OLS 63.VI
Hen 13.VI.88
14.6.88
1° - 25/6.
8vo 2216

EXAMINER
No. 530 SE
27 APR 1888
ENCLOSURES
P.W. ACCOUNTS

OFFICE OF THE SUPERINTENDING ENGINEER,
6TH CIRCLE.

Grand Anicut. 24 April 1888.

D 25/

No. 86 T.C

From
J. W. Rundall Esq. M.I.C.E.
~~The~~ Superintending Engineer,
6th Circle.

To
The Chief Engineer
for Irrigation.

Thro'. The Examiner, P.W. Accts.

Sir,

ENCLOSURES.

I have the honor to bring the following facts to your notice regarding work carried out to the Tirumangalam Anicut & to request orders regarding the sum of Rs 268-8-7 which the Examiner has ordered to be charged to miscellaneous advances, & not to the work itself, as he considered that the late Lt Talvey was personally responsible for the same - It will also be necessary, for reasons which I shall state hereafter, to authorise the Examiner to admit the expenditure against the Estimate

without

without the usual certificates.

2. In March 1886, an Estimate of Rs 1130 was sanctioned for a new retaining wall and extra apron for the Anicut & the work was given on Contract to one Bavauddin Sahib, who failed to complete the work within the stipulated time, & Lt Salvey, then acting as Executive Engineer of the Trichinopoly Dt, cancelled the Contract, but paid the Contractor up in full & returned him his security money (Rs 50) which I do not think should have been done, as the man had failed to carry out his agreement.

3. The Estimate was then revised, higher rates being allowed for the stone & other material, & was sanctioned for Rs 1955. A contract was then made with one Suleiman Sahib who agreed to carry out & complete the work by the 15' May. The work was however not contracted for in a regular way, but was given on verbal contract by the Overseer R. C. Visvanatha Iyer.

4. The second Contractor finished the work on the 11' May & his work was measured up on that day by the above named Overseer. The work was never inspected by Lt Salvey during progress, his excuse being that he was otherwise engaged. On the 18' May a heavy flood came down the upper stream & about $\frac{1}{3}$rd of the new retaining wall & some of the apron was washed away. Considering that the work had only been finished a week, this was not surprising. On the 24th May Lt Salvey went to see the work & decided that altho' the fresh came while the work was green, yet from the general appearance of the work it was not well done & therefore refused

to pay the Contractor the balance of Rs 84 due on his final Bill.

5. The Contractor applied for payment but was refused & then in January last filed a suit in the District Munsiff's Court Trichinopoly against the Executive Engineer, Mr Grimes, who had relieved Lt Salvey in the previous July.

6. In the meantime another complication had arisen. The first Contractor Bhavauddin Sahib whose accounts had been finally closed, petitioned the Superintending Engineer in May 1887 – that some materials left on the works by him, had been used by the 2d Contractor. The Supd Engineer forwarded this petition to Lt Salvey for enquiry & report; Lt Salvey reported that the 1st Contractor's statement was right, & without any further reference he paid the extra rates

on

on the account which had already been settled. It is astonishing that this Bhávauddin's claim to extra rates should for a moment have been entertained. The money ought certainly not to have been paid. Yet a further blunder was made. The materials were deducted from the 2d Contractor's Bill only at the lesser & not at the higher rates. Thus Rs 38-8-8 was overpaid to Bhávauddin, and whatever was paid should have been deducted from the Bill of the Second Contractor.

7. On going through the papers sent up by Mr Grimes in January when he applied for permission to defend the suit & forwarded a draft answer to Suleiman Sahib's plaint, I found that it would be perfectly useless to attempt a defence. There was no proof that the works, the Contractor had done was bad. Having since

seen it, I am of opinion that it was most probably because the work was quite green & not because it was bad that a portion of it was washed away -

8. I therefore directed the Exec: Engineer to come to terms with the Contractor & to compromise the suit. I said at the same time, that if Suleiman Sahib were a fair dealing man, he would admit the increased deduction of the Rs 38-8-8, which should have been made from his Bill, on account of Bhavanddin's materials.

9. Writing under date the 28' Ultimo, the Exec: Engineer for (Mr Grimes) reported that he had settled with the Contractor for the amount for which he filed his suit viz Rs 84 - This of course includes an overpayment of the Rs 38-8-8 which should have been deducted, but as the Contractor did not receive anything for interest & institution fees which he might justly have claimed, as there was no valid reason for Lt Salvey having withheld the sum due to him, I think the amount may be admitted.

10. I think Lt Salvey is undoubtedly responsible for the sum of Rs 38-8-8 which he paid to Bavanddin Sahib & for the same sum which he failed to deduct from Suleiman Sahib the 2d Contractor; but I do not consider him personally responsible for the Rs 50 Security money which he repaid, by an error of judgment, nor do I understand on what ground the Examiner makes him responsible for Rs 141-10-3 the amount of Bavanddin Sahib's last Bill - The total of these 4 sums is Rs 268-$\overset{11}{\textcircled{3}}$-7 which has been charged to Miscellaneous advances instead of to the work -

11. If Lt. Talacy were still alive I should not hesitate to recommend that he be made to pay 2 x. Rs 38-8-8 = Rs 77-1-4, but as he is dead, I beg to recommend that the whole of the payments for the work be admitted; & that the Examiner be authorised, as a special case, to pass the payments. A completion certificate in the usual form cannot be given for this work.

I have the honor to be

Sir

Your most obedient servant.

J. W. Rundall

Supt. Engineer Circle.

Comp
Cm

EXAMINER
No. 1095
18 MAY 1883
ENCLOSURES
P. W. ACCOUNTS

P. W. D. 6TH CIRCLE.

From

The Superintending Engineer,
6th Circle.

To

The Chief Engineer
for Irrigation
The Examiner, P. W. Acct.

No. 86 T.C.

E. + 2

~~PW. 4296~~
5441/88

Dated 24
~~D~~ 25 Received } April 1888.

Enclosure.

Tirumangalam Anicut:

Brings to notice regarding the work carried out to the — & requests to authorise the Examiner to admit the expenditure of Rs 268-8-7 against the Estimate without usual certificate —

KEEP-WITH Genl. No.

dated 188 .

1,000—7-2-88.

[C. No. 8.]

EXAMINER
No. 1095
18 MAY 1883
ENCLOSURES
P. W. ACCOUNTS

GOVT. OF MADRAS. } 1888. { P.W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 7th May 1888.

OFFICE NOTE No. 1448
Enc: 1

To

E. W.

I beg to forward for orders of Government letter No. 86 T. C. dated 24th. April 1888 from the Supg. Engineer 6th. Circle on the subject of certain irregularities connected with payment for contract work on the Tirumangalum Anicut.

2. I do not understand the view expressed by the Supg. Engineer in para 10 of his letter. Under the terms of his contract the contractor was responsible for completing the work to the satisfaction of the Executive Engineer by a certain date, and, in the event of his default, the contractor's security deposit and any sums due to the contractor were chargeable with any expenditure necessary to be incurred by Government in making good the contractor's default. Knowing this, and knowing

that Government would necessarily be put to considerable expense in making good the default, and knowing that, under Code para 1368 he was responsible for strictly enforcing the terms of the contract, Lieutt. Falvey paid all sums due to the contractor including his security deposit.

3. It may be that Government would be disposed to make a distinction between such a breach of a plain rule, and the mistake or misunderstanding which led to the other two overpayments of Rs. 38-8-8 each. Possibly Government might, as apparently the Supg. Engineer does, look upon the one as merely "an error of judgment" and the other as culpable carelessness; but it is quite possible to take the opposite view and to consider the breach of a plain rule as a more serious fault than the misunderstanding of a possibly complicated account. In any case it seems to me that Lieutt. Falvey was personally responsible for all the payments.

4. I also notice that the Supg. Engineer whilst apparently approving (see his para 2) of ~~the~~ Lieutt. Falvey's action in terminating the contract, considers that he was wrong in returning his security deposit. I cannot understand this. If Lieutt. Falvey terminated the contract he was bound to return the security deposit, for the contractor's liability must cease with the termination of his contract. The mistake was, I think, in terminating the contract at all; and the proper course would, I think, have been to give the contractor notice that the Executive Engineer would complete the work himself (or by other agency), at the contractor's expense to the extent of his security deposit and any sums due to him.

5. Lieutt. Falvey having since died, Government will no doubt be willing to condone the irregularities completely, but it is, I think, important that there should be a clear understanding of the proper course to be adopted in such cases, and it is for this reason only that I have thought it right to press my view of the case. It is for Government to say which view is right.

C.

No. 162 D.

P. W. Department
Ootacamund. 14th May 1888.

To E. I.

The Supply Engineers letter is addressed to you. Please favor me with your opinion on the points raised –

WCM
11.5.88

Jou
12/5/88

W

0/11/5 OM 65.i

PWC No ~~4296~~ E.1
5441/88

Ry 8.5.88

E.1

DW/W

Note

The case is throughout one of bad management and full of irregularities and I suppose the late Lt. Falony must be considered responsible.
The work of a new retaining wall opposite to column A. on the Tirumangalam compound instead of being begun in March ought to have been completed by that date. The work was completed on the 11th May and a great part destroyed on the 18 May. It is impossible to say what the total lost to Govt was but it will be considerably more than the R 263..3..7 that the Examiner states in his opinion the late Lt. Falony is responsible for.
This amount is made of the following items

1st Two overpayments of R 38..8..8 each	R 77..1..4
2 Contractor's deposit returned	50..–..–
3 Amt of Contractor's last bill	141..10..3
	268..11..7

(there is a difference of 8 annas where this is I do not know)

With regard to the 1st it is a blunder in the account and I consider the Divisional Accountant shd be called on to shew that he brought it to the notice of the Ex. E. and if not he shd be considered responsible ~~and [illegible]~~

Accountants are highly paid men and shd detect errors of this sort and bring them to notice

We are told nothing of the reasons why Lt Fabing cancelled the 1st contract and paid up the contractor in full and paid back his deposit money but if there was no good reason for it he certainly ought not to have done this

I fail however to see why the amt of the last bill R 141..10..3 shd as the Examiner thinks, have not been paid, I am not aware of any clause that a portion of contract all money due to contractor – is to be forfeited

I do not follow the Examiner's para 2 and consider that it was Lt Fabing's duty when he found the contractor not likely to complete the work in proper time, to take the work away from him but he shd have forfeited his security if the contractor had no valid excuse for his delay

From para 3 of the S. Engs letter it appears as if the original rates were not so high as they shd be and perhaps this was considered as ~~to~~ some excuse

In these cases it is

not usual to deduct the deposits and the whole of the percentages deducted from the bills except in extreme cases and I do not think the contract would allow all the money due to the Contractor being forfeited in this case as the original estimate was only R 1130 and as the work was not completed R 141..10..3 must I suppose have been more than the usual deduction for deposits

The Examiner quotes para 1368 and appears to think that Lt Fahey has no discretionary powers as regards inflicting penalties. The practice in the dept is I believe for the officer who has authority to make the contract (in this case being below R 2000 it was the Ex Eng Lt Fahey) to at his discretion modify penalties incurred by the contractor

If the Examiner is right I would propose that the Code shd be altered and discretionary powers given to the officers to excuse a contractor from penalties according to their discretion with regard to contracts within their power of sanction.

There are many cases in which it is advisable and right that the whole or portion of penalties incurred by breach of contract shd be remitted, We cannot have Hard and fast rules

In conclusion as Lt Fahey is dead I would recommend that the Govt shd condone the irregularities that have been committed except as regards the Accountant unless he can show the Ex Eng over rode any objection he made (if he did so) to the overpayment.

14/5/80

EXAMINER
No. 1095
18 MAY 1888
ENCLOSURES 2
P. W. ACCOUNTS

To W. No. 1627 d/ 7.6.88

Encs: 2

There are four points involved in the note by the Chief Engineer for Irrigation namely:-

(a) the responsibility of Lieut. Falvey

(b) the responsibility of the accountant,

(c) the proper course to be taken in such a case as regards cancelling the contract or otherwise, and

(d) the meaning of Code para 1368.

2. The first question turns on the meaning of the contract. The contract was in form No. M 170, which is one of the forms of which the Government Solicitor says it is very difficult to say what they mean and what they allow. It is quite clear however that the contract contemplates that in certain eventualities Government might appropriate sums due to the contractor. Thus clause V allows the Executive Engineer to deduct any amount due to the contractor for the purpose of replacing bad work. Again clause VIII provides that in the event of any damage happening to the works from any cause whatsoever the Executive Engineer may make good such damage, "any extra expense incurred thereby being made good by the contractor"; and there can I think be no doubt that the intention of the person who drew up the form was that any such expense should be recovered, as under clause V, from any sums due or to become due to the contractor. Then if the contractor had been allowed to go on with the work, and the fresh had come down, when the work was nearly completed, and had carried it away, the contractor would undoubtedly have been responsible for the expense of making the damage good; and as the fault would have been his, the work being green, whereas if completed in due time it should have set, there would have been no reason for not holding the contractor to the terms of the contract.

3. Reading the contract then, as I did in the first instance with perhaps not quite sufficient attention to details, and without the advantage of the light thrown upon it

OLS 65.V

No. 1832.

P. W. Department
Ootacamund 16th May 1888

To C.

Please favor me with any further remarks you may have to offer on the accompanying Note by the Chief Engineer for Irrigation.

Jol. W.
15/5/88

With papers in original to be returned

by opinions since received from the Government Solicitor on the subject of these forms, it appeared to me that the contract which would make the contractor pay twice over for the work if done, and then carried away, intended also to subject him to the much smaller penalty of being responsible for the cost of carrying out the work by other agency in the event of his not doing it at all.

4. Reading the contract attentively now, in the light of the Government Solicitor's remarks, I see that in all probability nothing whatever could be recovered under clause vii except by a regular suit; and that there is no clause whatever under which the deposit could be forfeited at all, though the Executive Engineer might apparently under clause VI have fined the contractor Rs. 50 half a dozen times over.

5. It is clear however that under clause VI the contractor might have been fined; and that under clause VII the value of the materials at site of work (the Rs. 141-10-3) should not have been paid, as the work was stopped for misconduct on the contractor's part. Whether a court of law would consider clause VII sufficiently explicit is, I think, very doubtful; but the intention is I think clear enough.

6. Under the circumstances it still appears to me that, in paying up the contractor in full, the Executive Engineer did incur considerable responsibility, though not exactly in the way in which I first stated it.

7. The principal lesson to be learnt from the case is, I think, the necessity of contract forms which shall be really intellegible, and with regard to this I hope to be able to address you before very long; but I am at present awaiting a reply to a further reference to the Government Solicitor.

8. With regard to the alleged responsibility of the accountant, I must point out that, as regards the first over-payment of Rs. 38-8-8, the Executive Engineer was ordered by the Supg. Engineer to report on the subject of th contractor's petition; but instead of doing this he paid the amount

claimed on his own responsibility, and I am unable to see how the responsibility of this act can possibly be shifted on to the accountant. There is nothing to show that he consulted the accountant at all, and the question involved was not one of account at all, but a question of common sense; the question was simply whether the first contractor having been paid in full, and having acknowledged payment in full according to contract rates, should be paid a further sum, based on the higher rate at which, apparently through his fault, it had become necessary to give the work to another contractor.

9. As regards the second over-payment of Rs.38-8-8, the question turns on the valuation of the materials made over to the second contractor. There is apparently nothing to show how the valuation was arrived at; but it seems to me quite clear that it was no part of the accountant's duty to appraise the materials, he had at most to furnish a statement of their cost, if called for, and there is nothing to show even that he was called upon for such a statement much less that he gave incorrect information.

10. I beg further to point out that the principle involved in the recommendation of the Chief Engineer for Irrigation, that of holding servants of Government pecuniarily responsible for mistakes, is quite a new one, and in my opinion not a very reasonable one. Of two mistakes equally blameworthy, one may involve a sum of one pie, and the other a sum of 100 or 1,000 rupees. Government has often held officers pecuniarily responsible for expenditure incurred by them in direct contravention of some rule or order; but I have never heard of their being held so responsible for mistakes. In this case however there is nothing to show that the accountant made any mistake.

11. With regard to para 4 of my first note, my point is simply this, that if you want to claim anything under the contract you must keep the contract alive; that you cannot annul the contract and at the same time claim under it. If you annul

the contract there, can remain, as far as I can see, no right or obligation, except the right of the contractor, which I take it exists independently of the contract, and therefore survives it, to be paid for work done, by order or with the consent of the Executive Engineer, and the obligation of the Executive Engineer to pay it.

12. The Chief Engineer for Irrigation and the Superintending Engineer say that it was right to cancel, or annul, the contract; but that the security should have been retained; but this forfeiture of the security is just the very thing that the contract does not provide for at all. The contract does allow for fining the contractor as an alternative to annulling the contract, but it does not allow both; i.e. not both simultaneously. If the Executive Engineer had fined the contractor a month before, he might a month later have annulled the contract, but, as I read the contract, he could not on a given date say "I am now going to fine you Rs. 50 and annul the contract." Whether clause VII would, if a case were taken into court, be held to permit forfeiture of the value of materials at site in the event of the contract being annulled for any fault of the contractor, is, I should think, very doubtful; but there can, I think, be no doubt that this was the intention of the person who drew the form of conditions, and very little doubt that his intention also was to allow forfeiture of anything else due to the contractor, so far as might be necessary to cover charges incurred; for I can see no reason why the value of materials should be forfeited anymore than the value of work done.

13. As regards the meaning and intention of Code para 1368 I have already to some extent expressed my opinion in my office note No. 1375 dated 20th. ~~May~~ April 1888 and in para 3 of G.O. No. 1410 W. dated 14th. May 1888 and Government, whilst considering that the Code does not require alteration, has expressed a general concurrence in those views. The Executive Engineer now urges that if Code para 1368, does not allow any discretion to Executive Officers,

it should be modified so as to allow all officers discretion as regards contracts within their powers of sanction.

I4. It seems to me clear that Code para I368 does not allow any discretion; for if it does the discretion allowed must be unlimited, no limit being stated; and the paragraph thus becomes meaningless. If it is held that the Code does allow discretion, not only is there no limit to the discretion, but when exercised it cannot be questioned. If you leave a discretion to anybody you must unreservedly accept the responsibility of his acts within the limits allowed.

I5. I still think therefore that the Code requires not alteration, but supplementing in the direction of indicating the limits within which and the conditions under which, discretion may be exercised by different officers; but I do not feel at all sure it would be advisable to adopt the suggestions of the Chief Engineer for Irrigation, and allow all officers unlimited discretion as regards contracts within their powers of sanction. The fact that you give to an officer authority to settle a contract put up to public competition does not seem to me a valid reason for allowing the same officer to practically stultify the competition by afterwards modifying the terms of the contract.

I6. Moreover it seems to me that, in any case in which it is really right to forego the penalties incurred, there is a strong probability that, the contractor being presumably blameless, somebody else is in more or less fault, and it is quite possible that that somebody may be the Executive Engineer himself. In the present case for instance, supposing it to be established that the contractor was not to blame for the delay in commencing the work, there would, I submit, be good grounds for thinking that somebody else (not improbably the Executive Engineer) must be in some way responsible for allowing a whole year to pass by without any progress whatever on a work on which a considerable Government revenue, to say nothing of the security of valuable crops, was probably dependent. This is I think a reason for carefully considering the conditions under which discretion should be allowed to the Executive Engineer himself, and the way in which the discretion was exercised in this particular case is I think an argument against the grant of discretion indiscriminately to all Executive Engineers.

17. With regard to the belief of the Chief Engineer for Irrigation that the practice is for officers to exercise discretion in respect only of contracts within their powers of sanction, I would invite attention to paras 13, 14, 15 and 21 of the notes of inspection printed with G.O. No. 2986 W. dated 8th. November 1887. The cases therein referred to are those which led to my office note No. 1375 dated 20th. ~~May~~ April 1888 (see para 13 above) and it will be seen that in four cases out of five, the contracts in respect of which the Executive Engineer claimed a discretion are in excess (in these cases very largely in excess) of the Executive Engineers' powers of sanction.

18. I may also point out that the views of the Chief Engineer for Irrigation as to the circumstances

which would justify condonation of the penalty seem very different from those in which Government has already expressed general concurrence. The Chief Engineer for Irrigation apparently considers that the fact of the rates being little low would be a sufficient excuse for delay — and even gross delay, for in this case the delay was gross — in the prosecution of the work. On the other hand, the view generally concurred in by Government was, that it is not at all desirable to encourage the idea that rates are to be lightly altered, when a contract has once been made. Seeing then what my very different views are held at as to this matter, I am disposed to think that, if any rule is introduced giving discretion as regards these matters, it should be accompanied by some indication of the views of Government as to the circumstances which would justify any modification of the conditions of a contract.

19. The Chief Engineer for Irrigation apparently considers that forfeiture of the deposit and of all sums due to the contractor

would in this case have been an extreme penalty. I confess that I do not altogether share this view: seeing that before this work is finished, and the anicut again working, Government will have paid for it altogether three times over, besides I suppose sacrificing a considerable revenue, to say nothing of the probable loss of crops by ryots. Perhaps, however, the most important point to be noticed in connection with the case is that, if the contractor never begins the work at all, Government has absolutely no remedy whatever, unless they sue him for the recovery of the cost of doing the work themselves or for specific performance of the contract; but that is apparently all that Government could do. In this particular case (supposing that the way in which the blank in clause IV has been filled up does not deprive the clause of all meaning) Government might possibly fine the contractor Rs. 50 and recover that inadequate amount from his deposit, but I gather from the Government Solicitor that the contract does not really allow this, and that it it would not hold if the contractor took the matter into court. If the form had been filled up, as it is meant to be filled up, with a percentage, there would not even be this chance of recovery a penalty of questionable legality, and quite out of proportion to the probable loss to Government through the non-execution of the work.

C.

28/6

No. 1410 W d/ 14. 5. 88.
" 585 C d/ 10. 2. 88
" 2986 W d/ 8. 11. 87
" 2832 W d/ 29. 10. 86
" 940 W d/ 28. 3. 83
" 2882 W d/ 3. 11. 82
" 668 W d/ 15. 3. 82

P.W.C. No. 5441

Rg 8. 6. 88

E. 2

No. 1838 W d/ 20th June 1888

/6. R. 16. 6. 88

P.W.C. 5441

HM 13

W

The present system of Contracts works well as a rule, but any improvement in the contract forms is much desirable; this is now under consideration by the Exr para 7 of his note.

I think it would be better not to alter para 1368 of the Code; for the case in point shows that Govt has suffered considerable loss from the discretionary powers exercised by the late Lt. Fahey, when he was acting as Ex Engr of Trichinopoly.

Para 10 of the Exr's note touches upon a subject that specially concerns the DPW. [redacted].

It would be dangerous to admit the principle that any servants of Govt are pecuniarily liable for mistakes.

9. 6. 88

1838 W

PUBLIC WORKS DEPARTMENT.

correspondence,

No 1410 W a/ 14.5.88.
" 585 C a/ 10.2.88
" 2986 W a/ 8.11.87
" 2832 W a/ 29.10.86
" 940 W a/ 28.3.83
" 2882 W a/ 3.11.82
" 668 W a/ 15.3.82

No 1838 W

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 20th June 1888

READ the following

Letter from the Suptg: Engr. VI Circle.	H. E. No 86. T. C. dy 24th April 1888
Office Note from the Examr P. W. A.	" No 1448 dy 7th May 1888.
Office Note from the Chief Engr: for Irrigation.	" dy 14th May 1888.
Office Note from the Examr P. W. A.	" No 1627 dy 7th June 1888.

—

The above correspondence relates to over payments made in connection with work carrie out, under contract, ~~to~~ on the Tirumangalum Aneicut in the Tanjore Division, during the period of the late Lieut Galvey's incumbency. Two sums of Rs: 38-8- each on account of materials for the work were paid to two contractors in error by Lieut: Galvey; and, for the reasons explained in the correspondence, they cannot no be be recovered - A further sum of Rs: 141-10-3 for work done by the second contractor has been held in suspense by the Examiner pending the orders of Government.

~~His Excellency the Governor-in-Council remarks that~~ Owing to an errors of judgment and bad management on the part of Lieut: Falvey, the Government have suffered a direct loss of Rs: 77-1-4, and incidental losses of a much larger amount; but as Lieut: Falvey has since died, H.E. in C. does not deem that [illegible] ~~no further steps need~~ to be taken for their recovery. The Examiner will admit the whole expenditure against the work.

2. The correspondence has brought to light certain defects in the forms of contract in use, but this matter is now engaging the attention of the Examiner in communication with the Government Solicitor - Proposals on the subject are awaited.

Jon
13/6/88

To

The Supdg: Engr: VI Circle ✓
" Examr: P.W. Accts. ✓
" Chief Engr. for Irrgn: ✓

D
21/6

R.S.