M.R.O. 1—77,006—8-6-37.

74

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 4 Press Mis.

5-7.

Dated 5-1-1874.

18/19

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
5th January 1874.

No. 6. Read the following letter from Lieutenant-Colonel W. J. WILSON, Inspector-General of Jails, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Ootacamund, 25th November 1873, No. 180:—

In forwarding the Budget Estimate for the year 1874-75, I have the honour, with reference to paragraph 6 of the order noted in the margin, to forward an account-current of the receipts and charges connected with Jail manufactures for the year 1872-73, together with an abstract of the receipts and charges, from which it will be observed that there has been a net profit of Rupees 58,472-6-9, after deducting the charges incurred, the balance of advance due to the treasury, and also the value of stock for the year 1871-72.

Finl. Dept., dated 9th Dec. 1872, No. 1650.

2. The sum of Rupees 60,244-10-1 is chiefly the value of goods manufactured for Public Departments, and which had not been delivered by the close of the year owing to the orders not having been wholly completed.

3. Rupees 57,588-0-10, being the amount of outstanding bills due, was chiefly on account of supplies made to Public Departments, the value of which had not been recovered up to the 31st March last.

4. A memorandum showing the value of the manufactured goods and raw materials on hand on the 31st March last in each jail is also forwarded as required in paragraph 9 of the order noted in the margin.

Judl. Dept., dated 25th Apr. 1873, No. 641.

5. A difference of Rupees 32,074 will be observed between the figures entered in the account-current under the head "Cash paid into the Treasury" and that shown in the Budget Estimate under the head "Receipts." This difference is owing to the sale proceeds for the month of March 1873 having been paid into the treasury during the month of April last, and consequently included amongst the receipts of the current year 1873-74, although the amount was actually realized before the close of the preceding year. Superintendents of Jails have been instructed to pay the sale proceeds into the treasury during the month in which they were received so as to avoid any such discrepancy in future.

6. With reference to paragraph 7 of the order quoted above, I beg to state that machinery, tools, &c., are valued yearly, and twenty per cent. deducted therefrom for wear and tear. Whenever the full value of any of the machinery, &c., has been deducted on account of wear and tear, such articles are excluded from the returns.

No. 7. ORDER THEREON, 5th January 1874, No. 4.

With his letter above recorded, the Inspector-General of Jails submits his Budget Estimate for 1874-75, and an account-current of the receipts and charges connected with Jail manufactures for 1872-73.

2. The estimated receipts amount to Rupees 2,26,200, viz., from

		Rs.
Sale proceeds of Jail manufactures ...	Central Jails	1,80,000
	District Jails	24,000
	Penitentiary	12,000

	Rs.
Hire of Convicts	8,000
Saving and Refunds	1,700
Sale of condemned Tools, &c....	500
Total ...	2,26,200

3. This amount is in excess both of the actuals* of 1872-73 and of the estimate† of 1873-74. The increase is anticipated from the extension of manufactures and with reference to the actuals of the first six months of the current year.

* Rupees 1,65,807.
† Rupees 1,56,200.

4. The actuals of 1872-73, as shown in the present estimate, amount to Rupees 1,65,887, while in the Accountant-General's return they are shown at Rupees 1,65,807. The difference of Rupees 80 should be explained, as well as the differences in the details, viz., "Jail manufactures," "Receipts on account of convict labour," &c. The discrepancies between the two accounts are still more marked in the entries connected with charges. The Inspector-General of Jails will explain why the instructions of Government in paragraph 4 of their Order, dated 9th December 1872, No. 1650, to obtain the actuals from the Accountant-General, have not been attended to in the preparation of the present budget.

5. The account-current shows that there was a net profit to Government of Rupees 58,472 by the transactions connected with manufactures during the year 1872-73 as shown below :—

Receipts.	Rs.
Cash on hand on 1st April 1872	7,662
,, drawn from the Treasury	1,95,973
Sale proceeds of Jail manufactures	1,93,122
	3,96,757
Add—	
Stock on hand including value of goods, raw materials, machinery, and outstanding bills, less corresponding items of 1871-72	50,768
	4,47,525
Charges.	
Cash paid for raw materials	1,85,347
Do. for machinery, &c.	7,733
Do. into the Treasury	1,87,209
	3,80,289
Add—	
Balance of cash due to the Treasury for advancesdrawn during 1872-73	8,764
	3,89,053
Net profit ...	58,472

6. The cash in hand on 1st April 1872, as above shown, viz., Rupees 7,662, differs from the amount entered in the account-current for 1871-72, viz., Rupees

Proceedings of the Madras Government, Financial Department,
5th January 1874.

7,645. This discrepancy should be explained. The accounts for 1873-74 show that the receipts for the first six months on account of Jail manufactures amounted to Rupees 1,21,568, and adding to this the miscellaneous jail receipts, the amount realized during one-half of the current year falls short of the estimated receipts for the whole year by only about 2,000 Rupees. The increase estimated by the Inspector-General for 1874-75 is, therefore, fully justified by the circumstances of the current year, and the Governor in Council accordingly passes the estimate as submitted by that officer at Rupees 2,26,200.

7. The estimated charges for 1874-75 amount to Rupees 9,64,859. The details are given below in comparison with the actuals of 1872-73 and the estimate of 1873-74 :—

—	Actuals as per Accountant-General's Account.	Estimate for 1873-74.	Actual Expenditure during past six months of the current year.	Estimate for 1874-75.
	Rs.	Rs.	Rs.	Rs.
Inspection and General Supervision...	35,730	38,108	17,621	37,308
Rations, Establishment, &c.	5,71,671	6,20,093	2,73,110	6,02,806
Stores supplied by the Military Department	.....	4,000	.....	2,601
Advances for Jail manufactures and purchase of raw materials	1,81,028	1,90,000	99,635	2,43,850
Penitentiary and Grand Jail	64,866	73,004	65,962	68,294
Subsidiary Jails	1,011	10,000	13,688	10,000
Total ...	8,54,306	9,35,205	4,70,016	9,64,859

8. Under Inspection and General Supervision a sum of Rupees 37,308 is provided against Rupees 35,730, the actuals of the year 1872-73, but the charges during the first six months of the current year show that the whole year's charges will not exceed the latter sum. The increase is estimated partly under saderward and contingencies, and partly on account of printing charges—a new item. The necessity for the increase not being explained, nor apparent from the transactions of the first six months of the curre it year, the estimate will be reduced to Rupees 36,308.

9. Under Rations, Establishment, &c., the charges are estimated at Rupees 6,02,806, which is less than the sanctioned amount for 1873-74, but greater than the actuals of 1872-73. The increase is due partly to larger pay and allowances being sanctioned by Government to a few of the members of the establishment, and partly to enhanced estimates in the case of almost all jails on account of rations. Judging, however, by the charges for the first six months of the current year, the sum of Rupees 5,90,000 would seem to be ample for all purposes, and the estimate is accordingly fixed at that amount.

10. The Government desire to know how the item of stores supplied by the Military Department is shown on the books of the Accountant-General. It does not appear separately anywhere in his monthly accounts.

11. Under advances for Jail manufactures a larger amount is estimated than that expended in 1872-73 and sanctioned for 1873-74. As the actual charges incurred during the first half of the current year amount to Rupees 99,635, the provision of Rupees 2,20,000 would seem to be sufficient for the requirements of the year, due allowance being made for the progressive nature of this item.

12. The provision for the Penitentiary and Grand Jail seems moderate when compared with the amount sanctioned for the current year. The increase as compared with the actual of 1872-73 is due to provision newly made for house-rent for the Superintendent of the Penitentiary, and the allowance sanctioned to the Superintendent of Workshops.

13. The expenditure during the first six months of the current year is shown in the Accountant-General's return at Rupees 65,962, which is in excess of the actual amount spent during the whole of 1872-73, and differs but slightly from the provision proposed for 1874-75. The Inspector-General will, after communication, if necessary, with the Accountant-General, explain this large expenditure in the six months ending 30th September 1873. Meanwhile, assuming that the excess charges are mainly due to the provision of additional machinery ordered by the Government through Colonel Bowen, which will not recur, the Government pass the amount (Rupees 68,294) entered by the Inspector-General.

14. Under Subsidiary Jails the charges are estimated at the same amount as that sanctioned for 1873-74, but the actuals of the first six months of the current year show that over one-third as much again as the whole year's estimate has been already expended; and the Government, therefore, consider that any amount short of 20,000 Rupees will prove an inadequate provision under this head.

15. To summarize, the Budget Estimate of Charges connected with Jails as now passed by Government amounts to Rupees 9,37,203, as shown below:—

	RS.
Inspection and General Supervision	36,308
Rations, Establishment, &c.	5,90,000
Stores supplied by the Military Department	2,601
Jail manufactures	2,20,000
Penitentiary and Grand Jail	68,294
Subsidiary Jails	20,000
Total ...	9,37,203

(True Extract.)

Chief Secretary.

To the Inspector-General of Jails.
,, Accountant-General.

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

The INSPECTOR-GENERAL of JAILS, &c., &c., &c.

Dated January, 5th.

Read.

Encl.

G.O., 5th January 1874, No. 4.

JANUARY.
Nos. 6-7.

Jail Department Budget Estimate for 1874-75 and the account-current of receipts and charges connected with Jail manufactures for 1872-73, reviewed.

No 180

From

Lieut.-Col. W. J. Wilson

Inspector General of Jails

To

The Hon'ble W. Hudleston

Chief Secretary to Government

Fort St. George

Sir,

In forwarding the Budget Estimate for the year 1874-75. I have the honor with reference to Para 6 of the Order noted in the margin to forward an account-current of the Receipts and Charges connected with Jail Manufactures for the year 1872-73 together with an abstract of the Receipts and charges, from which it will be observed that there has been a net profit of Rupees 58.472. 6. 9. after deducting the charges incurred, the

the balance of advance due to the Treasury, and also the value of stock for the year 1871-72.

2. The sum of Rupees 60.244. 10. 1. is chiefly the value of goods manufactured for Public Departments, and which had not been delivered by the close of the year owing to the Orders not having been wholly completed.

3. Rupees 57,588. 11. 10 being the amount of outstanding Bills due was chiefly an amount of supplies made to Public Departments the value of which had not been recovered up to the 31st March last.

4. A Memorandum showing the value of the manufactured goods and Raw materials on hands on the 31st

31st March last in each Jail is also forwarded as required in Para 9 of the Order noted in the margin.

5 A difference of Rs 32,074 will be observed between the figures entered in the Account current under the head "Cash paid into the Treasury" and that shown in the Budget Estimate under the head "Receipts". This difference is owing to the sale proceeds for the months of March 1873 having been paid into the Treasury during the months of April last, and consequently included amongst the Receipts of the current year 1873-74 although the amount was actually realized before the close of the preceding year. Superintendents of Jails have been instructed to

L. B.
1125 pub 173.
No 641

to pay the sale proceeds into the Treasury during the month in which they were received so as to avoid any such discrepancy in future.

6. With reference to Para 5 of the Order quoted above I beg to state that Machinery, Tools &c are valued yearly and 20 per cent deducted therefrom for wear and tear - Whenever the full value of any of the machinery &c has been deducted on account of wear and tear, such articles are excluded from the Returns.

I have the honor to be,

Sir,

Your most Obedient Servant

Inspector General of Jails

Ootacamund
25th November 1873.

Memorandum showing the Value of Manufactured Goods and Raw Materials on hand on the 31st March 1873 in the undermentioned Central and District Jails.

Jails	Value of Manufactured Goods			Value of Raw Materials			Total			Remarks
Rajahmundry Central	12,146	1	3	3,572	14	3	15,718	15	6	
Do. District	81	11	-	24	14	-	106	9	-	
Nellore	153	6	10	37	6	-	190	12	10	
Kurnool	419	1	4	26	9	-	445	10	4	
Bellary	595	2	9	65	-	5	660	3	2	
Cuddapah	-	-	-	-	-	-	-	-	-	
Chittoor	-	-	-	-	-	-	-	-	-	
Vellore Central	9,034	-	10	6,797	13	2	15,831	14	-	
Salem do	4,422	5	2	9,883	5	7	14,305	10	9	
Chenglepet	120	-	-	-	-	-	120	-	-	
Cuddalore	1,634	3	10	891	1	4	2,525	5	5	
Trowgaubar	-	-	-	-	-	-	-	-	-	
Tanjore	405	1	1	247	-	8	652	1	9	
Trichinopoly Central	9,379	12	5	6,231	12	4	15,611	8	9	
Do. District	337	7	6	-	-	-	337	7	6	
Madura	339	5	-	91	10	-	430	15	-	
Paumben	-	-	-	-	-	-	-	-	-	
Caliout	79	6	9	20	-	-	99	6	9	
Tellicherry	220	-	-	60	-	-	280	-	-	
Cannanore Central	1,969	12	7	1,605	5	10	3,575	2	5	
Mangalore	12	4	-	-	-	-	12	4	-	
Coimbatore Central	14,664	6	2	4,739	8	6	19,403	14	8	
European Prison	630	13	8	435	12	8	1,066	10	4	
Penitentiary	3,600	3	11	2,304	7	10	5,904	11	9	
Total Rupees	60,244	10	1	37,034	9	10	97,279	3	11	

Coimbatore
25th November 1873

Inspector General of Jails.

Comp. [illegible]

Rs. 2193.

Forwarding Despatch
Returns and annual
Statements
Coimbatore
25th November 1873.
No. 1.

Rs. 9 December 1872. 1873
— 7th January 1873. — 17-2-1873
— 25 April 1873 — — 8-5-1873

C 23/12.
No 26/12
C 25/12
Rs 9/12.

Abstract of the Account Current showing the Receipts and Expenditure on account of Jail Manufactures during the year 1872-73

Receipts							
Cash on hand on the 1st April 1872				7,662	2	-	
do drawn from the Treasury				1,95,972	11	9	
Sale proceeds of Jail Manufactures				1,93,121	12	5	3,96,756 13 2
Charges							
Cash paid for Raw Materials &c				1,85,346	13	7	
do for Machinery and Tools				4,873	5	6	
do for Repairs of do				509	3	9	
do Jailors' Commission				2,350	6	3	
do into the Treasury				1,87,209	6	11	3,80,289 6 - 16,467 7 2
Stock for 1872-73							
Value of Goods on hand on the 31st March 1873				60,244	10	1	
do of Raw Materials on the do				37,034	9	10	
do of Machinery & Tools on the do				11,737	2	1	
Outstanding Bills due to Jail				57,588	-	-	10,169,604 6 10
Stock for 1871-72							
Value of Goods on hand on the 31st March 1872				53,231	12	8	
do of Raw Materials on the do				31,820	4	11	
Outstanding Bills				24,102	4	4	
				1,09,154	5	11	
Value of Machinery & Tools on the 31st March 72				12,101	15	11	
Deduct for wear and Tear of Tools							
at 20 per cent	2,420	6	5	9,681	9	6	1,18,835 15 5 50,768 7 5
							Total Rupees 67,235 14 7
Deduct balance of Cash due to the Treasury for Advances drawn during the year 1872-73							8,763 4 10
Net profits in favor of Manufactures							58,472 6 9

Examined
25th November 1873

Inspector General of Jails

Account Current exhibiting the Receipts and Expenditure on account of Manufactures in the Central and District Jails of the Madras Presidency during the year 1872-73.

Expenditure	Amount Rs. A. P.	Total Rs. A. P.
To Cash paid for Raw Materials &c.	1,85,346 15 7	
To ditto for Machinery and Tools	4,873 5 6	
To ditto for the repairs of ditto	509 3 9	
To ditto Jailors' Commission	2,350 6 3	
To ditto into the Treasury	1,87,209 6 11	
To Balance in favor of Manufactures on the 31st March 1873*	186,071 14 -	
Total Rupees	5,66,361 4 -	

Receipts	Amount Rs. A. P.	Total Rs. A. P.
By Balance of Cash on hand on the 1st April 1872	7,662 2 -	
By Cash drawn from the Treasury	1,95,972 14 9	
By ditto received being sale proceeds of Jail Manufactures	1,93,121 12 5	
By Value of Manufactured Goods on hand on the 31st March 1873	60,244 10 1	
By ditto of Raw Materials on ditto on the ditto	37,034 9 10	
By ditto of Machinery and Tools on ditto on the ditto	14,737 2 1	
By Amount of Outstanding Bills due to the Jails for Goods sold up to 31st March 1873	57,588 - 10	
Total Rupees	5,66,361 4 -	

*Loans on hand on the 31st March 1873 ... 16,467 7 2

Value of Manufactured Goods on hand on the ditto ... 60,244 10 1
Do. of Raw Materials on ditto on the ditto ... 37,034 9 10
Do. of Machinery and Tools on ditto on the ditto after deducting 20 per cent for wear and tear ... 14,737 2 1
Amount of Outstanding Bills due to the Jails for Goods sold (irrecoverable) ... 57,588 - 10
Total Rupees ... 1,86,071 14 -

Do. examined
25th November 1873

Inspector General of Jails

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2

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Inspector General of Salts dated 25th November 1873 No 180.

Order thereon 5 January 1874

L. D.S.

W.R. 2/12

With his letter above recorded the Inspector General of Salts submits his Budget estimate for 1874-75 and an account Current of the receipts and charges connected with Salt manufacture for 1872-73.

The estimated receipts amount to Rs 2,26,200 - viz from

Sale

Sale proceeds of Jail manufactures	Central Jails 189,000 District Jails 24000 Penitentiary 12000	
Hire of Convicts	8000	
Saving and refunds	1700	
Sale of condemned tools &c	500	
	226200	

The amount ~~in the~~ of the actuals of 1872-73 and the estimate of 1873-74 ~~is found to be~~ exceed by ~~Rs~~ 60,600. The increase is ~~not to be~~ anticipated from the extension of manufactures and with reference to the actuals of the first six months of the current year.

The actuals of 1872/73 as shown in the present estimate amount to Rs 165887- while in the Accountant General's return they are shown at Rs 165807. The difference of Rs 80 ~~requires~~ explained as

× Rs 165807

& Rs 156200

well as the differences in the details viz "Jail manufactures" "Receipts on account of convict labour &c." The discrepancies between the two accounts are more marked ~~in the~~ in the entries connected with charges ~~are compared~~. The Inspector General of Jails will explain why the instructions of Govt. in para 4 of their order dated 9th Dec 1872 No 1650 to obtain the receipts from the last year have not been attended to in the preparation of the present Budget.

The Account Current shows that there was a net profit to Govt of Rs 58472 by the transactions connected with manufactures during the year 1872-73 as shown below

Receipts

Receipts.

Cash on hand on 1st April 1872	7662	
— do - drawn from the Treasury	195973	
Sale proceeds of Jail manufactures	193122	
	396757	
Add. Stock on hand including value of goods raw materials machinery & outstanding bills, less corresponding items of 1871/72.	50768	
		447525

Charges.

Cash paid for raw materials	185347	
— do for machinery &c —	7433	
— Do paid into the Treasury	187209	
	380289	
Add. Balance of cash due to the Treasury for advances drawn during 1872-73	8764	
		389053
Net profit		58472

The cash in hand on 1st April 1872, as above shown viz Rs 7662 differs from

25

from the amount entered in the Account Current for 1871-72 viz Rs 7645. This discrepancy should be explained.

The accounts for 1873-74 show that the receipts for the first six months on account of Jail manufactures amounted to Rs 121568, and adding to this the miscellaneous Jail receipts the amount realized during one half of the current year falls short of the estimated receipts for the whole year by only about 2000 Rupees. The increase estimated by the Inspector General for 1874-75 is therefore fully justified by the circumstances of the current year and the Governor in Council accordingly passes the estimate as submitted by that officer at Rs 226200

The

The estimated charges for 1874-75 amount to Rs 964859. The details are given below in comparison with the actuals of 1872-73 and the estimate of 1873-74.

	Actuals as per Accountant General's account	Estimate for 1873-74	Actual expenditure during past 6 months of the current year	Estimate for 1874-75.
Inspection & General supervision	35730	38108	17621	37308
Rations, Establishment &c.a	571671	620093	273110	602806
Stores supplied by the Military Dept	"	4000	"	2601
Advances for Jail manufactures & purchase of raw materials	181028	190000	99635	243859
Penitentiary and Grand Jails	64866	73004	65962	68296
Subsidiary Jails	1011	10000	13688	10000
	854306	935205	470016	964859

Under Inspection and general supervision a sum of Rs 37308 is provided against Rs 35730 the actuals of the year 1872-73 but the charges during the first

first six months of the current year show that the ~~Rs 64859~~ charges will not exceed the latter ~~figure~~. The increase is estimated partly under Sadar and Contingencies and partly on account of printing charges—a new item. The necessity for the increase not being explained nor, apparent from the transactions of the first six months of the current year, the estimate will be ~~Rs~~ Rs 36308

Under Rations, Establishment &c, the charges are estimated at 602806 which is less than the sanctioned amount for 1873-74 but greater than the actuals of 1872-73. The increase is due partly to larger pay and allowances being

being sanctioned by Govt.
to a few of the members
of the establishment, and
partly to enhanced estimates
in the case of almost all
heads on account of rations.
Judging however by the charges for
the first six months
of the current year, the sum
of Rs 5,000 would seem
to be ample for all purposes
and the estimate is accordingly
fixed at that amount.

Stores
supplied by the Military
Department to Govt. departments
to know how the items is
shown on the books of
the Accountant General.
It does not appear separately
any where in his monthly
accounts.

Under advances
for jail manufactures,
a larger amount is estimated
than

27/3110
2
5,46220

that expended in 1872-73
and sanctioned for 1873-74.
As the actual charges
incurred during the first
half of the current year amount to
Rs 99635 the provision of
Rs 2,00,000 would
seem to be sufficient for
the requirements of the
year, due allowance being
made for the progressive
nature of this item.

The provision for
the Penitentiary and
Grand Jail seems to be
moderate when compared
with the amount sanc-
tioned for the current
year. The increase, as
compared with the actual
of 1872-73 is due to the
provision newly made
for the house rent of
the Superintendent of the Peniten-
tiary and the allowance
sanctioned to the Supervisor of

of Workshops

The expenditure during the first six months of the current year is shown in the Accountant General's return, at Rs 65,962 which is in excess of the actual amount spent during the whole of 1872-73 & differs but slightly from the provision proposed for 1874-75. The Inspector General ~~is requested to explain~~ will after communication if necessary with the Accountant General, explain this large expenditure ~~and~~ incurred in the six months ending 30th Septr 1873. Meanwhile ~~I am~~ under the provisions ~~of~~ the Rules that ~~the~~ charges ~~for~~ are mainly due to the portion ~~of~~ Lower ~~Subordinate~~ establishment ~~of~~ Engineering charged ~~to~~ other heads by the Govt. through Colo Brown

Establishment ~~has been~~ ~~accounted by~~ included so as to swell ~~and by the charges against~~ the Penitentiary ~~and gaol~~ by Govt. pass the amount (Rs 8,294) entered by the Inspector General.

Under Subsidiary Jails the charges are estimated at the same amount as that sanctioned for 1873-74 - but the actuals of the first 6 months of the current year shew that over one third as much again as the whole years estimate has been already expended; the Government therefore consider that any amount short of 20000 Rs. will prove an inadequate provision under this head.

To summarize, the Budget estimate of charges connected with Jails as now passed by Government amounts to Rs 937,203 as shown below.

Inspection

Inspection & Genl. Supervision — 36308

Rations Establishment &c — 59,000

Horses supplied by the Subsy Dept 2601

Jail manufactures — 20,000

Penitentiary & Grand Jail 68294

Subsidiary Jails — 20,000

937,203

The Heads of Jail Reports Genl Dept 8/1

40 40

Govt. of {1874} Madras.

Financial

To

The Inspr Genl of Jails.

Jca.

Dated Jany 5. }
Recd. } 1874, No. 4.

Nos. 6 - 7.

Jails Budget Estt. for 1874-75 & the acct. current of receipts & charges connected with Jail manufactures for 1872-73, Reviewed.