1516/211/85

M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2087 — Press / ~~Mis.~~

385 . 386

Dated 31 - 10 - 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 31st October 1861.

No. 385. Read the following Proceedings of the Madras Government in the Judicial Department, dated 25th October 1861, No. 1,301 :—

Passing orders on the subject of charges to Jail Hospitals. (Vide Judicial Proceedings, 25th October 1861, Nos. 116—124.)

No. 386. ORDER THEREON, 31st October 1861, No. 2,084.

Ordered to be communicated to the Conservator of Forests for his information.

(Signed) J. D. SIM,
Secretary to Government.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

From W. J. RAYNOR, Esq., Officiating Civil Paymaster ; to J. D. SIM, Esq., Secretary to Government, Fort Saint George, dated 6th September 1861, No. 808.

With reference to Government Order, No. 1,058, of 22nd ultimo, I have the honor to state that I am prepared, under the authority of Government, pending the sanction of the Supplemental Budget, to pass the charges on account of supplies to Jail Hospitals against the unexhausted portion of the Budget grant for 1861-62 under the head of Law and Justice, Jails.

Provision on this account has to some extent been made in the Budget partly under the head of F. III. Law and Justice, and partly under F. II. Salaries and Expenses of Public Departments, Medical. The former appears to me unquestionably the proper head for charges of the nature under reference, and I would suggest that the requisite authority be obtained for transferring to it the amount sanctioned on this account under the latter, as per Memorandum annexed.

As regards the 2nd paragraph of the G. O. under reply, I beg to state that the Bills for Jail Hospital supplies, which are passed under the head of Law and Justice, are passed under countersignature of the Inspector General of Jails ; while those under the head of Medical are passed, if for monthly supplies, under the signature of the Medical Officer in charge of the Zilla ; and if for half-yearly supplies, under the countersignature of the Principal Inspector General Medical Department. The above rules in respect of supplies under the head of Medical should, I think, be made applicable alike to all charges on account of supplies to Jail Hospitals. The entry of such charges under " Law and Justice" need not interfere with the check required to be exercised by the Medical Department. The charges can still be included, after the prescribed check, for audit in the Jail Contingent Bills, and will thus pass in review before the Inspector General of Jails as well as the Medical authorities, as is the case, I believe, in Bengal.—

Memorandum of sums included in the Budget under F. II. Medical, on account of supplies to Jail Hospital :—

	Rupees.
Bellary	275
Calicut	375
Chingleput...	124
Chittoor	28
Cochin	315
Combaconum...	252
Cuddapah...	275
Honore...	310
Kurnool...	171
Madura...	58
Mangalore...	315
Ootacamund...	438
Rajahmundry	96
Salem...	76
Tellicherry...	375
Tinnevelly...	12
Trichinopoly...	328
Tanjore.....	280
Tranquebar	390
Cannanore...	310
Myaveram...	46
Total...	4,849

(Signed) W. J. RAYNOR,
Officiating Civil Paymaster.

From F. LUSHINGTON, Esq., Acting Accountant General; to J. D. SIM, Esq., Secretary to Government, Public Department, dated 16th September 1861, No. 149.

Budget and Finance Department.

1. I have the honor to transmit an original letter, from the Principal Inspector General Medical Department,* dated the 31st ultimo, No. 1,450, together with a Supplemental Budget Estimate† for Rupees 10,726, on account of items of charge omitted to be provided in his original Budget Estimate, for which the sanction of the Government of India is now required, and a detailed Statement‡ shewing also certain items omitted in the same Estimate, but which can be met from savings in other items, and still leave a small surplus.

* To be returned.
† No. 1.
‡ No. 2.

2. In Statement No. 2, page 1, is included as a saving, a sum of Rupees 900, being the pay of the Assistant Apothecary, attached to the Lunatic Asylum which is stated in the column of remarks to be provided in the Military Budget Estimate, and hence the Medical Department takes credit for the amount, as provision was made on that account in the original Budget Estimate of that Department. This course is doubtless correct, but the transfer must be sanctioned by the Government of India, as under their Resolution* dated the 6th ultimo No. 9,704, copy of which accompanies, specific orders should be obtained through the local Government for effecting transfers from one major head of account to another. Application has been made to the Military Auditor General and Controller of Military Finance for a list of all Civil charges which are now provided in the Military Budget, in order to check the Supplemental Budget under preparation in this Office and avoid double provision. That Officer has also been requested to obtain the necessary sanction for transferring from the Military to the Civil Budget, all Civil charges which are now included in the former.

* Received with the Proceedings of the Board of Audit, under date the 9th August 1861, No. 89.

3. As regards the N. B. at foot of Statement, No. 2, I beg to explain that the Inspector General of Jails has provided in his Original Budget Estimate Rupees 1,876, and in his Supplemental Estimate Rupees 5,767, on account of Jail Hospital charges. The Principal Inspector General Medical Department, has also provided for the same charges to the extent noted in the margin, both in the original and Supplemental Budget Estimates. Provision should properly be made for these charges in the Estimate of the *Inspector General of Jails*, but as sanction has already been accorded for Rupees 6,725 under two major heads, viz., Salaries and expenses of Public Departments, F. II and "Law and Justice," F. III, it would be necessary to obtain the orders of the Government of India, for transferring the provision of Rupees 4,849 from the first, to the second head, and to provide a sum of only Rupees 1,124, instead of Rupees 5,767, in the Supplemental Budget Estimate of the Inspector General of Jails, which will then raise the provision to the maximum amount of Rupees 7,849, as estimated by the Medical Department, but in whose Estimate the charge should not appear as already stated.

Original Budget...	Rupees	1,876
Supplemental Budget..	,,	5,767
		7,643

Original Budget.	Rupees	4,849
Supplemental Budget.	,,	3,000
		7,849

Estimate of the Medical Department. .	Rupees	4,849
Do. of the Jail do. .	,,	1,876
		6,725
Supplemental provision required in the Estimate of the Jail Department.	,,	1,124
		7,849

4. Under this arrangement provision need not be made in the Supplemental Estimate of the Medical Department for Jail Hospital charges, and the amount, viz., Rupees 3,000 entered in that Estimate, should be struck out; in which case the amount of the Supplemental Estimate No. 1, will be reduced to about Rupees 7,700.

Amount of Supplemental Estimate, No. 1,	Rupees	10,726
Deduct, amount available in Statement No. 2, being the amount provided for Jail Hospital charges.	,,	3,000
Net amount for which sanction is required.	,,	7,726

5. If Government are pleased to concur in the above suggestion, Dr. Cole should be requested to prepare one Supplemental Estimate in the form in which his Statement, No. 2, is prepared, shewing therein, the net increase of charge over the original Estimate, for which sanction is required. In the meantime, as requested by Dr. Cole, the Civil Paymaster may be instructed by Government to pass the charges to the extent sanctioned in the Original Budget, without reference to minute details as entered in the Budget. The Civil Paymaster will of course subject every item of charge to the ordinary rules of his Department, and require a specific sanction for every charge of either of a fixed or unusual character.

Extract of Proceedings of the Board of Audit, dated 9th August 1861, No. 89.

Read the following:—

Extract from the Proceedings of the Government of India in the Financial Department, under date the 6th August 1861, No. 9,704.

Read Extract from the Proceedings of the Board of Audit, relative to the question whether items can be transferred from one head of service to another in correction of erroneous entries in the original Budget Estimates.

(Here enter Extract of Proceedings of the Audit Board, No. 63, dated 16th July 1861.)

Read again Proceedings in this Department, dated 15th November 1860.

ORDER.—The Governor General in Council is of opinion the orders contained in Financial Resolution of the 15th November 1860, are sufficient in this and every other case of the kind, and that no further orders are necessary.

It is clear from that Resolution, that the appropriations of the Supreme Government, to specific Departments should not be altered except under specific orders, which (as has been properly ruled by the Board of Audit,) should be obtained through the local Government, for the additional sanction required under one head and the reduction under another.

By order.

(Signed) C. H. LUSHINGTON,
Secy. to the Government of India.

No. 109.

Ordered that copy of the above be circulated in continuation of Board's Proceedings, No. 63, dated 16th ultimo, forwarded under docket, dated 22nd idem.

(True Extract.)

FORT WILLIAM,
OFFICE OF THE BOARD OF AUDIT,
the 13th August 1861.

(Signed) S. G. WYATT,
Secy. to the Board of Audit.

To the Auditor General of India.

No. 619.

Copy forwarded to the Deputy Auditor and Accountant General, Madras, in continuation of letter No. 467, dated 22nd July 1861.

FORT WILLIAM,
OFFICE OF AUDITOR GENERAL OF INDIA,
the 15th August 1861.

(Signed) S. G. WYATT,
Offg. Assist. Auditor General.

(True Copy.)

(Signed) A. LAMORENDIERE,
Ag. 2nd Assist. Accountant General.

From F. LUSHINGTON, Esq., Acting Accountant General; to J. D. SIM, Esq., Secretary to Government, Judicial Department, Fort Saint George, dated 17th September 1861, No. 150.

Budget and Finance Department.

1. With reference to the 3rd paragraph of the Orders of Government dated the 7th instant, No. 1,126, Judicial Department, I have the honor to report that it is necessary that provision

should be made in the Supplemental Budget Estimate of the Inspector General of Jails for all the expenses of the European Convict Jail at Ootacamund, if no provision has already been made on that account in his original Budget Estimate, otherwise exception will be taken by the Civil Paymaster and audit withheld. The question as to whether the whole of the charges in question should be borne by the imperial or debited to the local Governments proportionately will of course be decided by the Government of India to whom a reference has been made by Government on the subject in May last.

2. The Supplemental Budget Estimate of Mr. Rohde has been already received in this Office, and on an examination thereof, I perceive that he has made provision for additions and alterations of Jails and for Stationery for the use of his Office. The first item has, no doubt, been provided for in the Budget of the Public Works Department, and for the second, no provision is necessary, as Stationery is supplied in the usual course, to Mr. Rohde, by the Superintendent of Stationery, and it is not purchased by him.

3. Another item, viz., Jail Hospital charges, requires revision, on this subject I beg to refer you to my separate letter, as per margin.

Dated 16th September 1861, No. 149, Public Department.

4. On receipt of the Orders of Government on my letter just referred to regarding Jail Hospital charges, for which double provision has been made, *i. e.* they have been provided for by both the Inspector General of Jails and the Principal Inspector General Medical Department, the former Officer will be requested to revise his Estimate, and deduct from the increase in the Supplemental Budget, the savings which he may expect during the year. The errors above pointed out have also crept in his original Budget already sanctioned by the Government of India, and the amount may, if Government think proper, be taken in reduction of his Supplemental Budget Estimate which will amount to about Rupees 32,000, after making the necessary corrections, as marginally shown.

Amount improperly provided for in the original sanctioned Budget Estimate on account of additions, alterations and repairs of Jails... Rupees 15,650.		
Do. Do. on account of value of Stationery to be supplied by the Superintendent included in Rupees 16,176.		Not known.
Amount of Supplemental Estimate Rs.....		39,738
DEDUCT.		
Alterations, additions and repairs—Rupees.....2,649		
Hospital charges, leaving Rs. 1,124 as stated in para. 3 of my letter dated 15th September 1861, No. 149.	,,	4,643
Value of Stationery included in Rupees 3,200.		Not known.
		7,292
	Rupees...	32,446.

5. In the second para. of Mr. Rohde's letter dated 27th ultimo, No. 394, transmitting the Supplemental Budget Estimate, he states "I have not shown any further charges under the "Jails of Chicacole and Vizagapatam, as the Officers in charge omitted to send in their revised "Estimates called for by me as yet;" but as under the Orders* of Government, this Office has been directed to prepare the Supplemental Estimate as correct as possible, I submit that all necessary information should be obtained before submitting the Departmental Supplementary Estimates to this Office.

* Dated 4th July 1861, No. 1,339.

From F. LUSHINGTON, Esq., Acting Accountant General; to J. D. SIM, Esq., Secretary to Government, Judicial Department, Fort Saint George, dated 8th October 1861, No. 170.

Budget and Finance Department.

I have the honor to transmit herewith, an original letter* from the Acting Deputy Registrar of the Sudder Court, dated 27th ultimo, together with its enclosure, being a Memorandum "shewing in one column the amount of the Supplemental Estimates of the different Courts for 1861-62, which

* To be returned.

amounts to Rupees 30,963, and in the other the savings expected to be effected during the same period, which comes up to Rupees 46,837. The Judges state that to this latter amount should be added Rupees 3,236, being a further saving by the abolition of the Principal Sudder Ameen's Court at Chingleput, after deducting the salaries of the Servants transferred to the Civil and Sessions Court at that station and of those whom the Principal Sudder Ameen was authorized to employ while doing duty at Salem, as directed in the Orders of the Madras Government, dated 19th July last, No. 927, Judicial Department. This will raise the savings to the extent of Rupees 49,073.

2. The Judges further state that the savings effected by the arrangements adopted in respect of the Subordinate Court at Cuddapah and the Civil Courts of Honore and Cuddapah, should also be included, but this cannot be done for reasons stated by the Civil Paymaster in his letter to Government, dated 19th July last, and recorded in their Proceedings, dated 6th August last, No. 993.

3. I beg to inform Government that provision has been made by this Office in the Supplemental Budget Estimate of Masulipatam for the full salary of the Civil and Sessions Judge there.

* Major head, Law and Justice.	Rupees	49,073
Savings..	,,	30,963
Increase of charge		18,110

4. Under the above circumstances, it will be unnecessary to submit a Supplementary Budget for omissions in the original Budget under the minor* head Civil and Sessions Courts, as the savings will be more than sufficient to cover the increase of charge under the same head. I beg to suggest that the Civil Auditor be authorized to pass the charges omitted to be provided in the original Budget Estimate, against the savings.

5. From the note in the margin of the preceding para., Government will see that there is still left, out of the savings, a sum of Rupees 18,110 which can be made available, if Government think proper, in abatement of the Supplemental Budget Estimate of the Inspector General of Jails; the Jail charges appear under the same major head or head of service, *viz.*, Law and Justice. The Supplemental Estimate of the Inspector General of Jails is now before Government, and was submitted with my letter dated 17th September last, No. 150.

From THOS. WILKINS, Esq., Acting Deputy Registrar of the Sudder Court; to F. LUSHINGTON, Esq., Acting Accountant General, dated Madras, 27th September 1861, No. 38.

1. In returning the papers which accompanied your letter of the 25th instant, I am directed by the Judges to state that the full salary of the Civil and Session Judge, should be provided for in the Masulipatam Estimate, and that in addition to the savings entered in the Memorandum referred to in the 3rd paragraph of your letter, there will be a further saving of Rupees 3,236 by the abolition of the Principal Sudder Ameen's Court at Chingleput, after deducting the salaries of the servants transferred to the Civil and Session Court at that station, and of those the Principal Sudder Ameen was authorized to employ while doing duty at Salem.

2. It will also be necessary to include the savings effected by the arrangements adopted in respect of the Subordinate Court at Cuddapah and the Civil Courts of Honore and Cuddapah as specified in the Memorandum annexed to the Order of Government, dated the 16th July last, No. 914.

Memorandum shewing the amount of the Supplemental Estimates of the different Courts for 1861-62, and also the amount of savings expected during the same year.

III. Law and Justice.	Increase estimated in the Supplemental Budget Estimate.	Savings effected in the Judicial Department.
	RS.	RS.
Chicacole...	35	
Rajahmundry...	420	
Masulipatam...	5,190	
Guntoor...	250	
Nellore...	600	
Chingleput...	1,150	
Chittoor...	3,702	
Cuddapah...	800	
Bellary...	1,000	
Nundial...	1,048	
Combaconum...	2,030	
Trichinopoly...	2	
Madura...	300	
Tinnevelly...	7,998	
Coimbatore...	0	
Salem...	696	
Calicut...	134	
Tellicherry...	1,035	
Mangalore...	0	
Honore...	777	
Cuddalore...	1,186	
Tanquebar...	2,610	
Moofty Sudder Ameen's Court at Chicacole...	.....	1,816
Moofty Sudder Ameen's Court at Bellary...	.....	2,940
Temporary Principal Sudder Ameen's Court, Madura...	.....	7,251
Moofty Sudder Ameen's Court at Masulipatam...	.....	3,898
Principal Sudder Ameen's Court at Trichinopoly...	.....	7,632
Salary of Sub Judge of Chittoor...	.....	16,800
Deputation allowance provided for in the Budget under Law and Justice now chargeable to "Civil Service Absentee Fund."...	.....	6,500
Total.....	30,963	46,837

(Signed) F. LUSHINGTON,
Acting Accountant General.

JUDICIAL DEPARTMENT.

No. 374.

MEMORANDUM.

The Principal Inspector General Medical Department, is requested to state, for the information of Government, whether the sum of Rupees 3,000 referred to in the N. B., at the foot of the Statement No. 2 forwarded with his letter, 31st August last, No. 1,450, to the Accountant General, is included in the Budget Estimate which has already been sanctioned by the Government of India.

FORT SAINT GEORGE,
21st September 1861.

(Signed) W. S. WHITESIDE,
Act. Dy. Secretary to Government.

To the Principal Inspector General, Medical Department.

No. 1,586.

MEMORANDUM.

The Principal Inspector General Medical Department, has the honor to inform the Deputy Secretary to Government, in reference to his Memorandum in the Judicial Department, No. 374 of the 21st instant, that the sum of Rupees 3,000 therein alluded to, is included in the original Budget Estimate.

OFFICE OF PRINL. INSPR. GENL.,
MEDICAL DEPARTMENT,
FORT SAINT GEORGE,
24th September 1861.

(Signed) ROBT. COLE,
Principal Inspector General,
Medical Department.

JUDICIAL DEPARTMENT.

OFFICIAL MEMORANDUM.

The Chief Secretary to Government has the honor to request that the Inspector General of Jails will inform him whether the amount, Rupees 15,650, on account of additions, alterations and repairs of Jails entered in his original Budget Estimate has also been provided for in the Budget Department Public Works?

Whether the amount, Rupees 2,649, similarly entered in his Supplemental Budget has likewise been provided for in the Department Public Works Budget?

Whether any sum on account of Stationery, to be furnished by the Stationery Office, was included in the sum of Rupees 16,176 entered in his original Budget, and in the sum of Rupees 3,200 entered in his Supplemental Budget?

Whether he has sent in Supplemental Estimates for the Chicacole and Vizagapatam Jails, and if not what sums should be added to his Supplemental Budget on account of those Jails?

Whether he has sent in to the Accountant General an Estimate on account of expense of the European Prison at Ootacamund?

(Signed) T. PYCROFT,
Chief Secretary.

OOTACAMUND,
4th October 1861.
To the Inspector General of Jails.

JUDICIAL DEPARTMENT.

OFFICIAL MEMORANDUM.

1. In acknowledging the Chief Secretary's Official Memorandum of this date, the Inspector General of Jails has the honor to state:—

1st.—That the sum of Rupees 12,000 provided for the repairs of the Chingleput Jail, as entered in the Budget Estimate, should be also included in the Estimate of the Chief Engineer; that the sum of Rupees 683 provided for Rajahmundry, is likewise for a work estimated for by the Department Public Works, but not yet sanctioned; that the remaining sum included in the original or Supplemental Estimates, is for works under 500 Rupees in cost which do not require sanction, other than that of the Inspector General.

2nd.—That the sum of Rupees 16,176 provided in the original, and Rupees 3,200 in the Supplemental Budget for contingencies including Stationery, does not include supplies received from the Stationery Office, but country and bazaar articles only.

2. That the Supplemental Budgets for Vizagapatam and Chicacole, were not received till the 3rd September, and 31st August respectively, but that the Inspector General entered 200 Rupees for the Hospital charges of each in his Supplemental Budget, that the Officers in charge shew Rupees 439 at Vizagapatam, and Rupees 260 at Chicacole, required in excess of the original Estimate, of which Rupees 200 had in each case been provided for by the entry made in this Office, leaving Rupees 239* at Vizagapatam and Rupees 60 at Chicacole to be sanctioned. In both cases however the extra guard has been since relieved by the Police, leaving Rupees 2,205-12-0 to the credit side in Vizagapatam, and Rupees 1,449-13-7 at Chicacole, to be taken from the original Estimate.

* Exclusive of Rupees 48 required for carrying on the manufacture in the Jail.

3. Similar reductions on the original Estimate may be anticipated at Itchapore, Rajahmundry, Masulipatam, Guntoor, Tinnevelly, Calicut, Tellicherry, Cannanore, Cochin, Cocanada, Tanjore and Paumben, from the Police taking charge of the guarding.

Average cost of Extra Guards, struck, from the monthly Bills on hand, while preparing the original Budget.

4. In regard to the Ootacamund European Prison, a separate Estimate was sent in, as the charge seemed to be one not on this Government, but on the Government of India, the estimated outlay for six months was Rupees 7,496, exclusive of the cost of the prison buildings and furniture.

OOTACAMUND,
Office of Inspr. Genl. of Jails,
4th October 1861.

(Signed) J. ROHDE,
Inspr. Genl. of Jails.

To the Chief Secretary to the Government of Fort Saint George.

MEMORANDUM.

Heads of Expenditure.	Amount entered in the original Estimate.	Amount as corrected by the Officer in charge in submitting his Supplemental Estimate.	Excess to be inserted in the Supplemental Estimate.	Probable saving in the amount of the original Estimate.
	Rupees.	Rupees.	Rupees.	Rupees.
Chicacole.				
Rations	2,958	3,000	42	.....
Establishment.				
Fixed	2,004	2,004	.....	.....
Extra	2,148*	2,090	.....	58
Hospital charges	.....	100	100	.....
Clothing	346	208	.....	138
Contingencies including Stationery	186	500	314	.....
Additions, alterations and repairs	100	100	.....	.....
	7,742	8,002	456	196
Vizagapatam.				
Rations	3,503	3,503	.....	.....
Establishment.				
Fixed	2,406	2,406	.....	.....
Extra	2,292*	2,292	.....	.....
Hospital charges	.....	153-15- 8	153-15- 8	.....
Clothing	223	223	.....	.....
Contingencies including Stationery	288	348- 0-10	60- 0-10	.....
Additions, alterations and repairs	.....	225- 6- 0	225- 6- 0	.....
	8,712	9,151- 6- 9	439- 6- 9	.....
Advance on account of Manufacture	.....	.....	48- 0-0	....
	8,712	9,151- 6- 9	487- 6- 9	.....

*The Extra Guards having since been relieved by the Police, there will be a saving of Rupees 1,449-13-7 at Chicacole, and Rupees 2,205-12-0 at Vizagapatam in the item of Extra Guards.

(Signed) J. ROHDE,
Inspr. Genl. of Jails.

ORDER THEREON, 25th October 1861, No. 1,301.

The Accountant General is under the impression, paragraphs 3 and 4 of his letter, 16th ultimo, No. 149, that a sum of Rupees 3,000 for Jail Hospital charges, is entered in the Supplemental Estimate of the Civil Medical Department. It appears, however, from the Memorandum recorded above, from the Principal Inspector General, that the amount is included in the original Budget Estimate, which has been sanctioned. It forms a part of the Rupees 30,344 provided in the sanctioned Budget for the "Dieting of Patients in Civil Dispensaries." Mr. Lushington will explain how this mistake was made.

2. The actual sanctioned allotment for the Jail Hospital charges thus amounts to Rupees 9,725. The Government of India will be requested to direct the transfer to Law and Justice, Jails, of the amount, Rupees 7,849, included under "Salaries and expenses of Public Departments, Medical." For the reasons stated in the Order of the 22nd August last, No. 1,058, viz., to avoid any interruption of the regular monthly audit, and the necessity of resorting to advances from a suspense account, the Civil Paymaster will be authorized, pending the transfer of the amount available, Rupees 7,849, to pass against the unexhausted portion of the grant for Jails, bills for Jail Hospital expenditure, which may come up for audit, after the provision to the extent of Rupees 1,876, has been absorbed.

F. II, Salaries and expenses of Public Departments, Medical.			
Supplies for Jail Hospitals.	4,849		
Included under "Dieting of Patients in Civil Dispensaries."...	3,000	7,849	
F. III, Law and Justice, Jails...		1,876	
	Rupees	9,725	

3. In reference to the explanation afforded in paragraph 3 of the Civil Paymaster's letter, the Government desire that the check at present exercised by the Medical Department, should not be interfered with. The existing arrangements will be maintained, but the amount required for the expenses of Jail Hospitals, will be estimated by the Principal Inspector General, Medical Department, and will be exhibited in the Budget under the head of Law and Justice, Jails; the amount for each Jail being communicated to the Inspector General of Jails for his information. The suggestion that the charges should "pass in review before the Inspector "General of Jails, as well as the Medical authorities" is open to the objection that it provides for the same work being done *twice over*. The Medical authority is the more competent controller of such matters.

4. The Accountant General points out that provision has been made in the Jail Budget and Estimate for "additions, alterations, and repairs" to Jail buildings. Mr. Rohde explains that these sums are for expenditure under Estimates not exceeding Rupees 500, which he is competent to sanction, and under Estimates exceeding that limit, which, it is observed, are executed under the ordinary rules for the repairs and improvement of public buildings. The Government remark that the Budget, Law and Justice, Jails, should make provision only for such expenditure as falls under the audit of the Civil Paymaster, who does not pass bills for additions, alterations, or repairs of Jail buildings. Expenditure of this kind whether incurred under Estimates sanctioned by the Inspector General of Jails, the Chief Engineer, or the Government, is defrayed from the Public Works Budget. Provision for Public Works operations in the Jail Estimate will be out of place. The amount Rupees 15,650 already included in the sanctioned grant, will be taken in abatement of the Supplemental Estimate.

In the sanctioned Budget	15,650	
In the supplemental estimate	2,649	
Add for Chicacole...	100	
Vizagapatam	225	325

5. In regard to the provision for Stationery, Mr. Rohde states that it does not include supplies from the Stationery office, but country and bazaar articles only. There is thus nothing to alter under this head. As ample credit already exists for Jail Hospital expenses, no provision

for them need be made in the Supplemental Budget. The savings from "Extra Guards," for which the sanctioned provision is Rupees 24,139, will be applied to defraying charges omitted in the Budget.

6. Mr. Rohde informs the Government that he has already submitted an Estimate for the expenses of the General European prison at Ootacamund, and that the amount is Rupees 7,496 exclusive of the cost of prison buildings and furniture. As the Public Works Budget is not chargeable with the cost of furniture required by other Departmentts, Mr. Rohde should have made due provision in his Estimate, if any expense on furniture is to be incurred this official year.

7. It thus appears that the credit to be provided under "Jails," amounts to Rupees 23,532 as shown below:—

Amount to Supplemental Estimate... ... ...Rs.		39,738
From it the following are to be struck out,		
Hospital charges... ... ...Rs.	5,767	
Repairs of buildings ... ... ,,	2,649	
——— ——— Rs.		8,416
Rs.		31,322
Separate Estimate for the Chicacole and Vizagapatam Jails rectified in the same manner... ... ... ,,		364
Do. for the European prison at Ootacamund, exclusive of furniture... ,,		7,496
Rs.		39,182
Deduct entry for Jail buildings in the sanctioned Budget.. ... ... ,,		15,650
Rs.		23,532

8. In Mr. Lushington's letter, 8th instant, No. 170, it is shown that the surplus under Civil and Sessions Courts, after providing for omissions from the sanctioned Budget, is Rupees 18,110, and it is suggested that this saving should be applied in reduction of the Jail Supplemental Estimate—Jails and Courts coming under the same head of service, viz., Law and Justice.

Vacancy of the Chief Justiceship, Supreme Court, from 1st April to 23rd May last. ... ...Rs.		8,700
Saving from absence of Mr. Cower, 2nd Judge of the Small Cause Court, from 1st April to 31st Instant at 500. ... ... ,,		3,500
Rs.		12,200

Estimates for the Chicacole and Vizagapatam Jails.

Surplus Savings under Civil and Sessions Courts...Rs.		18,110
Savings in the Supreme and Small Cause Courts.. ,,		12,200
Savings in Extra Jail Guards at Chicacole and Vizagapatam, exclusive of reductions in the many Jails named in paragraph 3 of Mr. Rohde's memorandum. ... ... ,,		3,655
Available ... ...Rs.		33,965
Residue of Mr. Rohde's Supplementary Estimate as per paragraph 7 supra ... ...Rs.		23,532
Salary of the Jeypore Assistant Agent, say .. ,,		2,800
Lieutenant Hankin's travelling expenses about... ,,		100
Extra Writers and increase to salary to Persian Interpreter, Small Cause Court, say.. . ... ,,		400
To be provided for... ... .Rs.		26,832

9. The Government observe that the above surplus does not include the entire saving under this major head. There are the savings, noted in the margin, as also those from the reduction of Extra Jail Guards, amounting, as stated by Mr. Rohde in the foot note to his Estimates for the Chicacole and Vizagapatam Jails, to Rupees 3,655 for those two Jails alone. There is thus ample credit for meeting the residue of Mr. Rohde's Supplemental Estimate—the salary, for the rest of the official year of the Assistant Agent about to be appointed to Vizagapatam for charge of the Jeypore territory, and miscellaneous expenditure, such as the travelling allowance recently sanctioned to Lieutenant Hankin, Joint Magistrate at Paumben, on the occasion of his proceeding to Madura to qualify as a Justice of the Peace.

10. With these large savings in the sanctioned expenditure for 1861-62, under the head of Law and Justice, the Accountant General

will be requested to exclude from his Supplemental Budget the Estimates sent in by the Sudder Court and the Inspector General of Jails, and the Civil Paymaster will be authorized generally to pass expenditure, appertaining to Courts or Jails and not included in the Budget, against the savings under Law and Justice.

	Rs.
Included in the sanctioned Budget for dieting charges...	30,344
Allowance to 30 Dispensaries at Rupees 600 each per annum...	18,000
	12,344
To be transferred to Law and Justice, Jails...	3,000
Saving...	9,344

Note.—In the Principal Inspector General's Statement, No. 2, the saving between Rupees 891 in the sanctioned Budget, and the fixed allowance Rupees 600 for the Chicacole Dispensary is not shown. It is included above.
The Dispensary at Secunderabad is not one of the 30 provided for above, as no part of the Rupees 2,618 in the sanctioned grant for that institution, is included under dieting charges. The surplus Rupees 1,400 will, however, be reckoned as a saving.

"Perishable articles" in the Supplemental Estimate.	Rs.
Ghooty...	21
Kurnool (Cumbum)...	20
Tranquebar, including half yearly supplies...	100
Vellore...	84
Vaneepett...	120

11. The Supplemental Estimate for the Civil Medical Department may be considerably reduced in amount. The contribution from Government for the dieting of pauper patients in Civil Dispensaries having been limited to Rupees 50 per mensem to each, there is a large saving under this head in the sanctioned grant, after allowing for the transfer of Rupees 3,000 to the Jail Budget. In Proceedings 19th March last, No. 407, paragraph 3, Public Department, the allowance for dieting was understood to provide for "perishable articles" and also "the few country medicines required monthly." In the sanctioned Budget, provision Rupees 9,787, is included for these articles, in addition to the Rupees 30,344 for dieting; but the Principal Inspector General has not taken credit for that amount in diminution of his Supplemental Estimate, and has added to the amount already provided, as shown in the margin. Dr. Cole

12. In addition to the foregoing, there will be savings from *double* provision in the Medical Budget—and from provision having been made in it for charges not pertaining to the Department.

Native Surgeon at Combaconum, provided for under head Manargoody	1,200
Do. at Coimbatore, provided for under Polachy....	1,200
Second and Assistant Apothecary and Second Dresser, Medical College, provided for by the Director of Public Instruction	4,200
Native Surgeon in the Department of the Conservator of Forests	1,200
Rupees.	7,800

13. In regard to the Rupees 900, the pay of the Assistant Apothecary attached to the Lunatic Asylum, which it is proposed to transfer from the Military Budget, and then to treat as a saving in reduction of the Civil Medical Supplemental Estimate, it is observed that the Accountant General has applied to the Controller of Military Finance for a list of Civil charges included in the Military Budget, and has also requested him to obtain the necessary sanction for transferring such items to the Civil Budget.

14. Dr. Cole has set off against the sum total of his Supplemental Estimate the Lungarkhanah funds available at Vellore and Raneepett. He will be informed that this course is inadmissible, and the attention of the Accountant General will be drawn to this circumstance. The savings in the Budget must arise from equivalent reductions in itself—and as regards the Supplemental Estimate, no reduction can be made from the total of it, except the amounts so applied, are included in the same class of the sanctioned Budget, either originally or by transfer. The Budget conditions will not, however, interfere with the arrangement, if it is the usual one, of debiting the

Lungarkhanah funds in question, with the expenses of the Vellore and Raneepet Civil Dispensaries.

(True Extract.)

Secretary to Government.

To the Accountant General, with the Original and Supplemental Estimates of the Civil Medical Department, Jails and Courts, and a letter.

" Inspector General of Jails.

" Principal Inspector General, Medical Department.

" Sudder Court.

" Civil Paymaster.

" Controller of Military Finance.

" Public Department.

" Revenue Department.

Ed. F. Cartledge.

Revenue 1861 Department
Pro: of Govt for Oct. No. 2588

Pro: of the Madras Govt
in the Public Department

Dated 26th October 1861
Received 28th — do —

No. 1301

Passing orders on
the Subjects of
Charges to Jail &
Hospitals.

No. 2084. 31st Oct.
With an Order.

No. 2084

Ordered to be commu-
nicated to the Conservator of
Forests for his information.

Fort St. George
31st Octr. 1861

3 Copies to the Conservator of Forests. Dispatched
with Pro: No. 1301.