

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. <i>1698</i>	Press
<i>131-133</i>	~~Mis.~~
Dated <i>15. 6. 1862</i> ~~10~~	

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Not to be folded or roughly handled

1609

*Proceedings of the Madras Government, Judicial Department,
15th October 1862.*

Read the following papers:—

No. 131. From J. ROHDE, Esq., Inspector General of Jails; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Ootacamund, 12th September 1862, No. 469.

I have the honor to request the Orders of Government relative to the mode in which advances are to be drawn and the disbursements audited for manufactures in Jails.

2. I understood the Order of Government of the 31st August 1861, as laying down a rule for general application, the Accountant General has construed the Order as applicable to last official year only.

3. Money must be available if manufactures are to be carried on in Jails and I cannot learn that any inconvenience has occurred from the advance required, for which the Budget Estimates provide, being drawn as required by Officers in charge of Jails.

4. In regard to audit, I have no objection to the Civil Auditor doing what I believed to be my work, in which case the accounts will pass through my Office for remark only and the audit will be on the responsibility of the Civil Paymaster.

5. I am still of opinion that a permanent advance to be accounted for monthly is the most convenient for manufactures; but as this proposal has been over-ruled, the total purchases are now restricted to the amount provided in the Budget Estimates and these purchases will only be allowed after audit by the Civil Paymaster.

Referred to the Accountant General for early report.

FORT SAINT GEORGE,
18th September 1862.

(Signed) T. PYCROFT,
Chief Secretary.

No. 132. From H. A. MANUEL, Esq., Acting Accountant General; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 23rd September 1862, No. 213.

Budget and Finance Department

I have the honor to acknowledge receipt of your endorsement on a letter from the Inspector General of Jails calling for a report on the system of drawing advances for, and auditing the disbursements on account of, manufactures in Jails.

2. At the commencement of para. 3 of Government Proceedings, No. 1,090, dated 31st August 1861, Government observe that "the correct principle is for the Inspector General of Jails to include in his Budget Estimates for the several Jails, as charges, the amount of all expenses connected with Jail manufactures, those incidental to manufacturing as well as the cost of materials and to include as receipts the gross proceeds expected from the sale of the manufactured articles;" at the termination of the same para. it is ordered that "Advances purchase of materials will, as hitherto, be made by Collectors. These will not be entered in any Budget, and will be cleared off from the sale proceeds of manufactures paid into the Treasury."

3. These two Orders being apparently diametrically opposed, this Office had great difficulty in arriving to a conclusion as to what were the precise wishes of Government on the matter.

4. If the cost of material had not been entered in any Budget, the Civil Paymaster would have declined to pass any charges incurred on that account by which great delay and inconvenience would have been caused. This Office acted therefore upon what the Government pronounced to be the correct principle, and included in the Budget both the charges for material amounting to Rupees 12,980, and other incidental charges, viz., Rupees 3,687, and as receipts the estimated gross proceeds from the sale of the manufactured articles.

5. The amount therefore of Rupees 16,667 is now available to be drawn against by the Inspector General of Jails on Bills audited by the Civil Paymaster.

6. In the 5th para. of his letter the Inspector General of Jails states it to be his opinion that "a permanent advance to be accounted for monthly is the most convenient for manufactures, but as this proposal has been over-ruled, the total purchases are now restricted to the amount

*Orders of the Madras Government, Judicial Department,
15th October 1862.*

provided in the Budget. From this remark it seems to me that Mr. Rhode is under the impression that if a permanent advance fund, he would not be restricted to the sanctioned amount. This is incorrect, as under any circumstances the Budget grant could not be exceeded. The question of a permanent advance being sanctioned for the Inspector General is perfectly distinct, and though his proposals stated to have been overruled, this Office would raise no objection, provided Government were pleased to approve of the measure.

7. In the audit of his disbursements, I am of opinion that it should rest entirely with the Civil Paymaster. The Inspector General is undoubtedly more thoroughly conversant with the matter than any other Officer, and should in virtue of such knowledge and experience, not only allow, as ordered by him, "the accounts to pass through his Office for remarks only," but also after carefully examining and verifying each charge in detail, countersign the Bill as correct and forward it to the Civil Paymaster for formal audit. Unless such a course is pursued, it will be impossible to ascertain whether the sanctioned grant is exceeded or not. If Mr. Rhode's proposal is carried out, I do not see what valid objection could be allowed to audit his own Contingent Bill.

Advances for the purchase of materials for Jail manufactures, made by Collectors, and entered in the Budget, and will be cleared off by Bills duly countersigned by the Civil Paymaster on account of materials purchased.

are subject to adjustment under audits of the Civil Paymaster, are not entered in the Budget-- and the "audit of the Jail manufactures, i. e., both receipts from sales and disbursements for materials, &c., which has been committed to the Inspector General, was not intended to supersede the usual audit of the Civil Paymaster as regards charges, or disbursements only.

2. Bills connected with Jail manufactures, will be kept separate from the Jail Contingent Bill, and be countersigned by the Inspector General, before being forwarded to the Civil Paymaster.

3. In regard to the supply of materials, &c., for Jail manufactures, the Governor in Council resolves to authorize the Inspector General of Jails to sanction advances for the purpose, in cases where the articles required, cannot be procured without immediate payment. The Collectors will make these advances to the Officers in charge of Jails, on receipts countersigned by the Inspector General.

4. As the accounts are to be adjusted on audited Bills, and as the Civil Paymaster cannot pass amounts in excess of the items in the Budget, Mr. Rhode will be careful not to sanction advances, or purchases, for a Jail to an extent which cannot be met from the unexpended portion of the credit provided for it.

5. Bills for expenditure from advances should be submitted for audit without delay, in view to early adjustment in the accounts of the Collectors. It will not be necessary before preparing these Bills, to await the sales of the articles manufactured. The entire proceeds, deducting only the commission, if any is allowed, and the expenses of the sale, are to be remitted to the nearest Treasury, whenever they may be realized.

6. Mr. Rhode has not yet submitted the report called for in the last para. of the Order of Government under No. 1,098.

(Signed) T. PITCHER,
Chief Secretary.

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters—

From the Inspector

*Genl. of Sails — Enter 12th Sep. '62 No. 469.
the Act. Genl. — 23rd do — 213.*

Order — 15 October 1862 No 1698.

The last part of para

Advances for the purchase of materials will as hitherto be made by Collectors. These will not be entered in any Budget, & will be cleared off by bills duly procured by the Civil Paymaster proceeds of manufactures on acct. of materials purchased. hand into the Treasury.

3 of the Order

of the 31st Aug.

'61 No. 1090, as

should be

altered as

shown in

the margin.

The mean-

ing of that Order will

W. H. D.

will then be obvious.

Advances, which are subject to adjustment under audits of the Civil Paymaster, are not entered in the Budget — & the "audit of the Accounts" of Sail Manufactures, i.e., both receipts from sales & disbursements for materials, &c., which ^{has been} ~~was~~ ^{intended} ~~commenced~~ to the Inspector Genl., was not intended to supersede the usual audit of the Civil Paymaster as regards charges, or disbursements only. 2.

2. Bills connected with ~~the~~ ^{Sail} Manufactures, will be kept separate from the Sail Contingent Bill. They must be countersigned by the Inspector Genl., before being forwarded to the Civil Paymaster.

3. In regard to the ^{yearly} supply of materials for sail manufactures, the Governor in Council resolves to authorise the Inspector General of Sails to sanction advances for the purpose.

purpose, in cases where the articles required, cannot be procured without immediate payment. The Collectors will make these advances to the Officers in charge of Sails, on receipts countersigned by the Inspector Genl.

4. As these advances are to be adjusted on audited bills, & as the Civil Paymaster cannot pass amounts in excess of the items in the Budget, Mr. Pohlde will be careful not to sanction advances,

or

or purchases, for a Sails to an extent which cannot be met from the unexpended portion of the credit provided for it.

5. Bills for expenditure from advances should be submitted for audit without delay, in view to early adjustment in the accts. of the Collectors. It will not be necessary before preparing these bills, to await the sales of the articles manufactured. The entire proceeds, deducting only the Commission, if any is allowed, & ~~the~~ the expenses of the Sale, are to be remitted to the nearest Treasury, whenever they may be realized.

b. Mr. Rohde has not
yet submitted the
report called for in
the last para. of the
Order of Govt. under
reference.

J.P.

The Inspector Genl. of Sails.
" Sessions Judge of
" Sub Judge of Dotacarnund.
" Principal Sudder Ameen of Viragapatam.
" Collector of
" Asst. Genl.
" Civil Paymaster.

dupd 17th

Post 1862. Department.

No. 1698.

PROCEEDINGS OF GOVERNMENT.

7. Feb 310

Dated 15. Oct 1862
St. 1500968

Altering Para 3 of the order
of the 31st August 1861 No 1090,
and requiring all bills
connected with said manufacturing
to be countersigned by the Director
General before being presented
to the Civil Department.

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