

BACK PAPERS.

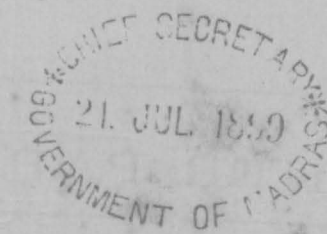
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
2941/98 = 1122 C.R. 2482/00							

Financial (189 /) Department.

CURRENT No. 2608



From The Board of Revenue,
Land Rev.

Order No. 870, 82nd August 1898

Recorded

No. 163

~~The submission of the Board of Revenue~~

~~The submission of the Board of Revenue~~

25/7/99. It is understood that
the Act-Genl will address the
Board in the suggestion in para
7 of the proceedings

Dated 4-7-99

Received

Registered

Enclosures

Spare copies

SUBJECT.

Curb
1.8.99

Ans.

Rev-dept } sero
Lm-dept }

Rev-Revenue (Ld Ro) } sero
Act-Genl }

Dis-1/2
5.2.99.

Please see note below - X

Curb
1.8.99

Renewing the Accountant Gene-
ral's report on the working of
the District Treasuries during
the year 1898-99

Rev 24/7/99.

BACK PAPERS.

G.O.	No.	Department	Date.
hi	749	mil	19.8.98.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO. 2608

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Printed July th.

Proceedings, No. 163, 4th July 1899.

JULY.

Reviewing the Accountant-General's report on the working of the District Treasuries during the year 1898-99.

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G.O.	No.	Department	Date.
hi	749	hi	19.8.98.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO. 2608

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Printed July th.

Proceedings, No. 163, 4th July 1899.

JULY.

Reviewing the Accountant-General's report on the working of the District Treasuries during the year 1898-99.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

The Hon'ble Mr. J. Sturrock

READ—the following letter from W. H. DAWSON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 30th May 1899, No. T. 107-Genl.—2082 :—

I have the honour to report on the working of the treasuries in this Presidency during the year 1898-99.

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

(1) The number of errors and omissions found in the course of the audit of the vouchers and accounts ;

(2) The number of instances in which returns were sent late ;

(3) The number of instances in which important returns were sent late ; and

(4) The average number of days objection statements were kept in the treasury.

3. On a comparison of statement No. I with the corresponding statement for the previous year, it will be observed that the figures of the year under review are more satisfactory than those of the previous year, the average of the total number of errors having fallen from 287 to 209. The treasuries which chiefly contributed to the decrease were Ganjam, Vizagapatam, Nellore, Bellary, Kurnool, Tanjore, Tinnevely, and Malabar. In Ganjam, Cuddapah, Anantapur, Kurnool, Tanjore and Malabar, however, the record of errors is still high and far in excess of the average, that against the first district being very remarkable. There was a rise in the figure against Gódvári, North Arcot and Bangalore.

4. Under the heading "Errors in classification" there was general improvement. A larger number of errors than in the previous year, however, were found under this head in the Gódvári accounts.

5. Under the heading "alterations proposed by Treasury officers" also, the figures are favourable in Vizagapatam, Kistna, Tanjore, Tinnevely, Coimbatore and South Canara, while there is a rise in the figures against Gódvári, Cuddapah, Anantapur, Kurnool, North Arcot and Malabar, those against Cuddapah, Anantapur and Kurnool being very high. The figures shown under this heading include the

number of alterations relating to receipts of the previous year proposed by Treasury officers after 1st July of the succeeding year as shown in the table below :—

Ganjam	6	Madras	1
Vizagapatam	9	North Arcot	6
Gódvári	1	Trichinopoly	1
Kistna	2	Madura	28
Nellore	20	Tinnevely	12
Cuddapah	70	Coimbatore	16
Anantapur	6	South Canara	6
Bellary	7	Malabar	4
Kurnool	21		

It will be seen that Cuddapah was the worst in the list.

6. The figures regarding the number of vouchers incomplete for want of certificates, the number of vouchers incomplete for want of sub-vouchers, and the number of vouchers not sent with the lists of payments, call for no special remarks except that the record is rather high against Tanjore in respect of the first kind of irregularity, against Ganjam and Trichinopoly in respect of the second kind, and against Ganjam and Salem in respect of the third kind.

7. Turning to other omissions and mistakes there was a reduction in the number against almost all districts.

In Gódvári, North Arcot, Trichinopoly, Coimbatore, South Canara and Bangalore however the figures were higher than in the preceding year, the figures against Coimbatore and Bangalore having almost doubled.

8. The errors grouped under the above heading are the same as those mentioned in paragraph 9 of the report for 1897-98. Of these errors, the following require notice :—

(a) Omission to obtain payees' receipts and stamped receipts occurred in almost all the treasuries as in the previous year. Though care in this respect is of much importance, no improvement has taken place.

(b) Omission of or errors in the Treasury officer's payment orders or want of his signature thereto was noticed in Vizagapatam, Gódvári, Kistna, Anantapur, Bellary, Kurnool, North Arcot, Tanjore, Malabar and Travancore. Some of the districts which erred in this respect last year erred this time also. The error is of a serious nature and should always be guarded against.

(c) Double payment of the same claim was made in Ganjam, Gódvári, South Arcot and Coimbatore. These errors were noticed in the first three districts in the previous year also.

(d) Erasures and unattested alterations were found in the treasury accounts of Ganjam, Kurnool, Madras (taluk), Chingleput, Tinnevely and Salem (6 cases). All these except Kurnool and Madras (taluk) were reported for the error in the last review.

(e) Remittance transfer receipts were incorrectly issued by Gódvári on two occasions and by Nilgiri once.

Besides these there were the following important irregularities—

(1) In Kistna, a Public Works Department cheque which was not signed by the drawer was paid, and in another case, payment was made in excess of the amount claimed on a voucher.

(2) In Gódvári, there was a case of omission to collect the amount of premium due on the issue of a remittance transfer receipt.

(3) In Tanjore, an uncurrent coin return was incorrectly prepared and an error in one place was balanced by a corresponding incorrect entry in another so as to make the total agree with the cash balance report.

(4) In North Arcot, there were two cases of payment of municipal cheques drawn for less than Rs. 10.

9. The table below shows that the number of cases in which treasury officers failed to carry out the orders of retrenchment issued by this office within two months from the date of receipt of the objection statements, has been considerably smaller than in the previous year:—

	1897-98.	1898-99.
Ganjám	...	...
Vizagapatam	...	...
Kurnool	...	...
North Arcot	...	...
Trichinopoly	...	...
Tinnevelly	...	...
Coimbatore	...	...
Cuddapah	...	...
Tanjore	...	...
Gódvári	...	...
Malabar	...	...
Total	45	13

10. In the following districts there were differences between the link entries in the Local Fund and the Treasury accounts in the months noted against each:—

1. Cuddapah	...	March 1889.
2. Coimbatore	...	February and March 1899.
3. Malabar	...	February 1899.
4. North Arcot	...	February 1899.
5. Nilgiris	...	November 1898.
6. Bellary	...	October 1898.
7. Trichinopoly	...	March 1899.
8. Gódvári	...	May and December 1898.
9. Kurnool	...	November 1898.
10. Tanjore	...	December 1898.
11. Tinnevelly	...	August and November 1898.
12. Vizagapatam	...	November 1898.
13. Chingleput	...	October 1898.
	...	February 1899.

11. *Statement No. II.*—In the despatch of returns, there was some improvement, the number of late returns as well as the number of days of delay having been reduced. In Trichinopoly and Tinnevelly, however, there was a considerable increase in the number of late returns. In Ganjám, Cuddapah, Anantapur, Kurnool and Tanjore, the period of delay was very large and these treasuries should be directed to observe greater punctuality.

12. *Statement No. III.*—There was also a reduction in the number of important returns rendered late, the figure being 27 as compared with 62 for the previous year. Unpunctuality occurred noticeably in Madras (taluk) and Tinnevelly.

13. The Local Fund Treasury accounts continued to be submitted with punctuality on the whole during the year.

14. *Statement No. IV.*—From this return, it will be seen that in no case were objection statements detained in the treasury beyond the prescribed maximum period. In several cases, the statements were returned much earlier than in the previous year.

15. There was no delay in the return of the objection statements relating to the Local Fund treasury accounts by treasuries.

16. 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 at the same time give a general summary of the results of the year. They have been drawn up on the same principles as for 1897-98.

STATEMENT showing the relative general position of the treasuries as regards mistakes committed during 1898-99.

Rank.	Treasury.	Errors and omissions as compared with the average.	Rank.	Treasury.	Errors and omissions as compared with the average.
1	† The Nilgiris	133	14	† Nellore	15
2	* Vizagapatam	129	15	Travancore	1
3	* Gódvári	63	16	† Bellary	1
4	† Kistna	63	17	† Tinnevelly	2
5	† South Canara	43	18	* Malabar	22
6	† Madras	36	19	† Coimbatore	23
7	Madras Sea Customs	34	20	† North Arcot	30
8	† South Arcot	30	21	† Anantapur	48
9	Madras (taluk)	28	22	Bangalore	63
10	* Tanjore	25	23	† Cuddapah	92
11	† Trichinopoly	16	24	† Kurnool	182
12	† Salem	15	25	* Ganjám	198
13	† Chingleput				

The average taken is as follows.

Heavy (marked *)	279
Medium (marked †)	181
Light (marked ‡)	194
Others	38

STATEMENT showing the relative general position of the Treasuries as regards unpunctuality in the submission of returns during 1898-99.

Rank.	Treasury.	Number of returns despatched late	Number of days of delay	Rank.	Treasury.	Number of returns despatched late	Number of days of delay
		as compared with average.				as compared with average.	
1	* Vizagapatam	11	94	14	† Coimbatore	5	9
2	† Bellary	12	69	15	† Kurnool	8	26
3	† Madras	14	48	16	† South Arcot	6	7
4	* Gódvári	2	96	17	† Anantapur	9	203
5	† Salem	16	35	18	Travancore	11	25
6	† North Arcot	16	31	19	Madras (Taluk)	4	31
7	* Malabar	5	79	20	† Trichinopoly	30	6
8	† The Nilgiris	8	57	21	† Nellore	13	8
9	† Chingleput	7	61	22	† Cuddapah	4	89
10	† Kistna	9	36	23	* Tanjore	4	192
11	† South Canara	4	57	24	* Ganjám	12	76
12	Madras Sea Customs	9	28	25	† Tinnevelly	48	80
13	Bangalore	5	29				

The average taken is as follows:—

	Number of late returns.	Number of days of delay.
Heavy (marked *)	18	112
Medium (marked †)	22	56
Light (marked ‡)	23	92
Others	11	35

The statements show that Nilgiri committed the smallest number of errors, while Vizagapatam was the most punctual of all the districts in the submission of returns. The latter, a heavy district, ranks next to Nilgiri in respect of errors: Kurnool and Ganjám are, as in the previous year, the worst districts in this respect. Tinnevelly, though a medium district, occupies the bottom of the list relating to unpunctuality, and Tanjore has not improved its position to any extent.

STATEMENT I.
List of errors and omissions noticed in the Treasury Account and Vouchers of the several districts and the Madras Presidency during the year 1898-99.

6

BOARD OF REVENUE (LAND REVENUE), No. 163, 4TH JULY 1899.

Districts.	Names of the officers in charge of the treasury.						
	1	2	3	4	5	6	Total.
1							8
Ganjum ..	..	..	..	..	..	..	477
Vizagapatam ..	..	..	..	..	..	..	160
Godavari ..	..	..	..	..	..	..	216
Kistna ..	..	..	..	..	..	..	118
Nellore ..	..	..	..	..	..	..	179
Cuddapah ..	..	..	..	..	..	..	273
Anantapur ..	..	..	..	..	..	..	242
Bollary ..	..	..	..	..	..	..	185
Kurnool ..	..	..	..	..	..	..	376
Madras (taluk) ..	..	..	..	..	..	..	8
Madras (Sea Customs) ..	..	..	..	..	..	..	2
Chingleput ..	..	..	..	..	..	..	179
North Arcot ..	..	..	..	..	..	..	211
South ..	..	..	..	..	..	..	147
Tanjore ..	..	..	..	..	..	..	251
Trichinopoly ..	..	..	..	..	..	..	169
Madura ..	..	..	..	..	..	..	143
Tinnevely ..	..	..	..	..	..	..	183
Coimbatore ..	..	..	..	..	..	..	204

STATEMENT I—cont.

List of errors and omissions noticed in the Treasury Account and Vouchers of the several districts and the Madras Presidency during the year 1898-99—cont.

BOARD OF REVENUE (LAND REVENUE), No. 163, 4TH JULY 1899.

7

Districts.	Names of the officers in charge of the treasury.						
	1	2	3	4	5	6	Total.
1							8
The Nilgiris ..	..	..	..	..	..	..	61
Salem ..	..	..	..	..	..	..	169
South Canara ..	..	..	..	..	..	..	151
Malabar ..	..	..	..	..	..	..	301
Bangalore ..	..	..	..	..	..	..	101
Travancore ..	..	..	..	..	..	..	39
Average of all districts excluding Madras, Bangalore and Travancore...	..	..	..	..	..	..	209

STATEMENT No. II.

Statement showing the number of returns despatched late during 1898-99.

Districts.	Number of returns late.	Number of days late.	Number of returns of more than three days late.
Ganjám	30	188	11
Vizagapatam	7	18	1
Górávari	16	16	1
Kistna	13	20	1
Nellore	36	100	8
Cuddapah	26	146	7
Anantapur	14	295	6
Bellary	11	23	1
Kurnool	15	118	6
Madras (taluk)	15	66	5
Do. (Sea Customs)	2	7	1
Chingleput	16	31	1
North Arcot	6	25	1
South "	28	49	3
Tanjore	22	304	9
Trichinopoly	53	98	4
Madura	8	8	..
Tinnevelly	70	186	8
Coimbatore	17	47	3
Nilgiris	15	35	4
Salem	6	21	2
South Canara	27	35	1
Malabar	13	33	6
Bangalore	6	6	3
Travancore	22	60	..

STATEMENT No. III.

Statement showing the number of important returns despatched late during 1898-99.

Districts.	Number of more important returns late.			
	List of payments.	Treasury accounts.	Cash balance reports.	Monthly estimates.
Ganjám	..	..	..	..
Vizagapatam	..	..	1	..
Górávari	..	..	..	..
Kistna	..	..	..	..
Nellore	..	..	..	..
Cuddapah	1	1	..	..
Anantapur	..	1	..	..
Bellary	..	..	1	..
Kurnool	..	..	..	..
Madras (taluk)	..	..	..	..
Do. (Sea Customs)	5	1	..	1
Chingleput	..	..	..	..
North Arcot	..	..	..	..
South "	..	..	..	..
Tanjore	..	..	..	..
Trichinopoly	1	1	..	..
Madura	1	..	..	..
Tinnevelly	2	3	2	..
Coimbatore	..	..	..	..
Nilgiris	1	..	..	..
Salem	..	..	..	..
South Canara	1	1	..	..
Malabar	..	..	..	..
Bangalore	1	..	..	..
Travancore	1	..	..	..

STATEMENT No. IV.

Statement showing the average number of days objection statements were detained by Treasury Officers during 1898-99, the maximum period allowed being one week.

District.		District.	
Ganjám	4	South Arcot	2
Vizagapatam	1	Tanjore	1
Górávari	2	Trichinopoly	2
Kistna	1	Madura	1
Nellore	2	Tinnevelly	2
Cuddapah	6	Coimbatore	1
Anantapur	4	The Nilgiris	1
Bellary	1	Salem	1
Kurnool	1	South Canara	2
Madras (taluk)	1	Malabar	3
Do. (Sea Customs)	1	Bangalore	1
Chingleput	1	Travancore	3
North Arcot	1		

RESOLUTION—No. 163, dated 4th July 1899.

The Accountant-General's report on the working of the District Treasuries during the year 1898-99 will be submitted for the information of Government.

2. *Errors of all kinds.*—The Board observes that there has been a general improvement in the working of the treasuries during the year under review. The average number of errors and omissions, which is 209, shows a satisfactory decline as compared with previous years. The decrease occurred under all heads except "Number of vouchers incomplete for want of sub-vouchers," and in all districts

* Year.	
1893-94	399
1894-95	337
1895-96	283
1896-97	262
1897-98	287
1898-99	209

except Górávari, North Arcot, the Nilgiris, Salem, Bangalore and South Canara. The decrease is most marked in Ganjám, Vizagapatam, Kurnool, Tanjore and Malabar. The figures are, however, still very high in Ganjám, Kurnool and Malabar.

3. On the whole, errors of classification were either much fewer or but slightly more frequent in 1898-99 than in the previous year, except in Górávari which has to answer for 70 errors against 51 in 1897-98. The alterations proposed by Treasury officers were also fewer in most districts than in the previous year, the improvement being most marked in Vizagapatam, Coimbatore and Tanjore. The number of cases in which vouchers were not sent with the list of payments was below 30 in all districts except Ganjám, whereas in the previous year the number exceeded 30 in four districts including Ganjám. In the year under review Ganjám failed to send vouchers in no less than 74 cases, while all the other districts put together in 101 cases. The number of "other omissions" has risen in nine districts, the figures for Coimbatore and Bangalore being nearly double of those in the previous year. In Cuddapah, Anantapur and Kurnool the alterations proposed by Treasury officers were very numerous and the number of such alterations affecting the receipts of the previous year was no less than 70 in Cuddapah against 146 in all other districts.

4. *Punctuality in the submission of returns.*—As regards punctuality in the submission of returns, there has been a perceptible improvement. The marginal statement compares the figures of the year under report with those of the previous year. There has, however, been a large increase in the number of late returns in Trichinopoly and Tinnevelly, and the number of days for which the late returns were delayed was very large in Ganjám, Cuddapah, Anantapur, Kurnool, Tanjore

Period.	Number of returns despatched late.	Number of returns more than three days late.	Total number of days each district was late.
1897-98	536	117	2,343
1898-99	494	90	1,884

and Tinnevelly. The Collectors of these districts are requested to pay special attention to the punctual submission of the returns.

The number of important returns submitted late was only 27 against 62 in the previous year. The number of retrenchment orders issued by the Accountant-General which remained unexecuted beyond the prescribed term has also decreased from 45 to 13.

5. The Board is glad to note that the Local Fund Accounts were submitted punctually and that there was no delay in the return of objection statements relating to the Local Fund Accounts. There has, however, been a rise from 5 to 13 in the number of districts in which there were differences between the link entries in the Local Fund and Treasury Accounts.

6. In paragraph 8 of his report the Accountant-General specifies the more important irregularities and some minor errors which Collectors should take steps to avoid in future.

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

Districts.	1894-95.	1895-96.	1896-97.	1897-98.			1898-99.		
				As regards mistakes.	As regards unpunctuality.	Average.	As regards mistakes.	As regards unpunctuality.	Average.
<i>Heavy.</i>									
Vizagapatam	5	2	4	2	3	2	1	1	1
Górávari	4	5	3	1	2	1	2	2	2
Tanjore	2	3	1	3	5	4	3	4	3
Malabar	1	1	2	4	1	3	4	3	4
Ganjám	3	4	5	5	4	5	5	5	5
<i>Medium.</i>									
Madura	2	1	1	4	3	3	2	1	1
Kistna	8	5	3	2	6	4	1	4	2
Salem	3	4	6	1	2	1	4	2	3
South Arcot	6	8	8	5	8	6	3	6	4
North	1	2	4	3	1	2	7	3	5
Coimbatore	7	6	5	6	4	5	6	5	6
Tinnevely	5	7	7	7	7	8	8	8	7
Caddapah	4	3	2	8	6	7	8	7	8
<i>Light.</i>									
Nilgiris	3	1	5	1	1	1	1	2	1
South Canara	7	4	1	2	4	2	2	4	2
Chingleput	4	6	4	4	2	4	4	3	3
Bellary	2	3	2	7	7	7	6	1	4
Trihinopoly	8	8	7	3	3	3	3	7	5
Nellore	6	5	8	6	5	6	5	8	6
Anantapur	5	7	3	5	6	5	7	6	7
Kurnool	1	2	6	8	8	8	8	6	8

The Board may here observe that the statements contained in paragraph 16 of the Accountant-General's report do not correctly show the relative general position of the treasuries dealt with. Where an attempt is made to place treasuries of all classes, heavy, medium, and light in order of merit, the Board considers that it is fallacious to take as the criterion the absolute excess of errors and omissions as compared with the average. It is clearly less inaccurate to take for purposes of comparison the percentage of excess or deficiency; thus to take a specific instance, the first statement embodied in paragraph 16 places Górávari before Kistna, the deficiency as compared with the average being in each case 63. This figure however clearly indicates more conspicuous success in the case of a medium treasury like Kistna where the average is 181 than in that of Górávari where the standard figure is 279. Similarly it is clear that the excess in the case of Kurnool (+182) where the average is 194 is more serious than in Ganjám (+198) which as a heavy treasury is contrasted with an average of 279. The Board is aware that the present system of classification formed the subject of discussion in the papers recorded in Board's Proceedings, No. 4691, dated 18th September 1895, and was then acquiesced in, but

the matter has again attracted attention and the Board, as now constituted, is disposed to consider that the most satisfactory solution would be to show heavy, medium and light treasuries separately in these statements rather than to attempt to place treasuries of all classes in order of merit.

8. 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. The administration of the Ganjám treasury in particular was very bad and recent events tend to confirm this conclusion :—

Class of treasury.	District.	Names of officers.	Period of incumbency during 1897-98.
Best, heavy	Vizagapatam	M.R.Ry. R. Surya Rau Nayudu Garu	Throughout the year.
" medium	Madura	G. Srinivasachari	About ten months.
" light	Nilgiris	V. Parthasarathi Chetti	" two "
Worst, heavy	Ganjám	Mr. W. C. McMurray	Throughout the year.
" medium	Caddapah	M.R.Ry. D. Srinivasa Rau	" "
" light	Kurnool	Saiyid Qádir Badshah Sahib	Eleven months.
		M.R.Ry. C. Adikesavulu Nayudu	One month.
		" C. Krishnaswami Nayudu	Throughout the year.

(True Copy and Extract.)

L. L. Swamikanunni
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 covering letter.

C.No.2608

In reviewing the working of the District Treasuries for 1892-93 the Accountant-General instituted for the first time, a comparison ~~between the~~ working of each treasury (as a whole) ~~with that of others~~. The plan adopted was as follows:

Taking the number of vouchers and other documents accompanying the account the treasuries were classified into

- (a) heavy,
- (b) medium,
- (c) light, and
- (d) others.

In the last class were placed, Madras, Bangalore and Travancore the transactions therein being comparatively insignificant.

2. The number of mistakes committed and the number of instances of unpunctuality in the case of each treasury in a class were taken into account and an average on the total of the two kinds of errors struck for each class. The difference between the total record against each treasury and the average for the class, plus or minus as the case ~~might~~ ^{may} be, was noted against it. Then the treasuries were arranged in order of merit, that having the largest number of minus marks taking the first place and that having the largest number of plus marks the bottom.

3. In his report for 1893-94 the Accountant-General added a column showing the

Paras 23 to 25 of his letter
No.1579 d/-3-6-93 A in f.d.
No 780 Fwd. 7/5.93.

the percentage of the number of marks assigned to each treasury to the average record of its class, ^{in order to effect} for the purpose of a fairer comparison between light and heavy treasuries.

4. The Accountant-General made a further elaboration in his report for 1894-95 ¹⁸⁹⁵ ~~and that was~~ to determine the number of marks for unpunctuality not on the number of returns only as formerly, but on the number of days by which each return was delayed. This further elaboration, the Board of Revenue was of opinion was rather arbitrary ^{as} ~~and that~~ it did not bring out prominently the more serious cases of unpunctuality, ^{if} ~~and~~ suggested ^{that} the Accountant-General ^{showed} ~~to~~ devise a better method.

5. Accordingly in his report for 1895-96 the Accountant-General made ^{The following changes} ~~a departure~~ from the former system ~~and that consisted~~ in

- the tabulation of ^{errors &} ~~mistakes committed~~ and instances of unpunctuality separately,
- taking into account the number of days returns were delayed as also the number of late returns, for the purpose of tabulating unpunctuality, and ranking the treasuries with reference to their position in both taken together, and
- ^{the} discontinuance of striking a percentage on the total record against each district to the average of its class.

6. The same system was followed in the reports for 1896-97, 1897-98 and 1898-99. The Board of Revenue now considers

Para 23 of his letter No. 1716 d/-20-6-94. B
in S.O. No. 590 Fmt. of 2.8.94

Para 19 of A.G.'s letter No. 1415, dated 1-6-95. C
in S.O. 597 Fmt. of 19.8.95

Para 4 of B.P.No. 241, dated 13-7-95. D

Para 19 of his letter No. 1606 d/29-5-96. E in S.O. No. 577 Fmt. of 16.9.96

considers that the system of arranging treasuries in order of merit based on the ~~absolute scale of error commission~~ ^{as compared} against them with the average for their respective places is fallacious and that it is less inaccurate to take for purposes of comparison the percentage of excess or deficiency. It instances its remarks by taking the cases of Godavari, Kistna, Kurnool and Ganjam in the statement of mistakes committed.

The record against these Districts was as follows:-

District	Class	Average record	Errors as compared with average.	Rank assigned.
Godavari	Heavy	279✓	- 63✓	3✓
Kistna	Medium Light	181✓	- 63✓	4✓
Kurnool	Light	194✓	+ 182	24✓
Ganjam	Heavy	279✓	+ 198✓	25✓

The Board of Revenue ^{argues} ~~agrees~~ that Kistna should properly precede Godavari and Ganjam ^{precede} ~~Kurnool~~. It considers that the most satisfactory solution would be, not to arrange all the treasuries in order of merit but ^{to show} ~~only~~ the treasuries in each class in their order of merit. ^{separately}

7. The Accountant-General will, it is believed, address the Board of Revenue on the suggestion and ^{pending} ~~finding~~ the receipt of a further communication from the Board of Revenue, the paper may be recorded.

~~The classification of the treasuries into heavy, medium & light would appear not to have changed since~~

Ans
1.8.96

Para 7 of B.P.No. 163, dated 4-7-99 (C.No. 2603) F

Page 5 of current.

6.
1822-93 and it is for orders whether
it will not be better to revise the
classification every year on the number
of payments made at each treasury.

md
26/7/99

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