No. 1712 W dated 9th June 1888.

PWC No 5378

Notes of inspection by R. Rainier, Esquire, of the office of the Executive Engineer, Coimbatore Division, on the 25th to 29th November 1887.

Mr. A. F. Mackenzie, Assistant Engineer 1st Grade took charge of this Division from Captain C. V. Boddy. R. E, Executive Engineer 2nd Grade, on 8th August 1887, and at the time of this inspection was making over charge to Mr. G. B. Lambert, Assistant Engineer 1st Grade, both these officers were present during a portion of the inspection. Mr. V. Raghavendra Chariar, Accountant 4th Grade, who has had charge of the Accounts since November 1878, was also present. The office was last examined by an Accounts Officer in September 1886 vide papers printed with G. O. No. 2530 W of 28th September 1886.

2. The division is the most extensive but one (the Vizagapatam Division) in the Presidency, comprising an area of 15528 Square miles.

The Sub-Divisions are:—

I. The Coimbatore, under Mr. J. Mahony, Sub. Engineer 3rd Grade.

II. The Erode, under Mr. R. Kaliyana-ramier, Supervisor 1st Grade.

III. The Salem, under Mr. A. F. Mackenzie, Assistant Engineer 1st Grade.

IV. The Barur, under Sub Conductor J. Cornac

in the work executed for that month

All these have drawing accounts submitting copies of their Cash Accounts three times a month to the Executive Engineer, which are generally punctually received, but seldom completely supported by vouchers.

3. Sub-Divisional officers habitually and under the Superintending Engineer's sanction pay contractors and piece workers including final payments, none of either of which are paid by the Executive Engineer, but the Executive Engineer's order "to pay" is in the case of the Coimbatore Sub-division generally noted on bills.

4. Sub-Divisional officers initiate and complete piecework agreements for petty works sending the agreements to the Executive Engineer for approval, it is supposed that Code para 1350 applies to piecework agreements, though it does not say so.

5. There are 5 imprest holders, as follows:—

(a). Recouped by the Executive Engineer

I. Mr. C. A. T. Storfor, Executive Engineer 2nd Grade, in charge of Ct. 4 party Tank Restoration Scheme Rs: 150/-

II. Mr. V. E. S. Vythianatha Mudeliar, temporary overseer, Tank Restoration Scheme, Ct. 4. party, Rs: 25/-

overseer, Tank Restoration Scheme, Ct. 4 party, Rs: 25/-

(b). Recouped by Barur Sub-Divisional officer:

IV Sergeant A. Slavey, Supervisor 2nd Grade, Rs 50/-

(c). Recouped by Erode Sub-Divisional officer:—

V. Mr. Krishnasawmy Naidu, Water Registrar at Unjalore, Rs 10/-

6. The last named individual has the money for the purpose of telegraphing any abnormal behaviour of the Cauvery river, to stations lower down where there are irrigation works, such as Trichinopoly and Tanjore. But if security is not appropriate in his case, the orders of the Chief Engineer, P. W. Department, for his exemption appear necessary under Code para 790.

7. The treasury pass books four in number were examined with the cash books, and the difference analysed: the balance of the Executive Engineer's drawing account on the 1st November 1887 being proved correct, and the cheque books found in order.

8. The balance in the treasury at the Executive Engineer's credit at the close of a month should, according to Code

a weeks expenditure, and it is supposed that the Sub-divisional officers drawing account should be arranged on the same principle as the Executive Engineers. The Barur Sub-division at the beginning of the year 1887-88, had Rs: 8313, at credit and in April 1887 spent only Rs: 655; at the beginning of May, the balance was with May's credit - Rs: 9,650, and the expenditure in May was Rs: 2,304. The Salem Sub-division at the beginning of September 1887 had, with September's credit, Rs: 2,808, and in September 1887 only Rs: 1,901 were spent; for October Rs: 3107 were provided and only Rs: 452 spent. As regards the Executive Engineer's total credit Rs: 35,255 were provided for October 1887 and only Rs: 19,832 spent. The money at the disposal of the Erode Sub-division for October was Rs: 4,976, and the expenditure for that month Rs: 1,996 only.

9. With reference to Code para 317 requiring the inspection of Sub-divisional offices by the Executive Engineer at least every 6 months, the Coimbatore Sub-divisional office was last examined

(1). The Erode Sub-Divisional office on the 22nd March 1887.

(2). The Salem Sub-Divisional office on the 30th April 1887.

10. The Executive Engineer's cash book which contains no payments for works was checked for two months, the Cash Accounts as rendered by the Erode and Barur sub-divisions for September and October 1887 were checked. All the imprest accounts recouped in those months were checked.

11. An amount (Rs 20) paid by way of advance to a temporary clerk on 6th September 1887 was not advised in transfer to the division concerned till the 7th October 1887.

12. The above advance was a breach of rule, vide Code para 454 A (Standing Order etc 115 of 9th May 1887).

13. Sergeant Slaney has not in the case of labor employed from 21st to 31st May 1887, while labor was paid on 22nd August 1887, as well as in other instances, initialled the payments in the column provided for that purpose in part I of the Monthly Muster Roll.

14. The sub-divisional officers order "to pay" in the Barur sub-division is often nearly a month later than the date

of payment, which by words mentioned was misconception of the requirements of the forms.

15. The voucher for Rs: 37-8-7 paid to piecewortker S. David, in the Barur Sub-Division, for supplying and fitting certain iron safes was not available; the explanation being that it was returned to the sub-divisional office. There is no doubt that in this and other divisions it would be useful to have all accounts documents arriving at or leaving the Executive Engineer's office separately registered. The above voucher would have been specially interesting as the payment seemed from the measurement sheet to have been slightly in excess of what was due to Mr. S. David.

16. Certain materials supplied by one Hajee Abdul Raheyman in June 1887, were not paid for until 20th September 1887.

17. Rupees 128-9-6 paid to Mr. Fletcher, a contractor, (Barur Sub-Division Voucher Ct. 2 of September 1887) also seems from the measurement sheet to be in excess of what was due, namely Rupees 124-15-2; and the voucher is also not available.

18. Another voucher of a payment of Rs: 255-9-10 to Mr. Fletcher was not available; it having been sent to the sub-divisional officer.

19. On the 31st October 1887 the sub-divisional officer Barur Sub-Division, made an entry in his cash book of an advance to certain labourers of Rs 10/- less Rs: 6-15-2 recovered. The advance however could not have been made on 31st October 1887, as the recovery referred to was effected on a piecewortker's bill, which was paid on the 30th October 1887.

20. The advance of money to labourers is prohibited by Code para 1296, except with the Superintending Engineer's sanction. There were no vouchers received in the Executive Engineer's office with the sub-divisional cash account for the above advances.

21. Rs: 6-15-2 (the above item) under sub-divisional voucher Ct. 67 was according to the Cash Book paid to Jothipathyan but the receipt is signed by Chappany, but there is no power of attorney or even letter authorizing this.

22. Works are executed principally by contract but there is a good deal of departmental agency.

had not been rendered to the central office for May 1887, was audited, also the initial accounts of that month. The works accounts of September and October 1887, were also audited, the contracts in force being thoroughly examined with work done.

Measurements were checked and materials at site accounts analysed.

24. The following points call for notice.

Cutting Supply Channel to Barur Tank - Estimate Rs: 75492

25. Sub-Divisional Voucher No. 14. Labour from 21st to 30th September 1887, was only paid on the 31st October 1887; the liability was not shewn in Work Abstract for September 1887, the ten day report being late.

Constructing 7 Bridges to Barur Tank Supply Channel - Estimate Rs: 3131

26. Labour from 21st to 30th September 1887 was paid on the 31st October 1887, the liability was not shewn in the Work Abstract for September 1887.

Annual clearance of the Caliyapayen Channel - Estimate Rs: 5894.

27. Work measured on the 5th and 6th June 1887 (contractor Rungier) was billed for on the 22nd August 1887 and paid on the 2nd September 1887.

28. Contractor. N. Cuppasami Naidoo's work measured on 2nd to 5th June 1887, was billed for on the 22nd August 1887 and paid for on the 2nd September 1887.

Annual clearance of the Thodapally Channel - Estimate Rs: 3765.

29. Sub-Divisional Voucher No. 15. Work done by contractor Perumal Boymen, measured on the 14th April 1887, was billed for on the 31st August 1887 and paid on the 8th September 1887.

Repairing the Inspection Bungalow at Sembagapally - Estimate Rs: 401.

30. Work done by Contractor Gnanapathy Pillai, measured on the 9th August 1887, was not billed for until the 20th September 1887.

Repairing the 20 horse stable, Remount Depôt - Estimate Rs: 675.

31. Sub-Divisional Cash Book Voucher No. 1. Work done by piece worker Appavoo Pillay, measured on the 2nd May 1887, was billed for on the 3rd September 1887.

Cutting Supply Channel to Barur Tank - Estimate Rs: 75492.

32. Section No. 1. Labour from 11th to 31st August 1887 was not shewn as a liability in the Work Abstract for August 1887, the ten-day report for the above period not having been received in the divisional office till the 11th October 1887.

33. Section No. 2. Labour from 11th to 20th August 1887 was not shewn as a liability in the Work Abstract for that month

owing to the late receipt of the tenday report in the divisional office, where it arrived on the 11th October 1887.

Constructing 7 Bridges to Barur Pank - Estimate Rs: 5731.

34. Labour from 11th to 20th August 1887, was not shewn as a liability in the Work Abstract for that month. The tenday report for this period being received so late as 11th October 1887.

35. Labour from 29th August to 1st September 1887, was not shewn as a liability in the Work Abstract for that month. Date of receipt of tenday report 12th October 1887.

Constructing Barur Pank bund. Estimate Rupees 66620.

36. Labour from 11th to 31st August 1887 was not shewn as a liability in the Work Abstract for that month, owing to the receipt of the tenday report in the divisional office so late as the 11th October 1887.

Constructing 15 Distribution Sluices. Estimate Rupees 2650.

37. The pay of maistry Nagojee Row for August 1887, Rs: 15 was not shewn as a liability in the Work Abstract for that month.

Constructing 35 Outlets and 6 terminals to Keelkuppam Channel. Estimate Rs: 11636.

38. Amount paid to head cooly Subbamah Rs: 6-8-9, being his pay for August 1887, was not shewn as a liability in the Work Abstract for that month.

39. Material supplied by Abdool Sheriff for repairing Committee Stand, sick lines, Remount Depot, Hosur, on the 18th June 1887, was billed for by the then Supervisor, Serjeant H. Webb, on the 18th July 1887, and paid by his successor, Serjeant Slaney, on the 22nd August 1887. The liability was not shewn until September 1887.

Cutting Supply Channel to Barur Pank - Estimate Rs: 75492.

40. Labour from 26th to 28th September 1887, was not shewn as a liability in the Work Abstract for September 1887, as the tenday report was received only on the 14th November 1887.

Constructing an Irrigation Sluice at the West end of Barur Pank - Estimate Rs: 3167.

41. Labour as per nominal muster Rolls for September 1887, was not shewn as a liability in the Work Abstract for that month. The tenday reports were received on the 7th November 1887.

Constructing 18 outlets to Barur Pank Supply Channel - Estimate Rs: 4010.

42. Work done and measured on the 28th September 1887, was billed for on the 22nd October 1887, or nearly a month after date of measurement.

43. If Code para 1750 is intended to forbid any payment of labor unless or until the Muster Roll has been passed by the Executive Engineer or Sub-Divisional officer, it has no such effect in this division. Labor is paid by imprest holders sooner or later and the nominal Muster Roll is as a rule, not seen by the Sub-Divisional officer or Executive Engineer, until it accompanies the Imprest Account to that officer for recoupment. It is believed that this is generally the practice in most divisions.

44. In Code para 32(J) the powers of an Executive Engineer to punish by fine, are apparently restricted to the fining of office and petty establishment, though in the form of agreement with contractors there is generally a stipulation that the Executive Engineer can fine the contractors up to a certain amount.

45. The following fines of contractors were noticed in this division.

Name of Work.	Amount of Fine Rs	A	P	Remarks.
1. Anicut across "Ponnaiy" near Cuddalore	300	0	0	Fine inflicted for breach of contract, but since refunded under sanction conveyed in Memo of Chief Engineer, P. W. Deptt. No. 4813 D dated 25th August 1887.
2. ——do—— ——do——	10	8	1	Fine inflicted for a breach of contract.
3. Constructing Head Sluice to "Barur Tank" Supply Channel	100	0	0	
4. Barur Tank Bund	10	0	0	For slow progress.
5. Constructing 7 Bridges Barur Tank	52	11	5	Of this, Rs: 30-9-8 were fined in September 1887, for bad work and Rs: 22-1-9 in December 86 for breach of contract.

46. The Ledger of Contractors' Accounts must always mean useless ink-work when posted - as in this and other divisions - on both sides of the account simultaneously. In this division the Contractors' Ledger is not even posted immediately on receipt of the necessary information, that is on receipt of the contract certificates which come with the Sub-Divisional Cash Accounts: and no entries for November 1887 appear in the Ledger on the 28th November 1887. Measurement Sheets should be but are not checked in the Executive Engineer's office with Measurement Books.

47. To instance at what a loss the Executive Engineer is by his Sub-Divisional officers paying contractors, - whilst paying no attention to Code para 1367, the account of one Sivagiamum Pillay, a contractor, may be offered for special attention: this account for September 1887, shews on its credit side work done or rather measured in December 1886, and January February, April, June, July and September 1887, in other words, work done from December 1886 to February 1887, also in April, June, July and - September 1887 was only brought to account in the Contractors' Ledger in September 1887.

48. It goes without saying that if or so long as there is no direct periodical report to the Executive Engineer from those who inspect and measure work, of work done by contractors, and measured on — inspection; and whilst Sub-Divisional officers continue to pay contractors, the entire responsibility for punctuality and accuracy in measuring and paying is decentralised and rests with the Sub-Divisional officer, because until the transaction is at an end, that is, until payment for any contractors work is made or unless it is made the Executive Engineer knows nothing of the matter, from this it follows too that under such circumstances Code paras 1864 and 1818 cannot be observed respecting procedure of accounting for contract work.

49. As regards work not done by contract, and materials transactions, the fulfilment of the Code para (1864) depends entirely upon the punctuality of ten-day reports, and paras 25 to 41 of this report shew how far ten-day reports are submitted punctually in this division.

50. The accounts of the following works were not written up to date in the Register of Works, through lateness of accounts from Sub-Divisional Offices

		Rs.
(1)	Constructing Barur Tank Bund, Estimate	66620
(2)	—do— Barur Tank Supply Channel —do—	75192
(3)	—do— 7 Bridges across the Barur Tank Supply Channel —do—	5131
(4)	—do— Head Sluice to Barur Tank Supply Channel —do—	6338

51. Under Code para 1909, Standing Order No. 127 of 2nd June 1887, it was not necessary to render Work Vouchers (which however have been rendered) for the following works:—

(1) Watching and conserving Canal Plantations in the Cavery river during 1887-88. Estimate Rs. 2790

(2) Annual clearing of the Thadapalli channel during 1887-88, Estimate Rs. 3765

(3) Repairing the Annasagaram Tank Estimate Rs. 4100

(4) Anicut across the Ponnaiyar near Kedangal - Estimate Rs. 22905

(5) Forming Flood bunds - Estimate Rs. 2877

(6) Head Sluice of Barur Tank supply channel, Estimate Rs. 6338

(7) 18 Outlets to Barur Tank Supply Channel, Estimate Rs. 4010

(8) Constructing 15 Distribution Sluices

Estimate Rupees _____ 2,650

(9) Constructing Keelcuppum West Sluice, Estimate Rs: 3,167

(10) — do — Keelcuppum West Main Channel, Estimate Rs: 3,350

(11) — do — Keelcuppum East Main Channel, Estimate Rs: 24,906

(12) District Forest Office at Coimbatore, Estimate Rs: 10,110

52. The normal cost system of accounting for works, as described in Code para 1866 II, is applicable to about 20 works in this division and its application to them would much diminish accounting. The Executive Engineer is however the best judge of the expediency of such accounting.

53. Contractors are required to sign duplicates of bills in acknowledgment of receipt of contents, in fact the breach of Code para 1644 is as habitual in this as in other divisions.

54. Measurement Books and Lists are not generally cancelled, and the necessary references quoted, as required by Standing Order No. 158 of 1885 on the directions at back of Form No. 19. see also Code para 1756.

55. For the making of the following Contracts the authority, viz/ Head of the Executive Engineer was insufficient under Code para 1350.

Name of Work	Amount of Estimate	Amount of Contract	Date of Contract	Remarks
Repairs and improvements to Paraclalam Tank	1220 " "	18 " "	23rd August 1886	Superintending Engineer's approval not obtained
Constructing Sluices and Surplus Weir for Ellur Tank	2370 " "	" "	4th March 1887	Superintending Engineer's approval not obtained
Repairing the Ellur Tank Sluice channel and Weir	1260 " "	" "	29th June 1887	Superintending Engineer's approval not obtained

56. The following works contracts seem to have been made and the agreements signed, by the Sub-divisional officer, which is a breach of Code para 1350, that officer not being an Executive Engineer.

Name of work.	Amount of Estimate R A P	Amount of Contract R A P	Date of Contract
Annual clearance of the Arakencottai channel	2250 0 0	471 0 0	21st March 1887
		777 0 0	22d do
		618 0 0	23d do
		418 0 0	18" do
Annual clearance of the Thadapally channel 1887-88	3765 0 0	Eight separate contracts	23d March 1887
			18" do
			18" do
			23d do
			18" do
			22d do
			23d do
			23d do
Repairs to the District Munsiffs Court at Aunkal	184 0 0		30th November 1886
Constructing a well at site of the new camping ground at Jolarpett	655 0 0		13th August 1887

57. For the following work the agreement in each case is in contract form, and of the nature of a contract (Code para 1344), the bill however are prepared in piece-work form and there is no Ledger Account.

Name of work	Amount of Estimate R A P	Date of agreement
Annual clearance of the Thadapally Channel 1887-88	3765 0 0	23d March 1887
		18" do
		18" do
		23d do
		18" do
		22d do
		23d do
		23d do

Eight separate contracts

58. The following works have not been completed within the contract time and no revision of the contract respecting date of completion having taken place, it is possible that Code para 1368 is contravened

Name of work	Amount of Estimate R	A	P	Date of completion as per contract
Extending and improving the existing surplus weir and reconstructing high level irrigation sluice to Nº 3 Thavadia Kolum Tank	703	0	0	30th October 1886
Constructing Regulator &c. to Dulli Branch Channel 2450+3620	6070	0	0	28th February 1887
Closing breach to Nº 3 Thavadia Kolum Tank	775	0	0	30th October 1886
Constructing a wingwall to the anicut and raising the bank of the Areapuram Channel	900	0	0	31st July 1887
Closing the breach in the Vadvelly Jungle stream	2805	0	0	15th March 1887
Repairing the banks of the Chitrachavadi channel (special)	2504	0	0	15th do
Reconstructing a portion of the revetment of the Thevadiakolum Tank	3900	0	0	31st August 1887
Repairing the Idoombakolum Tank (Special)	315	0	0	10th March 1887
Repairing the Annasagaram Tank	4100	0	0	30th September 1887
Emergent Repairs to the Andapuram Tank in the Aruntal Taluq	326	0	0	31st August 1887
Head Sluice of Barur Tank supply Channel	6338	0	0	30th September 1887
Repairs to the Vadakalore anicut Special	2760	0	0	15th March 1887
Repairs to the District Munsiffs Court at Aruntal	184	0	0	1st April 1887
Constructing a well at site of the new camping ground at Jolarpett	655	0	0	31st August 1887
Repairs to the forty horse Stables at the Remount Depot Attagiri	675	0	0	31st January 1887

59 The following works are carried out by contractors without any written agreement.

Name of work	Amount of Estimate R	A	P
Protecting from erosion the river bank at the south end of Dalavoypatnam anicut (special)	1,000	0	0
Repairs to the Kistnambody Tank	1139	0	0
Repairs to the Chelvambody Tank	780	0	0
Emergent Repairs for the Chudyur Tank (special)	195	0	0
Repairing the Inspection Bungalow at the head of Kodiveelly anicut	75	0	0
Repairing the Inspection Bungalow at Sengapallie	40	0	0
Repairing the Vaniputhur aqueduct in the 5th mile of Arakencottai channel	1247	0	0
Annual clearance of the Thodapally channel during 1887-88	3765	0	0
Annual clearance of the Kalingarayen Channel	5894	0	0
Repairing the leaks in the sluices of Vambanary tank	132	0	0
Constructing bridges across the Barur Tank supply channel	5731	0	0
Barur Tank supply channel	75492	0	0
Constructing 15 distribution sluices	4650	0	0
Barur Tank Bund	66620	0	0
Constructing 35 outlets and terminals	14636	0	0
Keelcooppam East Drain Channel	24906	0	0
Constructing 3 lines of huts for the use of workmen on the head works of Barur Project	501	0	0
Repairing the flood bank of the Poogalore channel	7430	0	0
Repairing the Inspection Shed at Eliamuthur	55	0	0
18 Outlet to Barur Tank supply channel	4010	0	0
Constructing Keelcooppam West Sluice	3167	0	0

Excavating an Irrigation Channel from the new West Sluice to the old East Sluice of the Barur Tank	398	0	0
Purchase and improvements of a building at Tirupatur	4768	0	0
Supplying and fitting the Iron Safes required for Taluq Cutcherry	921	0	0
——do—— Koleegal Taluq Treasury	480	0	0
——do—— Bhavany Treasury	457	0	0
——do—— Karur Treasury	910	0	0
——do—— Satheamangalam Treasury	929	0	0
Supplying chicks and punkahs to the Jail Superintendents quarters at Salem	140	0	0
Repairs to Overseer's Shed at Udumelpett	100	0	0
Improvements to Jail at Coimbatore	5005	0	0

60. The following works are carried out by piece-workers without any written agreement.

Name of work	Amount of Estimate		
	R	A	P.
Repairs to Thevadiakolum Tank Udumalpetta Taluq	250	0	0
Keelcooppum West Main Channel	3350	0	0
Forming flood embankments	2877	0	0
Adding a linen room and Verandah to the Hospital at the Remount Depot Mategiri	216	0	0
Improvements to the Hay Shed attached to the farm Stables at the Remount Depot Mategiri	1260	0	0
Improvements to Maddocks quarters at Mategiri	550	0	0
Painting and repairing the Remount Agents quarters and out-houses at Mategiri (Special)	767	0	0
Repairing the hospital at the Remount Depot Mategiri (Special)	156	0	0
Repairs to the Committee Hound &c Mategiri	652	0	0
Repairs to the forty horse Stables at Mategiri	675	0	0
Repairs to the Apothecary's quarters at Mategiri	180	0	0
Emergent repairs to long stables, Remount Depot Mategiri	57	0	0
Repairs to Post Office at Salem	99	0	0

61. For contracts for the following works, tenders were not but should have been in accordance with Code para 1355 invited.

Name of work	Amount of Estimate			Name of Contractor.	Date of contract.
	R	A	P		
Repairs and improvements to Pareakolam Tank	12,200	0	0		25th August 1886.
Closing breach to No 3. Thavadiakolum Tank	775	0	0	Chinnakrishnen Pillay	11th September 1886.
Constructing a wing wall to the ancient and raising the bank of the Areapuram Channel	900	0	0	T. B. Narayanasawmy Naidu	27th May 1887.
Constructing Sluices and Surplus Weir for Ellur Tank	2370	0	0	Asari Nayaken	4th March 1887
Constructing an outlet across the Pongal poor Odai which crosses the Chittrachavady Channel	1866	0	0	Sivagnanam Pillay	
Reconstructing the weir of Anthyoor tank	626	0	0	Venkatasooboo Naidu	
Closing the breach in the Vadavally Jungle Stream	2805	0	0	Sivagnanam Pillay	19th November 1886.
Repairing the banks of the Chittrachavadi Channel (Special)	2504	0	0	Sivagnanam Pillay	19th November 1886.
Reconstructing a portion of the revetment of the Thevadiakolum Tank	3900	0	0	Chinnakrishna Pillay	14th July 1887.
Annual clearance of the Arakencottai Channel	2250	0	0	Govinda Chetty	21st March 1887.
				Rungier	22d ____ do ____
				Anthony Moodelly	23d ____ do ____
				Moothoosawmy Pillay	18th ____ do ____
				Sreeniwasa Iyengar	23d ____ do ____
Annual clearance of the Thadapally Channel 1887-88	3765	0	0	Venkatachella Iyer (Eight separate contracts)	18th ____ do ____
				Venkatrama Pillay	18th ____ do ____
				Soobroya Moodelliar	23d ____ do ____
				Palani Pamoodi	18th ____ do ____
				Venkatrama Chetty	22d ____ do ____
				Saravana Pillay	23d ____ do ____
				Anthony Moodelliar	23d ____ do ____
Annual clearance of the Kalingarayen Channel	5894	0	0	Rungiah	24th May 1887.
Repairs to Thathiengarpett tank	670	0	0	Annasawmy Pillay	18th April 1887
Repairing the Ellur Tank Sluice channel and weir	4260	0	0	Asari Nayaken	29th June 1887

Repairing the Idoombakolam Tank (special)	315	0	0	Cundasawmy Pillay	21st January 1887.
Repairing the Annasagaram Tank	4,100	0	0	Soobroya Moodelliar	{27th August 1887 23rd October 1887.
Repairing the Authyur Tank	810	0	0	Venkatasalow Naidoo	6th August 1887
Emergent repairs to the Andapuram Tank in the Kaunkal Valley	326	0	0	Venkatachella Moodelliar	10th August 1887
Anicut across Ponnair near Kedungal	22905	0	0	{Srinivasa Iyengar Mahomed Sillar Mahomed Jellar	{2nd July 1887 20th March 1886. 20th March 1886.
Head Sluice of Barur Tank supply channel	6338	0	0	Mottiana	2nd July 1887.
Repairs to the Vadakalore Anicut (Special)	2760	0	0	Sivagnanam Pillay	20th January 1887.
Repairs to the outlets of the Karattolawa channel	1425	0	0	Iyalow Naidoo	25th August 1887.
Constructing a well at site of the new camping ground at Jolarpett	655	0	0	Munnsawmy Iyer	13th August 1887.
Repairs to the forty horse stables at the Remount Depot Mategiri	675	0	0	Appavoo Pillay	1st December 1886.
Converting the late Munsiffs Court House at Dharmapuri into a Post Office with private quarters for the Post Master	652	0	0	Soobroya Moodelly	27th August 1887.

62. Regarding the following works the contract agreement in each case though otherwise in order was not signed by the Executive Engineer or by any one on behalf of Government.

Name of work	Amount of Estimate			Date of agreement
Constructing Regulator &c. to Dulli Branch channel 2460+3620	6070	0	0	23rd August 1886
Extending the Surplus weir &c. 2 of Senkolam Tank &c. 7. 662+1740	2402	0	0	23rd August 1886
Reconstructing irrigation sluice to Thamakolam Tank &c. 9	928	0	0	23rd August 1886
Constructing a regulator at the head of Thallanattha Kolam Tank &c. 10 and constructing a rough stone bye wash (847+218)	1065	0	0	23rd August 1886

Constructing regulator at the head and improvement to Calingulah of Karasakolum Tank Sl. No. 11 (636 + 1184)	1820	0	0		23rd August 1886.
Constructing a head sluice to Sl. No. 2 Dulli Anicut channel (Rs. 1860 + 5456)	7316	0	0		23rd August 1886
Repairs and improvements Pavakolum Tank	12200	0	0		23rd August 1886.
Repairs to Settykolam Tank	703	0	0		
Repairs to Kundedoottia Iranickam Tank Sl. No. 5	11681	0	0		23rd August 1886.
Repairs to Pullenkolum Tank	260	0	0		23rd June 1886
Constructing a wingwall to the anicut and pairing the bank of the areapuram channel	900	0	0		27th May 1887.
Constructing Sluices and Surplus Weir for Ellur Tank	2370	0	0		4th March 1887
Constructing an outlet across the Pongalyoor Odai which crosses the Chittrachavady Channel	1866	0	0		-

Closing the breach in the Vadvelly Jungle Stream	2805	0	0		19th November 1886
Reconstructing a portion of the revetment of the Thevadiakolam Tank	3900	0	0		14th July 1887
Annual clearance of the Calingarayen channel	5894	0	0		24th May 1887.
Repairs to Thathiengarpett Tank	670	0	0		18th April 1887
Repairing the Annasagaram Tank	4100	0	0	1st 2nd	27th August 1887 23rd October 1887
Anicut across Ponnair near Nedungal	22905	0	0		2nd July 1887 20" March 1886
Head Sluice of Barrier Tank supply channel	6338	0	0		2nd July 1887.
Repairs to the Vadakole anicut (Special)	2760	0	0		20" January 1887
Repairs to the forty horse Stables at the Remount Depôt Mategiri	675	0	0		1st December 1886

63. The Register of Buildings is evidently incomplete; the following buildings were not found in it:-

(1) Quarters for Deputy Jailor Central Jail at Salem. Completed in April 1857.

(2) The Sub Registrar's office at Trichengode. Completed in April 1887.

64. The Register of Buildings rented and available for rent does not, but should include at least four Inspection Bungalows namely at Kodavalli, Pasiapolliem, Vellar and Kedangal.

65. The Inspection Bungalow at Barur is said to be occupied by the officer in charge of that Sub-Division, who being a Sub-Conductor should, but does not, pay rent.

66. Compensation, in lieu of quarters, is paid to the following members at the authorized rate:-

(1). Serjeant Instructor to the Volunteer Corps at Vercaud.

(2). —D°— —D°— at Coimbatore

(3). 1st Grade Assistant Apothecary attached to the Local Fund Dispensary at Pollachy.

(4). —D°— —D°— at Kistnagherry

67. There is no record of any application, having ever been received on behalf of either of the above individuals for accommodation or of such having been found impossible to supply.

68. The Consolidated Tools and Plant Return of the division was compared with the Sub-Divisional Returns and the Sub-Divisional Returns with the monthly statements of receipt and issues (Form Ct°. alb 49 B) and found to be generally in order.

69. The Public Works Department Tools in the division were all recently counted.

70. There are Pammie Tools in the division, and these are stacked and accounted for separately: those in the Divisional Stores were counted by the Storekeeper on the 29th February 1886. It is supposed that the count should be by some one who is not in any way connected with the custody of the tools, and that the count should be a half-yearly operation for the purpose of the report required in G. O. No. 940 W of 28th March 1883 (para 5).

71. The claims for travelling allowance of members of the lower subordinate, office and petty establishments from March to October 1887, were checked and found correct.

72. The claims of some of the Lascars of the divisional office are in the vernacular. It is desirable that they should be rendered in English.

73. The following service books require re-attestation.

No.	Name and rank	Date of last attestation.
1	Sub Conductor J. Cormac, Sub Engineer	1st November 1876
2	N. Sadanunni Naidu, Supervisor	10th November 1879
3	C. Masilamany Moodelliar, Overseer	15th February 1877
4	P. Koteswara Naidu, Clerk	14th February 1882
5	Arokiasawmy Pillay, Clerk	25th March 1880.
6	D. Kishna Row, Clerk	12th October 1874.
7	Soobroya Moodelly, Draftsman	24th September 1873
8	Seshan, Lascar	1st February 1877
9	Prathapasing, Lascar	26th September 1881
10	Veerasawmy, Messenger	1st April 1881
11	Usmankhan, Messenger	25th November 1876.
12	Rungasawmy Gounden, Messenger	14th December 1876.
13	Ballai Saib, Lascar	1st April 1881
14	Mowry Gounden, Lascar	1st February 1877
15	Chinnakrishnen, do	29th September 1881
16	Appasawmy Pillay, do	30th November 1876
17	Sunjappen, do	19th June 1881
18	Chauputkhan, do	31st December 1879
19	Dasari Naidu, do	1st December 1876
20	Murthi, do	25th April 1884
21	Abdoolkhadur, do	27th April 1884
22	Syed Ahmed Saib, do	31st March 1881
23	Chinnasawmy, do	28th November 1876
24	Utthandy, do	1st February 1877
25	Murthy Naik, do	14th October 1876

(2). The service book of Rungasawmy, Lascar, has never been attested by any one.

(3). The service book of Mr. D. David, Hospital Assistant, was not produced. It was stated to be in the Medical Department, but should be with the Executive Engineer. (Note II of Code para 864).

(4). The service book of Coppooraj00 is said to have been sent to the Superintending

Engineer on the 14th November 1887, with Coffpoorayoo's gratuity application, he having been invalided.

(5). The service book of Utthandy, is not complete - the date of his return to duty (before the expiration of the last leave granted to him) has not been entered.

(6). A service book has not been, but should be opened for Soobroyaloo Naidu, who was appointed Lascar on 1st September 1887.

(7). Personal certificates of character are entered in several of the service books, and of a kind contrary to Section 129, rule 8 of the Civil Pension Code.

(8). Service books are kept under lock and key, but the record keeper has charge of them.

74. The Budget Registers were found in order.

75. There is no register of liabilities.

76. There is a proper account of service postage labels which is in order.

77. The accountant is sufficiently assisted.

(Signed) H. Rainier
Inspecting Officer.

Madras
5th December
1887

No. 1176 dg. 3. 88.

Forwarded to the Secretary to Government, Public Works Department, for the information and orders of Government, with the accompanying summary and remarks.

ENCLOSURE
SUPDG. ENGINEER'S OFFICE
19 MAR 88
P. W. D.
FOURTH CIRCLE

(C. No. 93.)

Division Coimbatore Summary of Inspection Notes dated 9th February 88

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
1	2/5/7/8	Unpunctual submission as a rule, by sub-divisional officers, of vouchers to Executive Engineer with copies of their Cash Book	1642 1657	1. This question is under consideration. See G.O. No. 2950 dated 5th November 1887.
2	3/47/48	Irregular practice of payment of contractors by sub-divisional officers instead of Divisional officer	1671	2. May be passed over pending settlement of the general question of payments.
3	4	Agreements with piece workers made by sub-divisional officers	1650	3. This question will be taken up separately.
4	6.	Non-recovery of security from a water registrar, to whom an impress of Rs. 10/- is allowed	790	4. The Executive Engineer should obtain the orders of the Chief Engineer on this point; as the Code makes no exception; but, as pointed out on a previous occasion, it is a question whether the Code para 790, might not be modified with advantage either by passing definite general rules or by allowing discretion within limits to local officers.
5		Treasury balances as a rule much in excess of requirements	1580	5. Should receive the Executive Engineer's attention.

ENCLOSURE
10/11
11 FEB 88
EXAMINER'S

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
6	9	Delay in the inspection of certain subdivisions by the Executive Engineer	317	6. Failure in this respect will be brought to notice of the Government by special report in each case in future, vide G. O. of 2984, W dated 8th November 1887.
7	11	Delay in advising a transfer debit	1882 1889.	7. Should receive the Executive Engineer's attention.
8	12	Irregular advance to a temporary clerk	4544	8. The sanction of the Government should have been obtained prior to the advance being made
9	13	Failure in several instances by a sub-divisional officer to initial payments for labour in Part I of the Nominal Muster Roll.	1750. Form M.4. Standing Order etc. 57 of 1886	9. The Sub-Divisional officer should be instructed as to what is required.
10	14	The sub-divisional officer's order "to pay" on vouchers often entered on them subsequent to the date of payment.	1771	10. The Sub-Divisional officer should be instructed as to what is required.
11	15	Want of a register in Executive Engineer's Office to show receipt and issues of accounts documents.		11. This matter will be taken up separately.
12	16 25 29 39	Habitual delay in paying for labour and for work done by contractors &c.	1824 Form M.4, note 5. and 1830.	12. Should receive the Executive Engineer's attention.
13	19	Discrepancy in date of entry in a sub-divisional cash book of an advance for labour.	1740	
14	20	Want of the Superintending Engineer's sanction to an advance for labour	1296.	
15	21	Payment made to other than the party entitled to receive the same without a power of attorney or even a letter of authority		13-15. The Executive Engineer should explain

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
16	25 to 29 32 to 41 and 49	Failure, as a rule, to show current liabilities in part I of work abstracts, owing, in the majority of cases, to delay in the submission of ten-day reports.	1864.	16. The Executive Engineer should insist on the punctual submission of ten-day reports. It might be well to require him to report what steps have been taken to remedy the irregularity noticed.
17	28 to 31 42 and 47	Delay in billing for measured work	1824	17. Should receive the Executive Engineer's attention.
18	43	Nominal Muster Rolls not passed by Executive Engineer or Sub-Divisional Officer before payment.	1750	18. The rule in the Code is quite plain, and it is presumed that it is intended to be observed; but the inspecting officer's remark imply that he finds it generally disregarded. It seems desirable that the rule should either be re-affirmed and in future enforced; or else that it should be suitably modified.
19	46	Delay in posting the contractors' ledger.	-	19. This matter will be taken up separately, when the general question of method of payment has been settled.
20	50	Delay in posting the Register of Works in the case of 4 works.	1865	20. The Executive Engineer should insist upon punctuality in submission of sub-divisional returns, without which it is impossible to keep the divisional accounts up to date.
21	51	Unnecessary submission of work vouchers to central office, in the case of several works on which the cost on any individual subhead had not reached Rs. 2500/-	1909 I & II Standing order Cl. 127 of 1887.	21. The observance of this rule will save much clerical labor and the Executive Engineer will no doubt take advantage of the order.
22	52	Normal cost system of accounting for works not observed.	1866 II.	22. The Executive Engineer's special attention is invited to the advantage of observing the rules. He should explain why he does not see that the code rule is observed.
23	53	Irregular practice of obtaining the signature of contractors on vouchers other than original.	1644	23. A circular has been issued to Executive Engineers on the subject (See Cl. 12 of 1887).

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
24	54	Failure to cancel entries in measurement Books and Lists and to note references to bill.	Form No. 19 Standing Order etc. 158 of 1885 1756.	24. Requires the Executive Engineer's attention and also the Superintending Engineer's.
25		Irregularities in regard to Contracts:		
	55	(i) Superintending Engineer's approval not obtained to three contracts entered into by the Executive Engineer.	1350	
	56	(ii) Contract agreements signed by sub-divisional officer in 4 cases.	1350	
	58	(iii) Failure of contractors in several cases to complete works within the stipulated time, and agreements not revised.	1368.	25. The Inspecting Officer's remarks would seem to show that a great deal of laxity prevails in this division in the matter of inviting tenders, giving out contracts and seeing to their being properly carried out. Superintending Engineer's attention would appear to be necessary to these points.
	59 to 60	(iv) Works (4 in 1) carried out without agreement	-	
	61	(v) Tenders not called for in 2 cases	1355	
	62	(vi) Contract agreements not signed by Executive Engineer or any one else on behalf	-	

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
26	57	Irregular use of piece work form for contract bills	1318	26. Should be explained by the Executive Engineer.
27	63	Register of buildings incomplete.	975	27. The Executive Engineer should complete the register and report when he has done so.
28	64	Register of buildings rented and available for rent, incomplete, four inspection bungalows omitted	1046	28. The Executive Engineer should explain the omission and report when all buildings in any way suitable for occupation and likely to be rented have been brought on the register.
29	65.	Non-recovery of rent for building occupied by sub-divisional officer at Barur	1042 1046	29. The Executive Engineer should explain the omission and report what amount of rent is now due.
30	70	Jammie tools not counted half-yearly by a member of the Engineer Establishment	1715	30. There is nothing in the Code to show that a half-yearly count is required. The only rules regarding stock taking are in Code para 1713 et seq. If Government consider that the order contained in G.O. dt. 9403 of 28th March 1883 should be enforced, they should, it is thought, be codified.

Item No.	Para. of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's Remarks.
31	72	Claims of lascars for Travelling Allowances in vernacular		31. A form of bill will be drawn up for these cases.
32	73	Want of attestation of a service book and re attestation of several others. One book incomplete and entries of certificates of character in many of them.	864	32. The omission in regard to re attestation was pointed out in reports of March 1885, and again in para 14 of report of September 86 (G. Ct. No. 2530 dated 28th September 86). It is necessary that the Executive Engineer should now remedy all defects and report when he has done so.
33	73/3	Service book of an Hospital Assistant not with the Executive Engineer.	864/II	33. The Executive Engineer should now call for the service book from the Medical Department and complete it.
34	73/8	Service books not in personal custody of Executive Engineer	864/II	34. Requires the Executive Engineer's attention.
35	75	Want of a Register of liabilities.	1595	35. The Executive Engineer shows report that this Register has been opened out. His attention was drawn to the point in the Inspection Report of September 86, para 6. (See G. O. Ct. No. 2530 W dated 28th September 86).

Major R.E.
Examiner P.W. Accounts
Madras

E 42

P.W.C. No. 2377

E 226
5138/88

From.

Major. C. H. P. Christie. R.E.
Examiner. P. W. Account
Madras.

SUPG: ENGINEER'S OFFICE
NO. 1/318 E
30 APR. 88
P. W. D.
FOURTH CIRCLE

SUPG: ENGINEER'S OFFICE
NO. 2484
19 MAR. 88
P. W. D.
FOURTH CIRCLE

EXECUTIVE ENGINEER'S OFFICE
No. 1/227 E
5 APL. 1888
P. W. D.
COIMBATORE.

To.

The Secretary to Government
Public Works Department.

ENCLOSURE
11 MAR 88
EXAMINER P.W.

№ 3588 d/19.7.87
" 4028 d/26.7.87
" 4833 d/25.8.87
" 2530 W d/28.9.86
" 2930 W d/4.11.87
" 2984 W d/8.11.87
" 940 W d/28.3.83
" 619 W d/1.5.87

R/10.3.88

A. 1176 d/9.3.88.

Encls. 1 to 1st Endt. No. 164 d/2nd May 88 from the Supt. Engr. II Circle.

Coimbatore Division.

Inspection report of the Office of —— Ley. H. Rainier Esquire — Forwards — with summary and remarks, for the information and orders of Government.

No. 800

Executive Engineers office
Coimbatore 30th April
1888.

From

J. W. Martin Esq
Executive Engineer
Coimbatore Division

To, The Superintending Engineer
IV circle

Sir,

With reference to your endorsement No. 169 dated 31st March 1888 on G.O. No. 880 W dated 16th I dem, I have the honor to reply to the points noticed in the Examiner's Inspection Notes.

Item No. 4. The Sub Division officer Erode has been requested to report whether the Water Registrar is prepared to furnish Security to

Enclosure 1

to the extent of Rs 20 and if not, the money should be recovered from him at once.

Item No. 6. Erode, Coimbatore Salem and Bamur Sub Divisions were inspected on 16th December 1887 17th January, 27th January and 18th February 1888 respectively.

Item No. 7. Will be attended to.

Item No. 8. Advance was made under the authority contained in the Superintending Engineer's No. 511 dated 18th August 1887.

9. & 10. Sub Division Officers have been instructed on the subject.

12. The Sub Division officers attention has been drawn on this point.

13. The attention of the Sub Division officers is drawn to para 1740 of P.W. Code and directed that more care should be taken in recording the entries in the Cash book.

14 The advance was made under the Supdg Engineer's No. 586/CI dated 16th September 1887.

15 The Sub Division Officers have been instructed on the subject.

16, 17, 18 ~~Do~~ ~~Do~~ ~~Do~~

19. Noted.

20

20 The Sub Division officers have been instructed on the subject.

21 Attended to.

22. As the initial accounts of works estimated to cost more than Rs 2500 and up to Rs 10,000 are kept by Sub heads, normal cost system is not observed. Vide para 1866 clause II P.W. Code.

23 Since discontinued

24, 25, 26. Will be attended to in all future cases.

27 Register of buildings is completed upto 31st March 1888.

28 Inspection bungalows at Kodiveiky and Jadavpolliem were not entered in the Register of buildings rented and available for rent as they are used for inspection purposes and not available for rent. These will however be included in the next registers.

29. Vide this Office letter No 269 dated 9th April 1888.

30 Famine tools in the personal custody of the Divisional Storekeeper were counted by Mr J Mahony Sub Engineer on the 3d 4th and 5th April 1888.

31. Noted.

32. The General Service books requiring re-attestation have been sent to the Sub Divisional Officers

× Submitted for orders of the Chief Engineer P.W.D. with Supdg. Engr's No 131 dated 11th April 1888. E.P.

Referred to Circle 1587 C & 16-4-88

officers for remedying the defects.

33. Hospital Assistant David was since transferred to the Medical Depart Service book of his Successor Injah Pillay has been obtained from the Medical Depart.

34. Will be attended to. In the code it is laid down that Service books should be in charge of the head of the office I therefore propose to put them in charge of the accountant who is the head of the office establishment.

35. Register of liabilities has been opened.

The Inspecting Officer's report is dated 5th December 1887 and the Examiner's report thereon is dated 9th March 1888

It is a pity there was so much delay in bringing to the notice of this office the irregularities referred to in report.

I have the honor to be
Sir,
Your Most Obedt Servant

L. Wahab
Executive Engineer

No. 164
E.W.

Enclosure 1
1 Examiner's Notes of Inspection of Coimbatore Dn on the 25th to 29th Nov/87

Submitted to the Chief Engineer, P.W.D. with reference to para 2 of G.O. No: 880 W, dated 16th March 1888.

2. The undersigned has approved the proceedings of the Executive Engineer in regard to item No: 4; and he has been called upon to report specially on each case noticed in item No: 25.

Camp Pholavi,
2d May 1888

J. Beatty - Col: R.E.
Supg. Engineer, 4th Circle.

EXAMINER
No. 1078
11 MAY 1888
ENCLOSURES
P.W. ACCOUNTS.

SUPG: ENGINEER'S OFFICE
NO. 318 C.J
30 APR. 88
P. W. D.
FOURTH CIRCLE

From

The Executive Engineer

Coimbatore Divn.

E.1

PWS 138/88

Date 30th
Despd 30th } April 1888
Recd.

No. 800

Enclosures

Examiners Inspection Notes—

Gives replies to the points noticed in the

No. 1831 C d/ 9th May 1888

To

C

For note and return, and for remarks if considered desirable.

Special attention is invited to the Executive Engineer's concluding remarks.

/

Wen
9.5.88

Dw.

No. 1569 d/ 31.5.88
Enc: 1

To W.

Noted and returned with the following remarks -

2. Item No. 8 of summary. The Supg. Engineer's authority was not sufficient under Code para 454 A.

3. Item No. 14. It would seem that the inspecting officer was not correctly informed.

4. Item No. 18. It is presumed that the Executive Engineer does not consider the Code rule impracticable, and that he has instructed sub-divisional officers to observe it.

5. Item No. 29. This matter has been separately disposed of, vide the Examiner's office note No. 1458 dated 9th. May 1888.

6. Item No. 30. A standing order embodying the orders contained in G.O. No. 940 W. dated 28th. March 1883 regarding the separate storage and half yearly report on famine tools is under consideration.

7. Item No. 32. It is thought that the Executive Engineer should send in a further report when all the service books have been completed.

8. As regards delay in disposal, it is only necessary to say that every endeavour is made to dispose of these reports as promptly as possible, but under recent orders regarding test audit, the inspections are much more searching and the reports consequently more voluminous

PWC No. ~~4226~~ 5138/88

From

Colonel J. Beatty, R.E.
Superintending Engineer
Fourth Circle

EXAMINER
No. 1078
11 MAY 1888
ENCLOSURES
P. W. ACCTS.

Dated 2nd
Despd 8th
Recd 7.5.88
} May 1888.

No. 164
E.W.

Enclosure 1.

Examiner's Notes of Inspection of the Coimbatore Division.

Submits letter from the Executive Engineer Coimbatore Division replying the points noticed in the ____ with reference to para 2 of G.O. No. 880 W. of 16th March 1888.

To

+ G.O. No. 1522 W. of 23-5-88

PWC No. 5138

than formerly; the thorough and satisfactory disposal of them (involving as it does in many cases careful examination of the Code rules with a view to making sure that the fault is not in the Code rather than with the officer to whom an irregularity is attributed) is a tedious business; in the present case the delay was increased by the Xmas holidays and by the necessity of sending the report for further information on certain points to the Dy. Examiner who was still out on inspection work.

Rl. 6. 88

E. 2

No. 1712 W dt 9th June 1888

C.

No. 880 W dt 16. 3. 88
" 1522 W dt 22. 5. 88.
" 940 W dt 28. 2. 88.

No. 1712 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9th June 1888

READ the following

From the Supdg. Engr. IV Circle. No. 164 Ex. dt 2nd May 1888.
Office Note from the Exr: P.W. Accounts " No. 1569 dt 31st May 1888.

Communicated to the Superintending Engineer IV Circle for information and guidance with reference to his letter No. 164 Ex. dt 2nd May 1888.

2. The further report suggested in para 7 should be submitted in due course.

3. The Examiner's explanation of the delay in submitting the notes of inspection is accepted.

2.6.88

To The Supdg. Engr. IV Circle
" Exr. P.W. Accts