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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

W DEPARTMENT

G.O. No.	~~15-1-1882~~ (W)	Press.
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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General-
Account.

No. 151.

READ—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 14th October 1882, No. 121 W. :—

I have the honor to submit, for information and orders of Government, notes by the Deputy Examiner of his inspection of the office of the Kurnool Canal Division.

2. Owing to representations made to me regarding the difficulties experienced in carrying on the office work with a staff new to our procedure and uncertain of their prospects, I requested the Executive Engineer to discuss with the Deputy Examiner all points which bore on the working of the divisional office, and to suggest what seemed to be the most satisfactory arrangement for an efficient staff.

3. The difficulty encountered was the remodelling of the accounts system previously obtaining into the Government system. The division has been under Government control now for three months. The staff in the Company's Accounts office has consequently been free from their previous daily current accounts work, and the men who were conversant with previous procedure should have been taken over to the divisional office to carry on that procedure till such time as the Divisional Accountant had gained experience of the character of the work to be done and had arranged for the introduction of the Code procedure. The Company's Accountant could have given up the staff engaged for current audit and retained only such men as were necessary for closing the Company's books.

4. It ought by this time to be fairly well known who of the old establishment are to be retained in Government service, and naturally those would be retained who are acquainted with the general conditions of the works and consequent accounts returns. This being so, the Accountant would be satisfied that current accounts were being attended to and kept straight, and would have leisure to lead the office work into its future groove, but if, as appears to be the case, (paragraph 10 of the report,) the divisional office has been recruited not from the old accounts staff, but from the Engineer office staff, the Accountant must have infinite difficulty in bringing things into order.

5. The proposals in paragraphs 7 and 8 of the report may, I think, be accepted for the accounts work only, the men selected being, as I have said above, those who are best acquainted with the previous accounts. The traffic accounts must be a distinct section of the office, and in the non-working season the men can assist in the ordinary work and qualify themselves in Public Works procedure, so as to be useful in replacing others or in instructing the out-station staff.

Believed yours &c.

6. The new staff has been unable to acquire any knowledge of our procedure owing to the Code being out of print, and this materially hampers progress. I propose, with the approval of Government, to depute another Accountant to the division for two or three months, to be peripatetic, and to assist the Divisional Accountant in bringing the accounts to their proper order, and would beg that the concession granted in G.O., No. 216 W., dated 26th January 1882, be granted to the man so deputed.

7. In regard to the other points referred to in the report :—

Paragraph 13.—Imprests ought to amount to not more than half the average monthly expenditure of the imprest holder, and should be as few in number as may be convenient for the proper performance of work.

Paragraph 14.—As the Stationmasters have traffic collections passing through their hands, it is for the Executive Engineer to consider whether obligatory casual payments cannot be made from such collections, a voucher or certificate being sent to head-quarters representing the coin so diverted; the proper adjustment could be made in the divisional office bringing the *gross* collections to credit and debiting the proper head of expenditure for the casual payment.

Paragraph 15.—The instructions given on the Irrigation cash abstract form should be attended to.

Paragraph 16.—It is important that a register should be maintained, corresponding to the register of buildings rented and available for rent, for all sources of revenue, such as lands leaseable for grazing, fisheries, toddy trees, &c.

Paragraphs 17 and 18.—No doubt when navigation was first started it was politic and perhaps necessary to induce crews by granting advances, but it seems to me that they can be paid their wages at any time they come to head-quarters and that advances should be very exceptional.

Paragraph 20.—It would be well if the Executive Engineer furnished this office, through the Superintending Engineer, with a list showing the classes of employes from whom security is to be demanded and the amounts proposed to be taken. It has, I believe, been arranged between the Government and the Company's officers that all security deposits taken under the Company's rule were to be refunded under the Company's authority, and that separate arrangements were to be made with persons taken into Government service.

Paragraph 21.—In course of time the rules applicable to the department will of course come into operation.

Paragraphs 23 and 24.—It is most necessary that the Company's stock taken over by Government should be properly valued and brought on to the Public Works Accounts at marketable rates.

ENCLOSURE.

NOTES of an Inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts of the Office of the Executive Engineer, Kurnool Canal Division, on the 4th and 5th October 1882.

This office was established in July 1882 on the management of the canal being transferred from the Canal Company to Government.

2. The Company's operations extended over two divisions with one Engineer for each, viz., Kurnool and Cuddapah. There was besides a head-office of general direction at Kurnool; also an office of audit and accounts at that place, which finally disposed of all audit work, the traffic accounts, &c., and kept the Company's books.

3. The canal is now being temporarily managed from what was the Kurnool Divisional office by Mr. O. H. Wilks, who was the Kurnool Divisional Engineer. Pending permanent arrangements Mr. Wilks is regarded as the Executive Engineer of the canal division, and the accounts of that division will be duly compiled and all traffic audit work done in the Executive Engineer's Office in the ordinary Public Works Department course. The Canal Company's account office is said to be busy closing that Company's books, and has not removed from the building in which it has been located under the Company. Nor is the office of general direction (Mr. Latham's office) vacated; the divisional office being small there is much pressure for space to carry on the canal work, and it will be seen from observations which follow that more space should be allotted for accounts work particularly.

4. The office of audit and accounts under the Chief Accountant and Auditor of the Canal Company comprised :—

	rs.
One Chief Accountant and Auditor	305 per mensem.
Clerk	90
do.	75
do.	73
do.	60
Two do. at 30	40
do. at 20	20
do. at 10	20
Total cost	563 per mensem.

5. The accounts portion of the Executive Engineer's office as at present, comprises :—

	rs.
One Third Grade Accountant	195 per mensem.
Clerk	45
do.	35
do.	25
do.	20
Total cost, per month	315

6. There are thirteen stations at present working traffic on the canal. At each there is a Stationmaster and perhaps an Assistant Stationmaster; there are also clerks, goomastahs and lascars. These may be called the *stationary* or *shore* traffic staff.

Of *running* or *floating* staff for traffic there are on the boats syrangs, mates and lascars, also inspectors. The working of the traffic (passengers and goods) from station to station very much resembles that on a Railway, and the forms of return to audit, as well as the remittance of cash from stations to head-office for payment into treasury, are quite on the Railway principle.

7. It is of course important that the traffic audit should be intelligently and very assiduously maintained; and after much consideration of the work, both in this and other respects, it was concluded, and agreed by the Executive Engineer, that the following staff is necessary for the accounts portion of that officer's duty :—

	rs.	
(a.) One Third Grade Accountant	200 per mensem.	
(b.) " Clerk III Class, 2nd Grade	70	
(c.) " do. do. 3rd do.	55	Mean pay.
(d.) " do. IV Class, 2nd do.	35	
Two do. do. 3rd do. at 25	50	

Total estimated cost ... 410 per mensem.

8. The Accountant should, it is thought, have under him two distinct sections of work—

- (1) that of *expenditure*, audit and account, and
- (2) that of *traffic* audit and account. He would probably have (b), (d) and a clerk on Rs. 25 in the latter section; (c) and one or 25 working in the former (expenditure) section.

9. In less busy times a clerk could be afforded, or perhaps the Accountant could himself go, to do the important work of inspection at stations, than which there is nothing more effective to prevent fraud, for without such inspection no refinement of check in audit is sufficient to entirely prevent collusion between Stationmasters and others, at different places, for purposes of fraud. In addition to the work named, there will be the workshop account and the stores or stock accounts work, which however can all be done, it is thought, with the staff now recommended.

10. The impression at Kurnool has been that the Company's Accountant's office people (Chief Accountant's office) were not available for service in the accounts establishment of the present Executive Engineer's office, the men utilised in that office are therefore those taken from other sources, principally from the office of the Company's (Kurnool) Divisional Engineer. These men are working hard, but as has been explained are inadequate for the work to be done. The present work is not satisfactory either to the Executive Engineer or at the point of view of the Examiner's office, but as soon as the establishment above estimated is sanctioned the requisite men will be (it was arranged) obtained for the assistance of the Accountant, who, as the Head of the Executive Engineer's office, will no doubt show first-rate work. But it should be borne in mind that there is no possible doubt about the Accountant being the Executive Engineer's principal office assistant. Orders not addressed to any particular clerk should invariably go

through the Accountant, who should make himself felt by the Executive Engineer to be his right hand in office matters. The present Accountant is Mr. J. Conquest, B.A.

11. Funds are obtained by letters of credit on Kurnool and Cuddapah treasuries. There is a Sub-divisional Officer, Mr. Assistant Engineer Crase, at Cuddapah with a drawing account.

12. The impost holders under the Kurnool office are as follow:—

(1.) Mr. R. Harris	500
(2.) T. Canappa Moodelly	500
(3.) Overseer Amoschalam Moodelly	100
(4.) Sub-Overseer Akbar Sahib	15
(5.) Narasimhulu Naidu	25
(6.) A. Thomas Pindal	20
(7.) S. M. Chakrapani Row	10

Those under the Cuddapah office are:—

(8.) P. A. Juggagereen Doss	200
(9.) Abdul Rahman	200
(10.) Subramanien Moodelly	20
(11.) Mr. Johnson	10

13. With reference to the average outlay incurred in each case and the kind of men entrusted with these imposts the Executive Engineer undertook to reduce numbers (1) and (2) from 500 to 200 rupees, No. (9) from 300 to 200 rupees, No. (8) from 200 to 100 rupees, and No. (6) from 20 to 5 rupees, Nos. (4) and (10) being altogether abolished.

14. The Executive Engineer explained that at stations where odd payments had to be made, such as for loading and unloading charges, it would be dangerous to withhold money although perhaps under ordinary circumstances the man in charge would not be of such a status as to be entrusted with impost.

15. The cash in chest at Kurnool is generally about Rs. 300. It is kept by the Head Clerk as cashier, who also keeps the cash-book, which is daily audited by the Accountant. It is in order generally, but outlay in respect of irrigation should be allocated to its place in the irrigation cash abstract and not direct to the Buildings and Roads abstract as 'transfers irrigation.' The cash abstract books are also in good order and very neat.

16. There is no register of income derived from lands, fishing, toddy trees, or the like; nor is there a register of rentable buildings. These will now be started. In such a division they will be of great importance.

17. There are advances outstanding aggregating Rs. 167, which have from time to time been made to boats' crews, under the following circumstances. The crews are, it is represented, away from head-quarters for many days. Sometimes for a fortnight at a time, and as often as not, miss pay day. They have consequently been advanced money by the Company habitually as much as two or three times a month, in order, as the Executive Engineer explained, to place them in funds and deter them from broaching cargo, which is principally rice.

18. It would be certainly desirable that these crews should receive pay at shorter periods and that they should not be treated as monthly establishment. If they could be paid up whenever at head-quarters it would be good.

19. In the miscellaneous advance account there are also several items of salary paid after for periods before the transfer of the canal to Government awaiting orders.

20. In the deposits account there are several items at credit, in course of adjustment, viz., deductions from men's pay for clothing, &c., as well as for security. Security will only now be perhaps wanted from such as come under Public Works Department rules, but it must be remembered, for instance, that there are many men on the Company's books as Overseers, who would correspond with Sub-Overseers in the Public Works Department, and if such men are taken over security should be required of them.

21. In the register of works there were no capital works in progress, only repairs, of which there is work all over the canal, but no sanctioned estimate.

In regard to earthwork, masonry or buildings, each section of the canal is recorded as a separate work in the register, and this may be continued, but one sanctioned estimate for all the work of this nature should suffice, the entire work regarding repairs being regarded as one work.

22. The stock balance of the Company at date of transfer has not yet been regularly taken over in the accounts. Only such articles as from time to time have been required have been received. These have been credited to the Company in the suspense account 'stock purchases and sales' by debit to the works for which they were received and on which they were used.

23. It is understood that stock is being taken not only of the stock at Kurnool, but of the plant and stock at stations on the canal. It is impossible to over-estimate the importance of a

careful valuation of all this stock, ere taking it over. It is quite possible that the stock at Kurnool may be found so deteriorated or diminished in quality or quantity that not one half the book stock balance of the Company actually exists, and in view of this great care is necessary in count and valuation.

24. The workshop outlay is not more than about Rs. 100 per month, consisting almost entirely of repairs to boats, in labor and materials, which are very easily charged direct to the work.

25. Regarding the initial accounts; nominal rolls, ten-day reports, and petty contract accounts, are all very imperfectly and irregularly received in the Executive Engineer's office. Work abstracts are prepared at the divisional office from the best means at hand.

26. It is desirable that some one should be deputed to visit the subordinate works, and teach the Public Works Department requirements of the office at Kurnool. Not much can be expected from men so altogether new until such instruction has been given.

27. Mr. Conquest, the Accountant, has had as will be understood, much hard work, and is almost without assistance at present. His zeal and assiduity are very marked, but he should have proper assistance as soon as possible.

The station is not one of the most healthy, and there should be no over-work in such confined and close office accommodation.

No. 152.

ORDER—dated 23rd October 1882, No. 2753 W., Public Works.

Communicated to the Superintending Engineer, Third Circle, who will direct the attention of the Executive Engineer to the remarks and suggestions of the Inspecting Officer and the Examiner, Public Works Accounts.

2. The proposals of the Examiner in paragraph 6 of his letter are approved and sanctioned. The Inspecting Accountant will, it is understood, be detached from the regular establishment.

(True Extract.)

Lieut.-Col. R.E.,
Ag. Under Secy. to Govt., P.W.D.

To the Superintending Engineer, Third Circle.
" Examiner, Public Works Accounts.
" Chief Engineer for Irrigation.

Exd S. T. Austin.
Spare Copies

GENERAL
ACCOUNT.

Govt of (1882) Madras.
PUBLIC WORKS.

Dated October, 23rd.

Recd.

Encl.

G.O., 23rd Oct. 1882, No. 2753 W.

OCTOBER.
Nos. 151-152.

Office of the Kurnool Canal
Division.

Inspection Notes of the — by the Deputy
Examiner, Public Works Accounts, com-
municated to the Superintending Engineer
Third Circle, with remarks.

From,

The Examiner P.W. Accounts,
Madras.

To,

The Secretary to Government,
Public Works Department.

No. 121 W.

Madras, 14th October 1883.

Sir,

I have the honor to submit for information and
orders of Government, notes by the Dy. Examiner of his in-
spection of the Office of the Kurnool Canal Division.

2. Owing to representations made to me regarding the
difficulties experienced in carrying on the office work
with a staff new to our procedure and uncertain of their
prospects, I requested the Executive Engineer to discuss with
the Dy. Examiner all points which bore on the working of the
Divisional Office, and to suggest what seemed to be the most
satisfactory arrangement for an efficient staff.

3. The difficulty encountered was the remodelling of
the accounts system previously containing into the Government
system. The Division has been under Government control now
for three months. The staff in the Company's Accounts
Office has consequently been free from their previous daily
current accounts work, and the men who were conversant with

previous procedure should have been taken over to the Divisional Office to carry on that procedure till such time as the Divisional Accountant had gained experience of the character of the work to be done and had arranged for the introduction of the new procedure. The Company's Accountant could have given up the staff engaged for current audit and retained only such men as were necessary for closing the Company's books.

4. It ought by this time to be fairly well known who of the old establishment are to be retained in Government service, and naturally those would be retained who are acquainted with the general conditions of the works and consequent accounts returns. This being so, the Accountant would be satisfied that current accounts were being attended to and kept straight, and would have leisure to lead the Office work into its future groove, but if, as appears to be the case, (para 10 of the report) the Divisional Office has been recruited not from the old Accounts staff but from the Engineer Office staff, the Accountant must have infinite difficulty in bringing things into order.

5. The proposals in paras 7 and 8 of the report may I think be accepted for the Accounts work only, the men selected being, as I have said above, those who are best acquainted with the previous accounts. The Traffic Accounts must be a distinct section of the Office, and in the non-working season the men can assist in the ordinary work and qualify themselves in P.W. procedure, so as to be useful in replacing others or in instructing the post-station staff.

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print, and this materially hampers progress. I propose with the approval of Government, to depute another Accountant to the Division for two or three months, to be peripatetic, and to assist the Divisional Accountant in bringing the Accounts to their proper order, and would beg that the concession granted in G.O. No. 216 W. dated 26th. January 1882 be granted to the man so deputed.

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Para 14. As the Station Masters have traffic collections passing through their hands, it is for the Executive Engineer to consider whether obligatory casual payments cannot be made from such collections, a voucher or certificate being sent to Head Quarters representing the coin so diverted; the proper adjustment could be made in the Divisional Office bringing the gross collections to credit and debiting the proper head of expenditure for the casual payment.

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Paras 17 and 18. No doubt when Navigation was first started, it was politic and perhaps necessary to induce crews by granting advances, but it seems to me that they can

A. No. 4582. 22-9-82
" " 7308 14-9-"
B. No. 2168. 26-1-82.

From,

The Examiner P. W. Accounts,

Madras.

To,

The Secretary to Government,

P. W. Department.

No. 12/W

Dated th 14 October 1882,

Recd.

Encls. I.

Notes of inspection of the
Office of the Kurnool Canal Divi-
sion by Dy. Examiner. Forwards
for information and orders of
Government with remarks-----

or 125-10
only 13/10 Re 20/10

NOTES OF AN INSPECTION BY MR. RAINIER DEPUTY EXAMINER
PUBLIC WORKS ACCOUNTS OF THE OFFICE OF THE EXECUTIVE
ENGINEER KURNOL CANAL DIVISION, ON THE 4TH AND 5TH
OCTOBER 1882.

1. THIS OFFICE WAS ESTABLISHED IN JULY 1882, ON THE
MANAGEMENT OF THE CANAL BEING TRANSFERRED FROM THE CANAL
COMPANY TO GOVERNMENT.

2. THE COMPANY'S OPERATIONS EXTENDED OVER TWO DIVISIONS
WITH ONE ENGINEER FOR EACH, NAMELY KURNOL AND CUDDAPAH.
THERE WAS BESIDES, A HEAD OFFICE, OF GENERAL DIRECTION AT
KURNOL; ALSO AN OFFICE OF AUDIT AND ACCOUNTS AT THAT
PLACE, WHICH FINALLY DISPOSED OF ALL AUDIT WORK- THE
TRAFFIC ACCOUNTS, ETC., AND KEPT THE COMPANY'S BOOKS.

3. THE CANAL IS NOW BEING TEMPORARILY MANAGED FROM
WHAT WAS THE KURNOL DIVISIONAL OFFICE BY MR. C. H. WILKS,
WHO WAS THE KURNOL DIVISIONAL ENGINEER PENDING PERMANENT
ARRANGEMENTS MR. WILKS IS REGARDED AS THE EXECUTIVE ENGI-
NEER OF THE CANAL DIVISION, AND THE ACCOUNTS OF THAT DIVI-
SION WILL BE DULY COMPILED AND ALL TRAFFIC AUDIT WORK DONE
IN THE EXECUTIVE ENGINEER'S OFFICE, IN THE ORDINARY PUBLIC
WORKS DEPARTMENT COURSE. THE CANAL COMPANY'S ACCOUNT
OFFICE IS SAID TO BE BUSY CLOSING THAT COMPANY'S BOOKS,
AND HAS NOT REMOVED FROM THE BUILDING IN WHICH IT HAS BEEN
LOCATED UNDER THE COMPANY. NOR IS THE OFFICE OF GENERAL
DIRECTION (MR. LATHAM'S OFFICE) VACATED; THE DIVISIONAL
OFFICE BEING SMALL THERE IS MUCH PRESSURE FOR SPACE TO

CARRY

CARRY ON THE CANAL WORK AND IT WILL BE SEEN FROM OBSERVATIONS WHICH FOLLOW, THAT MORE SPACE SHOULD BE ALLOTTED FOR ACCOUNTS WORK PARTICULARLY.

4. THE OFFICE OF AUDIT AND ACCOUNTS UNDER THE CHIEF ACCOUNTANT AND AUDITOR OF THE CANAL COMPANY COMPRISED:-

1. CHIEF ACCOUNTANT & AUDITOR	RS. 305	PER MENSEM.
1. CLERK	RS. 90	"
1. DO	RS. 75	"
1. DO	RS. 75	"
2. DO AT 30	RS. 60	"
2. DO AT 20	RS. 40	"
2. DO AT 10	RS. 20	"

TOTAL COST RS. 663 PER MENSEM.

5. THE ACCOUNTS PORTION OF THE EXECUTIVE ENGINEER'S OFFICE AS AT PRESENT, COMPRISES:-

1. THIRD GRADE ACCOUNTANT	RS. 190	PER MENSEM.
1. CLERK	RS. 45	"
1. DO	RS. 35	"
1. DO	RS. 25	"
1. DO	RS. 20	"
TOTAL COST PER MONTH RS. 315.		

6. THERE ARE 13 STATIONS AT PRESENT WORKING TRAFFIC ON THE CANAL. AT EACH THERE IS A STATION MASTER AND PERHAPS AN ASSISTANT MASTER; THERE ARE ALSO CLERKS, GOOMASTARS AND LASCARS. THESE MAY BE CALLED THE STATIONARY OR SHORE TRAFFIC STAFF.

OF RUNNING OR FLOATING STAFF FOR TRAFFIC, THERE ARE ON THE BOATS SYRANGS, MATES AND LASCARS, ALSO INSPECTORS. THE WORKING OF THE TRAFFIC (PASSENGERS & GOODS) FROM STATION TO STATION, VERY MUCH RESEMBLES THAT ON A RAILWAY, AND THE FORMS OF RETURN TO AUDIT, AS WELL AS, THE REMITTANCE

OF CASH FROM STATIONS TO HEAD OFFICE FOR PAYMENT INTO TREASURY ARE QUITE ON THE RAILWAY PRINCIPLES.

7. IT IS OF COURSE IMPORTANT THAT THE TRAFFIC AUDIT SHOULD BE INTELLIGENTLY AND VERY ASSIDUOUSLY MAINTAINED. AND AFTER MUCH CONSIDERATION OF THE WORK, BOTH IN THIS AND OTHER RESPECTS, IT WAS CONCLUDED, AND AGREED BY THE EXECUTIVE ENGINEER, THAT THE FOLLOWING STAFF IS NECESSARY FOR THE ACCOUNTS PORTION OF THAT OFFICER'S DUTY:-

(A) 1. THIRD GRADE ACCOUNTANT	RS. 200	PER MENSEM.
(B) 1. CLERK III CLASS 2ND. GRADE	70	PER MENSEM.
(C) 1 DO III CLASS 3RD. DO	55	"
(D) 1 DO IV CLASS 2ND. DO	35	"
2 DO IV CLASS 3RD. DO	50	"
AT 25.....50		

TOTAL ESTIMATED COST ... RS. 410 PER MENSEM.

8. THE ACCOUNTANT SHOULD IT IS THOUGHT HAVE UNDER HIM TWO DISTINCT SECTIONS OF WORK. (1) THAT OF EXPENDITURE AUDIT/ACCOUNT, AND (2) THAT OF TRAFFIC AUDIT AND ACCOUNT. HE WOULD PROBABLY HAVE (B), (D) AND A CLERK ON RS. 25 IN THE LATTER SECTION; (C) AND ONE ON 25 WORKING IN THE FORMER (EXPENDITURE) SECTION.

9. IN LESS BUSY TIMES A CLERK COULD BE AFFORDED, OR PERHAPS THE ACCOUNTANT COULD HIMSELF GO, TO DO THE IMPORTANT WORK OF INSPECTION AT STATIONS, THAN WHICH THERE IS NOTHING MORE EFFECTIVE TO PREVENT FRAUD- FOR WITHOUT SUCH INSPECTION NO REFINEMENT OF CHECK IN AUDIT IS SUFFICIENT TO ENTIRELY PREVENT COLLUSION BETWEEN STATION MASTERS AND OTHERS.

OTHERS, AT DIFFERENT PLACES, FOR PURPOSES OF FRAUD. IN ADDITION TO THE WORK NAMED, THERE WILL BE THE WORKSHOP ACCOUNT, AND THE STORES, OR STOCK ACCOUNTS WORK, WHICH HOWEVER, CAN ALL BE DONE, IT IS THOUGHT, WITH THE STAFF NOW RECOMMENDED.

10. THE IMPRESSION AT KURNOOL HAS BEEN THAT THE COMPANY'S ACCOUNTANT'S OFFICE PEOPLE (CHIEF ACCOUNTANT'S OFFICE) WERE NOT AVAILABLE FOR SERVICE IN THE ACCOUNTS ESTABLISHMENT OF THE PRESENT EXECUTIVE ENGINEER'S OFFICE, THE MEN UTILISED IN THAT OFFICE ARE THEREFORE THOSE TAKEN FROM OTHER SOURCES, PRINCIPALLY FROM THE OFFICE OF THE COMPANY'S (KURNOOL) DIVISIONAL ENGINEER. THESE MEN ARE WORKING HARD, BUT AS HAS BEEN EXPLAINED, ARE INADEQUATE FOR THE WORK TO BE DONE. THE PRESENT WORK IS NOT SATISFACTORY EITHER TO THE EXECUTIVE ENGINEER, OR AT THE POINT OF VIEW OF THE EXAMINER'S OFFICE, BUT AS SOON AS THE ESTABLISHMENT ABOVE ESTIMATED IS SANCTIONED THE REQUISITE MEN WILL BE (IT WAS ARRANGED) OBTAINED FOR THE ASSISTANCE OF THE ACCOUNTANT, WHO AS THE HEAD OF THE EXECUTIVE ENGINEER'S OFFICE WILL NO DOUBT SHOW FIRST RATE WORK. BUT IT SHOULD BE Borne IN MIND THAT THERE IS NO POSSIBLE DOUBT ABOUT THE ACCOUNTANT BEING THE EXECUTIVE ENGINEER'S PRINCIPAL OFFICE ASSISTANT. ORDERS NOT ADDRESSED TO ANY PARTICULAR CLERK, SHOULD INVARIABLY GO THROUGH THE ACCOUNTANT, WHO SHOULD MAKE HIMSELF FELT BY THE EXECUTIVE ENGINEER TO BE HIS RIGHT HAND IN OFFICE MATTERS. THE PRESENT ACCOUNTANT IS

MR.

MR. J. CONQUEST-B.A.

11. FUNDS ARE OBTAINED BY LETTERS OF CREDIT ON KURNOOL AND CUDAPAH TREASURIES. THERE IS A SUB-DIVISIONAL OFFICER MR. ASSISTANT ENGINEER CRUSE, AT CUDAPAH WITH A DRAWING ACCOUNT.

12. THE IMPREST HOLDERS UNDER THE KURNOOL OFFICE ARE AS FOLLOWS:-

1.	MR. R. HARRIS.....	RS. 500.
2.	T. CANTIAPPA MOODELLY.....	RS. 500.
3.	OVERSEER APODNACHALAM MOODELLY.....	RS. 100.
4.	SUB-OVERSEER AKHAR SAMIM.....	RS. 15.
5.	NARASIMHALU NATHU.....	RS. 25.
6.	A. THOMAS, TINDAL.....	RS. 20.
7.	S. M. CHAKRAPANI FOR.....	RS. 10.

THOSE UNDER THE CUDAPAH OFFICE ARE:-

8.	P. A. JUSAGOVEN DOSS.....	RS. 200.
9.	ABDUL RAHMAN.....	RS. 300.
10.	SUNDRAMANTEN MOODELLY.....	RS. 20.
11.	MR. JOHNSON.....	RS. 10.

13. WITH REFERENCE TO THE AVERAGE OUTLAY INCURRED IN EACH CASE AND THE KIND OF WORK ENTRUSTED WITH THESE IMPRESTS THE EXECUTIVE ENGINEER UNDERTOOK TO REDUCE NUMBERS (1) 4 FROM 500 TO 200 RS., NO. (2) 9 FROM 300 TO 200 RS., NO. (3) 4 FROM 200 TO 100 RS., AND NO. (4) 6 FROM 50 TO 5 RS. NOS. (5) 4 BEING ALTOGETHER ABOLISHED.

14. THE EXECUTIVE ENGINEER EXPLAINED THAT AT STATIONS WHERE ODD PAYMENTS HAD TO BE MADE, SUCH AS FOR LOADING AND UNLOADING CHARGES, IT WOULD BE DANGEROUS TO WITHHOLD MONEY

This is a matter to be decided by the Executive Engineer to settle for him

THE ENTIRE WORK REGARDING REPAIRS BEING REGARDED AS ONE WORK.

22. THE STOCK BALANCE OF THE COMPANY AT DATE OF TRANSFER HAS NOT YET BEEN REGULARLY TAKEN OVER IN THE ACCOUNTS. ONLY SUCH ARTICLES AS FROM TIME TO TIME HAVE BEEN REQUIRED HAVE BEEN RECEIVED. THESE HAVE BEEN CREDITED TO THE COMPANY IN THE SUSPENSE ACCOUNT 'STOCK PURCHASES AND SALES' BY DEBIT TO THE WORKS FOR WHICH THEY WERE RECEIVED AND ON WHICH THEY WERE USED.

23. IT IS UNDERSTOOD THAT STOCK IS BEING TAKEN NOT ONLY OF THE STOCK AT KUENOOL, BUT OF THE PLANT AND STOCK AT STATIONS ON THE CANAL. IT IS IMPOSSIBLE TO OVER-ESTIMATE THE IMPORTANCE OF A CAREFUL VALUATION OF ALL THIS STOCK, BEFORE TAKING IT OVER. IT IS QUITE POSSIBLE THAT THE STOCK AT KUENOOL MAY BE FOUND SO DETERIORATED OR DIMINISHED IN QUALITY OR QUANTITY, THAT NOT ONE HALF THE BOOK STOCK BALANCE OF THE COMPANY ACTUALLY EXISTS, AND IN VIEW OF THIS, GREAT CARE IS NECESSARY IN COUNT AND VALUATION.

24. THE WORKSHOP OUTLAY IS NOT MORE THAN ABOUT \$5,100 PER MONTH, CONSISTING ALMOST ENTIRELY OF REPAIRS TO BOATS, IN LABOR AND MATERIALS, WHICH ARE VERY EASILY CHARGED DIRECT TO THE WORK.

25. REGARDING THE INITIAL ACCOUNTS; NOMINAL ROLLS, TEN DAY REPORTS, AND PETTY CONTRACT ACCOUNTS, ARE ALL VERY

IMPERFECTLY

2753
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IMPERFECTLY AND IRREGULARLY RECEIVED IN THE EXECUTIVE ENGINEER'S OFFICE. WORK ABSTRACTS ARE PREPARED AT THE DIVISIONAL OFFICE FROM THE BEST MEANS AT HAND.

26. IT IS DESIRABLE THAT SOME ONE SHOULD BE DEPUTED TO VISIT THE SUBORDINATE WORKS, AND TEACH THE P.W. DEPARTMENT REQUIREMENTS OF THE OFFICE AT KUENOOL. NOT MUCH CAN BE EXPECTED FROM MEN SO ALTOGETHER NEW UNTIL SUCH INSTRUCTION HAS BEEN GIVEN.

27. MR. CONQUEST THE ACCOUNTANT HAS MADE AS WILL BE UNDERSTOOD, MUCH HARD WORK, AND IS ALMOST WITHOUT ASSISTANCE AT PRESENT. HIS ZEAL AND ASSIDUITY ARE VERY MARKED, BUT HE SHOULD HAVE PROPER ASSISTANCE AS SOON AS POSSIBLE.

THE STATION IS NOT ONE OF THE MOST HEALTHY, AND THERE SHOULD BE NO OVER-WORK IN SUCH CONFINED AND CLOSE OFFICE ACCOMMODATION.

H. Raines

DEPUTY EXAMINER P. & A. ACCOUNTS.

Old
13/10

PROCEEDINGS OF THE MADRAS GOVERNMENT. *23*

UNDER date the

Read the following:—

Letter from the Examiner
P. W. accounts — } A.E. 1st 121 wa / 14th Octr / 82nd

Communicated
to the Superintending
Engineer Third Circle,
who will direct the
attention of the Executive
Engineer to the remarks and
suggestions of the Inspect-
ing officer and the
Examiner P. W. accounts.

2. The proposals
of the Examiner in para-
b of his letter are approved
and sanctioned.

The Suply Engr Third Circle

" Examiner P. W. accounts

" Chief Engineer for Irrigation

Cu

17.10.82

24/5/82

Letter from the Examiner
 S.W. Accounts, Madras {M.C. No 121 Wd/14th Oct^r 1882}

Communicated to the
 Superintending Engineer, Third
 Circle, who will direct the
 attention of the Executive
 Engineer to the remarks and
 suggestions of the Inspecting
 officer and the Examiner S.
 W. Accounts.

2. The proposals of the
 Examiner in para 6 of his
 letter are approved and
 sanctioned. The Inspe-
 cting Accountant will,
 it is understood, be
 detached from the
 regular

To,
 The S.E. Third Circle
 "Examiner S.W. Accounts"
 "Chief Eng^r for Spring"
 3/1/10

Sanctioned by
 [Signature]
 20/10

regular establish
ment.

7040

Govt. of (1882) Madras
PUBLIC WORKS.

Water

Road

Encl.

Recd 26/10

G. O. 28th Feb. 1882, No. 27520.

Nos. 156 to 151

Office of the Riverpool
Canal Division

~~For~~ Inspection notes
of the — by the Dy
by Mr A. Comins to the
Sd. This link with
Remarks.

17/10/10

Ento in Receipt Regd