

in paragraph 2 has been

June 2385-1718-10-83
G.O. No. 2611 W 30-9-81
No 13190 of 20-7-84

No 2003 dated 15th August/84

B Communicated
to the Suply Engr I Circle.
2. No work in question
is seeking a well in
the Compound of the
Suply quarters at
the Rajahmundry
Central Jail

9-8-84

11-8-84

B W

Lt. I Circle 15/8/84

P. H. Acct. 10/8/84

Aug. 4/8/84

10-9-8-84 13-8-84

Aug. 17/7/84 13-8-84

[6]

Govt. of (188) Madras.

(8)

To

The M. Dept

15/8/84

Proceedings, dated 31/8/84 188 4
No. 1757

Subject.

No. 2003 W app. August/84
Directing acct
from the place mep
sum at the disposal
of the P. H. for
the execution of
certain work

With order
With order

in paragraph 2 has been

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From Colonel T. E. TENNANT, Inspector-General of Jails, to the Acting Chief Secretary to Government, dated Ootacamund, 15th September 1883, No. 256.

I have the honor to submit the budget estimate of receipts and charges of the jail department for the year 1884-85 aggregating Rs. 2,70,000 and Rs. 9,00,000 respectively.

2. The receipts for the year 1884-85 are estimated at Rs. 2,70,000, being in advance of the actuals for 1882-83 by Rs. 34,643, but less than the amount estimated for the year 1883-84 by Rs. 11,000.

Actuals ..	1880-81		Rs. 2,35,335
	1881-82		2,84,196
	1882-83		2,35,357
Estimates.	1883-84		2,81,000
	1884-85		2,70,000

3. Consequent on the orders of the Government of India on the subject of jail manufactures, the estimated receipts for the current year would have shown a much larger falling off had not the deficit in a great degree been made up by the abolition of the convict labor fund, by which arrangement the profits derived from convict labor and jail manufactures will henceforth be carried to general revenue instead of being credited to a special fund.

4. The estimated charges for the year 1884-85 amount to Rs. 9,00,000 inclusive of Rs. 70,000 provided on account of lock-ups and subsidiary jails against Rs. 10,09,000, the amount sanctioned for the current year. The present estimate is less by Rs. 1,09,000 than the estimate for 1883-84, and falls below the expenditure of 1882-83 (inclusive of Rs. 28,558 book adjustments).

Actuals ..	1880-81..	Rs. 11,12,739
	1881-82..	{ 9,75,373
	1882-83..	{ 40,450 book debit.
Estimates.	1883-84..	{ 9,03,687
	1884-85..	{ 28,558 book debit.
Estimates.	1883-84..	10,09,000
	1884-85..	9,00,000

5. The charges have been estimated as low as practicable compared with the actual requirements for supervision, dieting, clothing, &c., and have been based on an anticipated jail population of about 8,500 with prospects of a favorable season. The estimate is not susceptible of any further reduction, especially if the contemplated reorganization of the jail guard service, as laid down in G.O., 27th June 1883, No. 1715, is carried out.

6. *Inspection and General Superintendence.*—The charges estimated on this account for the year 1884-85 are Rs. 38,800, being more than the estimate for 1883-84 by Rs. 1,800. The actuals for 1882-83 amounted to Rs. 39,029, whilst the estimate for 1884-85 is Rs. 38,800. The excess expenditure of Rs. 229 in 1882-83 over the estimate of 1883-84 arose from the fact that certain charges incurred during the year 1881-82 were actually paid in the following official year 1882-83.

Actuals ..	1880-81..	Rs. 40,621
	1881-82..	35,265
	1882-83..	{ 39,029
Estimates.	1883-84..	{ 5 book debit.
	1884-85..	37,000
Estimates.	1883-84..	37,000
	1884-85..	38,800

7. An increased provision has been made in the estimate in the item of *servants* owing to an increase of pay to the office muchie and peons in accordance with the sanction of Government accorded in their Order, No. 387, Miscellaneous, dated 13th February 1883; increased provision has also been made in the items of "Saderward and Contingencies."

	RS.
Actuals ..	1880-81 .. 3,843
	1881-82 .. 4,662
	1882-83 .. 3,963
	18 book debit.
Estimates ..	1883-84 .. 4,300
	1884-85 .. 4,000

	RS.
Actuals ..	1880-81 .. 90,740
	1881-82 .. 72,611
	9,900 book debit.
	1882-83 .. 61,216
	3,734 book debit.
Estimates ..	1883-84 .. 78,400
	1884-85 .. 66,000

10. *Central Jails*.—The charges for the central jails are estimated at Rs. 4,66,100 for the year 1884-85, being less than the estimate for the year 1883-84 by Rs. 60,500 and also less than the actuals of the year 1882-83 by Rs. 26,746. Reductions have been made in the items of rations, hospital charges, and in the amount required for manufactures, but under the items of Superintendents' salaries and establishment, a slight increase will be found to meet the annual increments of offices on progressive pay.

	RS.
Actuals ..	1880-81.. 5,56,873
	1881-82.. 5,15,320
	21,836 book debit.
	1882-83.. 4,76,679
	16,167 book debit.
Estimates ..	1883-84.. 5,26,600
	1884-85.. 4,66,100

12. It will be noticed that there is a decrease in almost all the heads of expenditure with the exception of "Superintendent's pay and conveyance allowance" and under the head "Apothecaries and Hospital Assistants." The increase in the former is due to provision having been made for the pay and annual increment of the Superintendent of the European Prison at Ootacamund. The increase in the medical charges is provided with reference to the estimate furnished by the Surgeon-General with the Government of Madras.

	RS.
Actuals ..	1880-81 .. 84,120
	1881-82 .. 77,018
	1882-83 .. 72,599
Estimates ..	1883-84 .. 70,000
	1884-85 .. 70,000

	RS.
Actuals ..	1880-81 .. 2,943
	1881-82 .. 1,881
	1882-83 .. 1,654
Estimates ..	1883-84 .. 2,500
	1884-85 .. 2,200

8. *Presidency Jails—Civil Debtors' Jail*.—The estimated charges under this head for the year 1884-85 are Rs. 4,000, being less than the estimate for 1883-84 by Rs. 300, but slightly in excess of the actuals for 1882-83. The charges call for no remark.

9. *Penitentiary*.—The estimated charges on account of the penitentiary for the year 1884-85 are Rs. 66,000, being less than the estimate for the current year by Rs. 12,400 and also less than the actuals for the past year, inclusive of items adjusted by book entries.

11. *District Jails*.—The estimated charges on account of district jails for the year 1884-85 have been fixed at Rs. 2,52,900, which is below the estimate sanctioned for the year 1883-84 by Rs. 37,300 and is also below the actuals for the year 1882-83 by Rs. 5,935.

13. *Lock-ups*.—The amount estimated under "Lock-ups" for the year 1884-85 is Rs. 70,000, the same amount as that sanctioned for the current year. The charges connected with these jails are passed by the District Magistrates independent of this office.

14. *Stores*.—The value of stores required from public departments for the year 1884-85 is estimated at Rs. 2,200, being a decrease of Rs. 300 from the estimate of 1883-84.

15. In accordance with the instructions contained in the order of Government, dated 25th June 1878, No. 1108, a detailed statement of office contingencies subject to regular audit, and those admissible without detailed audit, appertaining to the office of the Inspector-General of Jails, is herewith forwarded. A similar statement for the central and district jails, as well as for the penitentiary and civil debtors' jail at Madras will be duly furnished to the Accountant-General on the receipt of the order of Government sanctioning the budget of this department, as the grant will have to be apportioned to each jail with reference to its requirements.

16. As required in paragraph 2 of the notification published in the *Fort St. George Gazette*, dated 14th August 1883, I beg to submit a separate estimate for petty construction and repairs to prison buildings (to be executed departmentally) and charged to "34, Other public works in charge of civil officers." The amount required for the several central and district jails is estimated at Rs. 25,000 for the year 1884-85. The estimated amount is the same as that sanctioned for the year 1883-84.

17. In obedience to the instructions of Government, the figures furnished by the G.O., dated 9th December 1872, No. 1650. Accountant-General's office have been entered as *actuals*, but I respectfully point out that there are, in some items, wide discrepancies between these figures and the actual amounts passed for payment by the Inspector-General's office. I have before had occasion to bring to the notice of Government the difficulty of reconciling the differences that are found to exist between the figures compiled from the registers of expenditure kept in this office and of those furnished by the Accountant-General.

18. To clear up these discrepancies I sent my manager, Mr. DeMeder, and one of my accountants to Madras, with the necessary registers, to trace out the several differences and causes of discrepancies.

19. On comparing the audit registers of the jail department with those kept in the Accountant-General's office, it was found that a variety of charges were lumped together and others posted under wrong heads. For example, the pay of the jailer and deputy jailer at Madura was erroneously entered as "Superintendents' pay." Charges for warders' uniform were entered as prisoners' clothing. Again, a sum of Rs. 1,172, charges incurred on account of petty construction and repairs to central jail buildings, which, under the orders of Government, ought to have been debited to "34, Other public works," is entered by the Accountant-General as "Saderward and Contingencies." Further, all the expenditure belonging to the hill jail at Parvatipur and that of the jail at Cochin has been incorrectly debited by the Accountant-General's office to "Subsidiary jails," although detailed monthly contingent bills for these jails, audited and passed by me, have been regularly submitted to the Accountant-General. There are several other discrepancies and differences in the accounts, but I need not trouble Government with further details, enough has been said to show that unless the same system of posting charges is followed by the two offices, there must be serious differences in the accounts, giving rise to unnecessary correspondence and vexatious delays.

20. The system of audit and account kept in this office is in strict accordance with the instructions received from the Financial department and those laid down in the Civil Account Code. The monthly contingent bill of each jail shows in detail the expenditure under each separate sub-head, and these accounts supported by vouchers, after being passed by me, are posted in the contingent registers kept in this office. If, therefore, the amounts so audited and passed by this office were posted under their respective heads in the contingent registers kept in the Accountant-General's office, no discrepancies could exist between the two offices; but if this classification is not observed and the items are not compared with the treasury accounts, but charges, which have nothing to do with each other, are lumped together in a haphazard manner, it is hopeless to expect that the accounts of the two offices will agree.

No. 1838.

Referred to the Accountant-General for early remarks on the seventeenth and following paragraphs of the letter, and for report whether the figures of actual expenditure may be accepted as correct.

OOTACAMUND,
21st September 1883.

(Signed) E. F. WEBSTER,
Acting Chief Secretary.

To the Accountant-General,
with budget estimate—the file of papers to be returned with reply.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Acting Chief Secretary to Government, dated Fort St. George, 8th October 1883, No. 3402.

Treasury Account Department.

With reference to your endorsement in the Financial department, No. 1838, dated the 20th September 1883, I have the honor to report, as under, upon paragraphs 17 *et seq.* of the letter of the Inspector-General of Jails, No. 256, dated 15th September 1883.

2. The figures which Government should accept as actuals are as follow:—

	RS.
Inspection and general superintendence	38,378
Civil debtors' jail (Presidency)	3,963
Penitentiary	61,216
Central jails	4,76,679
District jails	2,51,001
Lock-ups	72,640
Total ..	9,03,877

3. This amount differs from that given by the Inspector-General by Rs. 190 nett, but under Inspection, &c., the Inspector-General has apparently shown office rent of Inspector-General's office Rs. 650 twice (under Contingencies and under Office rent), while under District jails and Lock-ups he has understated the expenditure by Rs. 800 and Rs. 40 respectively.

4. With reference to the Inspector-General's remarks in paragraph 17, I would observe that there should be no difficulty in reconciling the figures in his books with those in this office as our books are open to his inspection, and I am willing to make any corrections which he considers necessary on his satisfying me that my classification is erroneous.

5. Mr. DeMeder, who is mentioned in paragraph 18, had access to the books in August, but he did not bring to my notice, nor to that of any of my officers, the discrepancies which the Inspector-General now reports.

6. With reference to paragraph 19, the mistake regarding the debit of the jailer's and deputy jailer's pay had been discovered and rectified by a transfer entry prior to receipt of letter under report; the item of warders' uniform will be transferred to detailed head "Clothing to jail establishment" if the Inspector-General will give me the necessary information regarding district and month of charge. The item Rs. 1,172 and the expenditure on hill jails at Párvatipur and on jail at Cochin have been transferred as wished by the Inspector-General. With regard to the two last, the expenditure connected with them has for years past been accepted by the Inspector-General under Lock-ups.

7. With reference to the item of Rs. 1,172, it is to my mind an open question whether the Inspector-General is right in his classification. The charge was on account of Public Works Workshop supplies and for sinking wells, and the bills were sent to this office for adjustment, the former by the Inspector-General of Jails, and the latter by the Examiner, Public Works Accounts. It is doubtful whether the entire charge is one that should be classed under "Petty construction and repairs."

ORDER—dated 18th October 1883, No. 2385, Financial.

The budget estimate of receipts of the jail department for 1884-85 is fixed at Rs. 2,70,000, which is less by Rs. 11,000 than the estimate for the current year, but in advance of the actuals for 1882-83 by Rs. 34,643. But for the inclusion of receipts belonging to the late "Convict labor fund," the jail receipts in 1884-85 would have shown a large decrease, owing to the recent orders of the Government of India restricting jail manufactures.

* No. 2159, dated 26th September 1883.

	RS.
Actuals .. { 1880-81	2,35,335
{ 1881-82	2,84,196
{ 1882-83	2,35,357
Estimates .. { 1883-84	2,81,000
{ 1884-85	2,70,000

2. Deducting Rs. 70,000 on account of lock-ups, on which separate orders* have been passed, the charges are estimated at Rs. 8,30,000. The estimate is Rs. 1,09,000 less than that for the current year, and about the same as the actuals in 1882-83. Compared with the current year's estimate, the variations are as shown below:—

	More.	Less.
	RS.	RS.
Inspection and general superintendence	1,800	..
Presidency civil debtors' jail	..	300
Penitentiary	..	12,400
Central jails	..	60,500
District jails	..	37,300
Stores	..	300
	1,800	1,10,800
		1,800
		1,09,000

The estimate is said to be fixed as low as practicable with reference to actual requirements, reductions having been effected in such items as "rations," "hospital charges," and "purchase of material."

3. The attention of the Inspector-General will be drawn to paragraphs 4 *et seq.* of the Accountant-General's letter. Any items regarding the classification of which doubt is entertained should be transferred to the proper heads after consultation between the two offices.

4. From the estimate of Rs. 25,000 for petty works of construction and repair, the charges on account of the Madras penitentiary and the civil debtors' jail will be excluded, as under recent orders the Public Works department will be entrusted with such works in the presidency town.

5. The estimates will accordingly be passed as shown below—

Law and Justice.							
							RS.
Receipts	..	..	..	..	..	..	2,70,000
Charges	..	..	..	..	..	..	8,30,000
Public Works.							
Civil officers	..	..	..	..	..	..	22,500

(True Extract.)

C. G. MASTER,
Chief Secretary.

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

Exd. T. O'Connor.

Govt. of (1883) Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., 18th October 1883, No. 2385.

OCTOBER.

Budget Estimates.

Reviewing the budget estimate of receipts and charges of the jail department for the year 1884-85.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

30th September 1881, No. 2411 W.

Buildings and Roads.
Civil Works.

Read the following paper:—

No. 180. From Lieutenant-Colonel T. E. TENNANT, Inspector-General of Jails, to the Secretary to Government, Public Works Department, dated Ootacamund, 16th September 1881, No. 176.

I HAVE the honor to forward for sanction an estimate, amounting to Rs. 1,380, for sinking a well in the compound of the Superintendent's quarters at the Central Jail at Rajahmundry.

2. At present water is supplied to the Superintendent's quarters by convicts, who bring it from the jail, but for obvious reasons it is objectionable having convicts bringing water to the Superintendent's house.

3. The depths of two wells within the jail walls and a well in the warders' lines being between 60 and 70 feet, the estimate has allowed for sinking the well in the Superintendent's compound 70 feet. The District Engineer will bore for water and will fix the site for the well.

4. The total amount of the estimate is Rs. 1,380. From this sum Rs. 673 can be deducted for the value of convict labor which is given for prison purposes free of charge; the amount therefore requiring sanction is Rs. 707 which includes skilled labor and the value of materials. The work can be carried out by the Superintendent of the Jail, but should be supervised by the Executive Engineer who, I request, may be instructed to afford professional advice and assistance. Funds are available from Rs. 10,000 provided under Jails (G.O., No. 117, dated 24th July 1881, Financial Department).

No. 181. ORDER THEREON, 30th September 1881, No. 2411 W.

THE estimate amounting to Rs. 1,380, including Rs. 673 the value of convict labor, for sinking a well in the compound of the Superintendent's quarters at the Central Jail, Rajahmundry, is sanctioned for execution by the Superintendent of the Jail under the supervision of the Executive Engineer.

2. This sanction has been registered as incorporated Local Funds (Convict Labor Fund) No. 27 W. of 1881-82, and classified as Civil Buildings, Original Works.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Inspector-General of Jails.

„ Superintendent of Works, Godáviri.
„ Examiner of Public Works Accounts, with the Estimate.
„ Judicial Department.

Exd. S. T. Austin.

Spare Copies

BUILDINGS AND ROADS.
CIVIL WORKS.

Gobt. of (1881) Madras.
PUBLIC WORKS.

To

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

Dated September, 30th.

Issued

Recd.

Encl.

G. O., 30th September 1881, No. 2411 W.

SEPTEMBER.

Nos. 180-181.

Central Jail, Rajahmundry.—Sanctions
estimate for sinking a well in the compound
of the Superintendent's quarters at the —.

No. 57408

P. W. Secretariat.

Note by Budget Section.

Work Sinking a well
in the compound of the
Supt. Quarters at the
Central Jail, Rajah
mundry

Remarks and References.

Fund

Service Head

Departmental Head

Amount of Estimate

Rs.

Expenditure in previous year

Allotment in current year

Balance required to complete

Total Rs...

Note of available funds.

The original Estimate for this work was
sanctioned for execution by the Superintendent
of the Jail & no funds were allotted from the P.W.
Grant.

There are no funds available with the P.W.
Dept. to meet expenditure. ~~as no funds are~~
~~incorporated under the P.W. Grant.~~

Budget Clerk.

DS.

Note by Budget Section.

2.C

B. No. 2002 W. 15-2-84.

411 W. 30-9-81

Ly. Paul 2385 W. 18-10-83

P. W. 188 4 DEL^{DS.} ENT.

No. 5408

From The Financial Dept

No. 1385

Dated 26-6-84

Recd. 27-6-84

BW

SUBJECT.

Requesting funds
for sinking a well in
the compound of the
Superintendent's quarters at
the Rajahmundry Central
Jail, the ^{Disposal.} estimate
for which had to be
revised

No. 1319 C of 24th July/84

Returned to the
Jail Dept, with
remark that no funds
are available at present
under Prov. reserve.

(B.O.)

12 dy 6 B

By 20/7/84 26/7/84 D.W. 28/7/84

Financial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Inspector General of Jails, dated
18th June 1884 No. 188.

With reference to the
Order of Government dated 8th May
1884 No. 1152 Ins. I have the honor to
request you will be good enough to
instruct the Accountant General
to place the required amount at the
disposal of the Superintending
Engineer 1st Circle to enable that
Officer to complete the work
in question.

2. Funds are available
from the sum of Rupees 25,000 sanction-
ed on account of petty works of
construction.

From the Public Works Department, dated 24th
July 1884 No. 1319 C.

Order Cleron 31 July 1884 No 1757 Mio.-

The Accountant General will
place the necessary funds Rs(520)
five hundred and twenty at the
disposal of the Public Works
Department.

(True Extract)

For the Minister
Chief Secretary.

To.

The Public Works Department.

" Accountant General

" Inspector General of Jails