " medium " (Kistna) ..                 | " Saiyid Ali Sahib ..           | About eleven months.                  |
| " light " (Trichinopoly) ..            | " A. Kristnasami Iyer ..        | Throughout the year.                  |

(True Copy and Extract.)

Secretary.

To the Chief Secretary to Government, Financial Department.

- " all Collectors.
- " the Accountant-General.
- " the Resident in Travancore and Cochin.
- " the Resident in Mysore, with a covering letter.

Exd. C. M. Brisson.

*Financial Dept.*

FINANCIAL DEPARTMENT.

1895.

Board of Revenue

(Land Revenue),

MADRAS.



699: 7-9-94.  
590: 2-8-94.

*Hm.  
Imo*

*Order of 19th August 1895  
Recorded 19th*

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7. VIII. 95*

*Rw. Dept.  
24 AUG 95  
Acct. Genl.*

Printed July th.

*Recd 5/8/95  
Regd. 6/8/95*

Proceedings, 13th July 1895, No. 241.

Submitting, for the information of Government, with remarks, the Accountant-General's report on the working of the district treasuries for 1894-95.

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