

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 16374

DATED 18-8-97.

INDEXED.

[Despatch Abstract.]

Accounts Recording G.O. 7 D
Recording, with Remarks, Proceedings of the
Board of Revenue reviewing the Accountant
General's report on the working of the
Treasuries during 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

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7
600-11-6-07

Local + Municipal
~~Political~~

(1899)

Department.

CURRENT No. 22812.

resp

From

Order No. 1637 *Letter* 18/8/99 Financial Dept

Recorded

No. 870

26
12/8/99

ale
16/8/99

Dated 2nd Aug 99.

Received 7 AUG. 1899

Registered 7.9.

Enclosures

Spare copies

SUBJECT.

Recording with Remar.
Pres. of the Bd. of Res.
Reviewing the A.C.'s
Report on the working
of the District Treas.
during 1898-99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G.]
[58]
1,000-21-7-02.

Financial Department.



LOCAL & MUNICIPAL DEPT.
CURRENT No. 22812

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

Proceedings of the Board of Revenue, Land Revenue
No. 163, dated 4th July 1899.

-----0000-----

Order:—No. 870, dated 2nd August 1899.

Recorded.

2. It is understood that the Accountant-General will
address the Board on the suggestion in paragraph 7 of its
proceedings.

(True Extract)

[Signature]
for Chief Secretary.

cc. 99
4.99

To

The Revenue Department

" Local and Municipal Department

" Board of Revenue, Land Revenue

" Accountant-General, Madras.

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.

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 :—

Ganjám	6	Madras	1
Vizagapatam	9	North Arcot	6
Górávari	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 Ganjám and Trichinopoly in respect of the second kind, and against Ganjám 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 Górávari, 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, Górávari, 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 Ganjám, Górávari, 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 Ganjám, 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 Górávari 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 Górávari, 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.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

The Honble Mr. J. Shorrocks

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 Ganjám, Vizagapatam, Nellore, Bellary, Kurnool, Tanjore, Tinnevely, and Malabar. In Ganjám, 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 Górávari, 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 Górávari 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 Górávari, 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:—

Ganjám ...	6	Madras ...	1
Vizagapatam ...	9	North Arcot ...	6
Górávari ...	1	Trichinopoly ...	1
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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 Ganjám and Trichinopoly in respect of the second kind, and against Ganjám 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 Górávari, 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.

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(c) Double payment of the same claim was made in Ganjám, Górávari, 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 Ganjám, Kurnool, Madras (taluk), Chingleput, Tinnevelly 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 Górávari on two occasions and by Nilgiri once.

Besides these there were the following important irregularities—

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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 Ganjám, Vizagapatam, Nellore, Bellary, Kurnool, Tanjore, Tinnevelly, and Malabar. In Ganjám, 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 Górávari, North Arcot and Bangalore.

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(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	7	7
Vizagapatam	2	...
Kurnool	15	...
North Arcot	1	2
Trichinopoly	2	...
Tinnevelly	5	...
Coimbatore	2	...
Cuddapah	3	2
Tanjore	1	...
Górávari	7	...
Malabar	...	2
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	November 1898.
5. Nilgiris	October 1898.
6. Bellary	March 1899.
7. Trichinopoly	May and December 1898.
8. Górávari	November 1898.
9. Kurnool	December 1898.
10. Tanjore	August and November 1898.
11. Tinnevelly	November 1898.
12. Vizagapatam	October 1898.
13. Chingleput	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	* Górávari	63	16	† Bellary	2
4	† Kistna	63	17	† Tinnevelly	22
5	† South Canara	43	18	* Malabar	23
6	† Madras	38	19	† Coimbatore	30
7	Madras Sea Customs	36	20	† North Arcot	48
8	† South Arcot	34	21	† Anantapur	63
9	Madras (taluk)	30	22	Bangalore	92
10	* Tanjore	28	23	† Cuddapah	182
11	† Trichinopoly	25	24	† Kurnool	198
12	† Salem	16	25	* Ganjám	...
13	† Chingleput	15			

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	* Górávari	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.

Districts.	Number of errors of classification detected in this office.	Number of alterations proposed by the Treasury officer.	Number of vouchers incomplete for want of certificates.	Number of vouchers incomplete for want of sub-vouchers.	Number of other omissions and mistakes.	Number of vouchers not sent with the list of payments.	Total.	Names of the officers in charge of the treasury.
	2	3	4	5	6	7	8	9
1								
Ganjum ..	137	99	13	21	133	74	477	M.R.Ry. D. Srinivasa Rao.
Vizagapatam ..	40	17	15	1	72	5	150	" R. Surya Rao Nayudu Garu.
Gódvári ..	70	35	8	3	98	1	216	Diwan Bahadur S. Venkatarudras Nayudu from 1st April 1898 to 8th February 1899 and M.R.Ry. P. Purnaiya Pantulu Garu from 9th February 1899 to 31st March 1899.
Kistna ..	22	32	11	3	46	4	118	M.R.Ry. T. V. Narayanaswami Aiyar Avargal from 1st April to 3rd October 1898 and from 7th November to 17th December 1898; M.R.Ry. K. V. Srinivasa Aiyangar from 4th October to 6th November 1898 and M.R.Ry. S. Lakshmananarasimha Rao Pantulu Garu from 18th December 1898 to 18th January 1899 and P. S. Singaravelu Pillai from 19th January to 31st March 1899.
Nellore ..	40	34	..	16	83	6	179	Rao Bahadur V. Jagannatha Rao Pantulu from 1st April to 7th June 1898 and from 5th August 1898 to 31st March 1899 and M.R.Ry. K. Narasimha Rao Pantulu from 8th June to 14th August 1898.
Cuddapah ..	42	130	16	2	72	11	273	Saivud Qadir Badshah Sahib from 1st April 1898 to 1st March 1899 and M.R.Ry. C. Adikesarulu Nayudu from 2nd to 31st March 1899.
Anantapur ..	57	109	11	..	62	3	242	M.R.Ry. M. Arumukham Pillai from 1st to 15th April 1898 and M.R.Ry. D. Venkata Sastru during the remainder of the year.
Bellary ..	68	59	16	3	48	1	195	Mr. J. T. Lever from 1st to 12th April 1898 and from 28th April to 14th September 1898; M.R.Ry. T. Rama Rao from 13th to 27th April 1898 and M.R.Ry. T. Gopalaswami Aiyar from 15th September 1898 to 31st March 1899.
Kurnool ..	61	156	14	5	139	1	375	M.R.Ry. C. Krishnaswami Nayudu.
Madras (taluk) ..	2	1	..	..	5	..	8	M.R.Ry. V. A. Ramaswami Aiyar and D. Venkata Varadaiya were the Sheristidar and the Tahsildar.
Madras (Sea Customs) ..	..	..	..	..	2	..	2	Mr. F. G. Marshall.
Chingleput ..	49	66	6	..	67	..	179	Mr. E. M. D'Cruz.
North Arcot ..	28	84	10	10	65	14	211	M.R.Ry. T. Gopalan Nayar.
South " ..	77	7	6	..	57	..	147	M.R.Ry. Sundaresa Mudaliyar Avargal from 1st April to 3rd June 1898 and from 9th September 1898 to 31st March 1899.
Tanjore ..	94	38	26	..	93	..	261	M.R.Ry. A. Prabhakaram Pillai from 1st April to 8th June 1898 and from 9th September 1898 to 31st March 1899.
Trichinopoly ..	61	3	7	28	55	15	169	from 9th June to 8th September 1898.
Madura ..	30	45	5	1	59	2	143	M.R.Ry. T. Sundara Rao.
Tinnevely ..	37	52	3	4	83	5	188	M.R.Ry. G. Srinivasa Chari from 1st April to 23rd November 1898 and from 29th January to 31st March 1899 and M.R.Ry. Parthasarathy Chettiyar from 24th November 1898 to 28th January 1899.
Coimbatore ..	51	20	15	6	112	..	204	M.R.Ry. V. Subbaya Avargal from 1st April to 6th October 1898 and from 25th January to 31st March 1899 and M.R.Ry. M. Ravivarma from 7th October 1898 to 24th January 1899.
								M.R.Ry. P. Dinadayalu Nayudu Garu from 1st April to 24th July 1898 and M.R.Ry. S. Soundara Raja Aiyangar from 25th July 1898 to 31st March 1899.

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.

Districts.	Number of errors of classification detected in this office.	Number of alterations proposed by the Treasury officer.	Number of vouchers incomplete for want of certificates.	Number of vouchers incomplete for want of sub-vouchers.	Number of other omissions and mistakes.	Number of vouchers not sent with the list of payments.	Total.	Names of the officers in charge of the treasury.
	2	3	4	5	6	7	8	9
1								
The Nilgiris ..	31	6	2	2	20	..	61	Mr. W. C. McMurray.
Salem ..	46	36	4	7	47	25	165	M.R.Ry. T. N. Ramachandra Aiyar Avargal.
South Canara ..	49	21	4	2	75	..	161	M.R.Ry. D. Anantappa Garu from 1st April to 31st December 1898; and Mr. E. G. Mascardi from 1st January to 31st March 1899.
Malabar ..	117	83	8	3	85	6	301	Rao Bahadur V. Rajagopala Chariyur from 1st to 6th April 1898; and 20th June 1898 to 31st March 1899; Mr. J. L. Saldhana from 7th to 13th April 1898; and Mr. J. H. Gwynne from 14th April 1898 to 19th June 1898.
Bangalore ..	49	..	8	1	43	..	101	Abdul Rahiman Sahib.
Travancore ..	13	..	2	1	20	3	39	Mr. P. T. Toriyen from 1st April 1898 to 5th November 1898; and Mr. C. W. Agar from 6th November 1898 to 31st March 1899.
Average of all districts excluding Madras, Bangalore and Travancore..	58	54	9	6	74	8	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	..
Kistna	13	20	1
Nellore	36	100	8
Cuddapah	26	145	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	..
Tinnevely	70	136	8
Coimbatore	17	47	3
Nilgiris	15	35	4
Salem	6	21	4
South Canara	27	35	2
Malabar	13	33	1
Bangalore	6	6	..
Travancore	22	60	3

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	1	1	..	..
Cuddapah	..	1	..	..
Anantapur	..	..	1	..
Bellary	..	..	..	..
Kurnool	..	..	..	..
Madras (taluk)	5	1	..	1
Do. (Sea Customs)	..	..	..	..
Chingleput	..	..	..	..
North Arcot	..	..	..	..
South	..	..	..	..
Tanjore	1	1	..	..
Trichinopoly	1	..	..	..
Madura	2	3	2	..
Tinnevely	..	..	..	..
Coimbatore	1	..	..	..
Nilgiris	..	..	..	..
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	South Arcot	2
Vizagapatam	Tanjore	1
Górávari	Trichinopoly	2
Kistna	Madura	1
Nellore	Tinnevely	2
Cuddapah	Coimbatore	1
Anantapur	The Nilgiris	1
Bellary	Salem	2
Kurnool	South Canara	3
Madras (taluk)	Malabar	1
Do. (Sea Customs)	Bangalore	3
Chingleput	Travancore	3
North Arcot		

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 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 Tinnevely, and the number of days for which the late returns were delayed was very large in Ganjám, Cuddapah, Anantapur, Kurnool, Tanjore and Tinnevely. The Collectors of these districts are requested to pay special attention to the punctual submission of the returns.

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

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
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Malabar	13	33	1
Bangalore	6	6	..
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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	1	1	..	..
Cuddapah	..	1	..	..
Anantapur	..	..	1	..
Bellary	..	..	..	..
Kurnool	..	..	..	..
Madras (taluk)	5	1	..	1
Do. (Sea Customs)	..	..	..	..
Chingleput	..	..	..	..
North Arcot	..	..	..	..
South	..	..	..	..
Tanjore	1	1	..	..
Trichinopoly	1	..	..	..
Madura	2	3	2	..
Tinnevelly	..	..	..	..
Coimbatore	1	..	..	..
Nilgiris	..	..	..	..
Salem	1	1	..	..
South Canara	..	..	..	..
Malabar	1	..	..	..
Bangalore	1	..	..	..
Travancore	..	..	..	..

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.

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

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

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

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		
Górávari	4	5	3	1	2	1	2	1	1
Tanjore	2	3	1	3	5	4	3	4	2
Malabar	1	1	2	4	1	3	4	4	3
Ganjám	3	4	5	5	4	5	5	3	4
							6	6	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	3
Coimbatore	7	6	5	6	4	5	6	5	5
Tinnevely	5	7	7	7	7	8	6	6	6
Cuddapah	4	3	2	8	5	7	8	8	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
Tiruchinopoly	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 ..	Cuddapah ..	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.)

(Signed) LIONEL 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 covering letter.

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