No. 78. Read the following Proceedings of the Board of Revenue, dated 3rd September 1873, No. 1,739 :—

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Porto Novo, 19th August 1873, No. 301 :—

ADVERTING to the provision of a sum of Rupees 8,300 in the budget of 1872-73 under the head of "Petty Construction and Repair" in the Land Customs Department for building houses and huts for the Sayer and Police officials, I have the honour to submit, for the information and orders of the Board of Revenue, copy of a letter* from the Head Assistant Collector in charge of the Land Customs bringing to notice that, although the expenditure has considerably exceeded the sanctioned grant, a number of works are still in an incomplete state and a further number have not yet been commenced upon.

* Dated 1st August 1873, No. 112.

2. List No. 1, enclosed, is of works completed but not yet passed. It shows for each item the description of work, the amount sanctioned in the budget, and the amount actually expended. This list shows a total excess of expenditure over assets of Rupees 2,299.

3. List No. 2 is for works completed and accounted for by bills. The expenditure is not in excess of the sanctioned amount, and, therefore, calls for no remark.

4. List No. 3 exhibits works which are incomplete, the expenditure to date, and the amount which the Head Assistant Collector calculates will be required to complete them.

	RS.	
Total budget sanction for these works		2,950
Expenditure..	1,807	
Estimated cost of completion including supervision..	1,069	
		2,876
Saving...		74

5. List No. 4 exhibits works provided for in the budget but not yet commenced on. To construct these Rupees 750 are required.

6. The following is a financial statement of the whole matter :—

Assets.

	RS.	A.	P.
Budget sanction	8,300	0	0
Liabilities.			
Total expenditure on works completed	7,023	8	0
Expenditure on incomplete works	1,807	0	0
Estimated cost of completion including supervision ...	1,069	0	0
Cost of constructing buildings not yet commenced on..	750	0	0
Overseer's pay in arrears for January, February, and March	180	0	0
Total ...	10,829	8	0

7. It will be seen from Statement No. 5 that there has been, up to the time the works were stopped, an expenditure of Rupees 530 over and above the sanctioned

grant without counting the arrears of the Overseer's pay, which was not provided for in the budget. To meet this and to complete the works a further allotment of Rupees 2,529 will be necessary; but Rupees 250, provided for houses for the Police Inspector at Thookanambaukum and Mortandy Chavady, may be struck out; as I do not consider this accommodation necessary. The Police Inspector has a bungalow provided for him at Valdavoor, and when he visits other stations he must make his own arrangements for camping. This would reduce the amount to be provided to Rupees 2,279, and, as the works are absolutely necessary, I trust that the Board will find themselves in a position to make the allotment.

8. The excess of expenditure over the estimated cost is to be regretted; but, in the absence of any professional agency at the disposal of the Revenue Department to frame the estimates, and only a temporary Overseer to execute the works, it is hardly to be wondered at. Having in view the fact that the Revenue Department as at present composed are unequal to the task of economically expending such a large sum as that entered in the budget for "Land Customs, Petty Construction," I had the honour, in my letter, No. 236, dated 31st July 1872, to suggest that permanent buildings should be constructed by the Department of Public Works; but, on my submitting the estimates with my communication, No. 1, dated 4th January 1873, this proposal was negatived by the Board. The estimated cost of permanent buildings amounted to Rupees 44,880, and, as the temporary edifices now under consideration are built with sun-burnt bricks, many of them having tiled roofs, I do not think the total cost, Rupees 10,820, is out of proportion.

9. In regard to the excess of expenditure over estimate in the construction of bungalows for the Police Inspector at Kotacoopum and Kundamungalum, the former of which appears in List No. 1 and the latter in List No. 3, which are noticed by the Head Assistant Collector in paragraph 3 of his letter, I have the honour to state that the Police Inspector has been called on through the Superintendent for an explanation. The statement of the Overseer, that a pressure was put on him by the Inspector, cannot, for a moment, be accepted as an excuse. I believe the estimate for these buildings to have been insufficient, and the Overseer, on finding it to be so, should have at once reported the matter for orders; but this he failed to do, and for this omission I shall fine him when paying his arrears of salary. I went out to Kotacoopum the other day on purpose to inspect the bungalow there. It is substantially built and tiled, and, I think, worth the money which has been expended on it. I do not, however, as stated in paragraph 7, consider it necessary to provide accommodation for the Police Inspector at these outlying Sayer stations, and I am, therefore, going to make over this building to the Sayer Superintendent and his Assistant at Kotacoopum, both of whom are unprovided with any houses, and who are now accommodated in a private chuttrum the owner of which threatens to turn them out. I believe the same state of things exists at Kandamungalum, and I shall probably make similar arrangements there. I propose to devote next month to making a thorough inspection of these Sayer buildings.

10. In conclusion, I would solicit early orders on this letter in view to at least the incomplete buildings being finished before the rains set in. It would be bad economy to allow these to be washed down by the monsoon, and this must be their fate unless roofed in.

Proceedings of the Madras Government, Revenue Department,
11th September 1873.

ENCLOSURE No. 1.—Letter from Acting Head Assistant Collector, dated 1st August 1873, No. 112.

ENCLOSURES Nos. 2 to 6.—Lists.

THE Board forward, for the favourable consideration of Government, the request of the Collector of South Arcot that an allotment of Rupees 2,279 may be made for the completion of houses and huts for the Sayer and Police officials in the Land Customs Department.

2. The Collector's letter furnishes information as to the circumstances under which it has become necessary to make this request.

3. Should the sanction of Government be accorded the Board request that intimation may be sent to the Collector by telegraph to enable him to proceed at once with the work.

No. 79. ORDER THEREON, 11th September 1873, No. 972.

Miscellaneous.

THE additional expenditure of Rupees 2,279 is sanctioned under the special circumstances of the case. The Board should have reported whether the charge can be met from savings under the provision for "Petty Construction and Repair" in other districts.

2. This order will be communicated to the Collector by telegraph as desired by the Board.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.
,, the Judicial Department.

Exd. F. R. Bantleman.

Revenue Department

Proceedings of the Board of Revenue
Dated 3rd September 1873

Read the following:-

No 301.

From H. E. Sullivan Esquire
Ag. Collector of South Arcot

To J. Grose Esquire
Secretary to the Board of Revenue
Madras

Sir,

Adverting to the provision of a sum of Rupees 8,300 in the Budget of 1872-73 under the head of Petty Construction and Repair in the Land Customs Department for building Houses and Huts for the Sayer and Police Officials I have the honor to submit for the information and orders of the Board of Revenue

* dated 1st August 1873 No 112. copy of a letter from the Head Assistant Collector in charge of the Land Customs, bringing

to

to notice that although the expenditure has considerably exceeded the sanctioned grant a number of works are still in an incomplete state and a further number have not yet been commenced upon.

2. List A^no. I enclosed is of works completed but not yet passed. It shows for each item, the description of work, the amount sanctioned in the Budget, and the amount actually expended. This list shows a total excess of Expenditure over assets of Rupees 2,299.

3 List A^no. 2 is for works completed and accounted for by bills. The expenditure is not in excess of the sanctioned amount and therefore calls for no remark.

4. List A^no. 3 exhibits works which are incomplete, the expenditure to date and the amount which the Head Assistant Collector calculates will be required to complete them. The total Budget sanction for these works ——— Rs. 2,950

The Expenditure ——— Rs. 1,807

Estimate cost of completion including supervision ——— 1,069

2,876

Saving ——— 74

5. List A^no. 4 exhibits works provided for in the Budget, but not yet commenced on

ow. To construct these Rupees 750 are required.

6. The following is a financial Statement of the whole matter:—

Assets

Budget Sanction ——— Rs. 8,300-0-0

Liabilities

Total Expenditure on works Completed ——— Rs. 7,023-8-0

Expenditure on incomplete works ——— Rs. 1,807-0-0

Estimated cost of completion including supervision ——— Rs. 1,069-0-0

Cost of constructing buildings not yet commenced on ——— Rs. 750-0-0

Overseer's pay in arrears for January, February and March ——— Rs. 180-0-0

Total ——— 10,829-8-0

7. It will be seen from Statement A^no. 5 that there has been, up to the time the works were stopped, an expenditure of Rs. 5-30 over and above the sanctioned grant without counting the arrears of the overseer's pay which was not provided for in the Budget. To meet this and to

to complete the works a further allotment of Rupees 2529 will be necessary, but Rs 250 provided for houses for the Police Inspector at Shookaumumbaukum and Mortandy Charady may be struck out, as I do not consider this accommodation necessary. The Police Inspector has a bungalow provided for him at Valdavoor, and when he visits other Stations he must make his own arrangements for camping. This would reduce the amount to be provided to Rupees 2279, and, as the works are absolutely necessary, I trust that the Board will find themselves in a position to make the allotment.

8. The excess of expenditure over the estimated cost is to be regretted, but in the absence of any professional agency at the disposal of the Revenue Department to frame the Estimates, and only a temporary overseer to execute the works, it is hardly to be wondered at. Having in view the fact that the Revenue Department, as at present composed, are unequal to the task of economically expending such a large sum as that entered in the Budget for Land

Customs

Customs Petty Construction, I had the honor in my letter No. 236, dated July 31st 1872 to suggest that permanent buildings should be constructed by the D. P. Works, but on my submitting the Estimates with my communication No. 1 dated 4th January 1873, this proposal was negatived by the Board. The estimated cost of permanent buildings amounted to Rs 14880, and as the temporary edifices now under consideration are built with sun-burnt bricks, many of them having tiled roofs I do not think the total cost Rs 10,820 is out of proportion.

9 In regard to the excess of expenditure over estimate in the construction of Bungaloes for the Police Inspector, at Kotahoopam and Kundammungalum, the former of which appears in list No. 1 and the latter in list No. 3 which are noticed by the Head Assistant Collector in para 3 of his letter, I have the honor to state that the Police Inspector has been called on through the Superintendent for an explanation. The statement of the overseer that a pressure was put on him by the

Inspector

information as to the circumstances under which it has become necessary to make this request.

Should the sanction of Government be accorded, the Board request that intimation may be sent to the Collector by Telegraph to enable him to proceed at once with the work.

I have &c

J Goodrich

Ag. Sub-Secretary.

To

The Ag. Secretary to Government
Revenue Department
with original Enclosures to
be returned.

Copy Ge. to Board

No. 972.

1. The additional expenditure of Rs 2279 is sanctioned under the special circumstances of the case. The Bd should have reported whether the charge can be ~~made~~ met from savings under the provision for "Petty Construction & Repair" in other Districts.

2. This order will be communicated to the Collr by telegraph as desired by the Bd.

Despd. in M.S. to Bd. of Revenue.

[signature] 11 Septr. 73.

7 R.J. Brown
Asstt. Genl.
Judl. Septr. } Septr. 18-9-73

Revenue 1873 Septr

Proceedings of the Board of Revenue

Dated 3rd September 1873. No. 2425

Despd. 3rd
Received 5th
on 6 P.M. Wt.

Subject

Forwarding for the favorable consideration of Government, the request of the Collector of South Arcot that an allotment of Rs 2279 may be made for completing houses &c. for the Sayer & Police Officials of the Land Customs depts, & requesting that, should Government sanction the allotment, the same may be telegraphed to the Collector to enable him to proceed at once with the work.

C.S.S. Septr 9/73 R. 10th Septr 9/73

1110

...ted grant of rewards for the ...