

Judicial (1895) Department.

ORDINARY MS.

G.O., No. 1058-59

Dated 18th May 1895

INDEXED.

[Despatch Abstract.]

JAIL EXPENDITURE.

Requesting the Government of India, with reference to its resolution prescribing a revised classification of---, that instructions may be issued to bring the registers of the accounts department into harmony with the revised administration registers.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	105		18-1-95				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1150		28/5/95				
C	3342		95				
	4062		95				
	693.4	12-5-03					

No. 1762.

Office of the Inspector-General of Jails, ^{Prisons}

Dated 28th March 1895.



From

A. G. CARDEW, Esq., M.A.,

Inspector-General of Jails, ^{Prisons}

To

The Honourable Mr. J. F. Price, C.S.I.

Chief Secretary to Government,

Through the Accountant General.

SIR,

Enclosure.

I have the honour to address the

Government on an important matter connected with the revised classification of Jail expenditure which was ordered to be adopted in Home Department Resolution No 10 Jails - 668-79, dated the 13th December 1894.

2. Jail expenditure, other than manufacturing and Establishment charges, has hitherto been drawn from the Treasury and recorded in the Accountant General's books under the following 16 heads, as printed in the form of Minor Abstract shown on page CTV of appendix III to the Jail Code —

I. Office contingencies.

(a) Those admissible without detailed audit.

(b) Those subject to regular audit.

II. Country articles costing Rs 50 or more each.

III. Foreign

- III Foreign articles costing Rs 5 or more each.
- IV Service Postage.
- V Service Telegrams.
- VI Batta etc paid to Discharged prisoners.
- VII Gratuity to Convict Warder Guards.
- VIII Batta to female prisoners' children.
- IX Executions.
- X Transfer of Prisoners.
- XI Transportation of Convicts.
- XII Uniform for Jail Establishment.
- XIII Rewards paid for the reaprehension of escaped convicts.
- XIV Diet of Prisoners.
- XV Hospital Charges.
- XVI Clothing and Bedding of Prisoners.

It will be observed that if these heads Nos XIV, XV and XVI together with Establishment Charges (which of course are drawn on separate Pay bills) correspond with the first four main-heads-viz Rations, Establishment, Hospital Charges, and Clothing, exhibited in Statement No X of the annual Jail Administration Report, while the other 13 heads are subdivisions of the fifth and last head in the Administration Report, viz Contingencies.

3. It has long been obvious that in order to make any effective comparison between the outlay of Jail and Jail under "Contingencies", it was necessary to analyse or break up that outlay into its component parts, as has been done in paragraphs 54 to 56 of the
Jail

Jail Reports of 1892 and 1893. It has also been obvious that the subheads maintained by the Accountant General were not the most instructive which could be selected, but, as the matter was known to be under the consideration of the Government of India, its orders were awaited. In the Resolution of the 13th December 1894 these orders, after long delay, were issued. They comprised a complete redistribution of Jail expenditure under 10 main heads, subdivided into a large number of Sub-heads. The revised classification was to have effect from the 1st January last.

4. I addressed the Accountant General on the subject of this revised classification on the 24th January i.e immediately after the receipt of G.O. 18th January 1895, No 105 in which the Home Department Resolution was communicated to me, but it was not until the middle of the current month - that the decision of the accounts authorities has been communicated to me in the Accountant General's Letters Nos 628 and 767, dated the 14th and 23rd instant. It is herein stated that "the Comptroller General has decided that no alteration should be made in the present classification of Jail charges with the addition of a new detailed head "Sanitation Charges" in the Treasury accounts under each of the Subheads under "Jails", and again that "no alteration should be made in the present classification of Jail Charges in the Treasury accounts with the exception of adding a new detailed head

"Sanitation Charges". The latter of these two statements at least is free from obscurity, and means it will be observed that while I am to classify, tabulate, and submit to Government an account of the expenditure of Tails and Subjails under one set of Heads and Subheads, the Accounts Department proposes to record and deal with the expenditure under an entirely different set of Subheads and Heads, or, in other words, that a complete divorce is to be effected between the accounts of the Tail Department and those of the Financial Department.

5. It is not, I think, difficult to show that the Comptroller-General's decision in this matter is both contrary to the intention of the Government of India and prejudicial to administration. The schedule annexed to the Home Department Resolution of the 13th December 1894 clearly proves the first point, for the main-heads are therefore expressly stated to be those which are to be "adopted by the Financial Department." As regards the second point, the duplication of accounts and the unnecessary increase of clerical work are sufficient evidence of the ill-effects which may be expected to the administration.

6. If the Comptroller-General's orders remain in force, it will be necessary for Tails-
1st to maintain a double set of Contingent Registers,
the

the one distributing the allotment and expenditure according to the Accountant-General's system, the other according to the Government of India's system. 2nd to submit to this office a double set of bills following those Registers. In this office it will be necessary first to audit the Bills intended for the Accountant General and to post their contents - second to examine those prepared according to the Government of India's classification and to post them and 3rd to see that the two sets of bills agree in their main totals. Until actual experience has been gained, it is rash to prophesy as to the actual increase of work which these processes involve, but, as far as can be judged, it will be very material. The establishment in Tails which, except in Central Tails, consists of only one Clerk, has had its duties immensely increased of recent years by the departmental system of dicting, the extension of the remission system, and the increase in manufactures. It can hardly undertake this proposed system of duplicated records and returns without relief.

7. The imposition of fresh work would be cheerfully accepted, if the addition produced a gain in the efficiency of administration. But in the present case exactly the reverse is the case. The more complicated accounts are made, the fewer superior officers will take the trouble to understand them. Medical Officers, as Superintendents

tendents of District Tails, already too often sign anything that is put before them on account matters. They will be the more ready to do so, when they find a double system of figures in existence, completely inconsistent with one another. Nothing can be imagined more helpful to a fraudulent subordinate than such a plan.

8. Of, again, the reasons which led the Comptroller-General to his decision were evident or had been stated the result, though regretted, might have been accepted as inevitable. But no reasons whatever have been given and as far as is at present understood, only one exists, that is the trouble of making a change. In order to save the Accounts Department from the temporary labour of revising its headings, the financial records of all Tails and of this office are to be permanently duplicated. This decision is the more shortsighted, because the adoption of the 10 Main heads prescribed in the Home Department Resolution of the 13th December 1894 would in the end materially reduce the work of the Treasuries and Accountant General who, under the Comptroller General's orders, will have to tabulate expenditure under 17 heads instead of under 8 thus doubling the work of the ~ 10? Financial Department. This tabulation of figures under an unnecessary number of heads is, again, a waste of time and power.

9. Of.

9. It may be presumed that even the heads now in use in the Accounts Department were originally adopted for purpose of administrative convenience. The framer of those Heads may reasonably be supposed to have thought that the separate exhibition of the amount spent on "Batta to Female Prisoners' children" answered some useful purpose, otherwise it would not have been separately shown. The only possible reason for the provision of separate headings in the Finance Accounts is their usefulness in practical administration. Yet the Comptroller-General, when informed by the Resolution of the administrative Department, that his present heads are antiquated and require revision refuses to make the changes authoritatively recommended to him as desirable.

10. It is impossible to believe that when the entirely objectless character of the Comptroller-General's orders are brought to notice and their practical effects in increasing work and causing confusion are understood, the Government of India will permit those orders to stand. I trust that the reasons for requesting the Government of India to revise the instructions issued in the Account Department will be considered to have been made clear by this letter. It will be submitted through the Accountant General to enable him to add such remarks as he may think necessary.

I have the honour to be
Sir,
Your most obedient servant

At Carden
Inspector General of Prisons
of

JUDICIAL.

JAIL (1895) DEPARTMENT.

From

THE INSPECTOR-GENERAL OF JAILS, *Prisons*

To

THE CHIEF SECRETARY TO GOVERNMENT.

Dated

28th

Despatched

Received

March

1895.

No. 1762

ENCLOSURES. nil.

Subject.

With reference to the revised classification of Jail expenditure (as per Govt. of India Resol: N^o 10 Jails - 668-79, dated 13.12.94) requesting to move the Government of India to revise the instruction issued by the Comptroller-General that no alterations should be made in the old classification.

CURRENT No. 1801

FORT ST. GEORGE,

Accountant-General's Office,

8th April 1895.

No. 902

From

J. M. Rawlinson Esq^{re},

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

*The Chief Secretary to Government
Judicial Department.*

SIR,

In forwarding letter to Government N^o 1762 dated the 28th March 95 from the Inspector General of Prisons requesting that the Government of India may be moved to revise the instructions issued by the Comptroller General that no alteration should be made in the present classification of Jail Contingent Expenditure, I have the honour to state as follows:-

2. With his letter N^o 672 dated 20th February 95 the Inspector General furnished me with a copy of the Government of India Resolution in the Home Department Resolution N^o 10 Jails 668-79 dated 13th December 94 and requested me to arrange for the main heads given in column 1 of the Schedule annexed to the Resolution being adopted in future.

3. As the present classification of such expenditure in my accounts, follows that in the Estimates, and as the heads in Column 1 of the Schedule were only group heads the adoption of which alone would have the effect of

of shutting out detailed heads from the accounts, I thought it necessary to ask the Comptroller General for instructions in the matter, which I felt to be all the more necessary as the Resolution in question had not been communicated to me directly either by the Government of India or by the Comptroller General and as it seemed to me that the heads in column 1 of the schedule were only intended to show the main heads adopted in the Financial Department against which the Sub-heads in the revised Classification to be adopted in the Jail Department for administrative purposes are to be taken.

4. In reply the Comptroller General informed me that no alteration should be made in the present classification of Jail charges beyond the addition of a new detailed head "Sanitation Charges" in the Treasury Accounts under each of the Sub-heads under Jails. This decision was communicated by me to the Inspector General.

5 The matter having been settled by the Comptroller General who in account matters represents the Government of India there remains little further for me to say, but I would mention that most of the heads given in the schedule (required for account purposes) are provided for in the accounts and that officers of the Jail Department should maintain separate registers for Administrative purposes and in their returns to the Inspector General may attach a note reconciling the figures therein with those given in the Contingent bills. I would also add that the decision of the Comptroller General is not ^{confined} classified to the Madras Presidency alone, but will operate in all other Presidencies. To a similar reference from the Accountant General
Bombay

Bombay the Comptroller General replied that it is necessary to alter the present Account classification "as the Resolution prescribes the preparation of returns to be furnished by the Jail Department for administrative purposes only."

I have the honour to be,
Sir,

Your most Obedt Servt,

Heath

Accountant General

M
8/4

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy. to Govt
Judicial Department

Dated

Received

Recd 10

No.

Encl - 1

Subject.

Forwarding with remarks
letter from the Inspector General
of Prisons requesting that the
Govt. of India may be moved
to revise the instructions
issued by the Comptroller General
that no alteration should
be made in the present
classification of Jail Com-
partment expenditure

1052 18-1-95
Jail Report 7/1892 & 93
S.O. 105: 18-1-95 mis
and papers

[G.
25.]
600-3-05.

DEPARTMENT.

C. C. No. 1801

FOR ORDERS.

I should refer the
matter to India
with a copy of Mr.
C's letter. It seems
about to have two
systems of account.
If the new schedule
does not agree with
the Budget form, why
not alter the letter?

M
10/5/95

as to whether the Govt. of India
may be addressed in view to
the Acti. Dept. being moved to
adopt the 10 main heads indicated
in the schedule annexed to the
Home Dept. Resolution recorded
in L.O. of 18. Jan'y. '95, No 105.
There seems to be much in favor
of Mr. Carden's contention and,
as pointed out by him in para-
5 of his letter, the S. of I. would
appear to have intended that
these main heads should be
adopted by that Dept.; but,
on the other hand, it is to be
noted that the adoption of these
main heads alone will not enable
the Acti. Dept. to exercise suffi-
cient scrutiny over the expendi-
ture of the Jail Dept. and the

P.T.O.

it will probably be necessary
for the former to adopt also
some (if not all) of the sub-
heads specified in col 2 of the
schedule above referred to.

Mr. Andrew makes out a very
strong case & his submitter that,
on the interests of the Jail Dept.
the Govt of India should be moved
to reconsider the Comptroller's
decision; or at least to state the
reasons on which it is based
modern, that we may be in a
position to know whether the
extra labour caused to the accounts
Dept. by a change in system is
such as to outweigh the administrative
inconvenience of having to keep
double accounts in the Jail
Dept.

D.
6.5.58

It certainly seems a waste of
time and labour to keep up a
double set of accounts & apparently
the Financial Dept. seems to consider
the set upon which it is based
necessary. 20
9/6/95

The classification of the
Jail Contingent expenditure

FOR ORDERS.

H. M.

[G.]
[24.]
600-83-95.

DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. of 189 , dated from

Current No. 1801 of 189 5, dated 8.4 from the J.G. of Prisons

ORDER. of 18th May 1895 No. 1058

The Govt of India will be
addressed. (from order)
2

The J.G. of Prisons (S. 1) DESPATCHED 13.5.95
to Secy. General (S. 1) 24 MAY 95
Copy 3 215 No. 1059 M.S. 5

Letter to the Secretary to
the Govt of India
J. 215
H. M. DESPATCHED

Sir with reference to
I am directed to acknowledge
the receipt of Home Dept. Resolution
No. 10 Jails dated the 13 December
668-79.

1894 prescribing a revised classification
of jail expenditure, I am directed
to solicit that instructions may
be issued to bring the registers of the
accounts into department into
harmony with the ^{revised} administrative
registers. I am to say that this
reference is made, because it is
understood that the Comptroller-General
has ruled that no material alteration

HT.
24/95

C. 105
21/5

is necessitated in the accounts General's books by reason of the revision of the classification of jail expenditure ordered in the Home Dept. Resolution noted above. The Inspector General of Prisons in this ~~instance~~ has drawn attention to the mischievous effect which this ruling is likely to have upon jail administration, & as his letter contains a forcible presentation of the consequences of its adoption & the reasons which weigh against it, I am to subjoin the following extract therefrom with an expression of concurrence on the part of H.E. the Secy in C. in the views of the S.G.

H.E. paras 2 to 9 of his letter.

There
is
reason

2. The accounts General ^{through whom} submitted the S.G.'s letter has ~~referred~~ ^{submitted} for ~~as~~ ^{as} a reason for retaining the present ^{account} classification of expenditure that it follows the system adopted in the budget estimates. H.E. the Secy in C. however considers that ^{that} constitutes a reason for altering the budget forms rather than for retaining the present inconsistent accounts.

There
is
reason
13-5-95
17/5/95

Jan. Exped.
Jan. 17/5

* paras. 1 & 10 may, it is thought, may be omitted.

When given for copying _____
When copied _____
When examined _____
When signed _____

139.

READ AGAIN G.O. No. _____
189 _____
DATED _____

CURRENT No. _____

ENCLOSURES TO G. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTERS OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.