Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 4856

DATED 15th Sept 97

[Despatch Abstract.]

Recording Proc. Finl Deptt forwarding B.P. on the Accountant General's report on the working of the district 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.
Ex 3783 / m-5/98							

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~~Public~~ (189) Department.
Revenue

CURRENT No. 7 8-97

ACCOUNTANT GENERAL MADRAS
17 SEP 97
RECEIVED

From The Financial Secy-

Order (Mss) No 1579 dated 15 Septr 97

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Enclosures

Spare copies

SUBJECT.

Recording B.P. on the accts Jeneral's report on the working of the District treasuries during 1896-97.

Draft

Note. A copy of the G.O. has been despatched direct to the Board.

C.R.
11 Sept 97

15.9.97

BACK PAPERS.

G.O.	No.	Department.	Date.
	332		
	3 5 23		29-8-95
	4 05		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

FINANCIAL DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed August th.

Proceedings, No. 272, 6th August 1897.

AUGUST.

Submitting, with remarks, for the information of Government, the Accountant-General's report on the working of the district treasuries during the official year 1896-97.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 31st May 1897, No. 1664:—

I have the honour to submit my report on the working of the treasuries in the Madras Presidency during the year 1896–97, and to forward four statements, furnishing the following particulars in respect of each treasury:—

(1) The number of errors and 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 allowed being one week— *vide* article 970 of 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 the heads except "Errors of classification" were more favourable than those of the previous year. Under the head, "Errors of classification," however, the average was 78 against 71 only of the preceding year. The increase in these errors occurred chiefly at the treasuries of Cuddapah, Bellary, Kurnool, South Arcot and Tanjore. The numbers at Ganjám and Vizagapatam under this head are still unduly high as remarked in last year's report, and the Treasury officers concerned should endeavour to reduce them by paying personal attention to the proper classification of the vouchers.

3. The numbers under this head have also increased since last year at the following treasuries:—

Nellore.	Coimbatore
Chingleput.	Salem.
Madura.	Bangalore.

4. Under the head "Alterations proposed by Treasury-officers" the average is 53 against 58 of last year. The decrease is due to improvement in Gódávari, Kistna, Nellore, Bellary, Madura and Salem, and chiefly in the first-named treasury where the number declined from 133 in the previous year to 29.

5. At the following treasuries the number is in excess of that in the previous year:—

Ganjám.	South Arcot.
Vizagapatam.	Tanjore.
Cuddapah.	Tinnevelly.
Kurnool.	Nilgiris.
North Arcot.	Malabar.

6. The numbers in Ganjám and North Arcot stand very high and are considerably above the average, being 150 and 124, respectively.

7. Under the head "Vouchers incomplete for want of certificates" the average is 15 against 20 in the previous year, and this decrease is due to improvements in Gódávari, Kistna Anantapur, Tanjore, Tinnevelly and Salem.

8. Under "Other omissions and mistakes" it will be found that the average declined from 120 to 105. There has been a decrease in all the treasuries with the exception of Nellore, Bellary, Kurnool and South Arcot. In Malabar, although the number declined from 287 to 257, it is still excessive.

9. Under the head "Vouchers not sent with the lists of payments" it will be noticed that the results of this year also are satisfactory, the average which declined from 26 to 9 in last year having further declined to seven this year. Ganjám has not maintained the improvement noticed last year, the number having risen this year from 28 to 44. In Nellore also, there has been a rise, from 9 to 32. Measures should be adopted to check such increase in future.

10. Under column 6 "Number of other omissions and mistakes" the following classes of errors, which with the exception of "(*e*) Want of particulars in English on Vernacular vouchers" occurred at almost all treasuries, are included:—

(*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 affixed.

(*c*) Want of details.

(*d*) Want of payee's receipt.

(*e*) Want of particulars in English on Vernacular vouchers. This occurred in Vizagapatam, Kurnool and Travancore.

(*f*) Errors in payment of travelling allowances.

(*g*) Omission of purpose of journey in travelling allowance bills.

(*h*) Errors in payment of salary, leave, acting and other allowances.

(*i*) Errors in deduction of Income-tax.

(*j*) Error in calculation.

11. Besides the above, the following errors of a special nature are noticed.

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

Treasuries.	Number of times paid.
Ganjám	1
Vizagapatam	1
Gódávari	1
Kurnool	2
South Arcot	1
Tinnevelly	2
Salem	1

(*b*) Omissions of, or errors in, payment orders, or want of Treasury-officer's signature thereto, which occurred at five treasuries against thirteen in the previous year. Out of 31, the total number of errors under this head in this year, Gódávari is responsible for 21. The Treasury-officer should be more careful.

(*c*) Cases of omission to quote the original credits on vouchers for refund or to enter the items correctly therein occurred in Vizagapatam, Kistna, South Arcot, Tinnevelly and Malabar.

(*d*) Erasures or unattested alterations were noticed in Ganjám, Gódávari, Tanjore and Salem.

(*e*) Discrepancies between the Treasury accounts and schedules occurred in the following treasuries:—

Ganjám.	Tanjore.
Gódávari.	Madura.
Cuddapah.	Tinnevelly.
Anantapur.	Coimbatore.
Bellary.	Nilgiris.
Kurnool.	Salem.
South Arcot.	Bangalore.

(*f*) Payment of salary bills of gazetted officers without a pay slip from this office occurred once in each of the treasuries of Ganjám and Travancore.

(*g*) An omission of the entry of payment of pension in the permanent pay order took place in Anantapur. This was noticed in this office when the permanent pay order was received for renewal.

12. A memorandum showing 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, is subjoined. It will be seen from the figures that some improvement took place in this direction and that retrenchments were effected regularly in most cases. The total under this head fell from 26 to 21. The numbers against Ganjám and Kurnool, however, rose from 2 and 3 to 6 and 5, respectively :—

	1895–96.	1896–97.
Ganjám ...	2	6
Vizagapatam	3	1
Gódávari	2	...
Anantapur	1	...
Kurnool ...	3	5
Chingleput	1	...
North Arcot	1	...
Tanjore ...	...	2
Trichinopoly	1	...
Madura	7	4
Tinnevelly	1	...
Malabar	1	2
Travancore	4	...
...	...	1
Total ...	26	21

13. The average number of all errors and omissions included in statement No. 1 is 262 against 283 of the previous year. At the following treasuries the average was exceeded :—

Ganjám.	Kurnool.
Vizagapatam.	South Arcot.
Gódávari.	Tanjore.
Nellore.	Malabar.

On the other hand, there was a marked improvement in the following treasuries where the numbers were much below those of the previous year :—

Kistna. | Anantapur.
Salem.

14. During the year under report there were differences between the link entries in the General and Local Fund treasury accounts in the following ten districts in the months noted against each. This is not satisfactory as compared with the difference in eight districts in last year :—

(1) South Canara—March 1897.
(2) Chingleput— Do.
(3) Coimbatore—September 1896 and January 1897.
(4) Ganjám—March 1897.
(5) Gódávari—February 1897.
(6) Salem— Do.
(7) Tanjore—November and December 1896 and January to March 1897.
(8) Tinnevelly—May and November 1896.
(9) Trichinopoly—March 1897.
(10) Vizagapatam— Do.

15. The Local fund treasury accounts were not received on the due dates from eleven districts as detailed in the following statement :—

	Number of days beyond the prescribed date.
(1) Ganjám ...	2 days in March 1897.
(2) Vizagapatam	2 „ in „
(3) Gódávari	2 „ in „
(4) Kistna ...	4 „ in „
(5) Nellore	7 „ in „
(6) Kurnool	5 „ in „
(7) South Arcot	2 „ in May 1896.
(8) Tanjore	2 „ in May 1896 and 6 days in March 1897.
(9) Coimbatore	6 „ in March 1897.
(10) South Canara	4 „ in „
(11) Malabar	7 „ in „

16. From the above it will be seen that there were delays in Tanjore on two occasions and only once in the rest, but the number of districts has risen from 8 to 11.

17. The return of objection statements in connection with the Local Fund accounts was delayed in nine districts as shown below against four only in the previous year. Further the statement was delayed on two occasions in the three districts of Gódávari, Anantapur and Tanjore and only once in the other treasuries. This compares unfavourably with the results of last year when only four districts delayed their return and that too only once in each case :—

	Period of accounts.	Number of days delayed.
(1) Ganjám ...	January 1897 ...	4
(2) Gódávari ...	October and December 1896 ...	6 and 12, respectively.
(3) Kistna ...	January 1897 ...	3
(4) Anantapur ...	October 1896 and February 1897	4 and 2, respectively.
(5) Kurnool ...	October 1896 ...	10
(6) South Arcot ...	January 1897 ...	3
(7) Tanjore ...	October and December 1896 ...	1 month and 6 days and 24 days, respectively.
(8) Tinnevelly ...	October 1896 ...	15
(9) Salem ...	Do. ...	14

18. *Statement No. II.*—The number of returns despatched late by treasuries show some improvement over that of last year. At Cuddapah, Anantapur, Chingleput, Tanjore, Trichinopoly, Coimbatore, South Canara, Malabar and Travancore, the number was considerably reduced. At Trichinopoly, the number which stood so high as 120, as noticed in last year's report, declined to 55 during the year under review, but there is still room for further improvement.

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

Vizagapatam. | South Arcot.
Trichinopoly.

20. *Statement No. III.*—With the exception of the "Estimates of receipts and charges", the other important returns shown in the statement were received during the year more regularly than in the previous year. The number under "Estimates of receipts and charges" rose from 5 to 10 this year, Madras (taluk) and South Arcot being chiefly responsible for the delay, the number recorded against them being 3 and 4, respectively.

21. *Statement No. IV.*—It will be seen from this statement that the objection statements relating to the general treasury accounts were returned with greater punctuality during the year. At Vizagapatam, Nellore and Chingleput there was a slight rise over the record of the previous year.

22. The subjoined statements show the relative position of the several treasuries as regards mistakes and want of punctuality in the submission of returns and give a general summary of the results of the year. These statements have been prepared on the plan adopted last year :—

STATEMENT showing the relative general position of the treasuries as regards mistakes committed during 1896–97.

Order of merit.	Treasury.	Errors and omissions.	Order of merit.	Treasury.	Errors and omissions.
1	Nilgiris	— 121	14	Malabar *	— 3
2	Tanjore *	— 94	15	Travancore	— 7
3	South Canara	— 88	16	North Arcot †	+ 25
4	Madura †	— 82	17	Vizagapatam *	+ 34
5	Kistna †	— 79	18	Bangalore	+ 35
6	Cuddapah †	— 61	19	Tinnevelly †	+ 42
7	Gódávari *	— 56		Trichinopoly	+ 42
8	Anantapur	— 43	21	Bellary	+ 51
9	Salem †	— 38	22	Kurnool	+ 84
10	Madras (Sea Customs)	— 26	23	Nellore	+ 88
11	Coimbatore *	— 19	24	Ganjám *	+ 119
12	Madras taluk	— 18	25	South Arcot †	+ 213
13	Chingleput	— 16			

The average taken is as follows:—

* Heavy	440
† Medium	211
Light	204
Others	30

STATEMENT showing the relative general position of the treasuries as regards unpunctuality in the submission of returns during 1896–97.

Order of merit.	Treasury.	Number of returns despatched late.	Number of days delayed in the despatch of return.	Order of merit.	Treasury.	Number of returns despatched late.	Number of days delayed in the despatch of return.
1	Malabar *	— 23	— 127	14	Chingleput	— 10	+ 9
2	Tanjore *	— 26	— 103	15	Anantapur	— 3	+ 13
3	Madura †	— 17	— 56	16	Nellore	— 1	+ 3
4	North Arcot †	— 13	— 67	17	Travancore	— 1	+ 13
5	Bellary	— 12	— 47	18	Madras (taluk)	— 1	+ 10
6	Kurnool	— 15	— 37	19	Trichinopoly	+ 8	+ 9
7	Coimbatore †	— 5	— 39	20	Gódávari *	+ 30	+ 72
8	South Canara	— 16	— 13	21	Vizagapatam *	+ 11	+ 46
9	Cuddapah †	— 13	— 18	22	Nilgiris	+ 25	+ 91
10	Kistna †	— 3	— 31	23	Ganjám *	+ 19	+ 113
11	Madras (Sea Customs) ..	— 3	— 20	24	Tinnevelly †	+ 13	+ 98
12	Salem †	— 16	+ 14	25	South Arcot †	+ 20	+ 97
13	Bangalore	— 4	— 1			+ 48	+ 97

The average taken is as follows:—

	Number of returns despatched late.	Number of days delayed.
* Heavy	32	139
† Medium	20	77
Light	25	76
Others	6	34

23. From the above it will be seen that Nilgiris stands first in the statement showing the position of treasuries as regards mistakes committed and that Malabar occupies the same position in the statement as regards unpunctuality. South Arcot stands at the bottom of both the statements. It also figured badly last year. Trichinopoly, which was unfavourably noticed in the previous year's report, has not shown much progress during the year under review. It stood the last in the second and the last but one in the first statement in last year, while this year it stands 19th (out of 25 treasuries) in both statements.

STATEMENT I.

List of errors and omissions noticed in the treasury accounts and vouchers of the several districts in the Madras Presidency during the year 1896–97.

Districts.	Number of errors of classification detected in this office.	Number of alteration 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.	Name of the officers in charge of the treasury.
1	2	3	4	5	6	7	8	9
Ganjám	167	150	32	6	160	44	559	M.R.Ry. D. Venkata Sastri was in charge from 1st April to 7th July 1896, M.R.Ry. A. Gurumurti Nayudu from 8th July to 28rd September, and M.R.Ry. D. Srinivasa Rao from 24th September to 31st March 1897.
Vizagapatam	178	76	24	3	193	..	474	M.R.Ry. R. Surya Rao Nayudu Garu was in charge during the year.
Gódávari	89	29	22	13	216	15	384	M.R.Ry. S. Venkata Ramadas Nayudu Garu was in charge from 1st April to 31st August 1896, and from 1st November 1896 to 31st March 1897 and M.R.Ry. K. Rustum Sing from 1st September to 31st October 1896.
Kistna	20	29	14	5	63	1	132	M.R.Ry. T. V. Narayana Swami Iyer was in charge from 1st April to 18th May 1896 and from 11th November 1896 to 31st March 1897, Muhammad Azizuddin Husain Sahib from 19th May to 21st July 1896 and M.R.Ry. N. S. Somasundram Sastri from 22nd July to 10th November 1896.
Nellore	75	13	14	1	157	32	292	Messrs. T. A. Shanmugasundram Pillay, V. Jagannadha Rao Pantulu, P. Sita Rao Pantulu, P. Sitaramyya and V. Jagannadha Rao Pantulu were in charge, respectively, from 1st April to 24th May, from 25th May to 22nd July, 23rd July to 4th August, 5th August to 12th October 1896 and from 13th October 1896 to 31st March 1897.
Cuddapah	61	44	2	1	36	6	150	Saiyed Kadir Bacha Sahib was in charge from 1st April to 18th December 1896 and from 19th December 1896 to 18th March 1897.
Anantapur	46	57	6	1	45	7	167	M.R.Ry. T. Ranga Rao was in charge from 1st April to 18th May 1896 and from 19th July to 17th August 1896, M.R.Ry. C. Hanumanta Rao from 19th May to 18th July and M.R.Ry. D. Venkata Sastri from 18th August 1896 to 31st March 1897.
Bellary	82	45	9	3	116	..	255	M.R.Ry. T. Rama Rao was in charge from 1st to 30th April and Mr. J. T. Lever from 1st May 1896 to 31st March 1897.
Kurnool	72	60	7	5	143	1	288	M.R.Ry. B. Rungiah Nayudu was in charge from 1st April 1896 to 3rd June 1896 and from 3rd September 1896 to 31st March 1897, M.R.Ry. T. A. Shanmugasundram Pillai from 4th June 1896 to 2nd September 1896.
Madras (taluk) ..	3	..	..	..	8	..	12	Mr. B. H. Chester was in charge during the year except from 8th April to 7th July 1896 when Mr. B. M. D'Cruz was in charge.
Do. (Sea Customs) ..	3	..	..	..	1	..	4	Mr. T. A. Pacensky was in charge during the year.
Chingleput	56	35	20	1	69	7	188	M.R.Ry. C. Hanumanta Rao was in charge from 1st to 9th April 1896, M.R.Ry. P. Kistna Rao from 10th April to 8th July 1896, Mr. B. M. D'Cruz from 19th July to 10th August and from 11th November 1896 to 31st March 1897 and Mir Sultan Mohi-ud-din Sahib from 11th August to 10th November 1896.
North Arcot	33	124	31	5	42	1	236	M.R.Ry. T. N. Rama Chandra Aiyar was in charge throughout the year.
South Arcot	123	61	25	3	190	2	424	M.R.Ry. V. Parthasarathi Aiyangar was in charge from 1st April to 16th September, Mr. J. E. Cooles from 17th September to 18th November and M.R.Ry N. Subbaroyer from 19th November 1896 to 31st March 1897.

List of errors and omissions noticed in the treasury accounts and vouchers of the several districts in the Madras Presidency during the year 1896-97—*cont.*

Districts.	Number of errors of classification detected in this office.	Number of alteration 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.	Name of the officers in charge of the treasury.
1	2	3	4	5	6	7	8	9
Tanjore	139	78	9	1	119	..	346	M.R.Ry. A. Prabalanadham Pillai was in charge during the year.
Trichinopoly	120	7	14	17	69	20	246	M.R.Ry. T. Sundara Rao was in charge throughout the year.
Madura	29	59	4	1	86	..	129	M.R.Ry. E. Srinivasa Chariar was in charge during the year except during November M.R.Ry. C. Subramani Aiyar was in charge.
Tinnevelly	62	77	17	13	78	6	253	M.R.Ry. V. Subbayya was in charge throughout the year.
Coimbatore	66	32	27	2	72	3	192	Mr. J. G. Wood was in charge from 1st April to 1st June 1896 and M.R.Ry. S. Soundararaja Iyengar from 2nd June 1896 to 31st March 1897.
Nilgiris	27	15	6	2	33	..	83	Mr. MacMurray was in charge throughout the year.
Salem	52	26	7	2	84	2	173	M.R.Ry P. S. Ganapati Aiyar was in charge throughout the year.
South Canara	36	21	7	2	45	6	116	Mr. J. L. Saldanha was in charge throughout the year.
Malabar	98	52	25	1	257	4	437	Tanjore from 1st April to 10th August, M.R.Ry. J. Ramayya Pantulu from 11th August to 8th December 1896, M.R.Ry. P. Doraswami Iyengar from 9th to 13th December 1896, and M.R.Ry. D. Ananthayya from 14th December 1896 to 31st March 1897.
Bangalore	45	..	1	2	17	..	65	Rai Bahadur V. Rajagopala Chariar Avergal was in charge throughout the year.
Travancore	15	6	2	2	12	..	37	Abdul Rahiman Sahib was in charge from 1st April to 7th November 1896 and from 7th February 1897 to 31st March 1897. Muhammad Yakub Sahib was in charge from 8th November 1896 to 6th February 1897.
Average of all districts excluding Madras, Bangalore and Travancore ..	78	53	15	4	105	7	262	Mr. P. T. Thariyan was in charge from 1st April to 27th October 1896 and from 28th January to 31st March 1897, Mr. C. M. Agar was in charge from 28th October 1896 to 27th January 1897.

STATEMENT II.—Statement showing the number of returns despatched late during 1896-97.

Districts.	Number of returns despatched late.	Number of returns rendered more than three days' late.	Total number of days each district was late.	Districts.	Number of returns despatched late.	Number of returns rendered more than three days' late.	Total number of days each district was late.
Ganjám	45	17	252	South Arcot	68	4	174
Vizagapatam	57	6	185	Tanjore	6	3	36
Gódávari	43	16	211	Trichinopoly	55	3	85
Kistna	17	1	46	Madura	3	2	21
Nellore	24	5	79	Tinnevelly	40	11	175
Cuddapah	7	4	59	Coimbatore	15	2	38
Anantapur	28	8	63	Nilgiris	44	11	167
Bellary	13	2	29	Salem	4	1	91
Kurnool	10	4	39	South Canara	9	6	63
Madras	14	5	44	Malabar	9	1	*12
Sea Customs, Madras ..	3	1	14	Bangalore	2	2	33
Chingleput	15	1	85	Travancore	5	5	47
North Arcot	7	..	10				

* The delay in the despatch of two returns of June 1896 was explained by the Treasury-officer as due to heavy floods in Wynaad.

STATEMENT III.—Statement showing the number of times the most important returns were despatched late during 1896-97.

Districts.	Number of times most important returns were despatched late.				Districts.	Number of times most important returns were despatched late.			
	List of payments.	Treasury account.	Cash balance report.	Estimate of receipts and charges.		List of payments.	Treasury account.	Cash balance report.	Estimate of receipts and charges.
Ganjám	..	1	..	..	South Arcot	1	1	2	4
Vizagapatam	..	1	..	..	Tanjore	..	..	..	..
Gódávari	..	..	..	..	Trichinopoly	..	2	1	..
Kistna	..	..	..	..	Madura	..	..	..	..
Nellore	..	..	1	1	Tinnevelly	..	1	..	..
Cuddapah	..	..	..	..	Coimbatore	..	..	..	..
Anantapur	..	..	..	..	Nilgiris	..	1	1	1
Bellary	..	1	..	..	Salem	..	..	..	..
Kurnool	..	..	..	..	South Canara	..	..	..	..
Madras	2	..	1	3	Malabar	1	..	..	1
Sea Custom, Madras.	1	..	1	..	Bangalore	..	..	..	..
Chingleput	..	..	..	..	Travancore	..	..	..	..
North Arcot	..	..	..	..					

STATEMENT IV.—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.	Name of treasury.	Number of days.
Ganjám	4	South Arcot	3
Vizagapatam	3	Tanjore	2
Gódávari	3	Trichinopoly	5
Kistna	1	Madura	..
Nellore	5	Tinnevelly	2
Cuddapah	3	Coimbatore	1
Anantapur	4	Nilgiris	1
Bellary	2	Salem	1
Kurnool	1	South Canara	2
Madras (taluk)	2	Malabar	3
Do. (Sea Customs)	1	Bangalore	1
Chingleput	4	Travancore	2
North Arcot	..		

Board of Revenue

RESOLUTION—No. 272, dated 6th August 1897.

Submitted for the information of Government.

2. The Accountant-General's report shows that the improvement in the administration of the district treasuries noticed in the previous year was maintained during the year under review. The average number of errors and omissions for the Presidency showed a satisfactory decline* in 1896–97 as compared with previous years. The decrease occurred under all heads except that of "errors of classification" and in all districts except Ganjám, Nellore, Cuddapah, Bellary, Kurnool, North Arcot, South Arcot and Tanjore. The improvement was most marked in the case of Gódávari, a heavy treasury, of Kistna, Madura and Salem among medium treasuries, and of Anantapur and Trichinopoly among the light ones. Gódávari exhibited only 384 errors against 699 in 1895–96. As in previous years, Tanjore maintained its position at the head of heavy treasuries, notwithstanding that it showed an increase in the number of errors and omissions. The light treasuries of Nellore and Kurnool and the medium treasury of South Arcot fared badly during the year and fell in rank.

	Rs.
*1893–94	399
1894–95	337
1895–96	283
1896–97	262

3. The Board is glad to note that, in the matter of punctuality in submitting returns, there was an appreciable improvement in 1896–97, as compared with 1895–96 in the ten districts named in the margin. There was an increase in the number of returns despatched late from Vizagapatam and South Arcot. The figures indicating delay are still large in the case of Ganjám, Gódávari, Trichinopoly, Tinnevelly and the Nilgiris and the Board desires that the Treasury-officers concerned should be instructed to use their best endeavours to effect an improvement.

Kistna, Cuddapah, Anantapur, Chingleput, North Arcot, Tanjore, Trichinopoly, Coimbatore, South Canara and Malabar.

4. There was very little room for complaint in regard to the important returns specified in the Accountant-General's statement No. III. This fact reflects credit on the officers concerned. In Madras and South Arcot, however, these returns were despatched late six and eight times against three and four times, respectively, in the year 1895–96.

5. As regards the prompt execution of retrenchment orders and the prompt submission of local fund treasury accounts, the year under report shows an improvement on the previous year; but the number of districts in which the reconciliation of differences between the general and local fund treasury accounts had to be effected in 1896–97 and the number of districts in which objection statements relating to the local fund accounts were not returned in time showed a decided increase as compared with those of the previous year. The Collectors concerned will be requested to take steps to avoid, as far as possible, the recurrence of such differences and to ensure a prompt retransmission of the objection memoranda in such cases.

6. It appears from paragraphs 10 and 11 of the Accountant-General's report that minor errors were noticed in almost all the district treasuries. The attention of the Collectors concerned is drawn to the Accountant-General's remarks.

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

	1892–93.	1893–94.	1894–95.	1895–96. As regards mistakes.	1895–96. As regards unpunctuality.	1895–96. Average.	1896–97. As regards mistakes.	1896–97. As regards unpunctuality.	1896–97. Average.
Heavy.									
Tanjore	1	1	2	1	4	3	1	2	1
Malabar	4	2	1	2	1	1	3	1	2
Gódávari	2	3	4	5	5	5	2	3	3
Vizagapatam	5	5	5	3	2	2	4	4	4
Ganjám	3	4	3	4	3	4	5	5	5
Medium.									
Madura	2	5	2	2	1	1	1	1	1
Cuddapah	8	7	4	1	5	3	3	4	2
Kistna	3	8	8	5	4	5	2	5	3
North Arcot	1	1	1	4	2	2	6	2	4
Coimbatore	5	4	7	3	7	6	5	3	5
Salem	4	2	3	6	3	4	4	6	6
Tinnevelly	7	8	5	8	6	7	7	7	7
South Arcot	6	6	6	7	8	8	8	8	8
Light.									
South Canara	2	2	7	2	6	4	2	3	1
Bellary	..	..	2	5	1	3	6	1	2
Anantapur	6	6	5	7	7	7	3	5	3
Chingleput	5	7	4	4	5	6	4	4	4
Nilgiris	1	1	3	1	4	1	1	3	5
Kurnool	7	3	1	3	2	2	7	2	6
Trichinopoly	3	4	8	8	8	8	5	7	7
Nellore	4	5	6	6	3	5	8	6	8

8. The officers chiefly responsible for the charge of those treasuries which fared best or worst during the year under report were as shown below:—

Class of treasury.	District.	Name of officer.	Period of incumbency during 1896–97.
Best heavy	Tanjore	M.R.Ry. A. Prabalanatham Pillai	Throughout the year.
,, medium	Madura	,, E. Srinivasa Chariar	About eleven months.
,, light	South Canara	Mr. J. L. Saldanha	About four months each.
		M.R.Ry. J. Ramayya Pantulu	
		,, D. Ananthayya	About three months each.
		,, D. Venkata Sastri	
		,, A. Gurumurthi Naidu	Six months.
Worst heavy	Ganjám	,, D. Srinivasa Rao	About five months and a half.
		,, V. Parthasarathy Aiyangar	About four months and a half.
,, medium	South Arcot	,, N. Subbroyer	About five months and a half.
		,, V. Jagannatha Rao Pantulu	About six months and a half.
,, light	Nellore	Four other officers	

(True Copies and Extract.)

(Signed) R. C. C. CARR,
Secretary.

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

Exd. Md. Pahilvan.

[F. 10]
590—6-3-Q

CHIEF SECRETARIAT. MADRAS.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

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* Proceedings of the Board of Revenue (Land Revenue) ~~Department~~, No. 272, dated 6th August 1897.

ORDER, A. No. 696, dated 30th August 1897.

Recorded.

(True Extract.)

for *Chief Secretary.*

To the Accountant-General,
" Revenue Department.
" Local & Municipal Department
" Board of Revenue (Land Revenue).

169/117 C.M./169

[F. 10]

Govt. of {189 } Madras.

FINANCIAL.

To

THE ACCOUNTANT-GENERAL.

Dated
Recd.
Encl.

G.O., R. No. , 189 .

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