

Financial (1898) Department.

ORDINARY MS.

G.O., No. 749

DATED 29-8-88

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8/8

[Despatch Abstract.]

According proceedings,
Board of Rev (Land Rev), Submit-
ting to Govt, with remarks, the
1st report on the working of
District Treasuries during 1897-88

2/8/88

BACK PAPERS.

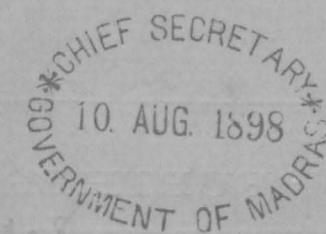
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
<i>2608/98</i>							

Financial (1898) Department.

CURRENT No. *2175*



From

*Board of Revenue
Land Revenue*

No. *195*

Dated *23-7-98*

Received *10.8.98*

Registered

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SUBJECT.

*Submitting to Govt the Act
Hence Report on the working
of District treasuries during
1877-98.*

*Rev. Dept. } (cc 10)
Lom Dept. }
Bd. of Rev. (L.R.) } (cc 10)
Acad. Genl. }
1.9.98*

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WITH ORDER

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696	30-8-97		

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G.O.	No.	Department.	Date.

CURRENT No. 21/5

FINANCIAL DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed August th.

Proceedings, No. 195, 23rd July 1898.

JULY.

Submitting to Government the Accountant-General's report on the working of District treasuries during 1897-98.

noted against them :—

1. *Tanjica* July to November 1897 and January 1898.

due dates during the
the preceding year.

observed from the subjoined statement:—

- | | | | |
|-----------|-------|------|----------|
| 1. Ganiám | April | 1897 | 55 days. |
|-----------|-------|------|----------|

days in Ganjam. In Tanjore it occurred in two instances.

20. A memorandum showing the number of retrenchments ordered during the year, but which were not effected by Treasury officers for more than two months from the date of receipt of objection statements is given below. The figures for the previous year are also given for purposes of comparison. It will be observed that the total number increased from 21 in the preceding year to 45 and that excepting Trichinopoly, North Arcot and Travancore, the districts produced worse results this year. The record against Kurnool, Ganjám and Górávari is the worst.

Ganjám	...	...	...	...	...	6	7
Vizagapatam	...	...	...	...	...	1	2
Kurnool	...	...	...	...	...	5	15
North Arcot	...	...	...	...	...	2	1
Trichinopoly	...	...	...	...	...	4	2
Tinnevely	...	...	...	...	...	2	5
Travancore	...	...	...	...	...	1	..
Coimbatore	...	...	...	...	...	...	2
Cuddapah	...	...	...	...	...	...	3
Tanjore	...	...	...	...	...	...	1
Gódayari	...	...	...	...	...	...	7
						—	—
						21	45

21. *Statement No. II.*—In the despatch of returns there was a small improvement. The number of days of delay, however, increased. In Vizagapatam, South Arcot, Trichinopoly, Tinnevely and Nilgiris the number was greatly reduced, whilst in Tanjore the number of late returns was 42 against 6 in the previous year. In Ganiám the number exceeded 50.

22. *Statement No. III.*—The number of the more important returns submitted late during the year was more than double the number shown in the last report. Unpunctuality extended to all the important returns except “estimates of receipts and charges.” The figures in the statement show that Madras (Land Revenue) delayed the lists of payments thirteen times, treasury accounts thrice, and the two other important returns twice.

Vizagapatam, Cuddapah, Anantapur, Bellary, Kurnool, South Arcot, Tanjore and Malabar there was a slight increase over the record for the past year.

24. The subjoined statements show the relative position of the several treasuries as regards mistakes committed and want of punctuality in the submission of returns; and also give a general summary of the results of the year. The statements have been prepared on the same principle as last year.

STATEMENT showing the relative general position of the treasuries as regards mistakes committed during 1897-98.

Order of merit.	Treasury.	Errors and omissions.	Order of merit.	Treasury.	Errors and omissions.
1	Górávári *	— 288	17	Nellore	+ 14
2	Nilgiris	— 210	18	Travancore	+ 17
3	South Canara	— 113	19	Malabar *	+ 25
4	Vizagapatam *	— 96	20	Bangalore	+ 36
5	Salem †	— 68	21	Bellary	+ 46
3	Kistna †	— 51	22	Tinnevely †	+ 59
7	North Arcot †	— 49	23	Cuddapah †	+ 141
8	Madura †	— 46	24	Karnool	+ 308
9	Trichinopoly	— 35	25	Ganjám *	+ 390
10	Sea Customs, Madras	— 35		The average taken is as follows :—	
11	Tanjore *	— 31		Heavy (marked *)	457
12	Chingleput	— 19		Medium (marked †)	213
13	Madras taluk	— 19		Light	255
14	South Arcot †	— 1		Others	38
15	Anantapur	+ 8			
16	Coimbatore †	+ 13			

STATEMENT showing the relative general position of the treasuries as regards unpunctuality in the submission of returns during 1897-98.

Order of merit.	Treasury.	Number of returns despatched late.	Number of days delayed in the despatch of returns.	Order of merit.	Treasury.	Number of returns despatched late.	Number of days delayed in the despatch of returns.
1	Bangalore	..	..	18	Ganjám *	+ 20	+ 7
2	Malabar *	— 26	— 106	19	Tinnevely †	+ 7	+ 86
3	Nilgiris	— 14	— 97	20	Anantapur	+ 12	+ 38
4	Chingleput	— 16	— 92	21	Bellary	+ 2	+ 186
5	North Arcot †	— 16	— 61	22	South Arcot †	+ 27	+ 25
6	Trichinopoly	— 12	— 103	23	Tanjore *	+ 8	+ 213
7	Górávari *	— 3	— 107	24	Madras taluk	+ 20	+ 40
8	Salem †	— 16	— 42	25	Kurnool	+ 17	+ 99
9	Sea Customs, Madras	— 13	— 51				
10	Madura †	— 9	— 56				
11	South Canara	..	— 18		The average taken is as follows.		
12	Coimbatore †	.. 4	— 4				
13	Travancore	— 7	+ 10				
14	Vizagapatam *	— 1	— 5		Heavy (marked *)	34	141
15	Cuddapah †	— 5	+ 65		Medium (marked †)	19	66
16	Nellore	+ 10	— 15		Light	21	118
17	Kistna †	+ 14	— 17		Others	17	57

25. It will be observed from the above statements that Górávari stands first in point of errors and omissions, whilst Bangalore occupies that position as regards punctuality. Kurnool and Ganjam are the worst districts as regards errors and are also very poor in the matter of punctuality. Of the non-famine districts, Tinnevely is the least satisfactory.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

READ—the following letter from T. HESKETH BIGGS, Esq., Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 27th May 1898, No. 2084 :—

I have the honour to report on the working of the treasuries in this Presidency during the year 1897-98.

2. Four returns furnishing information on the following points in respect of each treasury are appended as usual :—

(1) the number of errors and omissions found in the audit of the vouchers and accounts received in this office ;

(2) the number of instances in which returns due were rendered late by each treasury ;

(3) the number of instances in which the more important returns were rendered late ; and

(4) the average number of days during which objection statements were detained in the treasuries, the maximum period allowed being one week according to Article 15 of the Civil Account Code.

3. A comparison of statement No. 1 with the corresponding return for the previous year will show that the results of the year under review were less satisfactory than those of 1896-97, the average of the total number of errors and omissions having risen from 262 to 287.

4. The treasuries chiefly responsible for the increase in the "number of errors of classification" are Cuddapah, Anantapur, Bellary, Kurnool, Tinnevely, Coimbatore, Ganjam and Malabar, particularly the last two districts. On the other hand there has been a considerable decrease in Vizagapatam, Gódvári, Nellore and South Arcot.

5. Under the heading "alterations proposed by Treasury officers," the average is 63 against 53 in the preceding year. The following districts mainly contributed to the increase :—

Kistna.	Bellary.	Tanjore.
Nellore.	Kurnool.	Coimbatore.
Cuddapah.	Chingleput.	South Canara.

The record against Cuddapah, Kurnool and Tanjore is particularly high, showing that these Treasury officers do not collect sufficient information from remitting officers or are careless in classifying the information when they have got it. Marked improvement is shown in this respect in Ganjam, North Arcot, South Arcot and Nilgiris.

6. Of the figures shown under the above heading in statement No. I, the following represent the number of alterations relating to receipts of the previous year proposed by Treasury officers long after the close of the year :—

Ganjam	...	...	16	Chingleput	...	...	14
Vizagapatam	...	...	24	South Arcot	...	...	4
Gódvári	...	...	2	Tanjore	...	...	18
Kistna	...	...	14	Madura	...	...	10
Nellore	...	...	42	Tinnevely	...	...	14
Cuddapah	...	...	3	Coimbatore	...	...	2
Bellary	...	...	26	South Canara	...	...	44
Kurnool	...	...	7	Malabar	...	...	8

7. The results under the headings "number of vouchers incomplete for want of certificates and for want of sub-vouchers" call for no special remarks, except that the number of incomplete vouchers of the first kind are high in Vizagapatam, Anantapur, Kurnool and Tanjore.

8. Turning to the heading "number of other omissions and mistakes," it will be observed that there has been a decrease in the average, which is due to the marked fall in the figures against Gódvári, Bellary, South Arcot and Malabar. There has been an increase in the record against Ganjam, Cuddapah, Kurnool, Chingleput and Madura. It will also be observed that there are a large number of objections of this kind against Ganjam, Vizagapatam, Nellore and Kurnool.

9. Under the above heading have been grouped the different classes of errors which were particularised in paragraph 10 and in items (a) to (f) of paragraph 11 of my last report, as also other errors of a miscellaneous nature. The following errors of a special nature which are included under the heading require notice :—

(1) Want of payees' receipts and stamped receipts.

(2) Omissions or errors in Treasury officer's payment orders or want of his signature thereto.

(3) Double payment of the same claim.

(4) Erasures and unattested alterations in the treasury account.

(5) Incorrect issue of remittance transfer receipts.

10. The first kind of error was noticed in almost all the treasuries. Care in this matter is of fundamental importance.

11. The second class of error occurred in Ganjam, Vizagapatam, Gódvári, Nellore, Anantapur, Tanjore, Salem, Malabar and Bangalore. This is also an error of a serious nature.

12. Double payment of the same claim occurred once in Ganjam, Gódvári, Anantapur, Bellary, South Arcot, Tanjore and Tinnevely, and twice in Malabar. Four districts which erred in this respect last year have repeated their error this year.

13. As regards the fourth kind of irregularity, the treasuries involved were Ganjam, Gódvári, Chingleput, Tinnevely and Salem, of which the first four erred once, and the last on sixteen occasions. Three districts in which this irregularity was noticed last year have erred this time also.

14. Incorrect issues of remittance transfer receipts occurred thrice in Gódvári, once in Anantapur and Bangalore and twice in Malabar. The instructions in the Civil Account Code should be strictly observed by the officers in charge of these treasuries.

15. The number of vouchers not sent with the lists of payments increased considerably in Ganjam, Cuddapah and Kurnool and there was a corresponding increase in the average which is 21 against 7 in the previous year. As the districts concerned were famine districts, it is hoped that this irregularity will disappear in the current year. Great improvement, however, took place in Gódvári in this respect.

16. The average number of all errors and omissions included in statement No. I is, as already observed, 287 against 262 in 1896-97. In the following treasuries the average was exceeded :—

Ganjam.	Bellary.
Vizagapatam.	Tanjore.
Cuddapah.	Malabar.
Kurnool.	

On the other hand there was a perceptible improvement over last year in Gódvári, North Arcot and South Arcot, and also in Vizagapatam. In almost all the other districts there has been an increase, especially in Ganjam, Cuddapah, Anantapur, Bellary and Kurnool.

STATEMENT No. II.

STATEMENT showing the number of returns despatched late during 1897-98.

Districts.	Number of returns despatched late.	Number of returns rendered more than three days late.	Total number of days each district was late.
Ganjám	54	9	148
Vizagapatam	33	6	136
Górávari	31	..	34
Kistna	33	1	49
Nellore	31	7	103
Cuddapah	14	9	131
Anantapur	33	8	156
Bellary	23	7	304
Kurnool	38	21	217
Madras	37	4	97
Sea Customs, Madras	4	..	6
Chingleput	5	3	26
North Arcot	3	..	5
South Arcot	46	3	91
Tanjore	42	4	354
Trichinopoly	9	1	15
Madura	10	..	10
Tinnevely	26	12	152
Coimbatore	15	5	62
Nilgiris	7	2	21
Salem	3	3	24
South Canara	21	4	100
Malabar	8	2	35
Bangalore	..	..	..
Travancore	10	6	67

STATEMENT No. III.

STATEMENT showing the number of more important returns despatched late during 1897-98.

Districts.	List of payments.	Treasury accounts.	Cash balance reports.	Monthly estimate of receipts and charges.
Ganjám	..	1	..	1
Vizagapatam	..	1	1	..
Górávari	3	..	..	..
Kistna	2	1	..	..
Nellore	..	1	..	1
Cuddapah	..	2	1	..
Anantapur	..	1	2	1
Bellary	1	2	2	1
Kurnool	1	2	..	..
Madras	13	3	2	2
Sea Customs, Madras	2	..	1	..
Chingleput	..	1	..	..
North Arcot	..	..	..	..
South Arcot	..	..	..	..
Tanjore	..	..	1	..
Trichinopoly	..	..	..	..
Madura	..	1	..	..
Tinnevely	..	2	..	..
Coimbatore	1	..	1	..
Nilgiris	..	1	1	..
Salem	..	..	..	..
South Canara	..	..	..	..
Malabar	..	1	..	1
Bangalore	..	..	..	..
Travancore	..	..	..	..

STATEMENT No. IV.

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

Name of treasury.	Number of days.	Name of treasury.	Number of days.
Ganjám	4	South Arcot	4
Vizagapatam	4	Tanjore	3
Górávari	1	Trichinopoly	2
Kistna	..	Madura	..
Nellore	2	Tinnevely	2
Cuddapah	6	Coimbatore	1
Anantapur	5	Nilgiris	1
Bellary	4	Salem	1
Kurnool	3	South Canara	2
Madras (Land Revenue)	3	Malabar	4
Do. Sea Customs	1	Bangalore	1
Chingleput	2	Travancore	2
North Arcot	..		

RESOLUTION—No. 195, dated 23rd July 1898.

Submitted for the information of Government.

2. The report deals with the following points:—

(a) The number of errors and omissions discovered in the course of auditing the vouchers and accounts received in the Accountant-General's office.

(b) The number of instances in which returns due were rendered late by each treasury.

(c) The number of instances in which the more important returns were rendered late.

(d) The average number of days taken by each treasury in answering objection statements.

These will be noticed below *seriatim*.

3. *Errors and omissions*.—As observed by the Accountant-General in paragraph 3 of his report read above, the results of the year cannot be considered to be satisfactory, the average number of errors and omissions having risen from 262 in 1896-97 to 287 in the year under report. The increase occurred under all heads except "vouchers incomplete for want of certificates" and "other omissions and mistakes," and in all districts except Vizagapatam, Górávari, Nellore, North Arcot, South Arcot, Trichinopoly, Nilgiris and Salem, those noted in the margin contributing the largest share. These three districts were visited with severe scarcity during the year, and the heavy work entailed thereby no doubt partly accounts for the increase.

There was a marked improvement in this respect in the case of Vizagapatam and Górávari, two heavy treasuries, of South Arcot among medium treasuries, and of the Nilgiris among the light ones. Górávari has improved steadily since 1895-96 when it occupied the lowest rank among the treasuries classed as heavy; in 1896-97 it rose to be the second, and in the year under review it was the first. On the other hand, Tanjore, which stood first in previous years, has now fallen in rank. Among medium treasuries, Cuddapah shows considerable retrogression, while Salem has vastly improved. Tinnevely is bad as it has been for several years. The light treasuries of Bellary, Kurnool and Anantapur fared badly during the year and fell in rank, while Nellore regained the position it occupied two years ago. The attention of the Collectors of Cuddapah, Kurnool and Tanjore is invited to the remarks in paragraph 5 of the report in regard to the unduly large number of alterations proposed by their Treasury officers, and they are requested to see that in future the number is kept at as low a figure as possible.

4. *Punctuality in the submission of returns.*—As regards punctuality in the submission of returns, the year under review shows an appreciable improvement over the previous one in the seven districts noted in the margin, but the figures indicating delay are still far too large in Ganjám, Vizagapatam, Górávari and South Arcot, and the Treasury officers of these districts should use their best endeavours to show better results next year. The Treasury officers in Kistna, Bellary, Kurnool, Tanjore, Madras and South Canara would appear to have been considerably less punctual than formerly.

5. All the more important returns specified in statement No. III appended to the Accountant-General's report, were delayed in their submission. The treasury most in default was Madras, where the list of payments was despatched late on thirteen occasions during the year, the treasury accounts on three, and each of the other returns on two; the corresponding figures for the previous year being 2, *nil*, 1 and 3, respectively.

6. The Board is glad to note that the Local Fund treasury accounts were submitted punctually during the year from all districts, and that there was a fall in the number of districts in which the objection statements relating to Local Fund treasury accounts were delayed, as well as in the number of districts in which a reconciliation of differences between the General and Local Fund treasury accounts had to be effected. On the other hand, the number of retrenchment orders issued by the Accountant-General and remaining unexecuted beyond the prescribed time rose from 21 in 1896-97 to 45 in 1897-98: the increase occurred chiefly in Kurnool and Górávari, and the Collectors of these districts are requested to see that similar delays do not occur in future.

7. The attention of all Collectors is drawn to the remarks of the Accountant-General in paragraphs 9-15 of his report, which contain a list of minor errors and omissions which could have been avoided if the accounts had been prepared with sufficient care. Steps should be taken to prevent the recurrence of such errors.

8. The subjoined statement shows the relative order of merit assigned to each district comprised in the three groups—heavy, medium and light—into which the treasuries are classified by the Accountant-General:—

—	1893-94.	1894-95.	1895-96.	1896-97.			1897-98.		
				As regards mistakes.	As regards unpunctuality.	Average.	As regards mistakes.	As regards unpunctuality.	Average.
<i>Heavy.</i>									
Górávari ..	3	4	5	2	3	3	1	2	1
Vizagapatam ..	5	5	2	4	4	4	2	3	2
Malabar ..	2	1	1	3	1	2	4	1	3
Tanjore ..	1	2	3	1	2	1	3	5	4
Ganjám ..	4	3	4	5	5	5	5	4	5
<i>Medium.</i>									
Salem ..	2	3	4	4	6	6	1	2	1
North Arcot ..	1	1	2	6	2	4	3	1	2
Madura ..	5	2	1	1	1	1	4	3	3
Kistna ..	8	8	5	2	5	3	2	6	4
Coimbatore ..	4	7	6	5	3	5	6	4	5
South Arcot ..	6	6	8	8	8	8	5	8	6
Cuddapah ..	7	4	3	3	4	2	8	5	7
Tinnevelly ..	3	5	7	7	7	7	7	7	8
<i>Light.</i>									
Nilgiris ..	1	3	1	1	8	5	1	1	1
South Canara ..	2	7	4	2	3	1	2	4	2
Trichinopoly ..	4	8	8	5	7	7	3	3	3
Chingleput ..	7	4	6	4	4	4	4	2	4
Anantapur ..	6	5	7	3	5	3	5	6	5
Nellore ..	5	6	5	8	6	8	6	5	6
Bellary ..	..	2	3	6	1	2	7	7	7
Kurnool ..	3	1	2	7	2	6	8	8	8

9. The treasuries which fared best or worst during the year under report and the names of the officers who were in charge of them are given below:—

Class of treasury.	District.	Name of officer.	Period of incumbency during 1897-98.
Best, heavy ..	Górávari ..	Dewan Bahadur S. Venkatarama Das Nayudu.	Throughout the year.
Do. medium ..	Salem ..	M.R.Ry. P. S. Ganapati Aiyar ..	One month.
Do. light ..	Nilgiris ..	.. P. S. Singaravelu Pillai ..	Two months and a half.
Worst, heavy ..	Ganjám ..	.. T. N. Ramachandra Aiyar ..	Eight months and a half.
Do. medium ..	Tinnevely ..	Mr. W. C. McMurray ..	Throughout the year.
Do. light ..	Kurnool ..	M.R.Ry. D. Srinivasa Rao Pantulu ..	Nine months.
		.. A. Gurumurti Nayudu ..	Two months and a half.
		.. V. Subba Aiyar ..	Throughout the year.
		.. B. S. Rangayya Nayudu ..	Nine months.
		.. C. Krishnaswami Nayudu ..	About two months and a half.
		.. D. Jagannatha Rao Pantulu ..	Half a month.

(True Copies and Extract.)

Lowell Davidson
Acting Secretary.

To the Chief Secretary to Government, Financial Department.
 „ all Collectors (Treasury Deputy Collectors).
 „ the Accountant-General.
 „ the Resident in Travancore and Cochin.
 „ the Resident in Mysore (with a covering letter).

End, T. Lutchmiah Naidu.

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