

(1) பக்கங்களின் எண்ணிக்கை 40

(2) புதுக்கித் திருப்பிய நாள் Dec 95

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

சுலா துறை

அரசாணை எண்.	136	அச்சகம்
மு. கோப்புத் தாள் எண்.		பலவகை
நாள் :	24-1-1981	199

மடிக்கவோ சுண்டபடி கையாளவோ கூடாது.

①
136

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

24th January 1881, No. 136.

Jails—Audit of Accounts.

Read the following papers:—

No. 92. From H. R. GRIMES, Esq., Acting Inspector-General of Jails, to the Chief Secretary to Government, dated Ootacamund, 21st September 1880, No. 300.

With reference to the Order of Government marginally quoted, I have the honor Judl. Dept., 2nd September 1880, No. 2132. respectfully to request that His Grace the Governor in Council will be pleased to reconsider the subject as to the amount sanctioned for audit of Jail accounts.

2. The amount sanctioned, viz., Rs. 200 a-month, appears a heavy charge on the Convict Labor Fund and the payment out of proportion to the work the Auditor would have to do. The Jail accounts are not intricate and not nearly so voluminous as the Administrator-General's or Official Assignee's accounts are, the charge for auditing which is Rs. 1,400 and Rs. 800 respectively. I therefore think that this department should not be required to pay a fixed monthly rate of Rs. 200, especially as the audit of its accounts is only necessary once a-year.

Rajahmundry.
Bellary.
Penitentiary.
Vellore.
Cuddalore.

Salem.
Trichinopoly.
Coimbatore.
Cannanore.

3. Manufactures are only carried on on a large scale in the nine jails quoted in the margin. If a charge of Rs. 200 for each was made, similar to that for the Lawrence Asylum, this would, I think, be fair.

4. The Inspector-General of Jails, though anxious to have the Jail accounts audited by a competent officer of the Accountant-General's Department, never contemplated, I believe, that the charge would amount to anything like the sum named by the Accountant-General.

5. The audit of Jail accounts has been under consideration for some years. In 1876 the Accountant-General* was of opinion that it might be carried on by an Assistant Magistrate or an officer of the Police of the district. The Government, in its Order, dated 9th August 1876, No. 1430, thought the services of subordinates of the Commissariat Department might be obtained in some places for the purpose. I would respectfully suggest, instead of having a special officer for auditing Jail accounts, whether it could not be done by officers in charge of treasuries, allowing them an honorarium of Rs. 100 each. Seven of the nine jails in which manufactures are largely carried on are situated at the head-quarters of their districts, and could without much difficulty have their accounts audited by these officers; the two jails which are not situated at head-quarters, viz., Vellore and Cannanore, might have their accounts audited by the Treasury Officers from Chittoor and Calicut, the honorarium to whom should be doubled to cover deputation and travelling allowances; by this means the cost of auditing the Jail accounts would only amount to Rs. 1,100 per annum; this, however, is merely an alternative which has occurred to me in reading over the papers on the subject.

* M. A. F. 151/346
* செப்பன்குப்பவர் பெயர்
*
* செப்பன்குத்தறிகா க எடுத்தல்
* கொள்ளப்பட்ட நாள் Dec 5
*
* செப்பன்கு முடிந்த நாள் Jan 16
*
* சரிபார்த்தல் சராய்ச்சி
* மு. பா. எ. உத்தியோகம்
* கையெழுத்தம் கையெழுத்தம்
*

No. 1867.

Referred to the Accountant-General for any remarks he may wish to make.

(Signed)

R. DAVIDSON,

Chief Secretary.

Ootacamund,
24th September 1880.

No. 93. From A. C. TUPP, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Ootacamund, 30th September 1880, No. 1200-N.

In reply to your reference, No. 1867, dated the 24th September 1880, on the Inspector-General of Jails' letter, No. 300, of 21st September, I have the honor to say that the sum of Rs. 200 a-month for the services of the Financial Officer deputed to audit the Jail accounts will only just cover that officer's salary and deputation allowance for the time he will be employed on these accounts. The amount was reduced from Rs. 250 a-month to Rs. 200 a-month at the suggestion of the Senior Member of Council, and I do not think that the services of an efficient Auditor could be secured for less.

2. Although the Jail accounts may be, as the Officiating Inspector-General observes, not very intricate, they will probably, from the nature of the transactions and from the number of jails, be voluminous, and they will involve a considerable amount of travelling and absence from head-quarters, which will prevent the officer disposing of other work during the time so occupied.

3. With regard to the Inspector-General's fifth paragraph, I would observe that an audit conducted by an Assistant Magistrate, a Police or a Subordinate Commissariat Officer, would not be one which the Government could rely on, as those officers are not trained accountants and are already fully occupied with their ordinary duties. Officers in charge of treasuries would not have the requisite leisure and could not be spared even for a single day from their head-quarters.

4. The Government are aware that the employment of an officer from the Financial Department to audit Jail accounts is only part of the larger scheme for the deputation of this special officer to perform all the outside audits under this Government, which has been submitted to the Government of India and is now under their consideration. The modification of the scheme suggested by the Inspector-General would reduce the emoluments of this officer below the amount laid down for an officer of the fifth class of the Financial Department, and would probably prevent the scheme being sanctioned by the Government of India.

5. I would, therefore, hope that the Government will be pleased to retain the scheme in its entirety as sanctioned in the G.O., No. 2132, of 2nd September 1880.

No. 94. From Lieutenant-Colonel T. E. TENNANT, Inspector-General of Jails, to the Chief Secretary to Government, dated Ootacamund, 1st December 1880, No. 372.

With reference to the Orders of Government noted in the margin, I have the honor respectfully to request that His Grace the Governor in Council will be pleased to reconsider the amount to be contributed by this department for the audit of the Jail manufactory accounts.

2. Mr. Grimes explains in his letter, No. 300, dated 21st September 1880, that the amount of Rs. 2,400 per annum is too heavy a charge on the Convict Labor Fund, and that the payment is out of proportion to the work the Auditor will have to perform. Since a better system of accounting has been introduced, the Jail manufactory accounts are not intricate and are not nearly so voluminous as those of the Administrator-General or the Official Assignee, the charge for auditing which is Rs. 1,400 and Rs. 800 respectively. The audit of the Jail accounts and manufacturing

charges for all the District and Central Jails in the Presidency is performed in my office by a Head Accountant on Rs. 100 with an Assistant on Rs. 40 per mensem. I therefore respectfully submit that this department should not be required to contribute anything like the amount named by the Accountant-General, especially as the audit of the accounts is only necessary once a-year.

3. Manufactures are only largely carried on in the jails mentioned in the margin. Mr. Grimes states, if a charge of Rs. 200 for each was made similar to that for the Lawrence Asylum, it would be fair, but even this amount I consider excessive. The suggestion that the work of auditing the accounts in these jails should be done by officers in charge of treasuries appears to me feasible. The Penitentiary accounts might be examined by an officer deputed from the Accountant-General's Office. The accounts of the jails situated at the head-quarters of their district could, without much difficulty, be audited by the Treasury Deputy Collectors, and three jails which are not situated at head-quarters, viz., Rajahmundry, Vellore, and Cannanore, might have their accounts audited by the Treasury Officers from Cocanada, Chittoor, and Calicut, who might receive a honorarium of Rs. 150 (instead of Rs. 100 as in other cases) to cover deputation and travelling allowances.

No. 2384.

Referred to the Accountant-General for his early remarks.

FORT ST. GEORGE,
14th December 1880.

(Signed)

R. DAVIDSON,

Chief Secretary.

No. 95. From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 20th December 1880, No. 4807.

With reference to your endorsement, No. 2384, dated the 14th December 1880, referring for my remarks a letter from the Inspector-General of Jails regarding the fee to be paid for the audit of the Jail manufactory accounts, &c., I have the honor to state that, entirely concurring with the opinions of Mr. Tupps as expressed in his letters to Government in August and September last, I am unable to acquiesce in any of the suggestions made by Colonel Tennant.

2. Mr. Tupps's reasons for fixing the audit fee at Rs. 200 a-month and for not employing any but a Financial Department Officer on the audit of these accounts are given in detail in his letter, No. 1200-N, dated 30th September 1880, and I trust that Government will consider that he has conclusively shown that Colonel Tennant's proposals should not be entertained.

No. 96.

ORDER THEREON, 24th January 1881, No. 136.

The Government in their Proceedings, dated 2nd September 1880, No. 2132, approved the suggestion of the Accountant-General for an "Outside" Auditor, and that his pay should be provided from the sources indicated, but did not commit themselves to acceptance of the distribution of the charge by the Accountant-General, which, so far as it affected the Convict Labor Fund, was always thought excessive. The contribution from the fund will depend on what its income is, and this appears to have been over-estimated by the Accountant-General in paragraph 7 of his letter of 27th August 1880, recorded in the Proceedings referred to above. The Inspector-General of Jails is accordingly requested to report what the average income, gross and net, is.

2. This of course will not determine the amount of work involved in an audit, which depends on the number of transactions and entries and sets of books to be examined. There are nine jails of which the audit would be separate, and, according to the Accountant-General's distribution, the fee comes to nearly Rs. 270 for each, while it is observed the cost debited against the Lawrence Asylum, Ootacamund, is Rs. 200, and the same for the Asylum Press. To enable the Government to decide whether the former sum is excessive, the Inspector-General will arrange for the manufactory accounts of the Vellore Jail being shown to an officer who will be deputed by the Accountant-General to proceed to that station and inspect them, and whose report will be submitted to Government.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Inspector-General of Jails,
" Accountant-General.

Exd. J. W. Fischer.

Govt. of 1881: Madras.

JUDICIAL.

3
136

To
THE INSPECTOR-GENERAL
OF JAILS,
&c., &c., &c.

Dated January, 24th.

Issued

Recd.

Recd.

G.O., 24th January 1881, No. 136.

JANUARY.
Nos. 92-96.

Jails.—Audit of Accounts.—Certain information awaited before deciding on the question whether the charge for the audit of the Jail manufactory accounts is excessive or not.



3
136

No 300

30/P

Ootacamund 21st September 1880

No 92

From

H. R. Grimes Esq

Ag. Inspector General of Jails

To The Honble R. Davidson C.S. J.

Chief Secretary to Govt

Ootacamund

Sir

With reference to the
order of Government marginally
quoted I have the honor respectfully
to request that His Grace the
Governor in Council will be
pleased to reconsider the subject
as to the amount sanctioned for
audit of Jail accounts.

2. The amount sanctioned viz

Rs 200 a month appears a heavy

charge on the Convict Labor Fund
and the payment out of proportion
to the work the auditor would
have to do. The Jail accounts
are not intricate and not
nearly so voluminous as the
Administrator General's or official
assignee's accounts are, the charge
for auditing which is Rupees 1400
and Rupees 800 respectively I therefore
think that this Department should
not be required to pay a fixed
monthly rate of Rupees 200 especially
as the audit of its accounts is only
necessary once a year.

3. Manufactures are only
carried on on a large scale in
the mind Jails quoted in the margin.
If a charge of Rupees 200 for

5/26/20
each was made, similar to that
for the Lawrence Asylum this would
I think be fair.

4. The Inspector General of
Jails though anxious to have
the Jail accounts audited by
a competent officer of the Accountant
General's Department, never con-
templated, I believe, that the
charge would amount to any-
thing like the sum named by the
Accountant General.

5. The audit of Jail accounts
has been under consideration for
some years. In 1876 the Accountant
General was of opinion that it
might be carried on by an
assistant Magistrate or an officer
of the Police of the district. The

Government in its order dated 9th
August 1846 No 1430 thought the
services of subordinates of the
Commissariat Department might
be obtained in some places for
the purpose. I would respectfully
suggest instead of having a
special officer for auditing Jail
accounts whether it could not
be done by officers in charge
of Treasuries allowing them an
honorarium of Rupees 100 each.
Seven of the nine Jails in which
manufactures are largely carried
on are situated at the head quarters
of their districts and could without
much difficulty have their accounts
audited by these officers. The two
jails which are not situated at

6/1303 P
head quarters viz Vellore and
Cannore might have their
accounts audited by the Treasury
officers from Chittoor and Calicut.
The honorarium to whom should
be doubled to cover deputation
and travelling allowances - by
this means the cost of auditing
the Jail accounts would only
amount to Rupees 1100 per annum.
This however is merely an
alternative which has occurred
to me in reading over the papers
on the subject.

I have the honor to be
Sir

Your most obedient servant

Henry Pyries.

As Inspector General of Jails

33/

N. 1867.

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136

Referred to the Accountant General
for any remarks he may wish to
make.

A. Davidson
Chief Clerk

Aspermann - 2

24th September 1803

Dr. to Accountant General.

Sept 21st 1880

Dec 22 -

No 200

~~No. 3177~~

01
Regarding amount

Received for Audit

of said accounts.

At London

69
138

DEPARTMENT.

No.

8/136
Cotacamund.
Fort Saint George.
Accountant General's Office,
187

No 93

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

TO THE *Chief Secretary to Government,
Financial Department,
Cotacamund.*

SIR,

In reply to your reference
No 1867 dated the 24th September 1880,
on the Inspector General of Jails letter
No. 300 of 21st September, I have the
honor to say that the sum of 200/-
a month for the services of the
financial Officer deputed to audit
the Jail Accounts will only just
cover that Officer's salary and de-
putation allowance for the time he
will be employed on these accounts.
The amount was reduced from 250/-
a month to 200/- a month at the
suggestion of the Senior Member
of Council, and I do not think
that the services of an efficient
Auditor could be secured for
less.

2. Although the Jail Accounts
may be, as the Officiating Inspector
General observes, not very intricate,
they

they will probably, from the nature of the transactions and from the number of Jails, be voluminous, and they will involve a considerable amount of travelling and absence from Head quarters, which will prevent the Officer discharging of other work during the time so occupied.

3. With regard to the Inspector General's 5th paragraph, I would observe, that an audit conducted by an Assistant Magistrate, a Police, or a subordinate Commissionerial Officer, would not be one which the Government could rely on, as those Officers are not trained accountants, and are already fully occupied with their ordinary duties. Officers in charge of Treasuries would not have the requisite leisure, and could not be spared even for a single day from their Head Quarters.

4. The Government are aware that the employment of an Officer from the Financial Department to audit Jail Accounts is only part of the larger scheme for the deputation of this Special Officer to

to perform all the Outside Audits under this Government, which has been submitted to the Government of India and is now under their consideration. The modification of the scheme suggested by the Inspector General would reduce the emoluments of this Officer below the amount laid down for an officer of the 5th class of the Financial Department, and would probably prevent the scheme being sanctioned by the Government of India.

5. I would therefore hope that the Government will be pleased to retain the scheme in its entirety as sanctioned in the Government Order No. 2132 of 2^d September 1880.

I have the honor to be
Sir
Your most Obedt Servt.

Robert Dugg
Offg. Account Genl

No 372

Macanua 78
1st December 1881

From Lt. Colonel J. B. Tennant
Inspector General of Mills

To The Honble A. Davidson Esq.
Chief Secretary to Government
Mt. Saint George

With reference to the order of
Government noted in the margin
I have the honor respectfully to request
that His Grace the Governor in Council
will be pleased to reconsider the amount
to be contributed by this Department
for the audit of the mill manufac-
turing accounts.

Mr. James Fraser in his
letter No 300 dated 21st September 1881
states that the amount of Rs 2200 per
annum is too heavy a charge on
the convict labor fund and that
the payment is out of proportion to
the work the auditors will have to

10 2558

Recd 1/1880 DEPARTMENT
ACCT. GENL'S OFFICE, MADRAS.

No. 1200 R
FROM (His Grace)

THE ACCOUNTANT GENERAL, MADRAS.

To

The Chief Secretary

to Govt

Mr. J. B. Tennant

50136/11

Dated 30th September 80
Recd. 1/11 No. of letter.
Ans'd. 1/11

Subject.

No 372

Regarding the
revelation made by
the Inspector Genl of Mills
for the audit of
the mill - for the audit
of mill accounts -

cases, to cover defructation and
travelling allowances

I have the honor to be

Yours most obedt

J. H. Bennett.

Sup. General of Pa.

of

72
36

12
36

full. 1880 Dept
 from (Jacobs)
 No. 372
 The Chief Secretary
 to Government
 Fort Saint George
 dated 1 December 1880
 No. 372
 relating to premises
 the subject of the sum
 to be paid to the
 financial officer to
 audit the said accounts



No 2384
 Referred to the Audit General for his
 early remarks

For Mr. George
 14 Dec 80. 7.

J. P. ...
 for Chief Secy:

TO BE RETURNED
 WITH REPLY.

Fort Saint George
 Accountants Office
 20 December 1880
 Department
 R. L.
 1880
 No. 480
 10 P
 From
 The Accountant General
 to the Government of Madras,
 To
 The Secretary to Government,
 Judicial Department,
 Fort Saint George.
 Sir,

With reference to your Endorsement No. 2384
 dated the 14th December 1880, referring for my remarks
 a letter from the Inspector General of Sails regarding
 the fee to be paid for the Audit of the said Sails
 factory Accounts &c, I have the honor to state that,
 entirely concurring with the opinions of Mr. Supp
 as expressed in his letters to Government in August
 and September last, I am unable to acquiesce
 in any of the suggestions made by Colonel Tennant.
 2. Mr. Supp's reasons for fixing the
 Audit Fee at Rs. 200 a month, and for not
 employing any but a Financial Department
 officer on the Audit of these Accounts, are given
 in detail in his letter No. 1200 & dated 30th
 September 1880, and I trust that Government
 will consider that he has conclusively shown
 that Colonel Tennant's proposals should
 not be entertained. I have the honor to be
 Sir
 Your most obed^t Servant

W. Dorell
 Off. Account General

Just: DEPARTMENT.

No. 4020.

135

From the J. G. Jails

Dated 1st Dec/80. No: 372.

FOR ORDERS.

Long/
Referent to
app - for his early
remarks -

10/12

The Act. Gen's remarks are cont'd
in his letter of 1st Oct

307/6:

When Mr. Lymie came
up in reference to the
amount (Rs. 200 per m)
to be contributed by
the Jail Dept: for
the audit of the Jail
manufacturing amount,
it was noted that
the matter stand
over till Ch. Demand

21st Dec/80/Department

From: (Jails)

The Assistant General

Madras

No: 4027.

To the Secretary to Government

Public Department

Post Lt. George

(P. No: 4020 return)

Dated 20th December 1880

Received 27th

No: 4224

Notes that he cannot
acquiesce in any of the charges
made by Col. Lymie
regarding the fee to be paid
to the audit of the Jail House
- Jailory Accounts and the
officer for the purpose for
reasons urged in his letter.

on return from leave
had made his re-
marks. They are
now received and
are substantially
the same as those
advanced by Mr.
Grimm.

1/27
1892

8/21-

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136

1000 of 1000

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138

FOR ORDERS.

50 per 136/81

1000

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1000

No. 4224.

1000 DEPARTMENT.

From the Act. Genl: dated 20th Dec/80, No: 4807.

Dated

FOR ORDERS.

The Act. Genl in G.O.
2 Sept 80. advised
that the Act. Genl
has been advised
that his proposal
has been approved
for the same
but he is unable
to make the same

Mr. Donald states that
he concurs with the
Act. Genl in his opinion
expressed in his letter
of Aug. and Sep. last,
(both of which have
been considered in
G.O. 25 Sep/80,
No: 2132 and 25 Oct,
No: 2558 respectively)
& that he is unable
to make the same

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Accepted for
publication

1947

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both to come of
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who might run
up to Helen
for the purpose

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lot of friends

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to the good fortune

March 10 1946

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22/12/-

Therion a Jails of
the audit with the
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Account of Jails of

FOR ORDERS.

No. 136/81

to be done with
the same. No. 136

21/11

21/11

post - to be done with

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letters

From the Secy. to the Govt.
of Jails of 24 Sep. No. 300

From the Secy. to the Govt.
of 30 Sep. No. 100 N.

From the Secy. to the Govt.
of Dec. No. 372.

From the Secy. to the Govt.
of 20th Dec. No. 6807.

No. 6

Adv. thereon 24th Jan. No. 136

The Govt. in this
No. dated 24th Sep. 1880.
No. 2132, approved the
suggestion of the Secy.
to the Govt. for an 'outside'
auditor & that his pay
should be provided.

from the donors indi-
cated, but did not
commit themselves
to the ^{acceptance of the} distribution of
the shares by the Com.
Genl. - which ^{as far as it} regards
the French Labor Fund
was always thought
excessive. ^{The contribution} But as
the fund will depend
on what the income is,
and this appears to have
been overestimated by
the Com. Genl.
in para 7 of his letter
of 27 Aug. 1880 rendered
in the Pros. referred
to above, ~~the same~~
has been overestimated.

9/20/120
The Inspt Genl of Jails is
accordingly requested to
report what the average
income, gross net, is.
2. This of course will
determine the amount
of work involved in
an audit, which depends
on the number of transcripts
& entries & sets of books
to be examined. There
are nine jails of which
the audit would be separate
and according to the Acct.
Genl's distribution the fee
comes to somewhat less
than Rs 270 for each,
while it is observed the
cost debited against the
Lawrence Asylum Est.
is Rs 200, & the same for
the Asylum Press.

The Ld. enable the Govt to
 decide whether the
 former sum is excess
 the Insp. Gen. of Prisons
 will arrange for the
 satisfactory account of
 the Vellore Jail being
 shown to an officer de-
 puted by
 the Act. Gen. to proceed to
 that station to inspect them
 whose report will be sub-
 mitted to Govt
 (Proceden). 6/7/11
 14/11

1/1/11
 Insp. Gen. of Prisons

Govt. of Madras
 1881

20
 136

Xim. note

The Inspector General of
 Prisons
 Government of Madras

Dec 27/11

41140-45

20
of 1881/ Madras.

Just No 140
Urgent

~~Gettin information
for previous to having
the Jail, and with a
monthly audit for
the 20th.~~

to
24 Jan 1881. No 136.
Nos. 92-96.

also - Audit of the
accounts. ~~Order passed~~
~~reporting the audit of~~
~~the Jail for the~~
~~month.~~ Certain infor-
mation awaited before deciding
on the question whether the
charge for the audit of the
Jail manufacturing accounts
is excessive or not.

✓