(1) பக்கங்களின் எண்ணிக்கை 30

(2) புதுக்கித் திருப்பிய நாள் 9-1-89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

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P.W.D. துறை

அரசாணை எண். 238
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 29-1-1889

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

15. Sheets

ஆவண. கா-1—18,006—15-6-87.

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13TH OCTOBER 1884, No. 2513 W., PUBLIC WORKS.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 4th October 1884, No. 78 W.:—

I have the honor to forward, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Chingleput division.

Paragraph 2.—The sub-divisional cash-books should be examined and checked with vouchers so as to be sure that the allocation of expenditure is correct before the cash abstract book is posted, also to ensure that all vouchers are correct acquittances for payments made.

Paragraph 3.—The attention of the Executive Engineer and of the accountant is necessary to these discrepancies between the work abstract entries and the entries in the register of works; since the latter is supposed to be posted from the former, it is clear that there must be some outside account made use of causing the discrepancies.

Paragraph 4.—The attention of the Superintending Engineer is invited to this.

2. The office is in good order.

ENCLOSURE.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, of the office of the Executive Engineer, Chingleput division, on the 22nd September 1884.

Lieutenant-Colonel Smalley, R.E., the Executive Engineer, was present, as also Jeyram Pillay, the accountant. The office was last examined on 24th March 1884, *vide* G.O., No. 864 W., of 31st March 1884.

2. Sub-divisional cash-books have evidently not been sufficiently audited by the accountant. Whenever they come up unsupported by vouchers or evince any irregularity, it should be at once reported to the Executive Engineer. The divisional cash-book was in order. The balance of the Executive Engineer's drawing account on 31st August 1884 was proved correct.

3. The work abstracts have lacked that constant supervision which they must always require. For instance, in the account of the *new barracks for Royal Artillery* at St. Thomas' Mount, the result regarding materials transactions as arrived at in Part IV of the work abstract does not month by month agree with the result (increase or decrease to materials at site and "loss by sale of materials") as shown in the register of works; and taking the entire transactions from the beginning as shown in the work abstracts and the balance at the end of August thus computed, that balance differs with the balance as shown in the register of works and as stated on the list of materials lately verified.

4. Regarding the Poonamalle upper-story barracks suspended for some years past, there has for a long time been a balance of materials at site of Rs. 2,726. These materials chiefly consist of teak timber frames, and, in order to dispose of these, the Executive Engineer awaits the decision of Government whether the above barracks are to be abandoned or resumed.

5. The contractors' accounts are in excellent order. The stock balance was cleared during August.

Order—dated 13th October 1884, No. 2513 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated October, 13th.

Read.

Encl.

G.O., 13th Oct. 1884, No. 2513 W.

OCTOBER.

Notes of Inspection

Orders on —, submitted by the Examiner, Public Works Accounts, of the office of the Chingleput division.

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following letter from D. C. GORDON, Esq., Examiner of Public Works Accounts, Madras, to the Secretary to Government, Public Works Department, dated Madras, 27th March 1884, No. 201 W.:—

I have the honor to submit, for information and orders of Government, notes by Mr. Rainier, Deputy Examiner, of his inspection of the office of the Chingleput division.

2. The state of the accounts is very creditable to the Executive Engineer and to his accountant.

Enclosure.

Notes of inspection by H. RAINIER, Esq., Deputy Examiner of Public Works Accounts, Madras, of the office of the Executive Engineer, Chingleput division, on the 24th March 1884.

The Executive Engineer, Lieutenant-Colonel H. Smalley, R.E., and the accountant, Jeyram Pillay, were present.

2. The last inspection of this office by an Accounts officer was on the 16th April 1883, *vide* papers printed with G.O., No. 1257 W., of 30th April 1883.

3. There are still the same two (Tiruvallúr and Chingleput) sub-divisional drawing officers The sub-divisional cash accounts are rendered regularly, and properly audited. The balance of the Executive Engineer's drawing account on the 1st March 1884 was proved correct. The sub-divisional offices have been examined every six months by the Executive Engineer. The divisional cash-book was in order, so was the cash abstract book. Cheque books, both old and current, are well cared for, and the Executive Engineer constantly checks the correctness of the drawing account balances.

4. Work abstracts are now prepared as suggested in the last report (paragraph 5) so far as is necessary. The register of works is well kept and generally complete. The grant for *Repairs, Military*, in the current financial year, Rs. 35,000, has apparently been used very freely by the barrack master, who is in the habit of sending up requisition after requisition for works costing less than Rs. 50 each regardless of the state of the grant and of the Executive Engineer's own appropriation of it. Considering the comparatively heavy and important works resting with the Executive Engineer, he would perhaps do well to move the Superintending Engineer to get the barrack master's portion of the grant for the year arranged at a certain sum, subject to alteration from time to time as occasion might require.

Materials at site of works are apparently well looked after, and are said to be of good value.

5. Of *Stock* there are *building materials* (stone) valued at Rs. 306, *timber* (teak) Rs. 212, and *miscellaneous stores*, Rs. 38. The rates are all favorable. The whole is likely to be used up or disposed of three months hence, the Executive Engineer said. The stock accounts are now in good order, so are the *tools and plant* accounts. On the latter there are a good many scientific instruments, and the Executive Engineer is about to see whether there are not more than a sufficiency. In fact the tools generally are under a thorough overhaul, a number have been found missing (and duly reported to the Superintending Engineer) and the list is under careful revision by actual count.

6. The contractor's accounts are well kept. One such account is under dispute, being the subject of litigation now going on, Moonesawmy Moodelliar *versus* Government, the defence of which case is duly authorised. Contractors are invited, whenever practicable, to attest their accounts. There is nothing noticeable in the age of any balance.

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7. The departmental code requires posting up to date with standing orders.

8. The suspense accounts are in a satisfactory state.

9. The register of buildings is now complete. The rate book is lately revised. There is a register of all contracts and of accepted tenders.

10. The accountant is well assisted, the second clerk, P. Veradarajulu Naidu (who I had occasion to notice in my former report, G.O., No. 2981 W., of 13th November 1882), still does the work of assistant accountant very creditably. The Executive Engineer's office staff was said to be barely sufficient for current work; the *old* records of the office being in need of a thorough overhaul and arrangement, a temporary hand for this special job might be asked for.

11. The office is in excellent order.

Order—dated 31st March 1884, No. 864 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

2. The report is satisfactory.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
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GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated March, 31*st.*

Read. *Encl.*

G.O., 31st March 1884, No. 864 W.

MARCH.

Notes of Inspection

Passing orders on the — of the Chingleput divisional office submitted by the Examiner of Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 21st April 1883, No. 19 W.:—

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

Paragraph 4.—The procedure adopted was clearly incorrect, inasmuch as it permitted the Sub-divisional Cash Book to retain, as a *bonâ fide* transaction, a payment which had actually been cancelled. The proper course has been pointed out by the Assistant Examiner. Such cases are very exceptional, but in my opinion, considering that the currency of a cheque is three months, the payee is clearly at fault for the lapse, and should be granted a fresh cheque only on the Treasury on which the lapsed one was drawn and not upon any other Treasury that may subsequently suit his personal convenience.

Paragraph 5.—There is no objection to the course proposed.

Paragraph 6.—Executive Engineer's attention is invited to this.

2. The office is in good order.

ENCLOSURE.

Notes of Inspection by R. C. F. VOLKERS, Esq., Assistant Examiner, Public Works Accounts, of the Office of the Executive Engineer, Chingleput Division, on 16th April 1883, dated Madras, 21st April 1883.

The Executive Engineer is Lieutenant-Colonel H. Smalley, R.E., and the Accountant Jeyram Pillay.

2. The office was last inspected on the 3rd November 1882.

3. The disbursing arrangements remain as last reported.

4. The *Cash Book* is neatly and clearly kept, and is up to date. A case was noticed where a cheque was issued by the Executive Engineer, in lieu of a "time-expired" one issued by a Sub-divisional officer and on a different Treasury to the latter. The transaction was recorded in the Executive Engineer's cash book by a parenthetical note only, no entry being made in the amount column, while the amount originally recorded in the Sub-divisional officer's cash book was permitted to stand, and a sum equal to the amount of the cheque was transferred to his credit in the Treasury on which the second cheque was drawn. This procedure is irregular; the amount of the new cheque should have been brought to credit in the Executive Engineer's cash book in the same way as any ordinary payment, full explanation of the circumstances of the case being given in the column for particulars, the "time-expired" cheque being cancelled by the Sub-divisional officer and the amount reclaimed in his cash book by a *minus* entry in the Treasury column for payments.

5. *Work Abstracts.*—Contract work is adopted throughout the division, and in almost all cases but *one* contractor is employed on a work. It frequently happens, however, that there are charges to works on account of "Petty Supervision" and "Materials at site," and it is therefore necessary that work abstracts should be kept up, but in order to lessen materially the amount of clerical labor involved in such cases, I would suggest that the value of work done, as shown by the contract certificate, be shown in *lump sum only* in Part I of the work abstract, separate entries being made for petty supervision and the increase or decrease (as the case may be) in the value of materials at site so as to arrive at the total to be entered in the register of

works. I may mention, however, that I suggest this course only in cases where the contract is for both labor and materials, and where the value of materials at site used by the contractor is adjusted in the manner laid down in Code, 2236, II.

Stock Returns.—More care is necessary with regard to the preparation of these. Sub-divisional officers at a distance from headquarters should not be required to give *values* in the Monthly Stock Abstracts (Forms Nos. 10 and 11), but *quantities* only, as adjusted rates and rates calculated out in the Stock Sub Ledger are known only in divisional offices. The entries in Form No. 12, Monthly Balance Return, should consist of those articles only on which there have been transactions during the month. The Storekeeper should keep up a half-yearly balance return of stock and tools and plant in Form No. 13 in addition to his register of daily receipts and issues; otherwise he will be unable to tell what balance he has in hand.

7. All other books and returns are correctly kept and are up to date.

8. With reference to the last report—

Paragraph 5.—There is an improvement in the manner in which Sub-divisional accounts are now submitted.

Paragraph 7.—The outstandings have been cleared with the exception of two, viz., Rs. 67-12-0 and Rs. 179-1-7, regarding which Superintending Engineer's orders have been asked for.

Paragraph 9.—The register is complete for all buildings except churches.

Paragraph 12.—A list of unserviceable tools, &c., has been sent to the Superintending Engineer.

Paragraph 13.—The stone in question has been sold, and the loss, Rs. 852, adjusted against Profit and Loss, in accordance with G.O., No. 914 W., dated 4th April 1881.

ORDER—dated 30th April 1883, No. 1257 W., Public Works.

Communicated to the Superintending Engineer, Fifth Circle, for the information and guidance of the Executive Engineer, Chingleput Division.

2. The report is satisfactory.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, Fifth Circle.
" Examiner, Public Works Accounts.

Encl. C. Howarth.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated April, 1883.

Read *Desd.*

G.O., 30th April 1883, No. 1257 W.

APRIL.

Notes of Inspection

Passing orders on the — of the Chingleput Division Office submitted by the Examiner, Public Works Accounts.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from D. C. GORDON, Esq, Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 30th October 1885, No. 74 W. :—

I have the honor to submit, for information and orders of Government, notes by Mr. Heaven, Deputy Examiner, of his inspection of the Chingleput division office.

Paragraph 3.—If such petty imprests are at all necessary under the sub-divisional officers, the disbursements should be properly recorded in imprest cash-books, and the account forwarded as a voucher to the sub-divisional cash-book.

Paragraph 4.—This irregularity is brought to notice of the Superintending Engineer. It is no excuse for overdrawing a treasury account that the cheque could not be presented for encashment till funds were subsequently placed to meet it. The fact that it could not be cashed at once, shows that the issue of the cheque might have delayed till funds were available.

Paragraph 8.—If the contract is taken at a percentage below schedule rates, it practically becomes a lump sum contract subject to any modifications in quantities affecting the eventual cost, and it saves trouble to deduct the percentage from the aggregate of the bill made out at schedule rates. The register of works should show by a note at the opening for the work that it is being carried out by contract at such and such a percentage below schedule rates.

2. The office is in good order.

—

ENCLOSURE.

NOTES of inspection by F. G. HEAVEN, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Executive Engineer, Chingleput Division, on the 26th October 1885.

The Executive Engineer, Lieutenant-Colonel H. Smalley, R.E., and the accountant, M. A. Jairam Pillai, were present. The last inspection of this office by an accounts officer was on the 22nd September 1884 (*vide* G.O., No. 2513 W., dated 13th October 1884).

2. The disbursers are the Executive Engineer, who draws on the Huzur treasury and Chingleput, Conjeeveram, Madurántakam, Ponnéri and Tiruvallúr sub-treasuries, all in the Chingleput district, and the sub-divisional officers, J. H. W. Ellis, Esq., Honorary Assistant Engineer, Tiruvallúr sub-division, drawing on the Huzur treasury and Ponnéri and Tiruvallúr sub-treasuries, and M.R.Ry. R. Vaidyanatha Aiyar Avargal, Temporary Engineer, Chingleput sub-division, drawing on Chingleput, Conjeeveram and Madurántakam sub-treasuries.

3. The only imprests are of Rs. 10 with each sub-divisional clerk; proper imprest cash-books are not kept, but petty disbursements, such as railway fares of lascars, are made and recouped when charged in sub-divisional cash-books after audit.

4. The treasury pass-book is sent twice a month to be written up, and usually received back punctually. It was proved correct at the end of September. The Executive Engineer had overdrawn his credit at Conjeeveram sub-treasury at the end of August and September; the cheques were drawn too late to be presented before the end of the month, and so the treasury officer was not advised to transfer funds to the sub-treasury.

5. Cheque-books are kept in the cash-chest, the key being in the personal custody of the Executive Engineer; cheques and counterfoils are written by the Executive Engineer himself.

6. The cash accounts are neat and in order; the cash-book is kept by the accountant's assistant and initialled regularly by the accountant and the Executive Engineer. Sub-divisional cash extracts are received every ten days, usually about four days after the period to which they refer; they appear to be now efficiently audited by the accountant. All vouchers are not usually sent with the extracts, but are at once called for.

7. The work accounts of this division are simple, as all work is done by contract. The work register is neat and bears marks of frequent inspection by the Executive Engineer. Work abstracts are maintained, chiefly as covers for the office copies of contract certificates, and also to bring in charges for petty supervision. Contract certificates brought from Central office were checked with office copies. The latter are all signed by the Executive Engineer. Measurement sheets are sent in with the certificates, and measurement books when filled up are recorded in the divisional office.

8. When the contract agreement is to deduct a percentage from schedule rates, the deduction should be made on the face of certificates instead of in the memorandum of payments. In the register of works only quantities of work done on each sub-head and the "total value of work done" need be shown, as the rates are merely nominal.

9. There are materials at site of one or two works only; they are said to be of good value.

10. There is no stock in the division. Tools and plant accounts are up to date, and the Executive Engineer states that there are no superfluous tools and plant.

11. All other accounts are in good order, and the accountant is sufficiently assisted.

ORDER—dated 4th November 1885, No. 2583 W., Public Works.

Communicated to the Superintending Engineer, V Circle, for the information and guidance of the Executive Engineer, Chingleput division.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. W. H. French.
Spare Copies

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GENERAL
ACCOUNT.

Govt. of [1885] Mai

PUBLIC WORKS

Dated November, 4th.

Read.

G.O., 4th Nov. 1885, No. 2583 W

NOVEMBER.

Notes of Inspection

Orders on — submitted by the Exam
Public Works Accounts, of the office
Executive Engineer, Chingleput divisi

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GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMEN

General.
Account.

READ—the following papers:—

Notes of Inspection by H. RAINIER, Esq., of the Office of the Executive Engineer, Chingleput Division, from the 16th to 20th September 1887.

Mr. A. M. Foord, Executive Engineer, 4th grade, who assumed temporary charge of the division from Colonel Smalley, R.E., on 8th September 1887, was present; the Accountant, M. A. Jeyram Pillay, was also present. The office was last inspected by an Accounts officer in August 1886 (*vide* papers printed with G.O., No. 2214 W., of 4th September 1886).

Colonel H. Smalley, R.E., took over charge from Captain Langley, R.E., on the 19th August 1887.

2. There are at present two sub-divisions—(1) the *Chingleput Sub-division*, under Sub-Engineer J. B. Sanderson, who has an imprest of Rs. 200; (2) the *Trivellore Sub-division*, under Mr. C. Mahomed Kassim, Honorary Assistant Engineer, who has an imprest of Rs. 200. There are no drawing officers except the Executive Engineer. The other imprest-holders are—

(*a*) The Executive Engineer, No. II Party, Tank Restoration Scheme, Rs. 50.
(*b*) Supervisor J. Kelly in charge of the cantonment works at St. Thomas' Mount, Pallávaram and Poonamallee, Rs. 50, and the Barrackmaster, Fort St. George, is supplied with funds necessary to carry out petty repairs under Code paragraph 1081.

3. The Sub-divisional officers pay petty supervision and nominal muster roll labor, but do not pay either piece-workers or contractors, who are paid by the Executive Engineer. The date of last inspection of the Trivellore sub-division by the Executive Engineer was on 1st October 1886. Sub-divisional offices require inspection by the Executive Engineer at least every six months (*vide* Code paragraph 317).

4. The Executive Engineer's drawing account was checked; the balance at the end of August 1887 was proved correct. The cash-book in the Executive Engineer's office was audited for one month and found in order; the cash balance at the date of inspection was counted and found to agree with the cash-book balance. The cheque books were examined and found in order.

5. The cash abstract book is posted by the assistant accountant who keeps the cash-book. It is preferable that the accountant should himself post the cash abstract book, doing it as often as he checks the cash-book, which should be done every day or two.

6. The imprest accounts were checked for two months. The last three accounts rendered by the Barrackmaster of his expenditure for petty repairs (Code paragraph 1081) were checked—

(*a*) The entries in the divisional cash-book respecting an imprest, except when it is recouped, should be in red ink (*vide* Code paragraph 1833).

(*b*) The nominal muster roll of labor, 1st to 31st May 1887, regarding the clearing of silt in the upper supply channel, shows that Rs. 7-11-9 out of the total amount due was not paid, and these unpaid wages were not carried forward to the nominal roll for June 1887 *et seq.*, notwithstanding that they are not yet paid.

(*c*) Vouchers of contingent bills should not be destroyed after audit; they should merely be cancelled.

(*d*) Mr. Sub-Engineer J. B. Sanderson has paid Rs. 19–12–10 to a temporary lascar employed by Sub-Overseer Rangaswami Pillay, the amount being charged to Irrigation and Navigation, but office establishment for Sub-Overseers having been prohibited by G.O., No. 2048 W. of 1st August 1887, the lascar will now be discharged.

7. The works in this division are done principally by contract and by piece-work; there is very little departmental agency.

8. The accounts of works and of contractors and piece-workers were thoroughly examined, work abstracts for March and April 1887 being checked. All expenditure unvouched for to Examiner's office for those two months was audited. Measurements and materials at site accounts were carefully examined in connection with the accounts of works as above. The following remarks are offered:—

9. *Improving sluice No.* 1 *of Tirunilai Tank, constructing a sluice to Tirunilai Tangal, constructing a bye-wash of* 135 *feet long, Tirunilai Tangal.*—Ten bills of above works relate to work which was measured on the 30th March 1887, check-measured on the 10th May 1887, and paid for in September 1887.

10. *Maintenance of Red Hills project.*—The pay of temporary lascars for June 1887 was not shown as a liability in the work abstract for June 1887, as no ten-day report was received in the Executive Engineer's office. Labor from 1st to 31st May 1887 was paid for on the 17th August 1887. The liability for the above was not shown in the work abstract for May 1887, as no ten-day report was received by the Executive Engineer. Labor from 1st to 31st July 1887, Rs. 20, was paid for on the 17th August 1887; it was not shown as a liability in the work abstract for July 1887, as no ten-day report was received by the Executive Engineer.

11. *Maintenance of Chembrambakam Tank.*—The labor employed as per nominal muster roll from 21st to 30th July 1887 was not shown as a liability in the work abstract for July 1887, although the ten-day report for the above period was received on the 9th August 1887 in the Executive Engineer's office.

12. *Clearing the Upper Supply Channel, estimate Rs.* 34,300.—The labor from 1st to 30th June 1887 was paid for on the 17th August 1887. No ten-day report was received, and the liability was not shown in the work abstract for June 1887. Labor from 1st to 31st July 1887, Rs. 30, was not shown as a liability in the work abstract for July 1887, as no ten-day report was received for the work for that period. Labor employed on the 5th July 1887 "on baling" was paid for on the 17th August 1887; it was not shown as a liability in work abstract for July 1887, as no ten-day report was received. Labor from 25th to 27th June 1887, Rs. 6–9–0, "on baling" was paid for on the 17th August 1887; the liability was not shown in the work abstract for June 1887, as no ten-day report was received.

13. *Muttavakam Tank Sluice.*—A maistry paid in June 1887 was not shown as a liability in work abstract for June 1887, as no ten-day report was received regarding it.

14. *Agaram Tank, constructing weir and raising build.*—The pay of a maistry for June 1887 disbursed in July 1887 was not shown as a liability in the work abstract for June 1887.

15. *Nedukundam Tank repairs.*—The pay of a maistry for June 1887 paid in July 1887 was not shown as a liability in work abstract for June 1887, as no ten-day report was received by the Executive Engineer's office.

16. *Constructing new barracks, Royal Artillery, Mount.*—There is no work abstract prepared for this work. Although there is only one contract certificate during the month, its manner of preparation is such that it cannot be directly posted into the register of works, but has to be first of all summarised; *hence sub-head No.* 58 of work voucher was posted from fifteen different items in the contract certificate; *sub-head No.* 64 from two different items in contract certificate; *sub-head No.* 114 from ten different items in contract certificate, so that it would probably be as well to prepare a work abstract and have the connection between the contract certificate and the register of works plainly on record.

17. *Constructing a light-house at the Seven Pagodas.*—Balance of materials at site Rs. 1,844–11–0. Date of last verification by Sub-divisional officer 30th March 1887.

18. There is a work abstract for this work, but as the work abstract only shows in one line the total value of work done by the contractor, it is plain that the register of works cannot be posted direct from the work abstract, the former being posted by sub-heads.

Sub-head No. 6 of work voucher, for instance, was posted from three different items in the contract certificate; unless the work abstract represents (in part I) the working up of the results carried into the register of works, it (the work abstract) is useless.

19. Materials worth Rs. 1,844–11–0, purchased during the month, have not been shown in part I of the work abstract as "increase to materials at site," nor was the payment on account shown in part II of the work abstract.

20. *Cholaveram Tank, restoring embankment, Rs.* 39,170.—Nominal muster roll, 20th to 28th February 1887, Rs. 10–4–0; nominal muster roll, 1st to 6th March 1887, Rs. 6–8–0; nominal muster roll, 7th to 12th March 1887, Rs. 7–10–0; nominal muster roll, 13th to 20th March 1887, Rs. 12.

21. The column "date of payment" in part I of nominal muster roll has not been filled in.

22. Labor employed as per nominal muster roll from 20th to 28th February was not shown as a liability in the work abstract for that month.

23. The above nominal rolls show only payments on account of petty supervision, which should not appear on nominal muster roll forms but on form No. M. 4-A., and which should have been sent to the Examiner's office for audit.

24. Part I of work abstract does not show the distribution of work under different agencies as prescribed in that form.

25. Part II need not show payments made to piece-workers.

26. Part III is not posted at all.

27. *Completing the upper storey of the Agricultural College at Saidápet, estimate Rs.* 18,370, *April* 1887.—Materials were verified when they were purchased in February and March 1887, but not since then.

28. The executed rate of sub-head No. 5 of register of works for April 1887 should be Rs. 25–6–6 and not Rs. 26 as entered in the register of works.

29. No ten-day reports have been received by the Executive Engineer, and payments on account of materials are not shown in parts II and III.

30. *Constructing a coffee-shop and a cook-room for the upper storey barracks, Mount* (*Rs.* 6,690).—There is a decrease of materials during the month, which is not shown in part I of work abstract.

31. The register of works is, however, posted correctly; the register of works does not, as it should, correspond with part I of work abstract, which is therefore meaningless and useless. The work abstract for this work shows in a lump sum the value of work done, although the contract certificate is so prepared that it could not be directly posted into the register of works without summarising. Sub-head No. 2, for instance, was posted from two different items in the contract certificate.

32. *Chinnambedu Tank repairs.*—Work measured on 23rd March 1887 was paid for on the 15th September 1887.

33. *Repairing Asanabodur Tank.*—Contract certificate No. 4 of July 1886 shows work done up to date, earthwork 323,157 cubic feet, Rs. 747–4–0, measured on 29th June 1886. The next final contract certificate No. 5 shows earthwork, 360,248 cubic feet, Rs. 853–1–2, measured on 20th and 31st August, check-measured on 29th September 1886 by Mahomed Kassim, Sub-divisional officer, and bill submitted by him and received in Executive Engineer's office on 15th October 1886. No payment was made on the above bill, and another revised final contract certificate of April 1887

shows earthwork, 370,007 cubic feet, Rs. 855-10-3, measurement and check-measurement of which is said to have occurred exactly as it occurred and on the same dates as the above certificate which was corrected, though there is a difference of 9,759 cubic feet under earthwork and considerable difference also under turfing and velai.

34. The revised measurement could not be checked with the measurement book, the latter being absent.

35. Payment was made on the 7th April 1887 on the revised measurement by the Executive Engineer, Captain Langley, R.E., who does not seem to have sufficiently checked the revised measurement before payment.

36. The measurement sheets in both the original and revised certificate No. 5 are signed by the Sub-divisional officer Mahomed Kassim, and it is not clear how he could have check-measured work twice over on the same day, which work had been measured twice over a month previous, the double measurement and then the double check-measurement revealing totally different results.

37. The measurement book should of course show the facts; but that book, though it should have been in the office during inspection, having been specially asked for many days in advance, was not available.

38. *General remarks.*—Work abstracts for August 1887 were not prepared at the time of the inspection. The rendering of ten-day reports has been very irregular and unsatisfactory.

39. No ten-day reports for periods previous to August 1887 have been submitted from the Trivellore sub-division; those sent up in August are not well prepared in any respect.

40. Measurement sheets are not cancelled, nor are measurement books.

41. The corrections in the measurement books are sometimes in pencil, and lack the initials or signature of their author.

42. The measurements are not always inked in by the officer who made them as prescribed in note 3 of form M 19.

43. Contract agreements are lodged rightly enough in the Executive Engineer's office, but piece-workers' agreements are, after the Executive Engineer's approval, returned to the sub-divisions concerned; it is thought that these should also be lodged with the Executive Engineer, copies being sent to Sub-divisional officers where necessary.

44. The following items are in dispute with the contractor :—

Item No.	Name of contractor.	Name of work.	Amount.	Due since.	Nature of dispute.
			Rs. A. P.		
1	T. Subroya Mudaliar ..	Kattur tank ..	137 1 11	July 1886.	Certain items of work done by the contractor were disallowed by the Sub-divisional officer and the contractor therefore refuses to sign the bills.
2	Do. ..	Vanjirakam tank.	119 5 2	Do.	
3	Do. ..	Narsavaram flood bank	181 0 11	Do.	

45. Work done on the following works has not been billed for since February 1887 :—

1. Pedumbedu river channel.
2. Sompattu tank.
3. Kattur tank.

46. The periodical report of measurements prescribed in Code paragraph 1367 is no more observed in this than in other divisions; it is, from an accounts point of view, a very valuable rule, and though, where works are many or widely scattered and where establishment is scarce, it must be difficult to submit such information for each work *monthly* as at present ordered, it cannot be very difficult to send it every two months. If the returns, containing the measurements as prescribed in Code paragraph 1367, were accompanied by a form showing in print all works in the sub-division, and against each the date of the last measurement and of verification of materials, it would usefully intimate to the Executive Engineer any delay, instances of which are far too frequent in many of the divisions.

47. The following items are due to contractors for a considerable time :—

Item No.	Name of contractor.	Name of work.	Amount.	Due since.	Particulars of delay.
			Rs. A. P.		
1	T. Subroya Mudaliar ..	Tattamanji tank ..	57 8 4	July 1886 ..	Bill awaited.
2	T. Sundra Mudaliar ..	Ayanambakam tank ..	10 9 9	Dec. 1886 ..	Do.
3	Seeyala Pillai	Chettikolam tank ..	8 12 9	July 1885 ..	Do.
4	Rajagopal Naidu ..	Tiramalavoyal lyneri tank.	7 4 9	Nov. 1886 ..	Contractor not called for payment.
5	Cujaraja Mudaliar ..	Kilanur tank	12 6 5	Do. ..	Bill awaited.
6	Vijiaraghava Iyengar ..	Sholinga Nellore tank ..	1 13 8	Dec. 1886 ..	Do.
7	Muthuswami Mudaliar ..	Madambakam tangal ..	5 7 11	Do. ..	Do.

48. Orders are requested whether, with reference to Code paragraph 1081, "the requisition which is accompanied by an estimate of the repairs required" and which is sent by the Barrackmaster to the Executive Engineer, should be signed by the commanding or other officer who caused the requisition to be made.

49. At present all requisitions or nearly all are merely signed by the Barrackmaster, and this is considered by the Executive Engineer a sufficient indication of the work being required by the regiment or department concerned.

50. The contractors' ledger is not posted for September.

51. A payment made on 9th July 1887 was advised in transfer not until the 23rd idem, but such transfer advices are not generally delayed.

52. Certain advertisements have been inserted in newspapers and in the Madras Government Gazette by the Executive Engineer without the sanction of the Superintending Engineer.

53. Travelling allowance claims of lower subordinates, office and petty establishments from March to July 1887 inclusive, were audited and found correct.

54. The claims on account of travelling allowance of members of the office and petty establishments are drawn generally on memoranda, each memorandum showing the claims of more than one individual. The hour of departure and arrival are not shown.

55. The claims of messengers and lascars attached to the divisional office are noted in rough note books, which, however, are not signed by anybody.

56. The following service books require re-attestation :—

Names of holders.	*Date of last attestation.*
C. R. Chinnasami Iyengar, Supervisor, 2nd grade	1st Dec. 1879.
Mr. M. R. Bresnaham, Overseer, 2nd grade	12th Feb. 1880.
R. Munisami Naidu, lascar	25th „ 1882.
A. Coopoosami Naidu, lascar	24th „ „
Arunagheri Mudaliar, lascar	18th „ „
Vythealingam Mudaliar, lascar	18th „ „
T. Krishnasami Mudaliar, Superintendent	8th Mar. „
R. Munisami Naikar, lascar	26th „ „
Venkatachellam Pillai, lascar	9th „ „
P. Murugas Pillai, lascar	8th „ „
V. Vridhagiri Mudaliar, Superintendent	1st „ „
Muthumunian, lascar	18th Feb. „
P. Venkatarangam Pillai, clerk	7th Mar. „
P. V. Ratna Mudaliar, clerk	25th Nov. „

57. The entries in the service book of N. Murugesa Mudaliar, Overseer, 2nd grade, were re-attested on the 15th June 1885, but the re-attestation was not, and has not, been signed by the head of the office.

58. The entries on page 1 of the service book of lascar Madar Khan Sahib were filled in on 20th February 1882, but the entries have not been signed by the head of the office, nor have they been re-attested.

59. The entries in the service book of Yetti, lascar, Valloor anicut, are *in pencil;* the service book cannot be said to have been opened out, as the entries are not verified by the head of the office.

60. The entries in page 1 of the service book of messenger Narayanasami Naidu were made on 2nd April 1884, but they have not been attested by the head of the office.

61. The service book of C. Velayudha Mudaliar, Supervisor, 1st grade, has been sent on to the office of the Examiner of Public Works Accounts for verification of services.

62. The service book of Mr. Trutwein, Supervisor, 2nd grade, attached to Tank Restoration Scheme, has not yet been received from Godávari Western division, from which division he was transferred on 16th May 1887.

63. The service books of the following members have not but should be opened out :—

Munisami Naidu, lascar, division office.
Kuppoosami Naidu, lascar, do.
Sheik Nathad, lascar, do.
Narayanasami Mudaliar, lascar, Trivellore sub-division.
Subroyan do. do.
Munisami, lascar, Tamaraipak anicut and Cholaveram supply channel.
Veeran do. do. do.
P. Chella Perumal Pillái, Superintendent, Korattur anicut, new Bangara channel and Chembrambakam tank.
Armugan, lascar, Korattur anicut, new Bangara channel and Chembrambakam tank.
Ramasami Raj, lascar, Kambakal channel.
Mooneappa Mudaliar, lascar, do.
Venkatasami, lascar, do.
Raju, lascar, do.

64. The service book of T. Thavasappa Pillai, clerk, could not be produced.

65. The service books are in a tin-box, in charge of the storekeeper. They should be in charge of the head of the office as prescribed in note II to paragraph 864 of the Public Works Department Code. Nothing could well be more deserving of safe custody.

66. The suspense schedules contain nothing noteworthy and are in order.

67. The budget registers are in order and up to date. There is no register of liabilities, but one will now be opened.

68. This division comprises three cantonments, and it is important to maintain a correct account of buildings generally. But the Executive Engineer's duty of providing with quarters all who are so entitled makes it specially desirable that particulars of all application for quarters, and the extent to which the claim in each case was met, should be on record, which at present it is not.

69. True there are full particulars recorded of accommodation which is hired. The register of hired buildings is perhaps perfect; but in view of the frequent claims for compensation regarding quarters, which reach Government, it is certain that a thoroughly comprehensive record of each application for quarters, and what is done about it, should be kept, which at present it is not, for ready reference. A form suggested by the undersigned as likely to prove useful was left with the Executive Engineer.

70. The list of buildings hired was examined, and the rent paid by this department was found in all, except eight cases, to be within the proper scale; out of the eight exceptional cases only one has not received the sanction of Government, namely, that of Assistant Apothecary Wooten, for which sanction will now be applied for.

71. But Sub-Conductor White, who occupies hired quarters, for which this department pays Rs. 15 per month, should pay, under section II of appendix C, Rs. 7-8-0 per month instead of getting free quarters as at present.

72. It appears, too, that certain accommodation, namely, *Imperial Staff Sergeants' quarters, Reserve Powder Magazine, St. Thomas' Mount,** have been for some time vacant, and that the utilisation of these quarters might have saved the hiring of others.

* Reported value Rs. 3,970.

73. The mess-house at Poonamallee † is not shown as rented or available for rent, and this accommodation will be inquired after by the Executive Engineer.

† Value Rs. 5,000.

74. The mess-house of the Royal Artillery at St. Thomas' Mount, value Rs. 32,000, is rented for Rs. 60 per month, which is less than 2½ per cent. per annum on the value. It is believed that, as this is an Imperial building, such a reduced rent should receive the sanction of the Government of India.

75. There is no stock in this division.

76. The consolidated divisional return of tools and plant for current half-year is not yet commenced. The famine tools are on the same returns as the Public Works Department tools though in a separate part of the return. It is said that the stock of famine tools is not mixed with that of Public Works Department tools.

77. The account of service labels is not in order; the revised form M 216-A, ordered in Standing Order No. 73 of 1887, has not been adopted yet. The total made each day of labels used, and the balance remaining, should have been, but has not been, initialled by the head clerk.

78. The entry of each fresh supply of labels should be the occasion taken by the accountant for an examination of the account.

79. The Assistant Accountant, P. Varadarajulu Naidu, clerk, IV class, 2nd grade, is smart and hardworking. He has assisted the accountant for five years.

80. He keeps the cash-book, posts the cash abstract book, the register of works, the contractors' ledger and the appropriation (budget) registers; he prepares work vouchers, the cash account current, the cash balance statement and the return of grants, expenditure and balance (form D.); he checks imprest accounts (which should be done by the accountant) and contractors' bills.

81. Another clerk prepares work abstracts, the expenditure, the suspense account and establishment schedules, and checks whatever bills are not checked by the assistant accountant.

82. From the above it is plain that the accountant is sufficiently assisted.

(Signed) H. RAINIER,
Inspecting Officer.

ST. THOMAS' MOUNT,
20th September 1887.

No. 763.

Forwarded for information and orders of Government with the following summary and remarks :—

Item No.	Paragraph of Inspection Note.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
1	3	Delay in the inspection of a certain sub-division by the Executive Engineer.	317	1. Special attention is invited to this. The Code requires inspection at least every six months.
2	5	Cash abstract book is posted by the assistant accountant.	310	2. Provided the accountant exercises proper supervision over the work of his assistants, it seems best to leave the distribution of work to him. The mechanical work of posting the cash abstract book is probably better left to one of the assistants.
3	6 (*a*)	Entries in the cash-book of increases or decreases of imprests are not in red ink.	1833	3. The accountant should attend to this.
4	6 (*b*)	Unpaid arrears in a certain nominal muster roll are not brought forward in the subsequent muster roll.	Notes 7 and 8 on Form No. M 4.	4. The Executive Engineer should see that the Sub-divisional officer is properly instructed on this point.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
5	6 (*c*)	Vouchers of contingencies are destroyed after audit.	Form No. 145, Certificate by disbursing officer. 859.	5. This practice, which seems to be common, should be stopped. Code paragraph 859 might perhaps be made clearer. The voucher should be defaced, so as to prevent them being used again, but should not be destroyed.
6	6 (*d*)	Irregular employment of temporary issear for a sub-overseer.	G.O. No. 2048 W., dated 1st Aug. 1887.	6. The Executive Engineer should report whether the irregularity has ceased.
7	9 & 32	Delay in payment for works measured in certain cases.	1824	7. The delays noticed are very great, and seem to require some explanation from the Executive Engineer.
8	10 to 15 and 22	Omission of liabilities from work abstract in certain instances.	1864	
9	10 & 12	Delay in payment of labor employed in two cases.	Form No. M 4., note 5.	
10	10, 12, 13, 15, 29, 38 and 39	Incorrect preparation, non-submission and irregular submission of ten-day reports in several instances.	1751 & 1752	8. The Executive Engineer should insist on the punctual submission of ten-day reports; properly prepared without them.
11	16	In a case where the work is executed by one contractor, the contract certificate is not so prepared as to admit of easy posting into the register of works.	1909, III.	9. It seems desirable to modify Code paragraph 1909, III., and to rule that a work abstract should be prepared in all cases in which the figures from the contract certificate cannot be directly posted into the register of works, but require to be collected and rearranged. As a general rule the items of a contract certificate should correspond with the sub-heads of the register of works, and, if this were attended to, the proposed modification of 1909, III. (becoming a dead letter) would cause no trouble.
11*a*	18	Work abstract in one case is not prepared in detail to admit of posting into the register of works.	1865	10. The accountant should see that this does not occur again.
12	19, 24, 25, 26, 29 to 31	Incorrect posting of work abstracts in several instances.	1758 & 1759	11. The accountant will be warned to give more attention to the correct preparation of work abstracts.
13	20 & 21	Omission of the date of payment in part I of nominal muster rolls.	Note 6 on Form No. M 4.	12. The disburser concerned should be instructed to be more careful.
14	23	Entry of payments on account of petty supervision in nominal muster roll forms instead of in form M No. 4-A.	1749	

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
14*a*	28	Erroneous entry of an executed rate in register of works for April 1887.	1866	13. Probably a clerical error.
15	27	Omission to verify certain materials at site after March 1887 in one case.	1367 and 1713.	
16	33 to 36	Serious discrepancies between different certificates for a certain work.	1756	14. Explanation by the Executive Engineer seems to be required.
17	37	Non-production of the measurement book for the above work though specially asked for some days in advance by Inspecting officer.	1756	15. The Executive Engineer might I think be instructed to submit the measurement book with his explanation (see last item).
18	38	Delay in the preparation of work abstracts.	1764	
19	40	Measurements reported for payment are not cancelled.	1756	
20	41	Corrections in measurement book are not properly carried out and are not countersigned by the officer who measured.	Note 3 on Form No. M 19.	
21	42	Measurements are in pencil and not inked by the officer taking down the same.	Do.	
22	43	Agreements with piece-workers are not lodged with the Executive Engineer, but with the Sub-divisional officer.	.....	16. The Code does not say who is competent to enter into such agreements or what is to be done with them. The matter will be separately dealt with.
23	44	Certain disputed liabilities to a contractor unpaid for more than a year.	.....	17. Early settlement is much to be desired. The Executive Engineer might be instructed to report.
24	45	Delay in billing for measured work in three cases.	1824	18. The delay should be explained.
25	46	The periodical report of measurements not submitted.	1367	19. The subject of Code paragraph 1367 has been separately referred for orders in my Office Note No. 764, dated 14th November 1887.
26	47	Long outstanding balances due to contractors.	1824	20. Steps should be taken to close these accounts. The Superintending Engineer might be asked to see to it.
27	48 & 49	All requisitions for military repairs are not signed by the Commanding officer.	1081	21. From the wording of Code paragraph 1081 it seems clear that the signature of the Commanding officer is only required to the completion certificate and not to the requisition.
28	50	Delay of one month in posting the contractors' ledger.	1864 and 1868.	22. The accountant should see that the arrears are brought up.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
29	52	Certain advertisements have not been sanctioned by the Superintending Engineer.	267 (*n*) and 320 (*l*).	
30	54 & 55	Claims for travelling allowance of different individuals are sometimes drawn in one memorandum instead of in separate memoranda showing the claims, the hour of departure and arrival.	531	23. I have already suggested that forms be prescribed for use in such cases.
31	56, 57, 58 & 60	Fourteen service books require re-attesting.	864	24. The Executive Engineer should report that the omission or deficiency noticed has in each case been remedied.
32	59, 63 and 64	Service books not opened for thirteen members and one book missing.		
33	62	Service book of Mr. Trutwein has not been received from Godávari Western division.	864, note II.	25. Should be called for.
34	67	Register of liabilities not opened out.	1595	26. The Executive Engineer should report that the register has been opened.
35	68 & 69	Want of a complete register of buildings and applications for quarters.	.....	27. The Executive Engineer will be requested to send the form left by Mr. Rainier with any remarks and suggestions he may wish to make. The question of introducing this or some similar form for general use in divisions requiring it will then be separately submitted for orders.
36	70	Want of sanction of Government for excess rent paid in one case.	1136	28. It is understood that sanction will be applied for at once, if not already done.
37	71	Sub-Conductor White is allowed quarters free of rent.	Appendix C, section II.	29. The Executive Engineer should be required to explain.
38	72	Hiring separate buildings when departmental buildings are available.	1136	30. The Executive Engineer should explain.
39	73	The mess-house at Poonamallee is not shown as rented or available for rent.	1046	31. This office will see that the omission is supplied in the monthly return.
40	74	Low rent charged for the Royal Artillery mess-house, St. Thomas' Mount.	1041	32. Sanction of the Government of India has already been applied for (*vide* G.O., No. 2728 W., dated 14th October 1887).
41	76	The return of tools and plant not opened out for current half-year.	Note 4 on Form No. M 13.	33. The accountant should attend to this at once, or the half-yearly return will not be punctually submitted.

Item No.	Paragraph of Inspection Notes.	Irregularity noticed.	Code or other order bearing on the subject.	Examiner's remarks.
42	77 & 78	Service label accounts not maintained in the prescribed form and insufficiently checked by the accountant.	Note on Form No. M 216-A.	34. The Executive Engineer should report that the prescribed system has been adopted.
43	80	The imprest account and contract vouchers are not checked by the accountant but by his assistant.	374	35. The accountant should himself examine the imprest and cash accounts and vouchers as far as possible instead of leaving it to his assistant. 36. The attention of the Executive Engineer should be called to the Inspecting officer's remarks relating to items 8, 9, 14, 15, 18, 20, 21, 22, 29 and to the rules bearing thereon.

MADRAS,
14th November 1887.

(Signed) C. H. P. CHRISTIE, Major, R.E.,
Examiner, Public Works Accounts.

ORDER—dated 22nd November 1887, No. 3168 W., Public Works.

Communicated to the Superintending Engineer, V Circle, who will direct the attention of the Executive Engineer, Chingleput Division, to the remarks and suggestions of the Examiner, Public Works Accounts.

2. The Examiner will submit for consideration, separately, his proposals with respect to the points mentioned in clauses 5 and 9 of his remarks.

3. The Executive Engineer will report on the matters referred to in items 6, 7, 16, 23, 24, 31, 37, 38 and 42 of the summary.

4. With reference to the Deputy Examiner's remarks in paragraph 74 of his inspection notes, it is observed that the full rent of the Royal Artillery mess-house at St. Thomas' Mount is Rs. 100 per mensem when three batteries are stationed at the Mount, and that at various times, with the sanction of the Government of India, the rental has been reduced to Rs. 60 or Rs. 40 per mensem when the strength of the Artillery at the station has been reduced to two or one batteries. These facts should apparently have been known to the Deputy Examiner.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To the Superintending Engineer, V Circle.
" Examiner, Public Works Accounts.

Exd. J. Moses.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1887} Madras.

PUBLIC WORKS.

Dated November, 22nd.

Read. *Encl.*

G.O., 22nd Nov. 1887, No. 3168 W.

NOVEMBER.

Inspection Notes.

Orders on the — on the Chingleput Division office, submitted by the Examiner, Public Works Accounts.

235
238
15

15

No. 2386 dt 29-1-59

B

Comm: to the Supdg. Engr: Circle for the information and guidance of the Executive Engineer, Chingleput Division.

2. The Examiner's remarks should receive attention and the required explanations should be submitted.

WCB
25.1.59

20/1/59

S.E. V C. (with the papers
S.E. Cuddalore returning requested)
Ex. Engr. Chingleput returning requested
Mr. accts.

D30/1

DW/IV

O.W.C. No. 63 pA

FROM

MAJOR C. H. P. CHESTER R.E.,

EXAMINER OF P. W. ACCOUNTS

MADRAS.

TO

THE SECRETARY TO GOVERNMENT

P. W. DEPARTMENT.

G.O. 2386 dt 29-12-58

R 23-1-59

A. 78 dt 21-1-59.

15

NOTES OF INSPECTION OF THE
OFFICE OF THE EXECUTIVE ENGI-
NEER ~~Chingleput~~ DIVISION.
FORWARDED - WITH SUMMARY.