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2. Date of repair. *27-8-37*
3. Initials of Reference. *G*
M.B.O. 1-89,000-16-10-39.

MADRAS RECORD OFFICE.

Government of Madras.

P. Subramanian DEPARTMENT. *Can. 8-1-58*

G.O. No. <i>//</i>	Press Mis.
<i>2122</i> Dated <i>6-1-</i>	<i>19/558</i>

Not to be folded or roughly handled

No. 21. Read the following letter from W. ROBINSON, Esq., Acting Collector of Malabar; to H. FORBES, Esq., Acting Secretary to Government, dated Calicut, 28th November 1857, No. 169.

SIR,

With reference to Extract Minutes of Consultation of Government dated 13th Instant, No. 2097, Para. 8, I have the honor to submit copies of correspondence with the Chief Engineer on the subject of the adjustment of the accounts of the Moondoor road. To my letter of the 21st August, I have not received an official reply, but I am under the impression, that the Chief Engineer has seen the reasonableness of my wish to be relieved from this duty and I was in hopes that he had addressed Government on the subject.

In fact, if the scrutiny could be undertaken by me, it would be an invidious interference with the Engineer Department through which alone all expenditure &c. took place. The executive of the Moondoor road has never been in the hands of the Collector or Revenue authorities; but has been carried on entirely under Officers specially appointed to this charge, Lieutenant Sinclair, Captain Crofton and Major Selby. All that the Revenue Department has had to do with this work has consisted in paying the drafts of these Officers in the Talook Treasuries.

2. In the early part of 1857, the health of all the Officers having failed, and Captain Ouchterlony being unable then to leave the Hills himself, I at his very earnest solicitation requested the Special Assistant Mr. Thomas as a "temporary and emergent measure" as Captain Ouchterlony expressed it, to overlook the Overseer's (who were appointed by and entirely subordinate to the District Engineer) work, and to keep them in funds and, as at the same time restriction was placed on expenditure on Public Works and the outlay was reduced to the lowest scale, I requested Mr. Thomas to do so. He reluctantly undertook the duty for a couple of months, or till the arrival of the Officer appointed to take charge of the road work, when it was relinquished to him. Mr. Thomas took no charge of the accounts either prior to this period or during his supervision. These were notoriously in sad confusion and he was left without instructions or even Memorandum on the subject of expenditure. The Overseers on this road rendered their accounts direct to the Engineer.

Mr. Preston.
" Drysdale.
" Newland.
" Hobbs.
" Jones, &c.

3. Under these circumstances I venture to solicit of the Government to relieve me from the necessity of scrutinizing the mass of confused accounts in the Executive Engineer Department involving expenditure and transactions extending over two years during which, we have had no control over or connexion with the work under consideration.

4. I plead for this indulgence in no spirit of reluctance to meet the wishes of Government, but that my Establishment could not, I fear, possibly undertake the duty. I have not had a single writer or Gomastah in the Department Public Works since June last, but still much labor connected with the Department has devolved on me. The labor of these scrutinies may be judged from the fact that my Head Accountant and two of my best Gomastahs were engaged during 6 weeks with the Chetwye accounts, while the proper business of the office naturally fell into arrear, a condition from which in the Account Department, it is only just recovering I therefore trust Government will permit the scrutiny to be continued in the office of the District Engineer alone.

Letter from Colonel C. E. FABER, Chief Engineer; to W. ROBINSON, Esq., Acting Collector of Malabar, dated 12th June 1857, No. 1142.

SIR,

I have the honor to transmit to you a copy of a letter from Major Lawford the Superintending Engineer Southern Circle, dated the 9th Ultimo, now on a tour of inspection,

reporting to me on the very unsatisfactory state of the progress made in the execution of the Moondoor road,* and on the still more unsatisfactory state of the accounts of that road.

* Making a Bandy road via Moondoor to Palghant Rupees 52,083 sanctioned by Government of India, 1st June 1855.

2. The road in question is stated to be under execution for the last 18 months, having been commenced upon in November 1855, and that not more than 11½ miles, or about one sixth of the whole line has been completed. Other portions of the road are stated to be in various stages of progress, while 18 miles of it have not been as yet commenced upon.

3. There can be no question but that this must be admitted to be very unsatisfactory and to evince most defective executive arrangements, and lax supervision, and there does not appear to be any assignable reason for leaving to the last that portion of it which is of primary importance, viz, the portion lying between Mallapuram and Calicut.

4. The accounts of this road are even in a worse state, than the unsatisfactory state of the operations and of the actual progress accomplished. Major Lawford states that the Collector's Disbursements up to the end of April to be Rupees (23,000) twenty-three thousand, while the accounts kept by the Executive Officers shew a total of only Rupees (17,113-0-10) seventeen thousand one hundred and thirteen and pice ten, and the value of the work executed to be but Rupees (6,825-13-3) six thousand, eight hundred and twenty-five, annas thirteen and pice three. These discrepancies which prima facie throw so much suspicion on the integrity of the whole accounts, are capable, it is hoped of being explained, and that on further scrutiny, they will be found clear and satisfactory. With this view I have considered it proper to address you on the subject, more especially as at the present time Bills are due for the work executed on this road up to the 30th April 1857, viz. one for the unpassed expenditure up to the 30th April 1856, amounting to Rupees (13,399-11-1) thirteen thousand, three hundred and ninety-nine, annas eleven, and pice one, written off in the Books of the Accountant General in 1855-56, and another for the expenditure up to the 30th April 1857, the former of which should have been submitted long ago, and the other should be forwarded with the Account Current of the Malabar District for April last agreeably to the rules in the Manual. The time of the submission of these Bills will be a favorable opportunity to enter into full explanation for the final settlement of the long pending question regarding the accounts and expenditure on this Moondoor road. I trust every exertion will be made to forward the same at an early date.

5. I must also request your attention to the Abstract B which accompanied Major Lawford's letter above referred to. This document professes to shew the amounts disbursed from your Treasury on account of this road from the commencement up to the end of March last, amounting to Rupees (22,205-1-10) twenty-two thousand, two hundred and five, anna one and pice ten, or as stated by Major Lawford in the 4th para. of his letter up to 30th April Rupees (23,000) twenty-three thousand. The document referred to above shews the disbursements to have been made thus:—

	Rs.	As.	P.	Rs.	As.	P.
From the commencement up to the 30th April 1856...	12,220	14	11	8,389	10	8
From May to December 1856.....	8,389	10	8	1,594	8	3
	20,610	9	7	9,984	2	11
From January to March 1857.....	1,594	8	3			
	22,205	1	10			

6. Before proceeding further I must observe that while the above document shews Rupees (12,220-14-11) twelve thousand, two hundred and twenty, annas fourteen, and pice eleven, to have been disbursed from your Treasury up to 30th April 1856, the actual expenditure on this road as shown in the Annual Progress Report of 1855-56 and up to the same date, is Rupees (13,400) thirteen thousand, and four hundred regarding this discrepancy explanation is requested. Again in this document the sum of Rupees (9,984-2-11) nine thousand, nine hundred and eighty-four, annas two, and pice eleven, is shewn as having been advanced by you from May 1856, to

March 1857, but your Accounts Current exhibit quite a different sum. Your monthly disbursements are therein thus set down.

	Rs.	A.	P.
In May 1856	525	11	10
June do... ..	0	0	0
July do.	3,233	7	4
August do.	3,069	13	1
September do....	1,730	4	0
October do.	732	0	11
November do....	340	5	6
December do.	270	7	11
January 1857... ..	50	0	0
February do.	996	0	3
March do... ..	548	8	0
April do.	Not received		

Total Rupees 11,496 10 10

11,496 10 10
9,984 2 11
1,512 7 11

* 11,496 10 10

* This amount nearly corresponds with that entered in the Statement of unpassed expenditure which is Rupees 13,399-11-1.

Thus shewing a difference between your Accounts Current and Major Lawford's document of Rupees (1,512-7-11) one thousand five hundred and twelve, annas seven, and pice eleven. I request you will kindly favor me with an explanation of the cause of this discrepancy also. If to the amount of your disbursements* as shewn above, be added, the expenditure shewn in the Annual Progress Report of 1855-56 viz., Rupees (13,400*) thirteen thousand and four hundred, the total will be Rupees (24,896-10-10) twenty-four thousand eight hundred and ninety-six, annas ten, and pice ten, exclusive of the balance which might have remained in hand of the Officer in charge of the work on the 30th April 1856, which the Account Current for May 1856, does not shew.

7. The amount then shewn as bona-fide expended and disbursed by you on account of this work, is Rupees (24,896-10-10) twenty-four thousand, eight hundred and ninety-six, annas ten, and pice ten. I shall now proceed to shew the difference there exists between it, and the amount said to be bona-fide expended, both taken from the same Account Current and the same annual Progress Report of 1855-56. The cause of the difference is not apparent, unless it is in the hands of the Officer in charge of the work, or that it has been expended on other works*, which, I am led to suppose is not the case as your Accounts Current shew that disbursements are made by you not for works generally but on Account of particular works, the expenditure also is shewn for particular works which is a peculiar feature in the Accounts from your District.

	Rs.	A.	P.
Actual expenditure up to 30th April 1856, as per the annual Progress Report of 1855-56.....	13,400	0	0
Expended as per your Account Current for May... ..	758	15	10
June	782	3	7
July... ..	1,242	0	10
August... ..	1,688	10	0
September... ..	0	0	0
October	417	8	6
November	340	5	6
December	0	0	0
January 1857	0	0	0
February	0	0	0
March	0	0	0
April not received	5,229	12	9

Total expended Rupees... 18,629 12 9
Rupees... 24,896 10 10

Difference Rupees... 6,266 14 1

I request you will favor me with explanation as to the cause of the above difference.

8. I must also advert to another discrepancy. In the Budget of 1857-58 the actual ex-

* Up to November 1856. expenditure up to November 1856, is stated to be Rupees (24,714) twenty-four thousand, seven hundred and fourteen, but the annual Progress Report of 1855-56 and your monthly* Account Current shew it to be only Rupees (18,629-12-9) eighteen thousand, six hundred, and twenty-nine, annas twelve, and pice nine, thus making a difference of Rupees (6,084-3-3*) six thousand, and eighty-four, annas three, and pice three, in the amount stated to be expended on this work. In fact in every way that the accounts are scrutinized discrepancies are found to exist. I shall advert to one more.

* 24,714.
† 18,400.

9. If from the expenditure* up to November 1856, shewn in the Budget of 1857-58 be deducted the amount† expended up to 30th April 1856, the balance viz. Rupees (11,314) eleven thousand, three hundred and fourteen, must be the sum expended from 1st May to 30th November 1856, but the aggregate of your Accounts Current shew only Rupees (5,229-12-9) five thousand two hundred, twenty-nine, annas twelve, and pice nine, as expended up to that date, and Rupees (9,631-10-8) nine thousand, six hundred and thirty-one, annas ten and pice eight, as disbursed up to the same period. It appears strange that in two accounts purporting to afford the same information viz., Bona-fide expenditure on the same work, and for the same period there should be found so many discrepancies.

10. I request that in favoring me with explanation on the points noticed (and which explanation it may eventually be necessary to submit to Government) you will be so good as to do so conjointly with the District Engineer of Malabar, or with his full concurrence, and that if there has been any defalcation, you will be pleased to afford every information thereon, so that I may be enabled at once to take the orders of Government without being obliged to trouble you with further reference on the subject. A copy of this letter will be sent to the District Engineer of Malabar for his information and guidance.

I need scarcely state in conclusion that the explanation now solicited should not only embrace all the points adverted to on this communication, but also on all those adverted to by Major Lawford, a copy of whose letter is herewith forwarded and of the enclosures therewith received.

Letter from W. ROBINSON, Esquire, Acting Collector of Malabar; to Colonel C. E. FABER, Chief Engineer, dated Calicut, 21st August 1857, No. 4183.

SIR,

No. 1142.

1. I have the honor to reply to your letter dated 12th June last.

Resolution Chief Engineer 3rd March 1857, No. 10609.
To Chief Engineer 16th April " " 1141.
From Ditto. 23rd do. " " 12010.
To Ditto. 28th do. " " 1275.
From Ditto. 8th May " " 192.

2. The portion of the road between Mallapooram and Calicut formed the subject of the correspondence noted in the margin no doubt forwarded to you in accordance with my request dated 20th March last addressed to Lieutenant Bean.

3. I proceed to submit the explanation in the matter of accounts.

4. I have no means of reconciling the discrepancy the subject of para. 4 of your letter no accounts from the Executive Department were received by me prior to May 1856. Lieutenant Bean has been supplied with a statement of accounts particular of disbursements from the

Revenue treasuries and will be furnished with a copy of the present communication and enclosure from which he will be able to verify the accounts of expenditure by the Officers of the executive Department, Lieutenant Bean will no doubt be making out Bills for the expenditure of Official year 1855-56, of which, as above stated we know nothing whatever, while for the Official year 1856-57 we have only received Accounts Current which enter into no detail of expenditure. I may remark that on the 17th July last, Lieutenant Bean sent a Bill for the expenditure of Official year 1856-57 but finding a difference of Rupees 3,159-11-8 between the amount taken up from the Revenue treasury (Rupees 11,995-12-2) and the expenditure accounted for (Rupees 8,536-0-6) I was obliged to return it under date the 20th Idem, and no further communication has passed on the subject. Lieutenant Bean had I believe entrusted the scrutiny of these accounts to Lieutenant Clemons who conducted the examination at Malapooram and was not placed in communication with me on the subject.

5. With reference to para. 5 of your letter under acknowledgment I beg to submit in a Tabular form a Statement shewing the aggregate amount placed at the disposal of the executive Officers, the amount taken up, and the balance remaining from the commencement of the work up to the 30th April 1857.

6. This account will shew that the abstract B which accompanied Major Lawford's letter dated 9th May last is correct, and will obviate the necessity of further explanation of exceptions taken to various items in my account in paras. 6 and 7 of your letter. We have no means whatever of attempting to reconcile the discrepancies which may occur in the accounts of the executive Officers the great differences which exist will be apparent from the statement now sent.

7. The discrepancy noticed in paras. 8 and 9 arose from the Budget statement which was prepared in October shewing only an assumed prospective expenditure to the 30th November. A larger expenditure was expected than actually took place. This statement cannot be considered a legitimate item of comparison of test of account.

8. Adverting to the closing part of para. 4 of your letter and para. 10 I venture to solicit of you to relieve me from further connexion with the scrutiny &c. of the Mundoor road expenditure and accounts.

9. Lieutenant Clemons was engaged with them at Mallapooram till he left. Lieutenant Bean has written to me under date the 4th Instant (a copy of which is appended) that he will undertake the further examination himself in his own office which has been established at Cannanore. Conjointly therefore his work has not been proceeded with, and could not well be undertaken under the circumstances. The accounts &c. are in a state which requires a degree of scrutiny as close and tedious as that to which the Chetwye Dam account (reported on under date the 14th Instant) were subjected, and the business of my office has been so seriously retarded by the occupation of the numerous persons who have been obliged to their time to this duty that I could not spare them further.

No. 11290.

No. 4088.

I have no establishment in the D. P. W.

Statement shewing the amount placed at the disposal of the Executive Officers, that taken up and the balance

1	Huzzoor Treasury.		Ernaad Treasury.		Walloowanad Treasury.	
	Amount advanced or placed at the disposal of Executive Officers.	Amount taken up by or disbursed to Executive Officers.	Amount advanced or placed at the disposal of Executive Officers.	Amount taken up by or disbursed to Executive Officers.	Amount advanced or placed at the disposal of Executive Officers.	Amount taken up by or disbursed to Executive Officers.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1855, August ...	111 2 8	111 2 8				
September ...	339 2 10	339 2 10				
October ...						
November ...	410 5	410 5				
December ...	130	130			4,950	1,200
1856, January ...	38 7 3	38 7 3				1,304 9 8
February ..	339 2	339 2				1,806 2 10
March ...						2,161 14 7
April ...			81 11 11	81 11 11	2,000	
Total.....	1,367 15 2	1,367 15 2	81 11 11	81 11 11	6,950	6,472 11 1
Deduct Disbursements...	1,367 15 2		81 11 11			
Balance on the 30th April 1856.					477 4 11	
1856, May ...			525 11 10	525 11 10		470
June ...					687 14 2	610 1 8
July ...	259 1 10	259 1 10	1,486 7 4	193 15 1		
August ...	524 14	524 14	500		1,844 15 1	595 6 8
September ...	530 4	530 4	200	200		375
October ...	732 11	732 11		250		31
November ...	340 5 6	340 5 6		300	187 14 2	337 14 2
December ...	82 9 9	82 9 9		200		200
1857, January ...	50	50		493	1	996 3
February ...					996 13 1	478 13 1
March ...	5 6 5	5 6 5	64 4 6	154 4 6	993 9 3	993 9 3
April ...	204 9 7	204 9 7	217 8 7	217 8 7		
Total.....	2,729 4	2,729 4	2,994 3	2,534 8 1	5,189 2	5,095 2
Deduct Re-funds or Re-credits.						
Net amount...	2,729 4	2,729 4	2,994 3	2,534 8 1	5,189 2	5,095 2
Deduct disbursements...	2,729 4		2,534 8 1		5,095 2	
Balance on the 30th April 1857.			459 8 2		94	
Grand total of 1855-56, and 1856-57, less Re-funds.....	4,097 3 2	4,097 3 2	3,075 12 2	2,616 4	12,139 2	11,567 13 1
Deduct disbursements...	4,097 3 2		2,616 4		11,567 13 1	
Aggregate unexpended balance on the 30th April 1857.....			459 8 2		571 4 1	

Calicut,

21st August 1857.

(True Copy.)

W. ROBINSON,
Acting Collector.

remaining on account of the Moondoor Road from the commencement (August 1855) to 30th April 1857.

Palghat Treasury.		Total.		Executive Officers Account Current as furnished to Collector.		Remarks.
Amount advanced or placed at the disposal of Executive Officers.	Amount taken up by or disbursed to Executive Officers.	Of Columns 2, 4, 6 and 8.	Of Columns 3, 5, 7 and 9.	Receipts.	Disbursements.	
8	9	10	11	12	13	14
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
		111 2 8	111 2 8			
		339 2 10	339 2 10			
5,000	600	5,410 5	1,010 5			No accounts for this period were furnished by the Executive Officers.
	2,400	5,080	2,530			
	543 12	38 7 3	1,782 3 3			
	508 12 9	339 2	2,152 8 5			
	46		1,852 2 10			
	200	2,081 11 11	2,443 10 6			
5,000	4,298 8 9	13,399 11 1	12,220 14 11			
4,298 8 9		12,220 14 11				
701 7 3		1,178 12 2				
	200	525 11 10	1,195 11 10	853 3 10	758 15 10	
	400		407 4 11	700 4 11	782 3 7	
800	350	3,233 7 4	1,413 2 7	1,420 4	773 1 9	The expenditure entered in the Collector's Account Current for this and the following months is inclusive of Salary &c. of Executive Officer. An advance of 500 Rupees less debited in the Collector's Account Current for this month was debited in his Account Current for the next month. Major Selby's Account Current for September 1856, was not received in time to admit of being embodied in the Collector's Account Current for that month, the Account Current from November to April were not received before the end of May last, and the whole expenditure on the Moondoor road for these months has therefore been debited in the Collector's Account Current for April 1857.
	550	3,569 13 1	1,670 4 8	767 10 2	1,203 12 6	
	300	1,230 4	1,405 4	1,328	923 6 7	
	91 10 6	732 11	1,073 11 5	250	417 8 6	
		340 5 6	671 5 6	300	567 5 9	
		270 7 11	620 7 11	1,686 8 3	350	
		50	743		693	
		996 3	996 3	996 3	996 3	
		548 8	633 1 7	478 13 1	568 13 1	
		1,415 11 5	1,421 1 10	993 9 3	957 6 1	
2,000	1,891 10 6	12,912 6 3	12,250 8 7	9,774 5 9	8,991 10	
			254 12 5		22 15	
2,000	1,891 10 6	12,912 6 3	11,995 12 2	9,774 5 9	8,968 11	
1,891 10 6		11,995 12 2		8,968 11		
108 5 6		916 10 1		805 10 9		
7,000	6,190 3 3	26,312 1 4	24,216 11 1			The aggregate balance on the 30th April 1857, Rupees 2,095-6-3 shewn in column 10 consists of amount in the Huzzoor Treasury. Rs. A. P. 2,059 3 1 Do. with the District Engineer..... 36 3 2 Total Rupees..... 2,095 6 3
6,190 3 3		24,216 11 1				
809 12 9		2,095 6 3				

E. E.

(Signed) W. ROBINSON,
Acting Collector.

No. 22. ORDER THEREON, No. 11; dated 6th January 1858.

On the 28th February last, the Government forwarded a correspondence on the subject of the accounts of the Mundoor road, to the Acting Collector of Malabar, with a request that he would communicate it to his Head Assistant Mr. Thomas, who was stated to be then in charge of the work, in view to the examination and adjustment of those accounts. Mr. Robinson's attention was on two* occasions subsequently drawn to the order of 28th February, and he was requested to obtain and forward the report called for.

2. Mr. Robinson now submits a correspondence with the Chief Engineer, and under the circumstance represented, requests to be relieved from the duty of scrutinizing, and reporting on the accounts in question. With regard to Mr. Thomas, Mr. Robinson explains that that gentleman's temporary connexion with the road, simply consisted in supervising the Overseer's work and providing them with funds, and that he never had charge of the accounts either before or during the period of his supervision.

3. The Right Honorable the Governor in Council observes that it does not appear that Mr. Robinson was ever called upon for a report on the Mundoor road accounts. In the orders already quoted, he was requested to obtain and submit the report of his Assistant, who, it was supposed, had charge of the road and its accounts. This however will not now be required; as the Chief Engineer, in submitting† to Government Mr. Robinson's letter to his address, dated 21st August last, intimated that the District Engineer had been called upon to submit a statement of the accounts of the road.

4. Ordered that a copy of these Proceedings be furnished to the Chief Engineer for his information.

(Signed) H. FORBES,
Acting Secretary to Government.

* Extract Minutes Consultation 14th July and 13th November 1857, Nos. 1349 and 2097.

† Proceedings 2nd September 1857, No. 3375.

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Central Office of C. W.
Fort Saint George.
12th June 1857.

No. 1112.

For Your Excellency
The Chief Engineer
To Mr. Robinson Esq. Secy
The Collector of

Malabar, 12th June
1857, No. 1112.

Sir,

Enc. 2.

I have the honor to transmit to you
a copy of a letter from Major Sawford, the
Superintending Engineer Southern Circle,
dated the 9th ultimo, now in a tour of inspection,
reporting to me on the very unsatisfactory
state of the progress made in the execution
of the Mundoor road, and on the
still more unsatisfactory
state of the accounts of
that Road.

* Making a Brandy road via Mundoor to Palghat.
No. 52,083. Sanctioned by Government of
India. 1st June 1855.

2. The road in question is stated to be
under execution for the last 18 months, having
been commenced upon in November 1855, and
that not more than 11½ miles, or a fifth one sixth

2
of the whole line has been completed. Other portions of the road are stated to be in various stages of progress, while 18 miles of it have not been as yet commenced upon.

3. There can be no question but that this must be admitted to be very unsatisfactory and to evince most defective executive arrangements, and lax supervision, and there does not appear to be any assignable reason for leaving to the last that portion of it, which is of primary importance viz: the portion lying between Malappuram and Calicut.

4. The accounts of this road are even in a worse state, than the unsatisfactory state of the operations and of the actual progress accomplished. Major Lawford states that the Collectors' Disbursements up to the end of April to be Rupees (23,000) twenty three thousand, while the accounts kept by the Executive Officers show a total of only Rupees (6,113-11-10) sixteen thousand one hundred and thirteen and pice ten, and the value of the work executed, to be but Rupees (6,325-13-3) six thousand eight

91 1883
eight hundred and twenty five annas thirteen and pice three. These discrepancies which *prima facie* throw so much suspicion on the integrity of the whole accounts, are capable, it is hoped of being explained, and that on further scrutiny, they will be found clear and satisfactory. With this view I have considered it proper to address you on the subject, more especially as at the present time Bills are due for the work executed on the road, up to 30th April 1857, viz: one for the un-
paid expenditure, up to 30th April 1856, amounting to Rupees (13,399-11-1) thirteen thousand three hundred and ninety nine, annas eleven, and pice one, written off in the Books of the Accountant General in 1855/56, and another for the expenditure up to the 30th April 1857, the former of which should have been submitted long ago, and the other should be forwarded with the Account Current of the Malabar District for April last agreeably to the rules in the Manual. The time of the submission of these Bills will be a favorable opportunity

opportunity to enter into full explanation for the final settlement of the long pending question regarding the accounts and expenditure on this Meerdoor road. I trust every exertion will be made to forward the same at an early date.

5. I must also request your attention to the Abstract B, which accompanied Major Lawford's letter a few pages to. This document professes to show the amounts disbursed from your Treasury on account of this road from the commencement up to the end of March last, amounting to Rupees (22,220: 1: 10) twenty two thousand two hundred and five annas one and pice ten, or as stated by Major Lawford, in the 15th para. of his letter up to 30th April Rupees (23,000) twenty three thousand. The document referred to above shows the disbursements to have been made thus.

From the commencement up to the 30 th April 1856	R ^{rs} 12,220: 1: 10	8389: 10: 8
From May to December 1856	20,610: 9: 7	1594: 8: 3
		9984: 2: 11
From January to March 1857	22,205: 1: 10	1594: 8: 3
		22,205: 1: 10

6. Before proceeding further I must observe

Observe that while the above document shows R^{rs} (12,220: 1: 10) twelve thousand two hundred and twenty, annas fourteen, and pice eleven, to have been disbursed from your Treasury up to 30th April 1856, the actual expenditure on this road as shown in the Annual Progress Report of 1855/56 and up to the same date, is Rupees (13,400) thirteen thousand and four hundred regarding this discrepancy explanation is requested. Again in this document the sum of R^{rs} (9984: 2: 11) nine thousand, nine hundred, and eighty four, annas two, and pice eleven, is shown as having been advanced by you from May 1856 to March 1857, but your Accounts Current exhibit quite a different sum. Your monthly disbursements are therein thus set down.

In May 1856	Rupees	525. 11. 10
June		3233. 7. 4
July		3069. 13. 1
August		1730. 4. 1
September		732. 11
October		340. 5. 6
November		270. 7. 11
December		50. 1
January 1857		996. 3
February		548. 8. 1
March		
April		
Total Rupees		11,496. 10. 10

Thus showing a difference between your accounts
 Current and Major Lawford's document of
 Rupees (1512. 7. 11) one thousand five hundred
 and twelve, annas seven, and pice eleven. I
 request you will kindly favour me with an
 explanation of the cause of this discrepancy
 also. If to the amount of your disbursements
 as shown above, be added, the expenditure
 shown in the Annual Progress Report of
 1855/56 vizt Rupees (13,400) thirteen thousand

and four hundred, the total will be
 Rupees (24,896. 10. 10) twenty four
 thousand eight hundred and ninety
 six, annas ten, and pice ten, exclusive of the
 balance which might have remained in
 hand of the Officer in charge of the work
 on the 30th April 1856 which the Account
 Current for May 1856 does not show.

The amount then shown as bonafide
 expended and disbursed by you on
 account of this work, is (24,896. 10. 10)
 twenty four thousand eight hundred and
 ninety

11,496. 10. 10
 9,984. 2. 11
 1,512. 7. 11

11,496. 10. 10

This amount nearly corresponds
 with that entered in the Statement
 of unexpended expenditure which is
 Rupees 13,399. 11. 1.

Expended Rupees 13,400 - - -
 Disbursed - - 11,496. 10. 10
 24,896. 10. 10

ninety, six, annas, ten, and pice ~~ten~~. I shall now
 proceed to show the difference there exists between
 it, and the amount said to be bonafide expended,
 both taken from the same Accounts Current
 and the same Annual Progress Report of 1855/56.
 The cause of the difference is not apparent, unless
 it is in the hands of the Officer in charge of the
 work, or that it has been expended on other works,
 which, I am led to suppose is not the case as
 your Accounts Current show that disbursements
 are made by you not for works generally but
 on account of particular works, the expenditure
 also is shown for particular works which is a
 peculiar feature in the Accounts from your District.

Actual expenditure up to 30th April 1856 as per the Annual
 Progress Report of 1855/56 - - - Rupees 13,400. . .
 Expended as per your

Account Current for May - Rupees 758. 15. 10
 June - - - 782. 3. 7
 July - - - 1,242. 0. 10
 August - - - 1,688. 10. 6
 September - - - . . .
 October - - - 417. 8. 6
 November - - - 340. 5. 6
 December - - - . . .
 January 1857 - - - . . .
 February - - - . . .
 March - - - . . .
 April not received - - - 5,229. 12. 9

Total expended Rupees 18,629. 12. 9
 Rupees 24,896. 10. 10
 Difference Rupees 6,266. 14. 1

I request

* according to the pre-
 sent Budget
 System.

I request you will favor me with explanation as to the cause of the above difference.

8. I must also advert to another discrepancy. In the Budget of 1857/58 the actual expenditure up to November 1856, is stated to be Rupees (24,714) twenty four thousand seven hundred and fourteen, but the Annual Progress Report of 1855/56 and your monthly Accounts Current show up to November 1856 it to be only Rupees (18,629. 12. 9) eighteen thousand, six hundred, and twenty nine, annas twelve, and pice nine, thus making a difference of Rupees (6,084. 3. 3) six thousand, and eighty four, annas three, and pice three, in the amount stated to be expended on this work. In fact, in every way that the accounts are scrutinized discrepancies are found to exist. I shall advert to one more.

9. If from the expenditure up to, November 1856 shown in the Budget of 1857/58 be deducted the amount expended up to 30th

April

178
April 1856, the Balance vizt: Rupees (11,314) eleven thousand, three hundred, and fourteen, must be the sum expended from 1st May to 30th November 1856, but the aggregate of your Accounts Current show only Rupees (3,229. 12. 9) five thousand, two hundred, and twenty-nine, annas twelve, and pice nine, as expended up to that date, and Rupees (9,631. 10. 8) nine thousand, six hundred, and thirty-one, annas ten, and pice eight, as disbursed up to the same period. It appears strange that in two accounts purporting to afford the same information vizt: Bonafide expenditure on the same work, and for the same period there should be found so many discrepancies.

10. I request that in favoring me with explanation of the points noticed and which explanation it may eventually be necessary to submit to Government you will be so good as to do so conjointly with the District Engineer of Malabar, or with his full concurrence and

and that if there has been any defalcation,
you will be pleased to afford every inform-
ation thereon, so that I may be enabled at
once to take the orders of Government without
being obliged to trouble you with further
references on the subject. A copy of this
letter will be sent to the District Engineer
of Malabar for his information and guidance.

I need scarcely stop in conclusion
that the explanation now solicited should
not only embrace all the points adverted
to in this communication, but also cover all
those adverted to by Major Lawford, a
copy of whose letter is herewith forwarded
and of the enclosures therewith received.

I have &c.

Central Office of S. M.) Signed / C. E. Taber - Colonel
Fort Saint George) Chief Engineer
12th June 1857

(True Copy)

W. Robinson
Acting Collector.

Compd W. B.

N^o 4183.

Calicut 21st August 1857

To,

W. Robinson Esquire

Acting Collector of Malabar

To,

Colonel C. E. Taber

Chief Engineer D. P. W.

Fort St. George

Sir,

1. I have the honor to reply to your letter
dated 12th June last

2. The portion of the road between Malapra-
am and Calicut forms the subject of the corres-
pondence noted in the margin, no doubt for-

Resolution Chief Engineer 3 rd March 1857. N ^o 1140.	forwarded to you in accordance
To Chief Engineer 16 th April. " 1141.	with my request dated 20 th
From D. M. — 23 rd — 7 th — 12010.	March last addressed to,
To D. M. — 28 th — 8 th — 1275.	Lieutenant Bean.
From D. M. — 8 th May. — 1192.	

3. I proceed to submit the explanation
in the matter of accounts.

4. I have no means of reconciling the
discrepancy the subject of Para 4 of your letter.
no accounts from the Executive Department
were

12
were received by me prior to May 1856. Lieut.
Bean has been supplied with a Statement of
accounts particular of disbursements from the
Revenue Treasuries and will be furnished with
a copy of the present communication and
enclosure from which he will be able to
verify the accounts of expenditure by the
Officers of the Executive Department. Lieut.
Bean will no doubt be making out Bills
for the expenditure of Official year 1855/56
of which, as above stated, we know nothing
whatever, while for the Official year 1856/57
we have only received accounts Current which
enter into no detail of expenditure. I may
remark that on the 17th July last, Lieut.
Bean sent a Bill for the expenditure of
Official year 1856/57 but finding a difference
of Rs 3,459. 11. 8 between the amount taken up
from the Revenue Treasury (Rs 4,775. 12. 2)
and the expenditure accounted for (Rs 556. 6. 1)
I was obliged to return it under date the 20th
Idem, and no further communication has
passed on the subject. Lieutenant Bean has
I believe entrusted the scrutiny of these
accounts

accounts to Lieutenant Clemens who conducted
the examination at Malapuram and was
placed in communication with me on the subject.

5. With reference to Para 5 of your letter
under acknowledgment I beg to submit in a
tabular form a Statement showing the ag-
gregate amount paid at the disposal of the
Executive Officers, the amount taken up, and
the balance remaining from the commencement
of the work up to the 30th April 1857.

6. This account will show that the Abstract
B which accompanied Major Lawford's letter
dated 9th May last is correct, and will obviate
the necessity of further explanation of ex-
ceptions taken to various items in my
account in Paras 6 & 7 of your letter. We
have no means whatever of attempting to
reconcile the discrepancies which may occur
in the accounts of the Executive Officers -
the great differences which exist will be
apparent from the Statement now sent.

7. The discrepancy noticed in Paras
8 and 9 arose from the Budget Statement
which

which was prepared in October showing only an assumed prospective expenditure to the 30th November. A larger expenditure was expected than actually took place. This Statement cannot be considered a legitimate item of comparison or test of account.

8. Adverting to the closing part of Para 4 of your letter and Para 10 of the letter to which of you to relieve me from further connexion with the scrutiny of the Mander's accounts and expenditure.

9. Lieutenant Coleman was engaged with them at Malapuram till he left. Lieut. Brew has written to me under date the 1st Instant (a copy of which is appended) that he will undertake the further examination himself in his own Office which has been established at Cannanore. Conjointly therefore this work has not been proceeded with, and could not well be undertaken, under the circumstances. The accounts you are in a state which requires a degree of scrutiny as close and tedious as that to which the

Cheloye

N^o 1088

I have no Estab-
lishment in the
D. P. R.

Cheloye Dam account (reported on under date the 11th Instant) were subjected, and the business of my Office has been so seriously retarded by the occupation of the numerous persons who have been obliged to devote their time to this duty that I could not spare them further.

I have Y^{rs}

Signed W. Robinson

Acting Collector

True Copy

[Signature]

Acting Collector

Camps M. B.

by and entirely subordinate to the District Engineer) work, and to keep them in funds, and, as at the same time restriction was placed on expenditure on Public Works and the outlay was reduced to the lowest scale, I requested Mr Thomas to do so. He, reluctantly, undertook the duty for a couple of months, or till the arrival of the Officer appointed to take charge of the road work, when it was relinquished to him. Mr Thomas took no charge of the accounts either prior to this period or during his supervision. These were notoriously in sad confusion & he was left without instructions or even memorandum on the subject of expenditure. The Overseers on this road rendered their accounts direct to the Engineer.

3. Under these circumstances I venture to solicit of the Government to relieve me from the necessity of scrutinizing the mags of confused accounts in the Executive Engineer Department involving expenditure and transactions extending over two years during

Mr Preston
" Orpington
" Howland
" Hobbs
" Jones
" Goa

during which, we have had no control over or connection with the work under consideration.

I plead for this indulgence in no spirit of reluctance to meet the wishes of Government, but that my Establishment could not, I fear, possibly, undertake the duty. I have not had a single Writer or Gomastah in the Department Public Works since June last, but still much labor connected with the Department has devolved on me. The labor of these scrutines may be judged from the fact that my Head Accountant and two of my best Gomastahs were engaged during 6 weeks, with the Chetoye accounts, while the proper business of the Office, naturally fell into arrear, a condition from which, in the Account Department, it is only just recovering. I therefore trust Government will permit the scrutiny to be continued in the Office of the District Engineer alone.

I have the honor to be

Sir,

Your most Obedient Servant;

W. Robinson

Acting Collector.

W. M. B.

N^o 169.
1857.

Calicut 28th November 1857.

From;

W. Robinson Esquire

Acting Collector of Malabar

To,

H. Forbes Esquire

Secretary to Government,

Department Public Works.

Calicut Fort St. George.

Sir,

With reference to Extract Minutes

N^o 2097.

of Consultation of Government dated 13th

Instant Para 8, I have the honor to submit

From Chief Engineer
1/12th June 1857.
N^o 1142.

copies of correspondence with the Chief

To D. H. de la
2/21st August 1857.
N^o 4183.

Engineer on the subject of the adjustment

of the accounts of the Hoondair road. To my

letter of the 21st August, I have not received

an Official reply, but I am, under the

impression, that the Chief Engineer has

seen the reasonableness of my wish to be

relieved from this duty, and I was in hopes

that he had addressed Government on

the

the subject.

In fact, if the scrutiny could be undertaken by me, it would be an invidious interference with the Engineer Department thro' which alone all expenditure has taken place. The execution of the Herndon road has never been in the hands of the Collector or Revenue authorities, but has been carried on entirely under Officers specially appointed to this charge, Lieutenant Sinclair, Captain Crofton and Major Selby. It is that the Revenue Department has had to do with this work has consisted in paying the drafts of these Officers in the Talook treasuries.

2. In the early part of 1857 the health of all the Officers having failed, and Captain Cochran being unable then to leave the Hills himself, Tal his very earnest solicitation, requested the Special Assistant Mr. Thomas as a temporary and emergent measure as Captain Cochran expressed it, to overlook the Overseers (who were appointed

by

Statement showing the amount placed at the disposal of the Executive Office

		Huzgoor Treasury	
		Amount added or placed at the disposal of Executive Officers	Amount taken up by or distributed to Executive Officers
		2	3
1855.	August	111. 2 8	111. 2 8
	September	339. 2 10	339. 2 10
	October		
	November	410. . 5	410. . 5
	December	130. . .	130. . .
1856.	January	38. 7 3	38. 7 3
	February	339. 2 .	339. 2 .
	March		
	April		
Total		1367. 15 2	1367. 15 2
Deduct Disbursements		1367. 15 2	
Balance on the 30 th April 1856.			
1856.	May		
	June		
	July	259. 1 10	259. 1 10
	August	524. 14 .	524. 14 .
	September	530. 4 .	530. 4 .
	October		
	November	732. . 11	732. . 11
	December	340. 5 6	340. 5 6
1857.	January	82. 9 9	82. 9 9
	February	50 . .	50 . .
	March		
	April	5 6 5	5 6 5
Total		2049. 9 7	2049. 9 7
Deduct Refunds or Credits		2729. 4 .	2729. 4 .
Net amount			
Deduct disbursements		2729. 4 .	2729. 4 .
Balance on the 30 th April 1857		2729. 4 .	
Grand Total of 1855/56 and 1856/57 - less Refunds		4097. 3 2	4097. 3 2
Deduct disbursements		4097. 3 2	
Aggregate unexpended Balance on the 30 th April 1857			

Valent
21st August 1857.

Compd W. B.

20th June 1857
10th July 1857
10th Aug 1857

W. B. 1857
10th Aug 1857
10th Sept 1857

W. B. 1857
10th Aug 1857
10th Sept 1857

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W. B. 1857
10th Aug 1857
10th Sept 1857

Officers, that taken up & the Balance remaining on account of the Hoondor Road from the Commencement (August 1855) to 30th April 1857.

By	Enamad Treasury	Wakkanand Treasury	Sajghat Treasury	Total	Executive Officers Account Current as furnished to Collector	Remarks
	Amount taken up by or placed at disposal of Executive Officers	Amount taken up by or placed at disposal of Executive Officers	Amount taken up by or placed at disposal of Executive Officers	Amount taken up by or placed at disposal of Executive Officers	Amount taken up by or placed at disposal of Executive Officers	
	4	5	6	7	8	9
	10	11	12	13	14	15
2.8					111 2 8	111 2 8
2.10					339 2 10	339 2 10
5					1010 . 5	1010 . 5
7.3					2440 . .	2440 . .
2					35. 7. 3	1782 3 3
					339 2 .	2152 8 5
					46 . .	1852 2 11
81 11 11	81 11 11	2000 . .	2161 14 7	210 . .	2081 11 11	2443 10 6
152	81 11 11	81 11 11	4950 . .	6472 11 1	5000 . .	4298 8 9
	81 11 11		6472 11 1		4298 8 9	12220 14 11
			477 4 11		701 7 3	1178 12 2
525 11 10	525 11 10		470 . .		200 . .	525 11 10
1 10	1486 7 4	193 15 1	687 14 2	610 1 8	800 . .	3233 7 4
14	300 . .		1544 15 1	575 6 8	720 . .	3569 13 1
4	200 . .			375 . .	300 . .	1230 4 .
11		250 . .			91 10 6	732 . 11
5 6		300 . .		31 . .		340 5 6
9 9		200 . .	187 14 2	337 14 2		270 7 11
		493 . 1		200 . .		50 . .
6 5	64 4 6	154 4 6	478 13 1	478 13 1		996 . 3
9 7	217 8 7	217 8 7	993 9 3	993 9 3		996 . 3
9 4	2994 . 3	2534 8 1	5189 2 .	5195 2 .	2000 . .	1891 10 6
						1292 6 3
						12250 8 7
						254 12 5
9 4	2994 . 3	2534 8 1	5189 2 .	5195 2 .	2000 . .	1891 10 6
						1292 6 3
						12250 8 7
						254 12 5
	459 8 2		94 . .		108 5 6	96 10 1
3 2	3075 12 2	2616 4 .	12139 2 .	11567 13 1	7000 . .	6190 3 3
	2616 4 .		11567 13 1		6190 3 3	2632 1 4
	459 8 2		571 4 1		809 12 9	2095 6 3

No accounts for this period were furnished by the Executive Officers

The expenditure entered in the Collector's account Current for this & the 3 months is inclusive of Salaries & of Executive Officers. An advance of 600 Rs. is debited in the Collector's account Current for the next month.

Major Selby's account Current for Sept 56 was not received in time of being embodied in the Collector's account Current for that month. The account Current from November to April were not received before the end of May and the whole expenditure on the Hoondor Road for these months has for been debited in the Collector's account Current for April 18.

The aggregate Balance on the 30th April 1857 Rs. 2095. 6. 3. Shewn in Col. 1. Balts of amount in the Wuzoor Treasury Rs. 2059. 3. 3. Btts with the District Engineer 36. 3. Total Rupees 2095. 6. 3.

(True Copy)
W. W. W.
 Acting Collector.
 E. E.
 Signed W. Robinson
 Acting Collector

Extract from the Minutes of Consultation
Under date the 6th January 1858.
~~December, 1857.~~

Read the following
letter from the Acting Collector
of Malabar.

(Here enter 28th November 1857. No 69)

On the 28th February
last, the Government forwarded
a correspondence on the subject
of the accounts of the Munder
road, to the Acting Collector of
Malabar, with a request that
he would communicate it to
his head Assistant Mr. Thomas
who was stated to be then in
charge of the work, in view
to the examination and
adjustment of those accounts.
Mr. Robinson's attention



0



was on two occasions sub. ⁺ E. M. C. 14th July & 13th Nov/57 N 1349 & 2097.

sequently drawn to the order of 25th February, and he was requested to obtain and forward the report called for.

Mr Robinson now submits a correspondence with the Chief Engineer, and under the circumstances represented, requests to be relieved from the duty of scrutinizing and reporting on the accounts in question. With regard to Mr Thomas, Mr Robinson explains that that gentleman's temporary commission with the roads simply consisted in supervising the Overseers work and providing them with funds, and that he never had charge of the accounts either before or during the period of his supervision.

⁺ Pro. 2^d Sept/57 N 3375.

The Right Honorable the Governor in Council observes that it does not appear that Mr Robinson was ever called upon for a report on the Mundoor road accounts. In the orders already quoted, he was requested to obtain and submit the report of his Assistant, who, it was supposed, had charge of the road and its accounts. This however will not now be required; as the Chief Engineer, in submitting to Government Mr Robinson's letter to his address dated 21st August last, intimated that the District Engineer had been called upon to submit a statement of the accounts of the road.

Ordered

Ordered that a
copy of these Proceedings be
furnished to the Chief Engineer
for his information.

Wm

at the same time
and being placed under
seal and delivered to
the Chief Engineer
for his use and
information.

Wm

Sum: 17th Jan^y 1858 1213 1/4.
- 10th Aug^y 1858 - 48 5/8.

Wm. W. Foster 1858-1861.
Do 15 Jan^y 1858.

21st 11.

B.
Abstract of the

26th Jan^y 1858

From the ship Aug^y 1858
24th 1858 1213 1/4

Owing to Mr.
Robinson that he was regretted
to submit the report of
his Assistant on the London
Road accounts, which is not
now required.

1021 & 22.