M.R.O. 1—10,006—23-2-50.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No. / B.P. No.	3008	Press / Mis.	Original
Dated	9 — 11 —	1876 —195—.	

Not to be folded or roughly handled

No. 161. Read the following letter from J. D. GRANT, Esq., Officiating District Engineer, Tinnevelly, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Palamcottah, 26th October 1876, No. 112 :—

Two Bills for Rupees 191-13-9.
Enclosures received with memorandum No. T-1,099, of 13th October 1876.

With reference to G.O., No. 2,235, of 24th August 1876, I have the honor to offer the following explanations regarding the causes of excess over the amount sanctioned in G.O., No. 1,444, of the 10th June 1876, for repairing the Camp Jail at Palamcottah, as it appears that the explanations already given were in some respects deficient and in some degree misapprehended.

2. In order that the circumstances may be fully understood I will give a detailed account of the matter from the beginning, and I trust that Government will, in consideration of the severity of their order, excuse the inevitable lengthiness of my report, as it is impossible to condense it without omitting material particulars.

3. In G.O., No. 1,444, of 10th June 1876, an estimate of Rupees 1,600 for the repair of the jail was sanctioned, it having been explained by me that owing to the nature of the work it was impossible to prepare a correct estimate till the work was approaching completion.

4. Shortly after the estimate of Rupees 1,600 was submitted, it was discovered that a sum of about Rupees 200 had been by mistake omitted from the estimate, and for such a blunder I cannot offer any excuse beyond that it was a clerical error in the preparation of the estimate.

5. The jail, as previously explained, consists of a collection of low buildings with mud walls and thatched roofs, and when the work was begun we were compelled to push on to completion with the least possible delay, as the prisoners were inconveniently crowded, while a part of their wards was in our hands.

6. In repairing the buildings some of the materials were found to be unfit for further use, and were consequently rejected. Some were found unfit for use in the position they originally occupied but good enough to be used elsewhere, thus some wall plates were cut down and used as rafters and some posts were replaced as rafters; the same may be said of the ridge pieces and other timbers.

7. In preparing the estimate, then, the cost of each part of the work was taken and the rates per unit struck from the total; this method of preparing the estimate was the only one that could be adopted when both free and convict labor were employed and materials of so many different kinds (such as palmyra leaves, string, sticks, &c.,) purchased.

8. The estimate for Rupees 1,600 was prepared by the Taluq Overseer, who alone knew the amount of work and materials unpaid for, and in the preparation of this estimate he omitted to include bills to the value of about Rupees 200.

9. Immediately on discovering the error he reported it to the Range Officer, and prepared a corrected estimate for 1,817 Rupees, which the Range Officer checked after examining the accounts and submitted to Government.

10. On receipt of the Deputy Chief Engineer's memorandum, No. T-651, the Overseer was directed to state what charges had been omitted from the estimate of Rupees 1,600, and he reported, in reply, that they were as detailed in this office letter No. 70 of 10th August 1876, viz. :—

	Rs.	A.	P.
Roof materials, &c., as per bill	193	9	9
Lime not paid for	7	0	0
Sundries, straw, &c.	2	12	0
	203	5	9

11. The bill for Rupees 193-9-9 had certainly been paid in part, but there were other bills for about an equal amount which were not paid, and in selecting the bill to be forwarded to Government in explanation of the mistake probably the wrong bill (one which had been paid) was chosen.

12. I now forward copies of contractor's bills for Rupees 191-13-9 which were not paid when the estimate of Rupees 1,600 was submitted.

13. It was of course impossible for Mr. Hughes to know which bill the Overseer had omitted in making his calculations, and when writing his letter, No. 62, of 12th July 1876, Mr. Hughes knew only that a certain sum had been omitted from the estimate, and depended on the Overseer to select the bills which had been left out.

14. This would probably not have occurred had there been a large difference in amount between the bills.

15. "The lime not paid for," Rupees 7, was prepared by the Jailor with prison labor, and as he had furnished no bill the charge was omitted.

16. The balance of the increase in whitewashing, viz., Rupees 7-12-2, is trifling, and probably due to the transfer of some charges from some other head.

17. In the case of the sundries an addition was made in the estimate to allow of any necessary work being done, and it is quite possible that it may not be expended.

18. With regard to the remark that two so-called estimates are submitted, one of Rupees 1,800 and one of Rupees 1,817, I beg to state that the former was not submitted as an estimate, and indeed should not have been submitted at all; it was prepared solely for the information of the District Engineer, and was intended to exhibit the estimated cost of roofing calculated in a different way from that adopted in the estimate of 1,817 Rupees, but being amongst the other papers attached to the data it was accidentally forwarded with the rest, and it will be observed that it is not referred to in letter No. 70 of 10th August 1876.

19. Next in regard to the three different prices for roofing.

In the estimate of Rupees 1,600 the rate including wall-plate, &c., is Rupees 4-4-0 per square, and in the estimate of Rupees 1,817 it is 4-14-0, the cause of which excess was, as already explained, that a sum of Rupees 200 had been omitted from the calculations.

In the estimate of Rupees 1,817 the rate for roofing 4-14-0 would have been 3-12-0 had the wall-plate and tie beams been separately estimated for, and this is what was intended to be conveyed in this office letter No. 70 of 10th August 1876, paragraph 4.

Proceedings of the Madras Government, Public Works Department,
9th November 1876. *No.* 3,008.

20. I have been unable to find the entry of timber per square yard, referred to in the G.O., unless it be the item marked with pencil in the 1,800 Rupees estimate, viz., 1,340 L. yards wrought palmyrah wall-plates and tie-beams, but the writing though not good would seem to be clear, and quite different in appearance from the entries of square feet in the same sheet.

21. Should I have overlooked the particular entry commented on, I would beg to state that it can only be a clerical error on the part of the copyist, as it is not usual and seems scarcely possible to calculate roofing timbers by the square yard.

22. How easily such clerical errors may creep into documents may be seen from line 3, paragraph 4, of letter No. 70 of 10th August 1876, in which Mr. Hughes is made to say, "viz., 1,340 cubic yards value, &c.," whereas both in Mr. Hughes rough draft and in the entry book I find lineal yards given, thus "L. yds."

23. In the order it is remarked that "the accounts of the work have been very badly kept, and that those of the range require overhauling;" that the accounts have not been well kept is quite evident; but I do not think that the fault lies with the Range Office Establishment, as it was beyond the power of the Accountants to check anything but the calculations, since they had no means of knowing what work remained to be done. Had the entire work been paid for and the bills been filed in the Range Office, then the Range Accountants would undoubtedly have been responsible for passing an estimate less in amount than the total of payments made; but so far as I can judge the range accounts are as well kept as can be expected when the very great number of accounts, &c., is considered.

24. In conclusion I would beg to state that the jail work being near head-quarters was frequently inspected, and that there is no doubt whatever that the amount spent has been *bonâ fide* and honestly expended; and that the entire difficulty arose from the calculation of the rates and from the confused way in which the accounts were kept in the Overseer's office; and I would beg most respectfully to submit for the consideration of Government that a fine of Rupees 217 and a reprimand such as that conveyed in G.O., No. 2,235, of 24th August, is a most severe punishment for an error which was exceedingly stupid no doubt, but which could not have been fraudulently made and which caused no loss of money to Government or gain to any one.

25. I return the papers received with the Deputy Chief Engineer's memorandum, No. T/1,099 of 13th October 1876.

No. 162. ORDER THEREON, 9th November 1876, No. 3,008.

CIVIL WORKS, No. 14.

(a) *Heads of Service.*—Provincial.
Fund.—Ordinary.
Class.—~~Original Works~~. Repairs
Main-head.—Civil Buildings.
Sub-head.—E, Prisons Department.
Section.—iii, Lock-ups.
Name of Work.—Camp Jail at Palamcottah.
Amount.—Rupees 1,817.
To be carried out by the Public Works Department.

IN consideration of the general good management of district and executive duties by Mr. Grant, the Government accept his explanation and apologies, and excuse the Range Officer and the Overseer—the fine inflicted on whom in G.O., No. 2,235, of the 24th August is remitted.

Proceedings of the Madras Government, Public Works Department,
9th November 1876. *No.* 3,003.

2. But the Range Officer is warned not to trust too much to his Overseer for the preparation of accounts. And the name of the latter Subramaniem Pillay will be recorded with a view to check future irregularities.

3. The special attention of Mr. Grant is drawn to G.O., No. 2,896, of the 30th October 1876, with regard to the keeping of accounts by Overseers; which is not in accordance with the spirit of the Public Works Code, and should be discontinued.

4. The second revised estimate of Rupees 1,817 for the Camp Jail, Palamcottah is now sanctioned.

5. This sanction has been registered as Provincial No. 182 W of 1876-77 and cancels Provincial, No. 64 W of the current year.

(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the District Engineer, Tinnevelly.
„ Examiner of Public Works Accounts.
„ Judicial Department.

Public Works Dept.

3

Letter from the Offg. District Engineer Tinnevelly No. 112 dy 26th Octr. 1876.

For orders

Inspn. but if the Overseer is not by the Code required to keep accounts this should be specially brought to Mr. Grants notice

It is suggested that in consideration of the good management, both of Executive and District duties, by Mr. Grant, his explanations and apologies may be accepted, and the Range Officer and Overseer excused; and that the 2nd revised estimate be sanctioned. But that the Range Officer shall be

be warned not to trust
to his Overseer too much
for the preparation of
accounts. And the name
of the latter, Subramani
Pillay, recorded, with a
view to check future irre-
gularities.

G. M. Walker Major Genl. &c.
Chief Engr. & Secy. to Govt.

X' Attd

73 Q 5/76

N. II.

4

BILL FOR MATERIALS.

The Executive Officer in charge of the Tur. Range Tinnevelly Dr.

To Nivas Pillay for materials supplied by him.

Description of Materials.	Price. Rate. Rs.	A.	P.	Per.	Amount. Rs.	A.	P.	Total of each Description. Rs.	A.	P.	Payment. Amount. Rs.	A.	P.	When Paid.	For what account Purchased	By whom received as per Receipts attached.
13,500 Palmyrah leaves	10	"	"	1000	135	"	"	135	"	"	135	"	"	22 May 1876	Repairs to Camp Lari at Palamottah Estimate Rs 960	By T. Soobramania Pillay Tallg. Overseer Tinnevelly

13th July 187[illegible]

[illegible]
Supplier.

MEMORANDUM BY RANGE OFFICER.

Amount of Bill RS. A. P. 135 " "

Certified that the above Claim is correct, and that the materials have been received by me.

Jody T Srobramanian
Overseer D P Sr

Range Officer.

13th May 1876.

REMARKS BY RANGE OFFICER

Inspected on the 11th May 1876

I Certify that Materials to the extent shown above have been inspected by me that they are good & are such as the Estimate provides for—

Jody Sr Hughes

22 May 1876.

Range Officer.

Received Rupees 135 " " one hundred & thirty five only on account of the materials detailed within, as a final payment in settlement of all demands.

Jody [illegible]

Supplier.

(True Copy)

22 May 1876.

J D C

W Hughes
Tmr Pn Officer

No 112 — District Engrs Office Tinnevelly
Palamcottah 26th October 1876.

No 9 of 6/76

Duplicate

5

J I.

(EXAMPLE II.)

RECEIVED from the Officer in charge of Tinnevelly Range,

Rupees 56—13—9 Fifty six annas thirteen & pice nine

being balance due in full on my ~~Contract for~~ Suppliers Bills Nos 34 & 39 dated 20th & 21st April 1876 for Materials Supplied to the Camp Jail at Palamcottah Estn Rs 960 " "

Last inspected on the 11th May 1876

3rd June 1876.

Jody [illegible]
Supplier

Jody Sr Hughes
Pn Officer

(True Copy)

Jody C P

J D C

W Hughes
Tmr Pn Officer

-sideration of the severity of their order, excuse the inevitable lengthiness of my report, as it is impossible to condense it without omitting material particulars.

3 In G.O. No 1444 of 10 June 1876 an Estimate of Rs 1,600 for the repair of the Jail was sanctioned. it having been explained by

MEMORANDUM BY RANGE OFFICER.

Amount of Bill RS. A.

P. W. R.
30-10-76.
No. 7816

Enclosure No. 1 in a letter from the Offr Dist. Engr Tinnevelly dated 26th October 1876 No. 112

To,
The Secretary to Govt
D. P. W

2 Bills for Rs
191-13-9-

[illegible]

Suppl

(True Copy)
W Hughes
Tinr Com Officer

22 May 1876.

No. 112 — Distrct Engrs Office Tinnevelly
Palamcottah 26th October 1876.
From
J. D. Grant Esquire

(a) Heads of Service— Provincial
Fund. Ordinary
Class. Original Works
Main-head. Civil Buildings
Sub-head. E. Prisons Department.
Section. III Lock-ups—
Name of Work. Camp Jail at Palamcottah—

Amount. Rs 1817
To be carried out by the P. W. Department.
Print in the margin of G. O. No. 3008 of 9-11-76—

... circumstances may be fully understood I will give a detailed account of the matter, from the beginning and I trust that Government will, in consideration of the severity of their order, excuse the inevitable lengthiness of my report, as it is impossible to condence it without omitting material particulars.

3 In G. O. No. 1444 of 10 June 1876 an Estimate of Rs 1,600 for the repair of the Jail was sanctioned, it having been explained by

MEMORANDUM BY RANGE OFFICER.

Amount of Bill RS.

10 of 16 [illegible]

(True Copy)

W Hughes

Tur Com Officer

22 May 1876.

No. 112 — District Engrs Office Tinnevelly
Palamcottah 26th October 1876.

From
J. D. Grant Esquire
Offg District Engineer Tinnevelly

To
Major Genl G. W. Walker R.E.
Secretary to Government P.W.D.

Encl. 2.
1. 2 Bills for Rs 191-13-9.
Enclosures received with memo. No T/1099 of 13th Octr 76.

Sir

With reference to G. O. No. 2235 of 24th August 1876. I have the honor to offer the following explanations regarding the causes of excess over the amount sanctioned in G. O. No. 1444 of the 10th June 1876, for repairing the Camp Jail at Palamcottah, as it appears that the explanations already given were in some respects deficient and in some degree misapprehended.

2. In order that the circumstances may be fully understood I will give a detailed account of the matter, from the beginning and I trust that Government will, in consideration of the severity of their order, excuse the inevitable lengthiness of my report, as it is impossible to condense it without omitting material particulars.

3. In G. O. No. 1444 of 10th June 1876 an Estimate of Rs. 1,600 for the repair of the Jail was sanctioned, it having been explained by

by me, that owing to the nature of the work it was impossible to prepare a correct Estimate till the work was approaching completion.

4. Shortly after the Estimate of Rs. 1600 was submitted, it was discovered that a sum of about Rs. 200 had been by mistake omitted from the Estimate, and for such a blunder I cannot offer any excuse beyond that it was a clerical error in the preparation of the Estimate.

5. The Jail as previously explained consists of a collection of low buildings with mud walls and thatched roofs and when the work was begun we were compelled to push on to completion with the least possible delay as the prisoners were inconveniently crowded while a part of their Wards was in our hands.

6. In repairing the buildings some of the materials were found to be unfit for further use & were consequently rejected. Some were found unfit for use in the position they originally occupied but good enough to be used elsewhere, thus some wall plates were cut down and used as rafters and some posts were replaced as rafters; the same may be said of the ridge pieces and other timbers.

7. In preparing the Estimate then the cost of each part of the work was taken and the rates per unit struck from the total; this method of preparing the Estimate was the only one that could be adopted when both free and convict labor were employed and materials of so many different kinds (such as palmyra leaves, String, Sticks &c.) purchased.

8. The Estimate for Rs. 1600 was prepared by the Taluk Overseer who alone knew the amount of work and materials unpaid for, and in the preparation of this Estimate he omitted to include Bills to the value of about Rs. 200.

9. Immediately on discovering the error he reported it to the Range Officer and prepared a corrected Estimate for 1817 Rs., which the Range Officer checked after examining the accounts, and submitted to Government.

10. On receipt of the Deputy Chief Engineer's Memo No. 1/651 the Overseer was directed to state what charges had been omitted from the Estimate of Rs. 1600 and he reported in reply that they were as detailed in this Office letter No. 70 of 10 August 1876.

* was put up with C. No. 5828. but is not in that file.

Viz Roof materials &c. as per Bill	Rs.	193-9-9
Lime not paid for	"	7-"
Sundries, Straw &c.	"	2-12-"
		203-5-9

11. The Bill for Rs. 193-9-9 had certainly

been paid in part, but there were other Bills for about an equal amount, which were not paid, and in selecting the Bill to be forwarded to Government in explanation of the mistake probably the wrong Bill (one which had been paid) was chosen.

12. I now forward copies of Contractors' Bills for Rs. 191-13-9 which were not paid when the Estimate of Rs. 1600 was submitted.

13. It was of course impossible for Mr. Hughes to know which Bill the Overseer had omitted in making his calculations and when writing his letter No. 62 of 12th July 1876. Mr. Hughes knew only that a certain sum had been omitted from the Estimate, and depended on the Overseer to select the Bills which had been left out.

14. This would probably not have occurred had there been a large difference in amount between the Bills.

15. "The Lime not paid for, Rs. 7, was prepared by the Jailor with prison labor and as he had furnished no bill, the charge was omitted."

16. The balance of the increase in white-washing Viz Rs. 7-12-2. is trifling and probably due to the transfer of some charges from some other head.

17. In the case of the Lunatic Asylum an addition was made in the Estimate to allow of any necessary work being done and it is quite possible that it may not be expended.

18. With regard to the remark that two so-called Estimates are submitted, one of Rupees 1,800 and one of Rupees 1817, I beg to state that the former was not submitted as an Estimate, and indeed should not have been submitted at all; it was prepared solely for the information of the District Engineer, and was intended to exhibit the estimated cost of roofing calculated in a different way from that adopted in the Estimate of 1817 Rupees, but being amongst the other papers attached to the data, it was accidentally forwarded with the rest, and it will be observed that it is not referred to in letter No. 70 of 10th August 1876.

19. Next in regard to the 3 different prices for Roofing.

In the Estimate of Rupees 1,600 the rate including wall plate &c. is Rs. 4-4- per Square and in the Estimate of Rupees 1817 it is 4-14- the cause of which excess was as already explained that a sum of Rs. 200 had been omitted from the calculations.

In

In the Estimate of Rupees 1817 the rate for Roofing 4-14-" would have been 3-12-" had the wall plate and tie beams been separately estimated for, and this is what was intended to be conveyed in this Office letter No. 70 of 10 August 1876 para 4.

20. I have been unable to find the entry of timber per Square yard, referred to in the G. O. unless it be the item marked with pencil in the 1800 Rupees Estimate. Viz 1340 L. Yds wrought palmyrah wall plates and tie beams, but the writing though not good would seem to be clear, and quite different in appearance from the entries of Sq. feet in the same Sheet.

21. Should I have overlooked the particular entry commented on I would beg to state that it can only be a clerical error on the part of the Copyist as it is not usual and seems scarcely possible to calculate roofing timbers by the Square Yard.

22. How easily such clerical errors may creep into documents may be seen from line 3 para 4 of letter No. 70 of 10 August 1876 in which Mr. Hughes is made to say "Viz 1340 Cubic Yards value &c." whereas both in Mr. Hughes rough draft and in the entry Book I find lineal yards given thus "l yds"

23. In the Order it is remarked that the accounts of the work have been very badly kept, and that those of the Range require overhauling; that the accounts have not been well kept is quite evident, but I do not think that the fault lies with the Range Office Establishment, as it was beyond the power of the Accountants to check any thing but the calculations, since they had no means of knowing what work remained to be done. Had the entire work been paid for and the Bills been filed in the Range Office, then the Range Accountants would undoubtedly have been responsible for passing an Estimate less in amount than the total of payments made, but so far as I can judge the Range Accounts are as well kept as can be expected, when the very great number of Accounts &c. is considered.

24. In conclusion I would beg to state that the Jail work being near Head Quarters was frequently inspected and that there is no doubt whatever that the amount spent has been bona fide and honestly expended and that the entire difficulty arose from the calculation of the rates and from the confused way in which the Accounts were kept in the

~~Trasurer's~~ Office; and I would beg most respectfully to submit for the consideratum of Government that a fine of Rs. 217 and a reprimand such as that conveyed in G.O. No. 2235 of 24th August is a most severe punishment for an error which was exceedingly stupid no doubt, but which could not have been fraudulently made and which caused no loss of money to Government or gain to any one.

25. I return the papers received with the Deputy Chief Engineers Memorandum No. 1/1099 of 13th October 1876.

I have the honor to be
Sir
Your Most Obedient Servant

J. D. Gracie
Offg. District Engineer
Tinnevelly

GO 10-6-76 No 1444
" 24-8-76 - 2235
E No 7/1099 d 13/10/76 on C No 7295

P. W. D.
30 Oct/76.
No. 7816

From.
The Offr Dist Engineer
Tinnevelly
To
The Secretary to Govt
D. P. W

Dated 26th } October/76
Received }

No 112.
Encl: 2. X

One Enclosure containing 7 papers put up with T Memo No 1099-13 October 1876 given to Camp Lail at Palamcottah — Offering explanations regarding the causes of excess over the amount sanctioned on the 10th June/76 for repairing the —

One estimate containing 6 Vouchers returned to the N. E. Vide Ad No 9006/76.

No 161

Circ 8-11-76

No 3008

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9 Nov/76. 14

Read the following:

No 150 d 22 Nov/76

Erratum 13.

In the Classification in G.O. No. 3008 of 9th November 1876. for "Original Works" read "Repairs".

[signature] Colonel
Offg Under Secy to Govt.
D. P. W.

To Fort St George
Nov 1876.

To the Exr P.W. Accounts.
Dist Engineer Tinnevelly.

Dispd - 22-11-76

G. O. No. 2235 of the 24th August is remitted.
2. But the Range Officer is warned not to trust too much to his Overseer for the preparation of

G.O. 10-6-76 No. 1444
" 24-8-76 - 2235
E No. 7/1099 & 13/10/76 on C No. 7295

P. W. D.
30 Oct. 76.
No. 7816

From.

Camp Lail
Palamcottah —
explanations re
the causes of exc
the amount sanc
on the 10th June 17
repairing the —

No. 161

sentiming 6 Vanshers returned to the
good 1/76.

No. 3008

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9 Nov 76. 14

Read the following :—

From
The Dist. Engineer
Tinnevelly

H.E. No. 1124 & 26th Oct. 76.
Print

In consideration of the general good management of District and Executive Duties by Mr. Grant, the Government accept his explanation and apologies; and excuse the Range Officer and the Overseer — the fine inflicted on whom in G.O. No. 2235 of the 24th August is remitted.

2. But the Range Officer is warned not to trust too much to his Overseer for the preparation of

accounts. And the name of the latter Subramanian Pillay will be recorded with a view to check future irregularities.

3. The special attention of Mr. Grant is drawn to G.O. No. 2876 of the 30th October, 1876, with regard to the keeping of Accounts by Overseers which is not in accordance with the spirit of the Public Works Code, and should be discontinued.

4. The second revised Estimate of Rs 1817 for the Camp Jail, Palamcottah, is now sanctioned. No. 161/62

This sanction has been registered as Prol. MW No. 182 W. of 1876-77 and cancels Prol. No. 64 W. of the current year.

[illegible]

Cir 8-11-76

D.E. Tinnevelly
Ex. P. W. Accts.
Judl. Dept.
Dispd. 20-11-76

1876

Govt. of {1876} Madras.

PUBLIC WORKS.

To

The D. E. Tinnevelly -

10

Dated

Issued

Recd Encl.

G. O., 9th Nov 1876, No. 3008

Nos. 161/62

Camp Jail at Palam-
-cottah, Tinnevelly Dist.
The second revised
Estimate of Rs 1817 for
repairs to the — Sanc-
-tioned with remarks.

Cut in Reg.
21-11-76