(1) பக்கங்களின் எண்ணிக்கை 12

(2) புதுக்கித் திருப்பிய நாள் 11/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

[Judicial].

நீதி துறை

அரசாணை எண். 2940 அச்சகம்
மு. கோப்புத் தாள் எண். பலவகை

நாள் : 3.12.94 198

6

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண., ஆர்-1—18,000—15-6-87.

No. 6369

Ootacamund
Office of the Inspector-General of Jails, Prisons
Dated 2 November 1894.

From
A. G. CARDEW, C.S.
General of Jails, Prisons

To
The Honoura Mr. J. F. Price C.S.I.
Chief Secretary to Government,
Fort St. George

Sir,

Enclosure.

In re para 2 of G. O. 11th August 1894,
No 1923, I ha honour to report that it is
not in my op advisable to adopt in the
Annual Ad istration Reports of the Jail
Departmen is Presidency the form of
Statement III A which appears in the
Jail Repor he North West Provinces and
Oudh, as the rm appears to be incorrectly
drawn up

2. reference is made to the
Jail Repor the North West Provinces for
1893 it wil seen that on the debit side
of the acco an entry against the Jail
Departm
due by t
1002/ Colu

must be, for the most part   during 1893,
their amount is also inclu   in the sum
drawn from the Treasury   ing that year
(Col. 4 G), and the Jails a   debited twice
over with the same amou   Turning to the
credit side of the accoun   will be seen
that credit is given to th   s for bills due
by the Jails outstanding   the end of 1893
(Column 5 D). But these   lls are obviously
either for raw materials or   plant, the
value of which is also ta   credit for in
columns 5C or 5F. Hence t   Jails are evi-
dently given credit twice   er for the same
sums. Any actual inaccu   cy in the figures
has been avoided in the   ovince in question
by leaving columns 4 D   5 D blank, as
has been done for many   past but
that does not of course   t the inherent
inaccuracy of the Form.

3.   I have consul ted gentlemen
versed in the science and a t of book-
keeping as to the above evi ent mistakes
in the form of Statement   o XIII A which
has been so long in use in   the North West
Provinces and Oudh and   am assured
ree pointed
September
last

last, I addre ed the Inspector General of Prisons North West P inces and Oudh pointing out these apparen objections to the Form used by him and enq ing whether they were in his opinion wel unded, but up to date I have received o reply. As instructions on this subject ust be issued to Superintendents of Jails early i December, it is impossible to wait longer f r his explanation.

4.   Annexed to this letter is a form of Balance Sheet which I propose, with the approval and sanction of Government, to adopt in future. For convenience it has been shown as the Balance Sheet for a specific year, viz 1894. It will be seen that it differs from that in use in the North West Provinces by transferring the amou of bills due by the Jails at the end of the year to the debit side, an obviously necessary correction. It similarly transfers column 4 D of the North West Provinces form to the credit side. Column 5 H of the North West Provinces form is also omitted as its object is not understood; an enquiry was made of the Inspector General of Prisons, North West Provinces, on this subject but no information is to hand. The column does not appear to be required in this Presidency and probably

ought

ought to be removed fro North West
Provinces Statement, as g credit for
convict labour employe ail works.
It is believed that the f ow submitted
is correct and will gi aluable in-
sight into the working nufacturing
Departments of Jails. Th orders of
Government are solicited, on this first
occasion, the filling up of Col ns 3 D and
4 D will involve some trou le.

I have the honour to be,
Sir,
You st obedient servant

H. Gunder
Insp General of Prisons

Enclosure

Balance Sheet of Manufacturing department of the Jails in the Madras Presidency for the year 1894

1	2	3								4								5	6
al Number	Jails	Liabilities								Assets								Difference between Col. 3H and Col 4H being profits or loss on manufacturing operations	
		A	B	C	D	E	F	G	H	A	B	C	D	E	F	G	H		
		h in hand at end of 1893	factured articles at end of	materials in at end of 1893	vances made at end of 1893	mount of bills the Jail at the of 1893.	mount drawn Treasury during 94	ount of outstanding bills due by the Jail end of 1894	Total	h in hand at end of 1894	nufactured articles in hand at end of 1894	w materials in at end of 1894	ances made at end of 1894	ount of outstanding bills due by the at the end of 1893	ount paid into Treasury by Jail during 1894	ount of outstanding bills due to the at end of 1894	Total		
		[illegible]	[illegible]	[illegible]	[illegible]				[illegible]								[illegible]	[illegible]	

JUDICIAL.

JAIL (1894) DEPARTMENT.

G.O. 2038: 23.8.9[illegible]
1923: 11.8.9[illegible]
1229-30: 21.5.[illegible]

From

THE INSPECTOR-GENERAL OF ~~JAILS~~ Prisons

To

THE CHIEF SECRETARY TO GOVERNMENT.

Dated 2 } November 1894.
Despatched }
Received 5th }
Regd 6th

CHIEF SECRETARIAT GOVERNMENT OF MADRAS
No. 8369

ENCLOSURE (one)

Subject.

Reporting that it is not advisable to adopt in the annual Jail administration reports the form of Statement No. XIII. A appearing in the N.W. Provinces report for reasons stated and submitting another form of Balance sheet for approval and sanction of Government.

Judicial DEPARTMENT.

923 of 94

[illegible] asset of the [illegible], whether in a separate column is not necessary, as the amount will presumably find place in col. 4 F; (3) whether the information as to depreciation of plant, stock & as to bad debts should be [illegible] from the form; & as whether capital & revenue expenditure should not be distinguished [illegible]

the Dr. proforma [illegible] it should be [illegible] outstandings at the end of a [illegible] should appear as a liability the next; [illegible] if not, [illegible] of the quarter of one year should be [illegible]

I don't profess to be an accountant or to be qualified to criticise Mr. Card[ew's] form. All I can say is that I don't ~~understand it~~. How can debts due to the Jail at the end of 93 (Col 3 E) be a liability of 94? It is, I should say, an asset, & for unforeseen. But in truth it ought not to come in at all, for as far as it is an asset it must be included in Col 4 F. Moreover, there is no account taken of depreciation of machinery or stock or of bad debts. I don't see how a balance sheet can be accurate which does not provide for that. Another apparent omission is that capital (stock) & revenue expenditure are not distinguished. How can the two be brought into one account?

I think the best thing to do will be to ask the Acct. Genl's advice on the whole matter.

BL
16/11/94

The statistics relating to cash earning are however less satisfactory × × × × × × × × ×

ORDERS.

DESPATCHED 6 DEC 94

IN M.S.

In reviewing the Jail Administration report of this Presidency for 1893, Govt. in para 8 of G.O. No. 1229: d/ 21 May 94, made the following observation—

"But Mr. Cardew argues with justice that the statistics in Statement XII do not accurately represent the Cash earnings of the Manufacturing Dept for they exclude—

(1) The value of Manufactured Stock in hand at the Close of the year, and (2) Outstandings due to the Jail Dept at the Close of the year" &c.

And in G.O. No. 1923 d/ 11 Aug. 94 Govt. directed the I.G. of Prisons to adopt in his future reports Form XIII A used by the N.W. Provinces & Oudh (Vide Page 42 A. Annual Jail Report N.W.P. [illegible]) as that form was on the [illegible] suggested by the Jail Conference of 1877.

Mr. Cardew ~~now~~ reports that it appears to him inadvisable to adopt it

N. W. P. & Oudh Form
No XIII A: for the reason
stated in para 2 of his
present letter, and states
he has been assured by
versed in the Science & Art of
-keeping that the inaccu
pointed out by him do exi
in the N. W. P. & O. Form

He submits a Form
of Balance Sheet which he
proposes with the approval
and sanction of Govt. to adop
in his future reports, and states
that the Form submitted is
correct and will give a valua
insight into the working of the
Manufacturing Dept of Jails.

~~Under the circumstances~~
~~explained by Mr Carden Govt~~
~~might perhaps wish to reconsi~~
~~the orders contained in para~~
~~of G. O. No 1923 of 11 Aug~~
~~& order the adoption of Mr Carden's~~
~~Form~~

The Form proposed by the Sy
seems correct &
is submitted that it
may be adopted as
Statement XIII - A.
copy of Mr. Carden's
letter & of the Order of
Govt. thereon should be
sent to the Govt. of the N.W.P.
O. with reference to G.O.
23 Aug 84, No 2058-9, Judl.

11 Nov 84
13/11/84

For orders

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17-11-98
11-12-8

ORDINARY, MS

Judicial DEPARTMENT.

G.O., DATED 3-12-94

No. 2/41

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When given for copying 3/12

[Despatch Abstract.]

Referring to the [illegible]
in the [illegible] of the [illegible]
[illegible] that [illegible] not [illegible]
[illegible]