Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 7th September 1895, No. 673.

SEPTEMBER.

Budget Estimates.

Approving the proposal of the Inspector-General of Prisons to omit Detailed Account No. XVIBb, dealing with jail manufactures, out of the — of 1896-97 and subsequent years.

CHIEF SECRETARIAT

GOVERNMENT OF MADRAS.

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Exd. A. Raitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 7th September 1895, No. 673.

SEPTEMBER.

Budget Estimates.

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1893–94	2,84,300	61,869	1893	3,10,346	45,566
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Issued

Recd. *Encl.*

G.O., 7th September 1895, No. 673.

SEPTEMBER.

Budget Estimates.

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SEPTEMBER.

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FINANCIAL.

Issued

Recd. *Encl.*

G.O., 7th September 1895, No. 673.

SEPTEMBER.

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From A. G. CARDEW, Esq., M.A., Inspector-General of Prisons, Madras, to the Chief Secretary to Government, dated Ootacamund, 3rd September 1895, No. 5316.

I have the honour to address the Government regarding a point connected with the budget estimate of this department.

2. The civil budget estimate for 1895–96 and previous years and the forms of budget estimate for 1896–97 recently supplied by the Accountant-General contain, on the receipts side, a Detailed Account No. XVIBb, dealing with jail manufactures and purporting to divide jail manufacturing receipts into two sub-heads, viz., cost price of manufactures and profits of manufactures. This detailed account and the sub-division it contains is quite peculiar to Madras and exists in no other province. In the Government of India's civil estimates, the sub-division, though reduced to two rows of figures, is retained in the case of this Presidency, but appears nowhere else. In the Government of India's Finance and Revenue accounts, the sub-division is not retained even in the case of Madras—*Vide* account No. 31-A.

3. The sub-division of jail manufacturing receipts into two sub-heads—viz., cost price of manufactures and profits of manufactures—is thus not required for any purpose connected with the Government of India's financial statistics. It is also, I submit, entirely useless for any provincial purpose. The figures of cost price and profits, which are annually entered in the budget, are quite unreliable, as will be seen by comparing these figures with the real figures entered in the annual report. The figures for three years are compared below:—

Year.	Cost price of manufactures as per "Accounts" column, Statement XVIBb of budget.	Profits of manufactures as per "Accounts" column, Statement XVIBb of budget.	Year.	Drawings on manufactory account as shown in column 6, Statement No. XII (formerly XIII) of annual report.	Profits of manufactures as shown in column 11, Statement No. XII (formerly XIII) of annual report.
	Rs.	Rs.		Rs.	Rs.
1892–93	2,31,256	67,261	1892	2,09,530	1,19,131
1893–94	2,84,300	61,869	1893	3,10,346	45,566
1894–95	3,26,290	78,611	1894	3,28,974	1,14,859
Total three years ..	8,71,846	2,07,741	Total three years ..	8,48,850	2,79,556

Even after allowing for the fact that the budget relates to the official, and the report to the calendar, year, it is evident that the two sets of figures are too discrepant ever to agree, the explanation being that while in the budget figures labour forms a part of "cost price," in the report figures labour forms a part of "profits."

4. It is also evident that, for the purposes of a budget, the Government does not need to resolve its receipts from jail manufactures into cost and profits. Such a sub-division is necessary only when it is desired to ascertain whether the manufacturing

operations pay or not, and this enquiry is carried out, not in connection with the budget, but in the review of the annual report. In dealing with the budget, the only relevant question, on the receipts side, is what is the gross income to be expected from jail receipts for the coming year. Statement No. XVIBb has no bearing on this question. It will be observed that there is no relation whatever between Statement No. XVIBb on the receipts side of the budget and the estimate of cost of "Purchase of raw materials" under "Manufactures" on the expenditure side of the budget (Account No. XIX-B), because the two sets of figures do not, of course, refer to the same manufacturing operations, the receipts of 1895–96 being largely derived from sales of articles made out of funds allotted in 1894–95, and the funds allotted in 1895–96 being used to make articles many of which may not be sold until 1896–97.

5. The sub-division contained in Statement No. XVIBb is thus totally useless for all purposes. But its preparation, though the statement itself extends to only six, or including totals to nine, rows of figures, involves a very large amount of work. Every time sale-proceeds of manufactures are remitted to the treasury, they have to be sub-divided into "Cost price" and "Profits" (See form No. 75, Appendix III to the Jail Code). The sub-division has to be noted in the Treasury and in the Accountant-General's books. It has also to be posted in this office. These operations, when carried out in respect of many hundreds of items, constitute an appreciable increase of work, from which no useful result is obtained.

6. I addressed the Accountant-General pointing out these facts, and enquiring whether there was any reason why this useless sub-division should be maintained. In reply Mr. Harrison, in his letter, No. 2218, dated 22nd August 1895, writes:—"I entirely agree with you that the distinction in question is unnecessary and objectionable. It does not exist in any other province." In these circumstances I request the sanction of Government to omit Detailed Account No. XVIBb out of the budget estimates of 1896–97 and subsequent years. The favour of early orders is requested.

ORDER—dated 7th September 1895, No. 673, Financial.

The proposal of the Inspector-General of Prisons is approved.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.
" Accountant-General.
Copy to Comptroller and Auditor General.

Ed. A. Raitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., 7th September 1895, No. 673.

SEPTEMBER.

Budget Estimates.

Approving the proposal of the Inspector-General of Prisons to omit Detailed Account No. XVIBb, dealing with jail manufactures, out of the — of 1896–97 and subsequent years.

GOVERNMENT OF MADRAS.

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