

MALRAS RECORD OFFICE.

Government of Madras.

Insolvent DEPARTMENT.

G.O. No. 1699.	Press ~~Mis.~~
134-135.	
Dated 16-10-1982	

5/5

Not to be folded or roughly handled

*Proceedings of the Madras Government, Judicial Department,
16th October 1862.*

No. 134. Read the following letter from W. H. BARTLETT, Esq., Acting Assistant Superintendent of Marine in charge; to the Honorable T. PYCROFT, Chief Secretary to Government, Fort Saint George, dated 11th October 1862, No. 2,726.

In attention to Order of Government, No. 1,595 of 26th ultimo, I have the honor to state, with much regret, that the Order directing that Convicts should only be embarked on vessels conveying Troops was over looked in the case of the "Cornwallis."

No. 135. ORDER THEREON, 16th October 1862, No. 1,699.
Communicated to the Military Department, in reference to their Proceedings 24th ultimo,
No. 3,291.

(Signed) T. PYCROFT,
Chief Secretary.

Budget and Finance
Department.

Fort Saint George
Rectt. Genl's Office

No. 213

23rd September 1862

From,

H. A. Mangles, Esqre
Ag. Accountant General

To,

P. Croft, Esqre
Chief Secretary to Government

Sir,

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. 1090 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 year. Para it is ordered that "advances for the purchase of materials will, as hitherto, be made by the Collector 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 at 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 Rs 12,980 and other incidental charges viz. Rs 3,687 and as receipts the estimated gross proceeds from the sale of the manufactured articles.

5. The amount therefore of Rs. 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 his opinion that a permanent advance to be accounted for monthly is the most convenient for manufactures, but as this proposal has been overruled, the total purchases are now restricted

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

7. As regards 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 observed by him, "the accounts to pass through his Office for remarks only," but also after carefully examining and scrutinizing each charge in detail counter sign the bill as correct and forward it to the Civil Paymaster for formal audit. Unless such a course is pursued, it will be impossible for this Office to know whether the sanctioned grant is exceeded or not. Rhode's proposition was allowed to be carried out, I do not see what valid objection could be urged against the Collector and Judge being allowed to audit his own contingent bill.

I have the honor to be
Sir
Your obedient servant
R. M. Munghe
As Accountant General

P. P. M. M.

N^o: 1699-16 October 1862.

Communicated to the
Mily. Dept: in reference
to their Pros: 24th Uto.

N^o: 3291.

[Signature]

The Mily. Dept. Aug. 10th.

From 3rd Aug 7th to 19th 1862
N^o: 17066

Judicial 1862 Sept
Index, Dec 1st 1862

The 19th Dec 1862

The 19th Dec 1862

Base 23rd

Index 24th Oct 1862

10213

N^o: 1640

Reporting on the system of
drawing returns for, and
auditing the returns
and the result of the same
in the Mily. Dept.

cf. Dir
N^o: 10

132