Government of Madras.

JUDICIAL DEPARTMENT.

MIS: G.O

SINCE PRINTED.

G.O. No. 105, 18th January 1895.

B°

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

NUMBER OF COPIES { Order. / Letter.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. / *Regd.* } 1895. *Enclosures* / *Spare copies*

G.O. No. 105, 18th January 1895.

ORIGINAL.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the* 7*th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the* 6*th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hājats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudālis* or "*phaoras*" (hoes), and *dāus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudālis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail; *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc ,iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHRAGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of *during the year* *excluding the cost of building new jails, of additions, alt rations, and repairs.*

No. IX (Financial).

1	2	3	4				5						6								7		8					9			
			Establishment.				Dieting charges.						Hospital charges.								Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
Serial number.	Jails.	Daily average number of prisoners.	A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G		A	B	A	B	C	R	E	A	B	C	D
		Convicts.																													
		Under trial.																													
		Civil.																													
		Total.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras of special diet for weekly prisoners not in hospital.	Amenities, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.		Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.		R	R A. P.	R	R	R	R	R A. P.	R	R	R.	R. A. P.

10									11		12								13														14	
Charges for other miscellaneous services and supplies.									Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.														Grand total of expenditure.	Total cost per head of average strength.
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L				
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Tel gram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.				
R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.		

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions, on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moveing prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

No. 105, JUDICIAL, 18TH JANUARY 1895.

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Judicial (1895) Department.

ORDINARY MS.

G.O., No. 105

DATED 18th Jan. 1895

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[Despatch Abstract.]

1295

JAIL REPORTS

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of state-ment X. (showing the expenditure incurred on the guarding and main-tenance of prisoners) appended to --.

BACK PAPERS.

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	205	nis	26/1/94				
	913/4		14/4/94				

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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1801		95				
	4062		95				
	CP	5305/97	(Prop. of Wards' Inst. Camps)				

S0 693-4: 12-5-03. Chhoto Lampi

CHIEF SECRETARY'S GOVERNMENT

No. 10 Jails / 668-79

Extract from the Proceedings of the Government of India in the Home Department (Jails), under date Calcutta, the 13 December 1894.

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RESOLUTION.

WITH the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

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(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations :—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of Rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, Hospital bedding, etc.)

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies —E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{\text{10-Jails}}{\text{610-23}}$ dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

ORDER.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

[True Extract.]

J. P. Hewett

Offg. Secretary to the Government of India.

To The Govt. of Madras.

Spare copies to follow.

Schedule showing items of Jail Expenditure classified according to the classification adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
ESTABLISHMENT .	.....	Calls for no remarks.
DIETARY CHARGES .	A.—Rations ...	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain-baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hájats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudâlis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in whic the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
HOSPITAL CHARGES .	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages, *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
CLOTHING AND BEDDING OF PRISONERS .	.....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc.) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
SANITATION CHARGES	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all Municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudálís* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a Municipality will be an exception to the rule that Municipal taxes shall be included under the head of "Contingencies;" it should be included here (unless no service is rendered for it). Likewise such charges as ropes for drawing water for service of the jail; *mashaks, mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts: coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	This sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
CHARGES FOR MOVING PRISONERS.	A.—Transfer charges and road subsistence for convicts and under-trial prisoners.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance or gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as regards clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
MISCELLANEOUS SERVICES AND SUPPLIES.	A.—Lighting . .	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that Municipal rates shall be charged to contingencies, if the gas works are under a Municipality); kerosine or other lamp oil, wicks, renewal of lamp glasses repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict overseers, books, pamphlets and slates for education brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	.....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES	A.—Rent, rates, and taxes.	Water-rates and gas-rates are to be *excluded;* the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage .	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and Telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture .	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors iron urine tubs, conservancy pans, etc., iron blanket-boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). * NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock.	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets, and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other Miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders, and other stock which cannot be classified under above heads.

STATEMENT

*Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of*_____

1	2	3	4				5						6							7		8					9			
Serial number.	Jails.	Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	D	E	A	B	C	D
		Convicts.	Permanent.				Rations.	Miscellaneous dieting charges, including diet of prisoners in hjuts and camps.		Garden and agricultural expenses.			Sick diet and extras for patients.							Total cost.	Cost per head of average strength, excluding civil prisoners.	Charges for conservancy, cleansing, and purifying.					Transfer charges and road subsistence of convicts and under-trial prisoners.			
		Under trial.	Temporary.							Proportion of dairy expenses.*			Extras or special diet for weakly prisoners not in hospital.									Charges for water supply.					Transportation charges.			
		Civil.	Total cost.							Total cost.			Medicines, hospital bedding, clothing, etc.									Extraordinary charges.					Total cost.			
		Total.	Cost per head of average strength.							Cost per head of average strength.			Proportion of dairy expenses.*									Total cost.					Cost per head of average strength.			
			R	R	R	R a. p.	R	R	R	R	R	R a. p.	R	R	R	R	R	R a. p.	R a. p.	R	R a. p.	R	R	R	R a. p.		R	R	R	R a. p.
			1	2	1	2	1	2	3	1	1	1	1	3	1	2	2	1	3	3	1	3	2	1	2	3	2	1	1	3

* NOTE.—In arriving at the figures for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges in the proportion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

No. IX (Financial)

during the year _____ *excluding the cost of building new jails, of additions, alterations, and repairs.*

10									11		12								13																14
Charges for other miscellaneous services and supplies.									Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.																
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L					
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Telegrams and telephone charges.	Current office expenses (including country Stationery).	Office furniture.	Charges for Registers and stationery (Stationery Department charges.)	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and Accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.				
R	R	R	R	R	R	R	R a. p.	R	R a. p.	R	R	R	R	R	R	R	R a. p.	R	R	R	R	R	R	R	R	R	R	R	R a. p.	R	R a. p.			
2	2	3	2	1	1	3	2	3	1	1	1	2	1	2	2	3	2	1	1	1	1	2	2	2	1	3	2	3						

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the Jails and subsidiary
alterations, and repairs), compared with the expenditure

1	2	3				4				5				6				7			
Serial number.	Jails.	Cost of establishment per head of average strength.				Cost of dieting charges per head of average strength.				Cost of Hospital charges per head of average strength.				Cost of clothing and bedding of prisoners per head of average strength.				Cost of sanitation per head of average strength.			
		18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .

given fo
X [illegible]ANCIAL).

jails of *during the year* *(excluding the cost of building new jails,*
on the same account in each of the three preceding years.

8				9				10				11				12				13			
Cost of charges for moving prisoners per head of average strength.				Cost of miscellaneous services and supplies per head of average strength.				Cost of travelling allowances per head of average strength.				Cost of contingencies per head of average strength.				Cost of extraordinary charges for Live-Stock and Tools and Plant per head of average strength.				Total cost per head of average strength.			
18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .

No. 105, JUDICIAL, 18TH JANUARY 1895.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, Home Department—(Jails) No. 10-~~Jails~~/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185–94, *dated the 7th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7–16, *dated the 6th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668–79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India : firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

For approval.

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30.7.12

10/8/12

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter :—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations :—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

ORDER.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

L. P. HEWETT,

Offg. Secretary to the Government of India.

No. 105, Judicial, 18th January 1895.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *supa*, grain baskets, tinning cooking utensils, repairing grindstones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hajats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mits*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or jsun-hats, nets for fruit trees, *kudālis* or "*phaoras*" (hoes), and *dāus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages, *saji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc.) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Miscellaneous Services and Supplies—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgas*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
Contingencies ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *purdahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
Extraordinary Charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc., iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). * Note.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—*cont.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of

1	2	3	4				5						6							7		8				9			
Serial number.	Jails.	Daily average number of prisoners.	Establishment.				Dieting charges.						Hospitol Charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	D	E	A	B	C	D
						Cost per head of average strength.																								
		Convicts.					Rations						Sick diet and extras for patients.																	
		Under trial.					Miscellaneous dieting charges (other than those classed in Column [illegible]).						Extras of special diet for weekly prisoners not in hospital.																	
		Civil.					Garden and agricultural expenses.						Medicines, hospital bedding, clothing, etc.																	
		Total.					Proportion of dairy expenses. *						Proportion of dairy expenses. *																	
		Permanent.					Total cost.						Total cost.																	
		Temporary.					Cost per head of average strength (excluding civil prisoners).						Cost per head of average strength.																	
		Total cost.											Cost per head of average number sick.																	
		Cost per head of average strength.																												
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges in

No. IX (Financial).

during the year *excluding the cost of building new jails, of additions, alterations, and repairs.*

10									11		12								13												14
Charges for other miscellaneous service and supplies.									Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.												
A	B	C	D	E	F	G	H		A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L	
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.		Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Tele-gram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of Registers and stationery (Stationery Department charges.)	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R	R	R	R	R	R	R A. P.		R	R A. P.	R	R	R	R	R	R	R	R A. P.	R	R	R	R	R	R	R	R	R	R	R	R A. P.	R	R A. P.

the proportion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary
alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength.	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial).

jails of *during the year* *(excluding the cost of building new jails, of additions*
on the same account in each of the three preceding years.

8				9				10				11				12				13			
Cost of charges for moving prisoners per head of average strength				Cost of miscellaneous services and supplies per head of average strength.				Cost of travelling allowances per head of average strength.				Cost of contingencies per head of average strength.				Cost of extraordinary charges for live-stock and tools and plant per head of average strength.				Total cost per head of average strength.			
18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	18 .	8 .

No. 105, JUDICIAL, 18TH JANUARY 1895.

Order—No. 105, Judicial, dated 18th January 1895.
Communicated to the Inspector-General of Prisons.
(True Extract.)

J. J. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

[X / 7.]

PRESS SLIP.

~~ORDINARY.~~ ~~PREFERENCE.~~ ✓ ~~URGENT (a).~~ 8/1

..... Mst ..... Department.

Current No....., dated.....190 .

G.O., No. 105, dated 18th January 1895.

Number of MS. pages sent (b) Correspondence 12 ... (b1) Notes.....

Brief subject..... Jail Reports

Number (c) of copies required when struck off (*not including copies for volumes and editors' table which are retained in the Press*).	E. T. copies to supply requisitions for purchase by the public.	Complete correspondence and orders.	Notes
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Marine Dept.....					
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C. M. SCHMIDT,
Registrar,
Chief Secretariat.

No 105 18-1-1895

(P.T.O.

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Judl Department.

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No. 105, dated 18-1 190 1895.

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(Contg the Resolution of G & J. No 10-
Jails 668-79 dt 18-12-1894) received
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22/8/12

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Jud 799/12

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~~For the D.J.~~

Subd. there appears to be no objection to furnishing the Act-Genl. with a copy of the Govt. of India Resoln. in G.O. No. 105 Jud. D 18th Jany. 1895.

If approved, the draft endt. subd. may issue.

JK
28.6.12.
JW
28.6.12

...W 27/7

For the D.J.

Attention is solicited to slip Q. from which it will be seen that a spare copy of the Resoln. in fo. 105 : 18.1.95 is not available. It is subd. that there will not be much use if the Resolution alone is copied & furnished to the Asst. without the Schedule & the Statements.

(ibid)

As the issue Branch will find it difficult to copy the statements, and orders as no spare copies thereof are available.

G.P.C.

it is for orders whether the whole ~~Book~~ may be printed.

Very well-

Croft 12/7

JS
10/7/12
2W
11-7-12

8/12/5805

Government of Madras.

JUDICIAL DEPARTMENT.

Read.	1895.	*Enclosures*
Regd.		*Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the* 7*th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the* 6*th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

ORDER.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. HEWETT,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hájats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudális* or "*phaoras*" (hoes), and *dáus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudálís* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail; *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (*J*).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgâs*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc., iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of

during the year *excluding the cost of building new jails, of additions, alterations, and repairs.*

No. IX (Financial).

1	2	3	4				5						6							7		8				9			
Serial number.	Jails.	Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.																												
		Under trial.																												
		Civil.																												
		Total.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras of special diet for weekly prisoners sent to hospital.	Establishments, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges

10										11		12								13														14	
Charges for other miscellaneous services and supplies.										Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.														Grand total of expenditure.	
A	B	C	D	E	F	G	H			A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.																																			
Disciplinary charges.																																			
Annual expenses for uniform and accoutrements of warders.																																			
Money payments as reward for recaptures and services.																																			
Execution charges.																																			
Other miscellaneous charges.																																			
Total cost.																																			
Cost per head of average strength.																																			
			R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R			R	R	R	R A. P.	R	R A. P.
Total cost.																																			
Cost per head of average strength.																																			
Rents, rates and taxes.																																			
Service postage.																																			
Telegram and telephone charges.																																			
Current Office expenses (including country Stationery).																																			
Office furniture.																																			
Charges of registers and stationery (Stationery Department charges).																																			
Total cost.																																			
Cost per head of average strength.																																			
			R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R			R	R	R	R A. P.	R	R A. P.
Conservancy and water-supply dead-stock.																																			
Dietary dead-stock.																																			
Hospital dead-stock.																																			
Garden and agricultural plant.																																			
Lighting dead-stock.																																			
Disciplinary dead-stock.																																			
Arms and accoutrements (original cost).																																			
Dairy live-stock and plant (excluding maintenance).																																			
Draught cattle (excluding keep, which goes under 10 F).																																			
Other miscellaneous dead-stock.																																			
Total cost.																																			
Cost per head of average strength.																																			
			R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R			R	R	R	R A. P.	R	R A. P.

the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of during the year (excluding the cost of building new jails, of additions, alterations, and repairs), compared with the expenditure on the same account in each of the three preceding years.

X (Financial)—*cont.*

1	2	3	4	5	6	7	8	9	10	11	12	13
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.	Cost of charges for moveing prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. Price,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. }
Read. } 1895.

Enclosures

Spare copies

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the* 7*th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the* 6*th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{\text{10-Jails}}{\text{610-23}}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hájats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudális* or "*phaoras*" (hoes), and *dáus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc.) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudálís* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgās*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc., iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHRAGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

No. IX (Financial).

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

1	2	3	4				5						6							7		8					9			
			Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
Serial number.	Jails.	Daily average number of prisoners.	A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.	Permanent.				Rations.						Sick diet and extras for patients.							Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.					Transfer charges and road subsistence of convicts.			
		Under trial.	Temporary.				Miscellaneous dieting charges.						Extras of special diet for weekly prisoners not in hospital).							Total cost.	Cost per head of average number sick.	Charges for water-supply.					Transportation charges.			
		Civil.	Total cost.				Garden and agricultural expenses.						Medicines, hospital bedding, clothing, etc.							Cost per head of average strength.		Extraordinary charges.					Total cost.			
		Total.	Cost per head of average strength.				Proportion of dairy expenses. *						Proportion of dairy expenses. *									Total cost.					Cost per head of average strength.			
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges

10								11		12								13												14	
Charges for other miscellaneous services and supplies.								Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	Disciplinary charges.	Annual expenses for uniforms and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Tel gram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No.

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of during the year (excluding the cost of building new jails, of additions, alterations, and repairs), compared with the expenditure on the same account in each of the three preceding years.

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions, on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. Price,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Rcd. } 1895. *Enclosures*
Regd. } *Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185–94, *dated the* 7*th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7–16, *dated the* 6*th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668–79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *supa*, grain baskets, tinning cooking utensils, repairing grindstones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hâjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudâlis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and handrings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc, combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Miscellaneous Services and Supplies—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
Contingencies ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
Extraordinary Charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc, iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *Note.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Extraordinary Charges for Live-stock, Tools and Plant—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

No. IX (Financial).

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of Jails. *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

1	2	3	4				5						6							7		8					9			
			Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
Serial number.		Daily average number of prisoners.	A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.	Permanent.		Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital.	Medicines, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
		Under trial.	Temporary.																											
		Civil.																												
		Total.	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

10										11		12								13														14	
Charges for other miscellaneous services and supplies.										Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.															
A	B	C	D	E	F	G	H			A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.			Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Telegram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R		R	R	R	R	R A. P.			R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions, on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. } 1895. *Enclosures*

Regd. } *Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the* 7*th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the* 6*th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hājats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudālis* or "*phaoras*" (hoes), and *dāus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudālis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Miscellaneous Services and Supplies—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgās*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
Contingencies ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
Extraordinary Charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc ,iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *Note.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Extraordinary Charges for Live-stock, Tools and Plant—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT No. IX (Financial).

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of during the year excluding the cost of building new jails, of additions, alterations, and repairs.

1	2	3				4				5						6							7		8					9			
		Daily average number of prisoners				Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
						A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
Serial number.	Jails.	Convicts.	Under trial.	Civil.	Total.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses.*	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weakly prisoners not in hospital.	Medicines, hospital bedding, clothing, etc.	Proportion of dairy expenses.*	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
						R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R.	R.A.P.

10								11		12								13												14	
Charges for other miscellaneous services and supplies.								Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for re-captures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Telegram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions, on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moveing prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read.	1895.	*Enclosures*
Regd.		*Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hajats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudālis* or "*phaoras*" (hoes), and *dāus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudālīs* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc, combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgās*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc, iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHRAGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of

during the year *excluding the cost of building new jails, of additions, alt rations, and repairs.*

1	2	3	4				5						6							7		8					9			
			Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
Serial number.	Jails.	Daily average number of prisoners.	A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.		Permanent.				Rations.						Sick diet and extras for patients.									Charges for conservancy, cleaning and purifying.							
		Under trial.		Temporary.				Miscellaneous dieting charges.						Extras or special diet for weekly prisoners not in hospital.									Charges for water-supply.							
		Civil.		Total cost.				Garden and agricultural expenses.						Attendance, hospital bedding, clothing, etc.									Extraordinary charges.							
		Total.		Cost per head of average strength.				Proportion of dairy expenses. *						Proportion of dairy expenses. *									Total cost.							
			R	R	R	R A. P.	R	R	R	R	R	R	R	R	R	R	R	R	R A. P.	R	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges

No. IX (Financial).

10									11		12								13												14	
Charges for other miscellaneous services and supplies.									Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H		A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L	
For lighting.																															
Disciplinary charges.																															
Annual expenses for uniforms and accoutrements of warders.																															
Money payments as reward for recaptures and services.																															
Execution charges.																															
Other miscellaneous charges.																															
Total cost.																															
Cost per head of average strength.									Total cost.		Rents, rates and taxes.								Conservancy and water-supply dead-stock.													
									Cost per head of average strength.		Service postage.								Dietary dead-stock.													
											Tel gram and telephone charges.								Hospital dead-stock.													
											Current Office expenses (including country Stationery).								Garden and agricultural plant.													
											Office furniture.								Lighting dead-stock.													
											Charges of registers and stationery (Stationery Department charges).								Dissiplinary dead-stock.													
											Total cost.								Arms and accoutrements (original cost).													
											Cost per head of average strength.								Dairy live-stock and plant (excluding maintenance).													
																			Draught cattle (excluding keep, which goes under 10 F).													
																			Other miscellaneous dead-stock.													
																			Total cost.													
			R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R	R	R	R	R A. P.	R	R A. P.

the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary
alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions,
on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. Price,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. } 1895. *Enclosures*

Regd. } 1895. *Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the 7th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the 6th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated 13th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hâjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudâlis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail; *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Miscellaneous Services and Supplies—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgds*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
Contingencies ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
Extraordinary Charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc ,iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *Note.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Extraordinary Charges for Live-stock, Tools and Plant—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

No. IX (Financial).

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

1	2	3	4				5						6							7		8				9			
			Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
Serial number.	Jails.	Daily average number of prisoners.	A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	E	A	B	C	D
		Convicts.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital.	Accounts, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
		Under trial.																											
		Civil.																											
		Total.	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R.	R A. P.

10								11		12								13														14
Charges for other miscellaneous services and supplies.								Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.														
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Telegram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R	R	R	R	R	R A. P.	R	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of during the year (excluding the cost of building new jails, of additions, alterations, and repairs), compared with the expenditure on the same account in each of the three preceding years.

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

No. 105, JUDICIAL, 18TH JANUARY 1895.

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. }
Regd. } 1895.

Enclosures

Spare copies

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

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Read—the following papers :—

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(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

ENCLOSURES.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
ESTABLISHMENT	....	Calls for no remarks.
DIETARY CHARGES ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hâjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudâlis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
HOSPITAL CHARGES ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
CLOTHING AND BEDDING OF PRISONERS.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
SANITATION CHARGES ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
CHARGES FOR MOVING PRISONERS.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
MISCELLANEOUS SERVICES AND SUPPLIES.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (*J*).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc ,iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHRAGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

No. IX (Financial).

STATEMENT

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of ..... *during the year* ..... *excluding the cost of building new jails, of additions, alt rations, and repairs.*

1	2	3	4				5						6							7		8				9			
Serial number.	Jails.	Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.																												
		Under trial.																												
		Civil.																												
		Total.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital.	Accessories, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges

10								11		12								13												14	
Charges for other miscellaneous services and supplies.								Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	*Disciplinary charges.*	*Annual expenses for uniform and accoutrements of warders.*	*Money payments as reward for recaptures and services.*	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Telegram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of during the year (excluding the cost of building new jails, of additions, alterations, and repairs), compared with the expenditure on the same account in each of the three preceding years.

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. Price,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read.
Read. } 1895.

Enclosures
Spare copies

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper:—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers:—

Home Department Circular No. 5-Jails/185-94, dated the 7th March 1892, and the replies of Local Governments and Administrations.

Home Department Circular No. 1-Jails/7-16, dated the 6th January 1894, and the replies of Local Governments and Administrations thereto.

Resolution—No. 10-Jails/668-79, dated 13th December 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hâjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudâlis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhelu* nut for marking clothes, etc, combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc., iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHRAGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

No. IX (Financial).

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of Jails. *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

1	2	3	4				5						6							7		8				9			
Serial number.	Jails.	Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras of special diet for weekly prisoners not in hospital,	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.		Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
		Under trial.												allowances, hospital bedding, clothing, etc.															
		Civil.																											
		Total.	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R	R A.P.

10														11	12								13																				14	
Charges for other miscellaneous services and supplies.														Travelling allowances.	Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.																					
A	B	C	D	E	F	G	H	I	J	K	L	M	N	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	Grand total of expenditure.	Total cost per head of average strength.
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.							Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Tel gram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 13 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.																	
R	R		R	R	R	R	R A. P.							R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R	R	R	R	R	R A. P.							R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions, on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. Price,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. } 1895. *Enclosures*

Regd. } *Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-Jails/185-94, dated the 7th March 1892, and the replies of Local Governments and Administrations.

Home Department Circular No. 1-Jails/7-16, dated the 6th January 1894, and the replies of Local Governments and Administrations thereto.

Resolution—No. 10-Jails/668-79, dated 13th December 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hajats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudālis* or "*phaoras*" (hoes), and *dāus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudālis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgds*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *purdahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc, iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry,* iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of Jails. *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

No. IX (Financial).

1	2	3	4				5						6							7		8					9			
Serial number.		Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.					Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.	Permanent.		Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital.	Conservancy, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
		Under trial.	Temporary.										Extra or special diet for weekly prisoners not in hospital.																	
		Civil.																												
		Total.	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R.	R.A.P.
	Jails.																												

10										11		12								13												14	
Charges for other miscellaneous services and supplies.										Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H			A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	Disciplinary charges.	Annual expenses for uniforms and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.			Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Tel gram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R		R	R	R	R	R A. P.			R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges in the proportion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions, on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

No. 105, Judicial, 18th January 1895.

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. Price,
Chief Secretary.

To the Inspector General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read.	1895.	*Enclosures*
Regd.		*Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper:—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers:—

Home Department Circular No. 5-Jails/185-94, dated the 7th March 1892, and the replies of Local Governments and Administrations.

Home Department Circular No. 1-Jails/7-16, dated the 6th January 1894, and the replies of Local Governments and Administrations thereto.

Resolution—No. 10-Jails/668-79, dated 13th December 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

ENCLOSURES.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
ESTABLISHMENT	....	Calls for no remarks.
DIETARY CHARGES ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *supa*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hajats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudalis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
HOSPITAL CHARGES ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
CLOTHING AND BEDDING OF PRISONERS.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc.) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
SANITATION CHARGES ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
CHARGES FOR MOVING PRISONERS.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
MISCELLANEOUS SERVICES AND SUPPLIES.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc, combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	*Sub-heads required for administrative purposes.*	*Classification of items.*
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc., iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk-pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of

during the year *excluding the cost of building new jails, of additions, alterations, and repairs.*

No. IX (Financial).

1	2	3	4				5						6							7		8				9			
Serial number.		Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	E	A	B	C	D
	Jails.	Convicts.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.	Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital, attendants, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.		Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
		Under trial,																											
		Civil.																											
		Total.	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R.	R A. P.

10									11	12								13												14	
Charges for other miscellaneous services and supplies.									Travelling allowances.	Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.	Disciplinary charges.	Annual expenses for uniform and accoutrements of warders.	Money payments as reward for recaptures and services.	Execution charges.	Other miscellaneous charges.	Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength.	Rents, rates and taxes.	Service postage.	Telegram and telephone charges.	Current Office expenses (including country Stationery).	Office furniture.	Charges of registers and stationery (Stationery Department charges).	Total cost.	Cost per head of average strength.	Conservancy and water-supply dead-stock.	Dietary dead-stock.	Hospital dead-stock.	Garden and agricultural plant.	Lighting dead-stock.	Disciplinary dead-stock.	Arms and accoutrements (original cost).	Dairy live-stock and plant (excluding maintenance).	Draught cattle (excluding keep, which goes under 10 F).	Other miscellaneous dead-stock.	Total cost.	Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R	R	R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges portion in which the produce of the dairy was used for the general dieting of the prisoners and the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary
alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions,
on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

No. 105, JUDICIAL, 18TH JANUARY 1895.

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read.
Regd. } 1895.

Enclosures
Spare copies

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the 7th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the 6th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated 13th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hâjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudâlis* or "*phaoras*" (hoes), and *dâns* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc.) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail; *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc, combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head should include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
MISCELLANEOUS SERVICES AND SUPPLIES—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
TRAVELLING ALLOWANCES.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
CONTINGENCIES ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc, iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *NOTE.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

No. IX (Financial).

STATEMENT

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of Jails. *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

1	2	3	4				5						6							7		8				9			
Serial number.		Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D	A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	E	A	B	C	D
		Convicts.	Permanent.				Rations.						Sick diet and extras for patients.							Total cost.		Charges for conservancy, cleaning and purifying.				Transfer charges and road subsistence of convicts.			
		Under trial.	Temporary.				Miscellaneous dieting charges.						Extras of special diet for weekly prisoners not in hospital.							Cost per head of average strength (excluding civil prisoners).		Charges for water-supply.				Transportation charges.			
		Civil.	Total cost.				Garden and agricultural expenses.						Establishments, hospital bedding, clothing, etc.							Extraordinary charges.		Total cost.				Total cost.			
		Total.	Cost per head of average strength.			R A. P.	Proportion of dairy expenses. *						Proportion of dairy expenses. *							Total cost.		Cost per head of average strength.					Cost per head of average strength.			
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges

10									11		12								13										14	
Charges for other miscellaneous services and supplies.									Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.											
A	B	C	D	E	F	G	H		A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L
For lighting.																			Conservancy and water-supply dead-stock.											
Disciplinary charges.									Total cost.		Rents, rates and taxes.								Dietary dead-stock.											
Annual expenses for uniforms and accoutrements of warders.									Cost per head of average strength.		Service postage.								Hospital dead-stock.											
Money payments as reward for recaptures and services.											Telegram and telephone charges.								Garden and agricultural plant.											
Execution charges.											Current Office expenses (including country Stationery).								Lighting dead-stock.											
Other miscellaneous charges.											Office furniture.								Disciplinary dead-stock.											
Total cost.											Charges of registers and stationery (Stationery Department charges).								Arms and accoutrements (original cost).											
Cost per head of average strength.											Total cost.								Dairy live-stock and plant (excluding maintenance).											
R	R	R	R	R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R	Draught cattle (excluding keep, which goes under 10 F).									R	R	R	R A. P.
																			Other miscellaneous dead-stock.											
																			Total cost.											
																			Cost per head of average strength.											
																			R	R	R	R	R	R	R	R	R	R	R	R A. P.
																			Grand total of expenditure.											
																			R	R	R	R	R	R	R	R	R	R	R	R A. P.
																			Total cost per head of average strength.											

the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary
alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions,
on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. }
Read. } 1895.

Enclosures

Spare copies

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Home Department (Jails) No. 10/668-79, dated 13th December 1894.

Read—the following papers :—

Home Department Circular No. 5-*Jails*/185-94, *dated the* 7*th March* 1892, *and the replies of Local Governments and Administrations.*

Home Department Circular No. 1-*Jails*/7-16, *dated the* 6*th January* 1894, *and the replies of Local Governments and Administrations thereto.*

Resolution—No. 10-*Jails*/668-79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

ENCLOSURES.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
ESTABLISHMENT	....	Calls for no remarks.
DIETARY CHARGES ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *Adjats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kuddlis* or "*phaoras*" (hoes), and *dâus* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
HOSPITAL CHARGES ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *sajji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
CLOTHING AND BEDDING OF PRISONERS.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
SANITATION CHARGES ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudâlis* or hoes for conservancy, soap or *sajji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail: *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
CHARGES FOR MOVING PRISONERS.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
MISCELLANEOUS SERVICES AND SUPPLIES.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Miscellaneous Services and Supplies—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgás*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A).
		Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
Contingencies ..	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
Extraordinary Charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc ,iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water).
		*Note.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Extraordinary Charges for Live-stock, Tools and Plant—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

No. IX (Financial).

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of Jails. *during the year* *excluding the cost of building new jails, of additions, alterations, and repairs.*

1	2	3	4					5						6							7		8				9			
Serial number.		Daily average number of prisoners.	Establishment.					Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
			A	B	C	D		A	B	C	D	E	F	A	B	C	D	E	F	G	A	B	A	B	C	R	E	A	B	C	D
		Convicts.																													
		Under trial.																													
		Civil.																													
		Total.	Permanent.	Temporary.	Total cost.	Cost per head of average strength.		Rations.	Miscellaneous dieting charges.	Garden and agricultural expenses.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength (excluding civil prisoners).	Sick diet and extras for patients.	Extras or special diet for weekly prisoners not in hospital.	Allowances, hospital bedding, clothing, etc.	Proportion of dairy expenses. *	Total cost.	Cost per head of average strength.	Cost per head of average number sick.	Total cost.	Cost per head of average strength (excluding civil prisoners).	Charges for conservancy, cleaning and purifying.	Charges for water-supply.	Extraordinary charges.	Total cost.	Cost per head of average strength.	Transfer charges and road subsistence of convicts.	Transportation charges.	Total cost.	Cost per head of average strength.
			R	R	R	R A. P.		R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R	R A. P.	R	R	R.	R.A.P.

10										11		12								13												14	
Charges for other miscellaneous services and supplies.										Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.													
A	B	C	D	E	F	G	H	A	B	A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H	I	J	K	L		
For lighting.																															
Disciplinary charges.																															
Annual expenses for uniform and accoutrements of warders.																															
Money payments as reward for recaptures and services.																															
Execution charges.																															
Other miscellaneous charges.																															
Total cost.										Total cost.		Rents, rates and taxes.								Conservancy and water-supply dead-stock.													
Cost per head of average strength.										Cost per head of average strength.		Service postage.								Dietary dead-stock.													
R	R	R	R	R	R	R	R A. P.			R	R A. P.	R	R	R	R	R	R	R	R A. P.	R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

Telegram and telephone charges. | Hospital dead-stock. | Garden and agricultural plant. | Lighting dead-stock. | Disciplinary dead-stock. | Arms and accoutrements (original cost). | Dairy live-stock and plant (excluding maintenance). | Draught cattle (excluding keep, which goes under 10 F). | Other miscellaneous dead-stock. | Total cost. | Cost per head of average strength. | Grand total of expenditure. | Total cost per head of average strength.

Current Office expenses (including country Stationery). | Office furniture. | Charges of registers and stationery (Stationery Department charges). | Total cost. | Cost per head of average strength.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of during the year (excluding the cost of building new jails, of additions, alterations, and repairs), compared with the expenditure on the same account in each of the three preceding years.

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 8 .

No. 105, JUDICIAL, 18TH JANUARY 1895.

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

Government of Madras.

JUDICIAL DEPARTMENT.

Read. — *Enclosures*

1895.

Regd. — *Spare copies*

G.O. No. 105, 18th January 1895.

Jail Reports.

Communicating to the Inspector-General of Prisons resolution of the Government of India regarding the amendments in the form of statement X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to —.

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Resolution—No. 10-*Jails*/668-79, *dated* 13*th December* 1894.

With the Home Department circular of the 7th March 1892, cited in the preamble, was forwarded an extract from a letter dated the 3rd February 1892, from the President of the Jail Conference held at Calcutta, which brought to notice the want of uniformity in the classification of charges under the head of Contingencies in the Jail Departments of the several Provinces, and suggested that statements should be called for showing what heads of expenditure are in each Province included under "Contingencies," together with the expenditure under each of those heads for the year 1891. The objects which the Government of India originally had in view in calling for this information in respect of contingent charges were to increase the value of the returns to Local Governments by making it possible for Inspectors-General to check extravagance in individual jails, and also to afford a fair basis on which the Government of India might compare the management of the jails in the several Provinces with regard to economy under this head of expenditure. An examination of the detail of the statements furnished by Local Governments, however, considered with the requirements of the rules of the Accounts Department, led to the scope of the revision being widened, and it was found to be necessary to amend the whole of Annual Statement No. X (showing the expenditure incurred on the guarding and maintenance of prisoners) appended to the Jail Reports. As stated in the circular of

the 6th January 1894, the Government of India are of opinion that only office expenses and rents, rates and taxes should be classed as "Contingencies," and that the other numerous items hitherto included under this head should be redistributed, some under "Rations," some under "Hospital charges," and others under new heads. A revised form of Statement No. X was accordingly circulated for the opinion of Local Governments and Administrations. The proposed classification was based on the following principles, which have been accepted by the Government of India: firstly, that each item should be classified according to its main purpose, and, secondly, that ordinary current expenses should be shown separately from extraordinary expenditure on plant, tools, dead or live stock, which remain in use for long periods and are purchased at long intervals. It was suggested that extraordinary expenditure on plant, tools and stock should be defined as expenditure upon such articles as might be expected to last with fair wear and tear for three years and upwards, and upon live-stock, an exception being made to this rule (for reasons of account) in the case of office furniture, which should be included under "Contingencies." A schedule was attached to the new form, indicating items of charges which should be included under each head.

2. After having carefully considered the replies of Local Governments and Administrations to the circular of the 6th January last, the Government of India have decided that the following amendments should be made in the form of Statement X which was circulated with that letter:—

(1) Column 4-A ("Cost of establishment") should be sub-divided to show (*a*) cost of permanent establishment, (*b*) cost of temporary establishment, and (*c*) total cost.

(2) A separate sub-head (B) should be introduced under column 6 ("Hospital charges") to show the cost of extra or special diet, etc., ordered for prisoners who are in weak health, but who are not in hospital.

(3) A new sub-head "C.—Extraordinary charges," should be opened in column 8 ("Sanitation charges") to show the cost of cholera camps and other measures taken in emergencies.

3. In the Home Department circular of the 6th January last, it was observed that the items of charges included in the schedule explanatory of the revised Statement X are not exhaustive, and the Government of India would add, with reference to some of the suggestions made, that they do not intend that the classification carried out on the principles mentioned in paragraph 1 above, should be minute and elaborate beyond any useful measure. Their object is to endeavour to reduce to a minimum the chance of such an inaccuracy as would have a serious effect in reviewing and comparing the financial administration of different jails. They approve, however, the following modifications in the classification in the schedule which have been suggested by Local Governments and Administrations:—

(1) The cost of metal pots and plates and of wooden platters, as well as the purchase of paddy mills and similar articles, may be included in column 5-B ("Miscellaneous dieting charges") if they are not likely to last for three years; but if they are, the cost should be included in column 13-B ("Dietary dead-stock").

(2) The cost of extra guards (*i.e.*, those not deputed from the ordinary establishment) employed with cholera camps should be included in column 8-C ("Sanitation—Extraordinary charges"), and not in column 4 ("Establishment").

(3) The cost of medicines supplied by the Medical Store Department or of rum procured for the sick from the Commissariat Department should be included under column 6-C (medicines, hospital bedding, etc.).

(4) Water-rates and lighting and conservancy taxes may be removed from columns 8 and 10 and included under column 12-A ("Rents, rates and taxes") if no service is rendered and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.

(5) Expenses in connection with water-analysis should also be entered in column 8-B ("Charges for water-supply").

(6) The words in parenthesis ("if paid by the Jail Department") should be transposed so as to come immediately after the words "such items," in the entry against "Miscellaneous services and supplies — E.—Execution charges" in the schedule. It appears that in some Provinces the debit of execution charges is made against the Judicial Department and in others against the Jail Department. The question of obtaining uniformity by causing the debit to be everywhere against the Jail Department is under consideration.

(7) With reference to the items entered in the schedule against 13-A ("Extraordinary charges—Conservancy and water-supply, dead-stock"), it appears that in some Provinces iron blanket boilers, water-pumps, pipes and reservoirs are provided by the Public Works Department. In those cases where Public Works Department workshops supply these articles the Jail Department should be debited and the Public Works Department credited with their value. All expenditure on Buildings is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.

4. In Statement No. XI (Financial) the only change required will be the modification of the major heads so that they shall agree with those in the new Statement No. X. For three years, however, it will probably be only possible partially to fill up the columns in this statement.

The revised classification should, if possible, be brought into force on the 1st January 1895, so that the revised Statement X may be used in all Provinces in preparing the Jail Report for 1895.

5. Statement No. VII (Judicial), showing the education of convicts in Jail, having been abolished under the orders contained in paragraph 25 of the Home Department Resolution No. $\frac{10\text{-Jails}}{610\text{-}23}$, dated the 9th November 1892, the numbering of all the succeeding statements should be altered accordingly. The two statements which are to be amended under the orders herein contained will therefore be appended to future Jail Reports as Nos. IX and X. Copies of the statements in the form finally approved are annexed to this Resolution.

Order.—Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations for information and guidance, and to the Department of Finance and Commerce for information.

(True Extract.)

J. P. Hewett,
Offg. Secretary to the Government of India.

Enclosures.

Schedule showing items of Jail Expenditure classified according to the classifications adopted in the revised Financial Statement No. IX.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Establishment	....	Calls for no remarks.
Dietary Charges ..	A.—Rations	This sub-head should include cost of provisions and fuel.
	B.—Miscellaneous dietary charges.	This sub-head should include ordinary recurring expenditure on such items as earthen pots and plates, leaves for plates, jars for pickle, sacks for grain, sifters, *tawas*, *sups*, grain baskets, tinning cooking utensils, repairing grind-stones or any culinary utensils or receptacles for provisions, diet of children in jail with their mothers, fish fry for stocking jail tanks, articles for fishing or expenses in getting fish from jail tanks, diet of prisoners in *hájats* or camps, cartage of provisions to the jail; also the cost of metal pots and plates and wooden platters, and paddy mills and dhenkis—if these articles are not likely to last for three years, but if they are, the cost should be included in column 13-B ("Dietary dead-stock").
	C.—Garden or agricultural expenses.	This sub-head should include ordinary recurring expenditure on such items as seeds, manure, country ploughs, "*mots*" and ropes for irrigation, garden baskets, or bamboos or cane for making them, *tokas* or sun-hats, nets for fruit trees, *kudális* or "*phaoras*" (hoes), and *dáos* or knives not likely to last three years.
	D.—Proportion of dairy expenses.	The working expenses of the dairy should be divided between this head and "hospital charges" in the proportion in which the produce of the dairy is used for the general dieting of the prisoners, or for the sick and infirm. Such items as fodder, straw, medicines, fuel, rope, bamboos, attendants (if not on the regular establishment) should be included here, but not expenditure for live-stock, plant, or appliances likely to last for three years or upwards.
Hospital Charges ..	A.—Sick diet and extras for patients.	This sub-head is for food and fuel only.
	B.—Cost of extra or special diet, etc., for prisoners who are in weak health, but who are not in hospital.	No remarks.
	C.—Medicines and hospital equipment.	This sub-head will show the cost of medicines, whether purchased locally or supplied by the Medical Store Department, also of rum procured for the sick from the Commissariat Department. Hospital equipment will include such articles as hospital pillows, bedding and clothing, splints, hospital bed pans and urinals (if not coming under the definition of extraordinary expenditure), expenses for repairing such articles, cloth for bandages *safji matti* or soap for hospital use, etc.
	D.—Proportion of dairy expenses.	See above, "Dieting Charges" (D).
Clothing and Bedding of Prisoners.	....	Not only the cost of new clothing and bedding, but all charges for repairs (needles, thread, cloth, etc) should be included under this head. The cost of new bedsteads (wood or iron) should be included under "Extraordinary expenditure," Miscellaneous, column 13 (J).

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Sanitation Charges ..	A.—Conservancy, washing, and purifying.	Under this sub-head should be included all municipal charges for special conservancy work done, expenditure for brooms, tar or pitch, privy and dry earth baskets, or bamboos for making such baskets; rope for *mehtars* or jute for making it; *kudális* or hoes for conservancy, soap or *safji matti* for washing prisoners' clothes; shell lime for white-washing (if not treated as a Public Works charge); earthen pots and vessels for conservancy; repairing conservancy utensils, carts, etc.; cartage of river mud for mud washing; disinfectants, sulphur for fumigation, and other conservancy items not coming under the definition of "Extraordinary expenditure."
	B.—Charges for water-supply.	Water-tax or rate paid to a municipality will be an exception to the rule that municipal taxes shall be included under the head of "Contingencies"; it should be included here (unless no service is rendered for it) Likewise such charges as ropes for drawing water for service of the jail; *mashaks*, *mots*, and other appliances for this purpose; glasses for examination of water, and expenses in connection with water-analysis; repairs of pumps, pipes, reservoirs or tanks, water receptacles, carts or other appliances for distributing water, and renewal of parts; coal or firewood for boiling drinking water; "Extraordinary expenditure" being excluded.
	C.—Extraordinary charges.	The sub-head should contain the cost of cholera camps and other measures taken in emergencies to preserve health. Cholera camp charges will include cost of temporary shelter, bamboos, string, mats, straw for bedding, carriage of water, materials for sick prisoners, and other charges strictly due to camping out the prisoners. The cost of *extra* guards will be included under this head, but not of those deputed from the ordinary establishment.
Charges for moving Prisoners.	A.—Transfer charges and road subsistence for convicts.	This sub-head should include railway fares and carriage of transfers, and subsistence and other expenses for dieting prisoners in transit (except when transportation prisoners are despatched from the collecting jail for deportation); railway fares and carriage when necessary of released convicts; subsistence allowance are gratuities given to convicts on release if granted for subsistence on the journey home but not if granted as rewards; clothes for released convicts; transfer charges for lunatics sent to asylums; and charges for conveyance of under-trial prisoners.
	B.—Transportation charges.	Only charges connected with the despatch of convicts from their provinces for deportation to Port Blair should be included in this column, not charges for maintenance, clothing, etc., whilst detained in the provinces awaiting deportation, or transfer charges for removal to the collecting Central Jail of the province. Such items as railway fares and carriage, subsistence on the journey, cost of clothing, blankets, bedding, fetters, hand-cuffs and hand-rings sent away with the prisoners will come under this heading.
Miscellaneous Services and Supplies.	A.—Lighting	This head should include such items as gas-rates, provided the gas is used (this rate will also be an exception to the rule that municipal rates shall be charged to contingencies, if the gas-works are under a municipality); kerosine or other lamp-oil, wicks, renewal of lamp glasses, repairing gas pipes, lamps, etc., oil pumps. "Extraordinary charges" are to be excluded.
	B.—Disciplinary charges.	This head should include such items as materials for repairing neck rings, ankle rings, wrist rings or fetters; iron for rivets; smithy coal, neck tickets, leather or canvas for gaiters; canes for flogging; *bhela* nut for marking clothes, etc., combs for females; shaving or hair-cutting charges, repairing locks and keys. "Extraordinary charges" excluded.
	C.—Uniform and equipment of warders.	This head shou'd include such items as uniform, shoes, great-coats, umbrellas for warders, ammunition (when paid for); repairs to arms, accoutrements or uniform; oil for arms. "Extraordinary charges" for new arms, accoutrements, arm-racks, etc., are to be excluded.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Miscellaneous Services and Supplies—*concld.*	D.—Money payments as reward for recapture and service.	This head should include such items as rewards for recapturing prisoners; gratuities to prisoners for good conduct or extra work; allowances to convict-warders; allowances to recovered lunatics; rewards for meritorious service.
	E.—Execution charges ..	This head should include such items (if paid by the Jail Department) as the cost of temporary gibbets, execution ropes, cap, pay of executioner and *doms*, cremation or burial. Expenditure for permanent plant should be included under "Extraordinary charges," Miscellaneous, column 13 (J).
	F.—Other miscellaneous services and supplies.	This head should include such items as oil for unction for females, aged and infirm, coolie hire, carriage and freight, packing, umbrellas for convict-overseers, books, pamphlets and slates for education, brass wire, wire netting (unless required for the garden), dyes, camphor, "rough on rats," packing charges, paint and paint brushes, linseed oil, saws, enamel, solder, "*gurgās*," burial charges, purdahs for ward windows, mats for closing windows or for prisoners to sit upon, bamboos for making these, chalk, glue, fodder, straw and medicines for draught cattle, shoeing of bullocks. "Extraordinary charges" should be excluded.
Travelling Allowances.	....	This sub-head should include travelling allowances of non-gazetted officers, not allowances paid to gazetted officers.
Contingencies ..	A.—Rent, rates and taxes.	Water-rates and gas-rates are to be *excluded*; the former will be included in column 8 (B), and the latter in column 10 (A). Water-rates and lighting and conservancy taxes may, however, be included under this head, if no service is rendered, and the payments are simply made as taxation, the water-supply, etc., being otherwise arranged for.
	B.—Service postage ..	To include cost of postage stamps and postage on unpaid covers.
	C.—Telegraph and telephone charges.	To include cost of telegrams and rent of telephone lines.
	D.—Current office expenses.	To include country stationery, book-binding, garry-hire of officers (if allowed), dusters, matches, oil for punkha-wheels, cost of hanging and removing punkhas, punkha-rope, repairing and polishing furniture, and similar charges.
	E.—Office furniture ..	To include cost of almirahs, racks, shelves, tables, desks, chairs, stools, mats, floor-matting, *daris* or carpets, *pardahs*, iron safes, punkhas and punkha-fringes, clocks, gongs, letter scales and weights, water goblets and glasses for officers, and the like. This is an exception to the rule that "Extraordinary expenditure" is to be shown separately.
	F.—Registers and stationery.	To include Stationery Department charges and all printing charges.
Extraordinary Charges for Live-stock, Tools and Plant.	A.—Conservancy and water-supply, dead-stock.	This sub-head should include such items as Donaldson's Ejectors, iron urine tubs, conservancy pans, etc., iron blanket boilers,* water-pumps,* pipes,* or reservoirs,* water-carts, iron water tanks or drums, iron or brass taps, iron or wooden buckets, hot-water apparatus (if of a lasting kind and for boiling drinking water). *Note.—Where these articles are supplied by Public Works Department Workshops, the Jail Department should be debited and the Public Works Department credited with their value. (Expenditure on buildings, however, is recorded in the accounts of the Public Works Department, and should be excluded from the accounts of the Jail Department.)
	B.—Dietary dead-stock ..	To include cooking ranges or "Donaldson's Chulas," grain carts, wheat mills, scales and weights for grain godowns or cooks, if of metal, iron or copper cooking utensils, ovens, if of iron or other lasting material; iron or brass cups or plates, axes, and the like.

Main heads adopted by the Financial Department.	Sub-heads required for administrative purposes.	Classification of items.
Extraordinary Charges for Live-stock, Tools and Plant—*concld.*	C.—Hospital dead-stock ..	To include cost of iron beds, covered iron pans, iron urinals or metal bed-pans, excreta desiccators, and similar lasting appliances.
	D.—Garden and agricultural plant.	To include iron ploughs, fencing, pumps for irrigation, wells (if not treated as a Public Works charge), or other lasting plant.
	E.—Lighting dead-stock.	Here should be shown the cost of laying down gas-pipes or of new kerosine or other lamps of a substantial kind likely to last for three years or upwards, iron oil tanks, and such like lasting plant.
	F.—Disciplinary stock ..	To include the cost of weighing machines or scales for weighing prisoners, measuring rods, or instruments for anthropometry, iron for fetters and wrist-rings, blacksmiths' implements for making fetters, etc. (if likely to last three years), new locks, hand-cuffs, removeable fetters, flogging triangles, hair-clippers, scissors or razors (if lasting for three years and upwards), steel dies and types for numbering neck tickets and similar lasting stock.
	G.—Arms and accoutrements.	To include original cost of arms (if charged for), belts, badges, pouches and bayonet scabbards, batons, arm racks, snap caps, alarm rattles, etc.
	H.—Dairy live-stock and plant.	To include cost of cows, cream separators, iron or metal milk pails or receptacles, lactometers, metal or wooden churns, cow-sheds (if they are not buildings erected by the Public Works Department), and other lasting plant. Maintenance charges to be included under "Dietary charges" (D) and "Hospital" (D).
	I.—Draught cattle ..	To include the cost of bullocks, horses, ponies, and sheds for sheltering them (if not charged to Public Works). Maintenance charges to be included under "Miscellaneous services" (F).
	J.—Other miscellaneous dead-stock not coming under the above heads.	To include iron cots or beds (except when intended for the hospital), permanent gibbets, ladders and other stock which cannot be classified under above heads.

STATEMENT

Shewing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary jails of

during the year *excluding the cost of building new jails, of additions, alterations, and repairs.*

No. IX (Financial).

1	2	3	4				5						6							7		8				9			
Serial number.	Jails.	Daily average number of prisoners.	Establishment.				Dieting charges.						Hospital charges.							Clothing and bedding of prisoners.		Sanitation charges.				Charges for moving prisoners.			
		Convicts. Under trial. Civil. Total.	A Permanent.	B Temporary.	C Total cost.	D Cost per head of average strength.	A Rations.	B Miscellaneous dieting charges.	C Garden and agricultural expenses.	D Proportion of dairy expenses. *	E Total cost.	F Cost per head of average strength (excluding civil prisoners).	A Sick diet and extras for patients.	B Extras or special diet for weekly prisoners not in hospital.	C Proportion of establishment, hospital bedding, clothing, etc.	D Proportion of dairy expenses. *	E Total cost.	F Cost per head of average strength.	G Cost per head of average number sick.	A Total cost.	B Cost per head of average strength (excluding civil prisoners).	A Charges for conservancy, cleaning and purifying.	B Charges for water-supply.	C Extraordinary charges.	R Total cost.	E Cost per head of average strength.	A Transfer charges and road subsistence of convicts.	B Transportation charges.	C Total cost.	D Cost per head of average strength.
			R	R	R	R A. P.	R	R	R	R	R	R A. P.	R	R	R	R	R	R A. P.	R A. P.	R	R A. P.	R	R	R	R A. P.	R	R	R	R A. P.

* NOTE.—In arriving at the figure for these two columns the expenses, excluding those shown in column 13-H, are to be divided between the dieting and hospital charges the portion in which the produce of the dairy was used for the general dieting of the prisoners, or for the sick and infirm.

10											11		12								13														14	
Charges for other miscellaneous services and supplies.											Travelling allowances.		Contingencies.								Extraordinary charges for live-stock and tools and plant likely to last for 3 years and upwards.															
A For lighting.	B Disciplinary charges.	C Annual expenses for uniform and accoutrements of warders.	D Money payments as reward for recaptures and services.	E Execution charges.	F Other miscellaneous charges.	G Total cost.	12 Cost per head of average strength.	A Total cost.	B Cost per head of average strength.	A Rents, rates and taxes.	B Service postage.	C Telegram and telephone charges.	D Current Office expenses (including country Stationery).	E Office furniture.	F Charges of registers and stationery (Stationery Department charges).	G Total cost.	H Cost per head of average strength.	A Conservancy and water-supply dead-stock.	B Dietary dead-stock.	C Hospital dead-stock.	D Garden and agricultural plant.	E Lighting dead-stock.	F Disciplinary dead-stock.	G Arms and accoutrements (original cost).	H Dairy live-stock and plant (excluding maintenance).	I Draught cattle (excluding keep, which goes under 10 F).	J Other miscellaneous dead-stock.	K Total cost.	L Cost per head of average strength.	Grand total of expenditure.	Total cost per head of average strength.
R	R		R	R	R	R	R A. P.	R	R A. P.	R	R	R	R	R	R	R	R A. P.		R	R	R	R	R	R		R	R	R	R A. P.	R	R A. P.

STATEMENT No

Showing the expenditure in guarding and maintaining the prisoners in the jails and subsidiary
alterations, and repairs), compared with the expenditure

1	2	3	4	5	6	7
Serial number.	Jails.	Cost of establishment per head of average strength	Cost of dieting charges per head of average strength.	Cost of hospital charges per head of average strength.	Cost of clothing and bedding of prisoners per head of average strength.	Cost of sanitation per head of average strength.
		18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

X (Financial)—*cont.*

jails of during the year (excluding the cost of building new jails, of additions,
on the same account in each of the three preceding years.

8	9	10	11	12	13
Cost of charges for moving prisoners per head of average strength.	Cost of miscellaneous services and supplies per head of average strength.	Cost of travelling allowances per head of average strength.	Cost of contingencies per head of average strength.	Cost of extraordinary charges for live-stock and tools and plant per head of average strength.	Total cost per head of average strength.
18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .	18 . 18 . 18 . 18 .

Order—No. 105, Judicial, dated 18th January 1895.

Communicated to the Inspector-General of Prisons.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Inspector-General of Prisons.

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CURRENT No.

ENCLOSURES TO C. No.

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ERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

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