(1) பக்கங்களின் எண்ணிக்கை 32

(2) புதுக்கித் திருப்பிய நாள் ஆகஸ்ட் 1988

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

நிலநிர்வாகத் துறை

அரசாணை எண்.	அச்சகம்
மு. கோப்புத் தாள் எண். 2515 W	பலவகை
நாள் : 13.10.1884	~~198~~

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

G.K

ஆவண. கா-1—18,000—15-6-87.

2515
1

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. 77 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 Consulting Architect to Government.

2. The office continues in good order.

ENCLOSURE.

Notes of Inspection by H. RAINIER, Esq., Deputy Examiner, Public Works Accounts, Madras, of the office of the Consulting Architect to Government, on the 1st October 1884.

Major J. L. L. Morant, R.E., the Consulting Architect to Government, was present, also the Accountant, A. Kristnasami Row. The office was last examined on the 19th November 1883—*vide* G.O., No. 3607 W., of 17th December 1883.

2. The cash accounts and all relating thereto were found in good order. The balance of the drawing account on 30th September 1884 was proved correct.

3. The accounting for outlay on works is, on the whole, excellent. But the work abstracts of manufactures require posting as punctually as those of buildings, &c., and manufactured *outturn* should be as frequently posted as *outlay* in the work abstract; this was explained. Paragraph 7 of the last report has had attention.

4. There are two manufactures in progress—

		Rs.
1.	Bricks, estimate for 1884-85	23,132
2.	Lime, do. do.	5,754

These estimates were sanctioned in G.O., No. 1495 W., of 16th June 1884; and in G.O., No. 2029 W., of 18th August 1884, it was ruled that of the property * bought of Mr. Coleman for Rs. 28,000, a part, Rs. 16,000, should be charged to stock, sub-head *land-kilns, &c.* The payment having now been made and the property occupied, it will be arranged to afford a monthly credit to *land-kilns*; the amount being based upon the probable operations of the factory, and the period over which those operations may be expected to continue. The work in the case of this factory will probably be spread over a number of years, in which case it will be sufficient to relieve *land-kilns* every month, at a low rate per cent. on the outturn, both of bricks and lime. The amount of such credit will, in the case of bricks, be debited to brick manufacture, and, in the case of lime, to lime manufacture, the object being to clear the *land-kilns* account gradually, month by month, till it is finally cleared with the end of manufacturing operations.

* Wallajah Bagh.

5. The outlay on certain sub-heads of works, particularly the telegraph office and the post office, has exceeded the estimate, but the Consulting Architect expects no ultimate excess on the total amount of either estimate over 5 per cent. The account of *additions to the Amir Mahal Zenana* also shows excess outlay, but this will be, it is said, sufficiently explained.

6. The contractors' accounts are in order. Rs. 20 are due to petty contractor Coopatta Moodely on account of the post office work since March 1884, the explanation being that the man will not come for payment.

7. Messrs. Mansfield, Bremner and Company (insolvent) owe Rs. 2,863-9-8, in respect of teak timber contracted for on account of the telegraph office and post office—*vide* G.O., No. 1850 W., of 30th July 1884. The amount is clearly irrecoverable, and in order to close the accounts of the works when complete, this amount might well, if Government pleases, be written off partly to the telegraph and partly to the post office as loss.

8. Materials at site on the 31st August 1884 aggregated in value Rs. 10,439 and were placed at nine different works; Rs. 5,342 being at the new bridge over the Buckingham canal. All such materials were declared of good value and constantly under verification.

9. In the Miscellaneous Advances Account, Rs. 650, advanced to Mr. Lobb, Executive Engineer, Lower Coleroon Irrigation Project, may be now debited in transfer to that division, the advice of transfer being sent to the Examiner, Public Works Accounts, who at present compiles Mr. Lobb's accounts.

10. The stock balance on the 31st August 1884 comprised only building materials, Rs. 9,824, which the Consulting Architect described as of good value; so also Tools and Plant, nothing being surplus.

11. The accounts and books of this office are evidently in excellent hands. The last report has had attention in all respects, and the office at present is in very good order.

ORDER—dated 13th October 1884, No. 2515 W., Public Works.

Communicated to the Consulting Architect to Government.

2. The report is satisfactory.

(True Extract.)

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

To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. A. Grubert.
Spare Copies

2515/2

2

GENERAL.
ACCOUNT.

Govt. of [1884] Madras.

PUBLIC WORKS.

Dated October, 13th.

Read. *Encl.*

[G.O., 13th Oct. 1884, No. 2515 W.

OCTOBER.

Notes of Inspection

Orders on —, submitted by the Examiner, Public Works Accounts, of the office of the Consulting Architect's division.

2515/3

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers: —

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 23rd November 1883, No. 157 W.

I have the honor to submit, for information and orders of Government, notes by Mr. Volkers, Assistant Examiner, of his inspection of the office of the Consulting Architect to Government.

2. The various points noticed concern chiefly the work of the accountant, and should be attended to by him.

3. The only point that requires the special notice of Government is that there seems to have been a systematic evasion of rules in respect of establishment. In two previous reports it has been pointed out that persons were charged to works who should have been charged as establishment, and now again it has come to light that two draftsmen have been entertained and charged to works.

4. The state of the office is satisfactory.

ENCLOSURE.

Notes of inspection by R. C. F. VOLKERS, Esq., Assistant Examiner of Public Works Accounts, Madras, of the office of the Consulting Architect to Government, on the 19th November 1883.

Major J. L. L. Morant, R.E., is Consulting Architect, and the accountant, Mr. H. Butterfield.

2. The office was last inspected on the 25th April last (*vide* G.O., No. 1357 W., dated 9th May 1883).

3. Sub-Engineer Lennon has an imprest of Rs. 30. There are no other subordinate disbursers.

4. The cash-book is up to date and neatly kept. Deductions from salaries on account of miscellaneous advances, &c., should be passed through the cash-book instead of the adjustment book. Payments made to sub-divisional officers on account of their salary and that of their office establishments should be detailed, so as to show the amounts chargeable to each of the sub-heads (upper subordinate, office, petty, &c.) of establishment.

5. In recording debits and credits to other divisions or departments in the adjustment book, the names of such divisions or departments should be clearly noted.

6. Imprest cash accounts are in order. The date and manner (*i.e.*, in cash or by cheque) of recoupment should invariably be noted at the time of such recoupment.

7. Work-abstracts are now, on the whole, satisfactorily prepared. Part IV, however, is not posted till the end of the month, when an abstract is made of the receipts and issues of materials shown in the ten-day reports. This is irregular; the values of receipts and issues should be calculated out in each ten-day report, and the result transferred into the work-abstract.

In the accounts of the Post and Telegraph offices, it is observed that the pay of two temporary draftsmen, aggregating Rs. 55 per mensem, has been passed for some months past, apparently without any authority. On this point attention is invited to paragraph 2 of Government Order on last report, and paragraph 4 of G.O., No. 2818 W., dated 26th October 1882. The services of the storekeeper, referred to in last report, have been dispensed with.

3

8. The register of works is posted to end of September for all works, the posting for October is in hand.

9. The monthly stock accounts are in order and up to date. Though Form No. 12 is regularly submitted by the subordinate in charge of the stock of the division, which is kept in store at the Government brickfields, the half-yearly register is not taken up for preparation till the end of each half-year. The posting of this, and also the half-yearly return of tools and plant, should be done monthly. The returns for the past half-year have been completed.

10. The account of brick-manufacture, referred to in paragraph 7 of last report, has been opened afresh from the commencement of the official year, the value at debit of "materials at site" of the previous account having been adjusted by transfer to the current account. The amount of estimate for the present operation is Rs. 28,917, and against this an expenditure of Rs. 25,179 has been incurred to end of October, while the value of outturn aggregates Rs. 32,359. The balance (Rs. 7,180) at credit will, it is stated, be covered by the cost of construction of sheds at the Government brickfields.

11. All other books and accounts examined are in order. The irregularities pointed out in last report have received attention.

12. The office is in good order.

Office note from the Examiner of Public Works Accounts, Madras, dated 12th December 1883, No. 981.

Order—dated 17th December 1883, No. 3607 W., Public Works.

Communicated to the Consulting Architect to Government.

2. The pay of the two draftsmen referred to may continue to be charged to the new Post and Telegraph office building, on the understanding that they have been engaged specially for the work and will be discharged on its completion. The attention of the Consulting Architect is, however, called to paragraph 1090 of the Public Works Code, under which the previous sanction of the Chief Engineer should have been obtained in the case of the draftsman drawing over Rs. 25 per mensem.

(True Extract.)

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

To the Consulting Architect to Government.
" Examiner, Public Works Accounts.

Exd. E. Fernandez.
Spare Copies

2575/T

IX

GENERAL.
ACCOUNT.

Govt. of {1883} Madras.

PUBLIC WORKS.

Dated December, 17th.

Recd. *Encl.*

G.O., 17th Dec. 1883, No. 3607 W.

DECEMBER.

Office of the Consulting Architect to Government

Orders on notes of inspection of the — by the Examiner of Public Works Accounts.

2575/F

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following letter from Major J. L. L. MORANT, R.E., Officiating Consulting Architect to Government, to the Chief Engineer, Public Works Department, dated Chepâk, 3rd June 1884, No. 345 :—

I have the honor to submit, for sanction, two estimates, one for manufacturing bricks and tiles at the Government brickfield, amounting to Rs. 23,132, and the other for manufacturing lime, amounting to Rs. 5,754, during the current official year.

ORDER—dated 16th June 1884, No. 1495 W., Public Works.

The following estimates for stock manufacture at the Government brickfield, Madras, during the year 1884-85, are sanctioned :—

	Rs.
1. Bricks and tiles	23,132
2. Lime	5,754

but the reserve stock of the division should not be increased.

2. These sanctions have been registered as Provincial Nos. $\frac{61}{1 \text{ and } 2}$ W. of 1884-85 and classified as "Stock."

(True Extract.)

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

To the Consulting Architect to Government, with five enclosures.
„ Examiner, Public Works Accounts, with two do.

Exd. A. Aubert.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of {1884} Madras.

PUBLIC WORKS.

Dated June, 16*th*.

Recd. *Encl.*

G.O., 16th June 1884, No. 1495 W.

JUNE.

Stock

Estimates, amounting to Rs. 28,886, *for manufacture of* — at the Government brick-field, Madras, during 1884-85, sanctioned.

2575
1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Establishment.

READ—the following papers:—

From R. F. CHISHOLM, Esq., Consulting Architect to Government (on leave), to the Secretary to Government, Public Works Department, dated 42, Craven Park, Willesden Junction, 19th March 1884, No. 35.

I have the honor to acknowledge the receipt of G.O., No. 396 W., dated the 14th of February 1884.

2. I must express my great regret that any act of mine should have caused the Government loss, and if, after perusing this letter, the Governor in Council is of opinion that I did not exercise ordinary forethought, I will cheerfully submit to any restitution of money by instalments which he may feel disposed to order.

3. The execution of work in Madras is rendered, under the most favorable circumstances, exceptionally difficult, as the orders of Government are framed to suit circumstances which can be hardly said to exist. Still, I must admit that my own difficulties were not greater than those which beset other officers, although possibly they were more numerous.

4. In regard to this particular transaction, I would respectfully submit that, in my opinion, a mistake has been made in mixing up two separate undertakings, each of which has no reference to the other, viz., the purchase of timber, and its conversion into scantlings. These two separate undertakings are as distinct as those of the purchase of cloth from the merchant and its conversion by the tailor. In this case it was convenient, for many reasons, to make the merchant the tailor, but the purchase from the merchant was nevertheless complete and *bonâ fide*.

5. Mr. Lennon went to Pondicherry, selected and marked the timber, so that he could identify it, measured it with Mr. Mansfield, the owner or supposed owner, the bill of sale was made out, the money paid, and delivery taken, and nothing which took place subsequently could affect this transaction. The reason why Mr. Lennon measured timber in excess of the quantity agreed on was, I understood at the time, to save himself a double journey should we require more, and I fail to see the importance attached to this point. Mr. Lennon could without the least difficulty identify the timber he measured (see Government Order, paragraph 5).

6. The timber once purchased might have been converted by Messrs. Mansfield and Company or by any one else. It was, and is now in point of fact, the property of Government and for aught that has been shown to the contrary may be lying at Pondicherry, for neither Mr. Lennon nor any one else appears to have gone there with the view of looking after the property: if it is *not* there it could only have been removed by some fraudulent process.

7. It seems to have been accepted by every one that the part payment I made was an advance, or, to quote the Government Order under reply, "resolved itself into an advance." It was in reality payment for a *bonâ fide* purchase for property marked and delivered. If Mr. Mansfield knowingly sold me timber which did not belong to his firm, the transaction was fraudulent; if it did belong to his firm and has since been removed, either he or some one else must have stolen it.

8. I would respectfully urge that a copy of this letter be sent to the Government Solicitor, together with a copy of Mr. Lennon's measurements, and the original bill of

sale, for I cannot help thinking the case was not fully laid before him. If A purchased from B in Madras 1,000 bags of rice which B agreed to pack in bags and send to Rangoon at so much per bag, A having in the meantime weighed the rice with B and in part paid for it, and if B had sold to A rice not his to sell, or subsequent to selling it to A resold it to C or D, surely the Government Solicitor would not say the proceeding was merely one of failure of contract, towards which A had paid an advance! If such is really the law of the case, I must perforce suffer for my ignorance of the law; at the same time I am constrained to remark that it is the first time I have found the law contrary to the dictates of common sense.

Had I been in Madras and had delay occurred in the delivery of the scantlings, I should have sent Mr. Lennon to Pondicherry with orders to convert the whole into scantlings by any agency at command.

From E. BARCLAY, Esq., Government Solicitor, Madras, to the Secretary to Government, Public Works Department, Ootacamund, dated 2nd May 1884, No. 246.

I beg to acknowledge receipt of G.O., Public Works Department, dated 23rd ultimo, No. 37 E., with its enclosures.

2. There seems to be some uncertainty as to the actual facts of the case against Messrs. Mansfield, Bremner and Company. In August last year I was informed by the then Officiating Consulting Architect to Government that the original purchase of timber was 1,750 cubic feet (35 tons), at Rs. 3 per cubic foot, amounting to Rs. 5,250, and that the total quantity supplied was Tons 14-13-0-7-10, amounting in value to Rs. 2,386-6-1, leaving a balance of Rs. 2,863-9-11, the equivalent of 17·35 tons wrought and delivered, due; and of this balance of Rs. 2,863-9-11, I demanded payment from Messrs. Mansfield, Bremner and Company on the 13th August last.

3. In his letter, of 19th March last, No. 35, Mr. Chisholm says (paragraph 5):—"Mr. Lennon went to Pondicherry, selected and marked the timber, so that he could identify it, measured it with Mr. Mansfield, the owner or supposed owner, the bill of sale was made out, the money paid, and delivery taken." Mr. Chisholm therefore argues that the timber, the whole 1,750 cubic feet, thereupon became the property of Government, and possibly he is right, if up to the time the timber was delivered, it was the property of Messrs. Mansfield, Bremner and Company. To the best of my recollection, however, for I have not now the correspondence before me, the timber was the property of a native and had not been paid for by Messrs. Mansfield, Bremner and Company, and if this is correct, the property in the timber never passed to Government as it was not in Messrs. Mansfield, Bremner and Company to give, unless, as is hardly likely, it had been sold and *delivered* to them upon credit. If, however, the timber was not Messrs. Mansfield, Bremner and Company's at the time it was supposed to have been delivered to Government, and Government were induced by the person who presented the bill for payment to pay for the full weight of timber on the representation that it had all been delivered, the person who made such representation and induced such payment could be prosecuted for cheating. If, on the other hand, it could be proved that when the delivery was made to Government the timber did belong to Messrs. Mansfield, Bremner and Company, and that it was applied by the firm to their own purposes, the member of the firm who so used the timber, or so authorized its use, could be prosecuted for criminal misappropriation.

4. I think, however, speaking from my recollection of the correspondence, that Mr. Chisholm's contention that the timber was actually delivered is not quite borne out. Mr. Chisholm is no doubt supported by the bill for the timber as the bill shows 1,750 cubic feet of teakwood supplied in current month (March 1883). It would be of importance to see whether the correspondence bears this out. I don't think it does myself, and it is a curious fact that the certificate at foot of the bill, to the effect that the claim for the price of the timber, Rs. 5,250, is correct, and that the materials have been received and are of good quality, has not been signed by the sub-divisional officer, as was evidently intended, and as one would have expected to have been done if the timber had been actually delivered. There is also another circumstance that tells against

Mr. Chisholm's contention that the timber was in fact delivered, viz., that Mr. Lennon measured more timber than the quantity actually agreed on, so as to save himself a double journey should Government require more timber. It is not suggested that the measuring of this extra timber amounted to a constructive delivery of it, and if not, why should the measurement of the other timber amount to a constructive delivery of that? Mr. Lennon's telegram to the Consulting Architect saying that he (Mr. Lennon) had measured up 70 tons, and asking the Consulting Architect to pay for 35 tons on bill of sale signed by the vendors, is no doubt in support of Mr. Chisholm's contention that the 35 tons had been delivered, but the reason for such immediate payment is given in the telegram itself, viz., that the Banks would close the next day for the Easter holidays, and no doubt Mr. Lennon had satisfied himself that the 35 tons of timber were there and could be delivered when required. It seems to me that Mr. Lennon fell into the same error as to actual delivery as did the Consulting Architect, and indeed led the latter into the error by the telegram.

5. Considering the circumstances that the certificate of the sub-divisional officer at foot of the bill is unsigned, that Mr. Lennon at the time he measured the timber which it is now said was actually delivered also measured timber which it is not suggested was delivered and that Government has called upon Messrs. Mansfield, Bremner and Company for payment of the balance of the *advance* of Rs. 5,250 given them for the timber, such balance arising by reason of the *non-delivery* of part of the timber, I think it would be extremely difficult, indeed almost impossible, now to bring home a criminal charge against either Mr. Mansfield or Mr. Bremner. The case of Government has been entirely changed from what it was in August last when the letter of demand was written to Messrs. Mansfield, Bremner and Company, and of course the very most of that would be made if a criminal charge were now to be preferred.

6. So far I have avoided all mention of the timber having to be cut into scantlings. Mr. Chisholm says it was a mistake to mix up the two things; but if it was a fact that the timber or some of it was to be cut into scantlings by Messrs. Mansfield, Bremner and Company, that is, to my mind, another reason for Mr. Lennon's measuring the timber at Pondicherry not amounting to and not being intended to amount to a constructive delivery of the timber. If, according to the contract, Messrs. Mansfield, Bremner and Company were to cut the timber or some of it into scantlings, it could hardly be contended that they had delivered the timber according to their contract until they had cut it up, or cut up such part of it as they were to cut up, and in that case they were not entitled to payment of the full amount of their bill.

7. I return Mr. Chisholm's letter and the other papers sent to me, and if Government wish for any further opinion on the matter, I should like to be furnished again with the correspondence and with a statement of Mr. Lennon as to what actually took place when he was at Pondicherry, whether he knew then whether the timber was the property of Messrs. Mansfield, Bremner and Company or not, and if not, whose it was, and whether he knew then that the timber or any and what part of it was to be cut up by Messrs. Mansfield, Bremner and Company into scantlings.

From Messrs. MANSFIELD, BREMNER AND COMPANY, to R. P. LENNON, Esq., Sub-Engineer, Post and Telegraph Office Works, Madras, dated Madras, 39th May 1883.

In reply to your letter of this day's date, we have the honor to request that for the future your Storekeeper will be good enough to grant receipts at the time that the timber is delivered on the works. It is most unsatisfactory to us that a fortnight almost should be allowed to elapse before receipts are granted, and we cannot possibly be held responsible for anything that is likely to occur between the time of delivering the teak and the day on which the receipt is granted.

2. We do not understand how any of the scantlings can be deficient in length as they are most carefully cut up in Pondicherry. We would further remind you that we are cutting up the timber that you passed when you visited Pondicherry with our

Mr. Mansfield. We are therefore much surprised that you should have cause to reject so much of it.

3. We think if you will refer again to our Mr. Bremner's letter of yesterday's date you will find that you were not asked to return rejections. We should feel very much obliged if you would kindly answer our letter of the 23rd, as it is very evident that when we last sent our man for rejected pieces the wrong ones were delivered to him.

4. Our Mr. Bremner will inspect the rejections on the last lot delivered this evening at 5 P.M. if quite convenient to you.

5. By this evening's mail we are instructing our Manager to be most careful in selecting the logs, and you may rest assured that we shall do all in our power to give you satisfaction; at the same time we are disappointed to find that the very timber passed by you is now being rejected as unfit for use.

No. 675 G.D.

Submitted to the Chief Engineer, Public Works Department, with reference to his memorandum, No. 91 E., dated 6th May 1884.

DOWLAISHWERAM, 5th June 1884. (Signed) P. MONTGOMERIE, Lieut.-Col., R.E., Superintending Engineer, I Circle.

From E. BARCLAY, Esq., Government Solicitor, Madras, to the Secretary to Government, Public Works Department, Ootacamund, dated 7th July 1884, No. 340.

I beg to acknowledge receipt of the Order of Government, Public Works Department, dated 19th ultimo, No. 295 E., and the documents therein specified relating to the claim against the late firm of Messrs. Mansfield, Bremner and Company.

2. I have perused again the copy correspondence which passed, and the more it is read the more confused the matter seems to become.

3. On the 8th March 1883, Messrs. Mansfield, Bremner and Company wrote Mr. Lennon that they could guarantee to supply him with 100 tons Moulmein teak in scantlings at Rs. 3-10-0 per cubic foot delivered at his works complete by the 31st idem and that they would give him a quotation for logs the next morning. The next day they wrote Mr. Lennon offering to supply Moulmein teak in logs at Rs. 160 per ton *delivered at his works* in scantlings Rs. 181-4-0 per ton (Rs 3-10-0 per cubic foot). As appears from Mr. Chisholm's letter of 9th March 1883 to Mr. Lennon, the former refused to give the prices named and inquired of the latter what quantity of wood was procurable at Rs. 165 per ton in scantlings. This letter Mr. Lennon appears to have shown Mr. Bremner, for, on the 10th March, he writes Mr. Lennon returning Mr. Chisholm's letter and stating that his firm are willing to supply the timber in scantlings at Rs. 165 per ton. On the 10th March, Mr. Lennon wrote the Consulting Architect that he, Mr. Lennon, was unable to procure teak timber in scantlings at Rs. 165 per ton. This seems inconsistent with Mr. Bremner's letter of same date, but possibly Mr. Lennon wrote his letter before receiving Mr. Bremner's.

4. About this time it appears from Mr. Lennon's letter of 30th May 1884 to the Officer in charge Central division, Godávari, that Mr. Lennon went down to Pondicherry to inspect and report upon certain logs of teak timber said to be there for sale by Messrs. Mansfield, Bremner and Company, and met Mr. Mansfield there. The timber, Mr. Lennon believes about 165 tons, was pointed out to him by Mr. Mansfield, who, Mr. Lennon says, pointed out not only what did belong to the firm, but also some that did not. The timber shown to Mr. Lennon (I presume that said to belong to the firm) was, he says, of very good quality, seasoned and much in excess of the quantity he required. On returning to Madras, Mr. Lennon reported results to Mr. Chisholm, and after that interview Mr. Lennon says he understood everything (what?) was arranged. On the 19th March 1883, Messrs. Mansfield, Bremner and

Company wrote to the Consulting Architect with reference to an alleged purchase of 70 tons Moulmein teak made by Mr. Lennon on account of the new Post and Telegraph office, and applying for an advance, and agreeing in return to give Mr. Chisholm entire control over a quantity of 70 tons teak in logs which they said *was their property at Pondicherry* and which was to be delivered in scantlings by them on or before 31st idem at the new Post and Telegraph office. From this it appears that Government were to have control over the timber as security for the advance, though how that control was to be retained at Pondicherry is not apparent, but the actual delivery of the timber was to be at the new Post and Telegraph office in Madras when the timber was cut into scantlings. In reply to this letter, Mr. Chisholm wrote on 20th March to Messrs. Mansfield, Bremner and Company that he found that the code laid down a rule that no advances of any kind could be made on account of purchases, and that the only way he could suggest of meeting the difficulty was for Mr. Lennon to measure the timber at Pondicherry and wire Mr. Chisholm the quantity. Mr. Chisholm then proposed that he should purchase the timber at a nominal rate, agreeing to sell it back to Messrs. Mansfield, Bremner and Company log by log at the same rate, to be converted by them into scantlings according to agreement.

5. So far, therefore, I think it is quite clear that there had been no delivery of the timber seen by Mr. Lennon at Pondicherry. Of course Messrs. Mansfield, Bremner and Company were only too glad to accept Mr. Chisholm's proposal and wired Mr. Mansfield, who was apparently at Pondicherry, accordingly. Mr. Lennon seems to have gone there again and it is necessary to return to his letter of 30th May 1884 to see what took place there.

6. Mr. Lennon says that he and Mr. Mansfield went to Pondicherry and measured up the quantity of timber shown in the list submitted with his letter of 30th May last. In addition to these measurements, Mr. Lennon says there are others in his note book of scantlings in sheds which he did not enter in the list as he had more than required, and also 14 exceptionally lengthy logs all over 32 feet, of which he only noted lengths, but which he says were also *promised* him by Mr. Mansfield, and he says that four tie-beams were actually delivered in Madras, one of which was condemned (as a tie-beam) for a slight flaw, and was sawn up for other purposes. Apparently these four logs were not delivered in Pondicherry, for they were only promised there and were delivered in Madras.

7. Mr. Lennon then proceeds to argue that his measurement assisted by Mr. Mansfield and his Dubash constituted a purchase. On the 21st March 1883, he telegraphed to the Consulting Architect that he, Mr. Lennon, had measured up 70 tons and asking that 35 tons might be paid for that day on bill of sale signed by the vendors (Mansfield, Bremner and Company I presume being meant), as the Banks closed the next day for Easter. Accordingly the same day the Consulting Architect forwarded to Messrs. Mansfield, Bremner and Company a cheque for Rs. 5,250, for, it is said, timber supplied, and enclosed for signature a bill for 1,750 cubic feet of timber, as if the same had been supplied, at Rs. 3 per cubic foot. No doubt this was done in accordance with the suggestion contained in Mr. Chisholm's letter of 20th March that he should purchase the timber and resell it to Messrs. Mansfield, Bremner and Company to be cut into scantlings. Unfortunately, there is no evidence to show that this arrangement was carried further; there is nothing to show the resale and very little to show delivery to Government, and the subsequent correspondence negatives the idea of any delivery, and still stronger that of any resale, for it speaks of this payment as an advance, as I shall show later on.

8. Curiously enough, though I do not attach much weight to it, in their letter of 21st March to the Consulting Architect, Messrs. Mansfield, Bremner and Company acknowledge receipt of the Rs. 5,250 as *on account* of the 1,750 cubic feet of Moulmein teak, as if the payment were not in full, and here comes in the remark made in paragraph 4 of my letter of 2nd May last, No. 246, that the certificate at foot of the bill, to the effect that the claim for the price of the timber is correct and that the materials have been received and are of good quality, has not been signed by the sub-divisional officer. Of course this may be open to explanation, but when a man is prosecuted on

a criminal charge in what is already a doubtful case, the fewer points there are that require explanation the better.

9. Mr. Lennon says that at the time there were in the railway station yard (at Pondicherry) two coupled wagon loads of timber, some 10 or 12 tons, amongst which were four tie-beams for Government to be sent to Madras. Now, if these four beams were to be sent to Madras as they were, as part of the timber sold, what becomes of their resale to Mansfield, Bremner and Company for the purpose of being cut into scantlings? At any rate as regards those four beams they had been paid for before delivery. Mr. Lennon, I may here remark, seems to have somewhat confounded a bargain and sale with a sale and delivery, for he remarks, with reference to Mr. Mansfield's pointing out a flaw in one of these logs, that it appears like *bonâ fides*, and also that there was an understanding as to purchase. No doubt there was the purchase; but beyond the bill for Rs. 5,250, on which is the unsigned certificate of delivery, I can find no evidence of delivery, so as to make the timber the property of Government. It by no means follows that because a man buys and pays for a thing that the property in it passes to him; there must also be a delivery, and if there be no such delivery, he has only a right of action against his vendor.

10. Mr. Lennon's letter of 30th May last does not throw any light upon the question as to whether the timber was Mansfield, Bremner and Company's to deliver or not. He evidently did not know, but for reasons he gives, he thought everything was straightforward, and if Mr. Mansfield had remained out here it is not, I think, at all unlikely that the timber would all have been delivered. Mr. Lennon suggests that as soon as Mr. Bremner had the field to himself he manipulated the timber and very probably sold it over again or mortgaged it. Mr. Lennon may be right, but there is no evidence of this, or, supposing the timber had become the property of Government, that either Mr. Mansfield or Mr. Bremner misappropriated it. But it is difficult to see how there could be any misappropriation of the timber if it was resold by Mr. Chisholm to Mansfield, Bremner and Company to be cut into scantlings, for it then became their property again.

11. Mr. Chisholm's connection with the matter appears from the correspondence to have ceased in March 1883. On 14th May 1883, Mr. Vincent wrote to Messrs. Mansfield, Bremner and Company inquiring when the remainder of the timber then apparently lying at Pondicherry was to be delivered at the works. This could only be if the timber had already been delivered to Government and resold and re-delivered to Mansfield, Bremner and Company. If this was not what Mr. Vincent meant, then he could only mean that the timber had not been delivered at all, and, taking either view of the case, there could be no criminal misappropriation.

12. The correspondence now gets somewhat confused and confusing. On the 15th May, Mr. Vincent wrote to Mansfield, Bremner and Company inquiring whether the teakwood they reported as on its way from Pondicherry *for delivery on the new Post and Telegraph office works* includes the large logs selected by Mr. Lennon for the tie-beams. In reply, the firm write on the 16th May that the large logs are *not* among the 117 pieces of teak *delivered to Mr. Lennon the previous day*. From this I gather that the timber, the 117 pieces, had arrived on the 15th May, and had been *delivered in Madras*. This is hardly in accordance with the supposed delivery of the timber to Mr. Lennon in Pondicherry. It is only in accordance with Mr. Chisholm's supposed resale, which, as already mentioned, is not consistent with a criminal misappropriation.

13. On the 18th May, Mr. Vincent wrote to Mansfield, Bremner and Company that, so far as he understood the circumstances, the large logs for the tie-beams were specially selected by Mr. Lennon, and that the Rs. 5,250 were paid to the firm by Mr. Chisholm on the understanding that these logs in particular were to be at once *purchased* (they were not apparently, therefore, the firm's property) and sent to Madras, that it was certainly understood that Mansfield, Bremner and Company had secured the logs, and Mr. Vincent inquires whether these logs were still at Pondicherry, and, if so, what prevented their *purchase*. The correspondence does not show how these questions were answered, as, apparently, Mr. Bremner called and answered them in person. I only allude to this letter as showing an apparently new point in the matter, viz., that when Mr. Lennon was at Pondicherry he knew these logs were not Mansfield, Bremner and

Company's, and that they had to purchase them. I may not be right as to this, but presuming that Mr. Vincent derived his knowledge from Mr. Lennon, I think I have drawn the natural inference. Now if Mr. Lennon knew these four logs were not Mansfield, Bremner and Company's, how could there have been even a constructive delivery of them at Pondicherry and if they were not delivered there, I do not see how the delivery there of the rest of the timber is to be established. The four tie-beams were subsequently delivered in Madras as appears from Mr. Lennon's letter of 30th May last.

14. This letter has already extended to so great a length that I am unwilling to trouble Government by going further into the correspondence. I will only point out that in Mr. Vincent's letter of 11th July 1883 and in the correspondence subsequent thereto, he has treated the payment to Messrs. Mansfield, Bremner and Company of the Rs. 5,250 as an *advance* on account of the timber sold to Government, thereby entirely upsetting the theory of a sale and delivery of the timber to Government and a subsequent criminal misappropriation of that timber by either Mr. Mansfield or Mr. Bremner. But as already mentioned, if there was no delivery of the timber to Government, there could be no misappropriation, whilst if there was, on the other hand, a delivery and a subsequent resale of the timber to Mansfield, Bremner and Company, there could be no misappropriation so that in neither case could they be prosecuted. But as pointed out, Mr. Vincent has treated the payment of the Rs. 5,250 as an advance for timber to be delivered, thereby treating the matter as a simple breach of contract.

15. I return the papers sent to me and I cannot advise that any criminal proceedings should be instituted against either Mr. Mansfield or Mr. Bremner, for it would be quite impossible to secure a conviction.

Order—dated 30th July 1884, No. 1850 W., Public Works.

The circumstances connected with the transaction in timber, to which the above papers refer, were reviewed in Proceedings of Government, No. 396 W., dated 14th February 1884.

2. The further inquiries which have since been made go to show that it is apparently impracticable to prove *actual delivery* to Government in the first instance. Subsequent misappropriation by Messrs. Mansfield, Bremner and Company cannot, therefore, it would seem, be established. Evidence of the *resale* of the timber to the firm, as had been originally intended by Mr. Chisholm, is moreover not forthcoming.

3. The transaction, as already observed, thus resolves itself into an *advance* for timber which has not been delivered in full; and as in present circumstances there seem to be no means of recovering the balance, Rs. 2,864, due, Mr. Chisholm, who is responsible for the transaction, will now be furnished with the further correspondence on the subject, and he will be finally called on to show cause why he should not be required to make good the loss entailed by his evading a distinct rule of the Public Works Code,* which prohibits advances to contractors without the special sanction of Government.

* Section 1630.

(True Extract.)

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

To R. F. Chisholm, Esq.
„ the Consulting Architect to Government.

Exd. P. L. Pereira.
Spare Copies

GENERAL.
ESTABLISHMENT.

Govt. of {1884} Madras.

PUBLIC WORKS

Dated July, 30th.

Read. *Encl.*

G.O., 30th July 1884, No. 1850 W.

JULY.

Messrs. Mansfield, Bremner and Company

Mr. Chisholm finally called on to show cause why he should not be held personally liable for the loss entailed by his transactions with — for timber supply.

3515/10

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

READ—the following papers :—

From Major J. L. L. MORANT, R.E., Officiating Consulting Architect to Government, to the Chief Engineer, Public Works Department, dated Madras, 28th June 1884, No. 508.

The brickfield which supplies the buildings erected by this office with bricks and tiles is becoming exhausted, and I am taking steps to acquire additional Government land. The brickfield abuts on a property owned by Mr. G. D. Coleman, and in taking up the Government land running quite close to his house we shall inconvenience him. I have, after considerable reflection on this, but (chiefly) on other grounds, decided upon the propriety of recommending Government to purchase Mr. Coleman's house and compound at a cost of Rs. 28,000, sanction for which I now solicit.

2. I enclose a plan of the property, which covers 10½ acres of ground, and plans of the house itself. I also enclose an estimate of the value of the whole property, which amounts to Rs. 30,000.

3. But in addition to the house and compound there are on the adjoining Government land 3,800 casuarina trees 3 years old, and 4,800 casuarina plants lately grown, all of which belong to Mr. Coleman, and which will be sold to Government and be included in the above-named price of Rs. 28,000. The value of these will probably be Rs. 2,500.

4. The price, therefore, asked by Mr. Coleman appears reasonable enough.

5. My reasons for soliciting permission from Government to acquire the land are these :—

(*a*) I have ascertained, by excavating pits, that most of the property has good brick-earth which, with what we already have and almost immediately hope to obtain, will last us for a great number of years.

(*b*) The present supply of teakwood in Madras is so short and unseasoned that it has attracted the notice of Government, and in paragraph 2 of Public Works G.O., No. 1120 W., dated 5th May 1884, I am ordered to recommend measures to remove the difficulties in the way of providing an adequate supply of seasoned timber. The possession of Mr. Coleman's property will enable us to lay in and keep up a moderate supply of teakwood which can be seasoning until required. The Public Works Workshops give us unseasoned wood at a dear price, and there are no proper stocks in the market. If we are allowed to keep our own wood, I have clearly ascertained that we shall be able to purchase it, either in logs or in scantlings, at a cheaper rate. I might have already done so had I had a place in which to store it.

(*c*) At present we have no Engineers' yard or place in which to locate our plant. Surplus materials of all kinds (tools, scaffolding poles, ladders, &c.) are littered about the brickfield or kept on any large work that may happen to be in progress. Mr. Coleman's property will give us the space we require.

(*d*) It is very desirable, if not indeed absolutely essential, that this office should have a place in which to make up stained glass, terracotta and carved stone work, &c. The property selected gives this accommodation.

6. If the Government will kindly sanction the purchase of the property, I fully anticipate that its cost can be paid off in 6 years, or even less, by savings in manufacture, &c. The annual savings may be thus shown :—

	Rs.
30,00,000 bricks at a saving of Re. 1 per 1,000	3,000
15,00,000 of tiles do. do.	1,500
	4,500
Timber, 10,000 cubic feet, at annas 2 per cubic foot	1,250
	5,750

Moreover, if the purchase of Mr. Coleman's house be sanctioned, it will not be necessary to build the office sanctioned in Public Works G.O., No. 868 W., dated 31st March 1884 (the erection of which has been purposely delayed), and Rs. 2,010 will here be also saved.

And I purpose one of my subordinates living in the upper-story of the house whereby the house-rent he now draws of Rs. 10 or 15 per mensem (or Rs. 120 or 180 a year), according to his rank, will be saved to Government. And, lastly, there are mangoe trees on the property which realise Rs. 90 per annum by the sale of their fruit.

7. I beg, therefore, on the pleas that the property is urgently required by us, that its cost is reasonable, and that savings will (consequent on its acquirement) be effected whereby its cost will be paid off within a measurable time,—on these grounds I beg respectfully to urge its purchase for Rs. 28,000.

8. The plans of the building show their proposed utilisation.

Office note from the Examiner of Public Works Accounts, dated 5th July 1884, No 258.
Do. from the Consulting Architect to Government, dated 14th July 1884, No. 579.

Order—dated 18th August 1884, No. 2029 W., Public Works.

In the circumstances as explained by the Consulting Architect, the Government sanction the purchase of Mr. Coleman's house and ground in connection with the Government brickfield at Madras. The price of the property has been fixed at Rs. 28,000, of which Rs. 16,000 represent the value of the portion required for brickfield operations, and should be charged to "Stock," sub-head "Land and Kilns." The cost of the house and portion of ground to be used as a storeyard and workshop is chargeable to "Provincial, Original Works, Civil Buildings." An appropriation of Rs. 12,000 to meet this outlay has been made in separate proceedings.

2. The purchase-money will be disbursed after the deed of conveyance, to be approved by the Government Solicitor, has been duly executed.

(True Extract.)

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

To the Consulting Architect to Government.
" Examiner, Public Works Accounts.
" Government Solicitor.

Exd. E. Fernandez.
Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of [1884] Madras.

PUBLIC WORKS.

Dated August, 18th.

Recd. *Encl.*

G.O., 18th Aug. 1884, No. 2029 W.

AUGUST.

2575W

Mr. G. D. Coleman's House

Sanctioning the purchase of — and ground in connection with the Government brick-field at Madras.

9/2/10

From

No. 777W 2575/12 P1

THE EXAMINER,
PUBLIC WORKS ACCOUNTS,
MADRAS,

To

The Secretary to Government,
Public Works Department.

Madras, 4 October 1884.

Sir,

I have the honor to forward for information and orders of Government, notes by Mr. Rainier, Dy. Examiner, of his inspection of the Office of the Consulting Architect to Government.

2. The Office continues in good order.

I have the honor to be,
Sir,
Your Most Obedient Servant.

D. P. Cardoo

Examiner P. W. Accounts.

14

Encl: One

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NOTES OF INSPECTION BY H.RAINIER ESQUIRE, DEPUTY EXAMINER PUBLIC WORKS ACCOUNTS, MADRAS, OF THE OFFICE OF THE CONSULTING ARCHITECT TO GOVERNMENT, ON THE 1ST. OCTOBER 1884.

MAJOR J.L.L.MORANT R.E. THE CONSULTING ARCHITECT TO GOVERNMENT WAS PRESENT, ALSO THE ACCOUNTANT A.KISTNASAMMY NOW. THE OFFICE WAS LAST EXAMINED ON THE 19TH. NOVEMBER 1883, VIDE G.O.NO.3607 W. OF 17TH. DECEMBER 1883.

2. THE CASH ACCOUNTS AND ALL RELATING THERETO WERE FOUND IN GOOD ORDER. THE BALANCE OF THE DRAWING ACCOUNT ON 30TH. SEPTEMBER 1884 WAS PROVED CORRECT.

3. THE ACCOUNTING FOR OUTLAY ON WORKS IS, ON THE WHOLE, EXCELLENT. BUT THE WORK ABSTRACTS OF MANUFACTURES REQUIRE POSTING AS PUNCTUALLY AS THOSE OF BUILDINGS ETC. AND MANUFACTURED OUTTURN SHOULD BE AS FREQUENTLY POSTED AS OUTLAY IN THE WORK ABSTRACT; THIS WAS EXPLAINED. PARA 7 OF THE LAST REPORT HAS HAD ATTENTION.

4. THERE ARE TWO MANUFACTURES IN PROGRESS:-

1. BRICKS, ESTIMATE FOR 1884-85 RS. 23,182.
2. LIME. DO. DO. RS. 5,754.

THESE ESTIMATES WERE SANCTIONED IN G.O.NO.1495 W. OF 16TH. JUNE 1884; AND IN G.O.NO.2029 W. OF 18TH. AUGUST 1884, IT WAS RULED THAT OF THE PROPERTY BOUGHT OF MR. COLEMAN FOR RS.28,000, A PART, RS. 16,000, SHOULD BE CHARGED TO STOCK, SURHEAD LAND-KILNS, ETC. THE PAYMENT HAVING NOW BEEN MADE

AND

Wallajah Bagh.

AND THE PROPERTY OCCUPIED, IT WILL BE ARRANGED TO AFFORD A MONTHLY CREDIT TO LAND-KILNS- THE AMOUNT BEING BASED UPON THE PROBABLE OPERATIONS OF THE FACTORY- AND THE PERIOD OVER WHICH THOSE OPERATIONS MAY BE EXPECTED TO CONTINUE. THE WORK IN THE CASE OF THIS FACTORY WILL PROBABLY BE SPREAD OVER A NUMBER OF YEARS, IN WHICH CASE IT WILL BE SUFFICIENT TO RELIEVE LAND-KILNS EVERY MONTH, AT A LOW RATE PER CENT ON THE OUTTURN, BOTH OF BRICKS AND LIME- THE AMOUNT OF SUCH CREDIT WILL IN THE CASE OF BRICKS, BE DEBITED TO BRICK MANUFACTURE, AND IN THE CASE OF LIME TO LIME MANUFACTURE. THE OBJECT BEING TO CLEAR THE LAND-KILNS ACCOUNT GRADUALLY, MONTH BY MONTH, TILL IT IS FINALLY CLEARED WITH THE END OF MANUFACTURING OPERATIONS.

5. THE OUTLAY ON CERTAIN SUB-HEADS OF WORKS, PARTICULARLY THE TELEGRAPH OFFICE AND THE POST OFFICE, HAS EXCEEDED THE ESTIMATE, BUT THE CONSULTING ARCHITECT EXPECTS NO ULTIMATE EXCESS ON THE TOTAL AMOUNT OF EITHER ESTIMATE, OVER 5 PER CENT. THE ACCOUNT OF ADDITIONS TO THE AMIR MAHAL ZENANA ALSO SHOWS EXCESS OUTLAY BUT THIS WILL BE IT IS SAID SUFFICIENTLY EXPLAINED.

6. THE CONTRACTORS' ACCOUNTS ARE IN ORDER. RS.70 ARE DUE TO PETTY CONTRACTOR COOPATTA MOODLEY ON ACCOUNT OF THE POST OFFICE WORK, SINCE MARCH 1884, THE EXPLANATION BEING THAT THE MAN WILL NOT COME FOR PAYMENT.

7. MESSRS. MANSFIELD BREMNER & CO. (INSOLVENT) OWE RS. 2.863-9-8 IN RESPECT OF TEAK TIMBER CONTRACTED FOR ON

ACCOUNT

855/14

ACCOUNT OF THE TELEGRAPH OFFICE AND POST OFFICE, (VIDE G.O.NO.1850 W.OF 30TH.JULY 1884). THE AMOUNT IS CLEARLY IRRECOVERABLE, AND IN ORDER TO CLOSE THE ACCOUNTS OF THE WORKS WHEN COMPLETE, THIS AMOUNT MIGHT WELL-IF GOVERNMENT PLEASES- BE WRITTEN OFF-PARTLY TO THE TELEGRAPH AND PARTLY TO THE POST OFFICE, AS LOSS.

8. MATERIALS AT SITE ON THE 31ST.AUGUST 1884 AGGREGATED IN VALUE RS.10,439 AND WERE PLACED AT NINE DIFFERENT WORKS; RS.5,342 BEING AT THE NEW BRIDGE OVER THE BUCKINGHAM CANAL. ALL SUCH MATERIALS WERE DECLARED OF GOOD VALUE, AND CONSTANTLY UNDER VERIFICATION.

9. IN THE MISCELLANEOUS ADVANCES ACCOUNT, RS.650 ADVANCED TO MR.LOBB EXECUTIVE ENGINEER LOWER COLEROON IRRIGATION PROJECT, MAY BE NOW DEBITED IN TRANSFER TO THAT DIVISION, THE ADVICE OF TRANSFER BEING SENT TO the EXAMINER, P.W.Accts WHO AT PRESENT COMPILES MR.LOBB'S ACCOUNTS.

10. THE STOCK BALANCE ON THE 31ST.AUGUST 1884 COMPRISED ONLY BUILDING MATERIALS RS.9,824 WHICH THE CONSULTING ARCHITECT DESCRIBED AS OF GOOD VALUE; SO ALSO TOOLS AND PLANT, NOTHING BEING SURPLUS.

11. THE ACCOUNTS AND BOOKS OF THIS OFFICE ARE EVIDENTLY IN EXCELLENT HANDS. THE LAST REPORT HAS HAD

ATTENTION

13

ATTENTION IN ALL RESPECTS, AND THE OFFICE AT PRESENT

IN VERY GOOD ORDER.

H Ramus

MADRAS,
3RD. OCTOBER 1884. } DEPUTY EXAMINER P. W. ACCOUNTS.

855
1

C.G.H.W 360 W. 17-12-83
" - 1495 W. 16-6-84
" - 1850 W. 30.7.84
" - 2029 W. 19-8-84

Gen Dept

No. 2515 P. 84.

(5)

From,

The Examiner P.W. Accounts,

Madras.

To.

The Secretary to Government,

P.W. Department.

No. 776.

Dated 4th October 1884.

Rcvd.

Encls. 1.

Notes of Inspection of the Consulting Architect's Division by Mr. Rainier Dy. Examiner. Forwards with remarks--------

2515
14

10

Govt. of India PUBLIC WORKS.

S 3 7.4

Dated

Dated